

Accounting for Non- Business Students

Lesley H. Davidson
Austin Peay State University

Susan R. Cockrell
Austin Peay State University

ABSTRACT

The accounting faculty at Austin Peay State University were asked by university administration to examine ways to lower the number of students withdrawing or receiving a D or F in Principles of Accounting I. In an effort to address this issue, we (the accounting faculty) explored a variety of options while considering the factors that were contributing to poor performance by some students. We knew that one of the continuous challenges faced by faculty is to meet the needs of a “wide range” of students. In addition to all College of Business students being required to take Principles of Accounting I, several other majors also required the course. From anecdotal evidence, we knew that the non- business students were the primary students struggling with the concepts. After much deliberation and numerous meetings with faculty in other discipline such as agriculture and health and human performance, it was determined that we could provide a separate course for the non-business students. The class would be named “Foundations of Accounting” and would be an accounting class specifically designed for non-business majors that would cover not only Principles I but also Principles of Accounting II. The purpose of this class would be two-fold. First, the content that would be related to their disciplines and cover a broader range of topics, thereby giving them more of the material they needed and secondly, we hoped it would decrease the DFW rate in the Principles of Accounting I course. The new course has definitely been a success! Students are exposed to accounting terminology and given a basic understanding of financial statements, budgeting, inventory costing methods and other financial and managerial accounting topics. These students leave the course with financial skills they need to succeed in their chosen profession. Since implementing the new course we have seen a substantial decrease in the number of students withdrawing or receiving a D or F in the course which is an added bonus.