



The Power of Practice 2010

MyAccountingLab and 21st Century Accounting Instruction

BY MICHELLE D. SPECKLER

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The Power of Practice 2010: MyAccountingLab and 21st Century Accounting Instruction
By Michelle D. Speckler
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Introduction

Facing her first term as president of the American Accounting Association (AAA), Sue Haka looked toward the future with optimism and said in her president's message (*AAA Communicator*, Spring 2009) that today's academic environment was at a tipping point, "a point where, with the right push, the academic community could rejuvenate and renew itself."

Current global trends create a "dynamic and interesting atmosphere," in which an increasing global focus on and cooperation about accounting issues emphasize the importance of accounting in global markets, said Haka, adding that the worldwide demand for accountability and changing technological capabilities "are the very trends that are attracting record numbers of students to accounting."

Recent data supports Haka's vision. Results from an American Institute of Certified Public Accountants report indicate that the number of accounting undergraduates has increased by more than 12 percent.¹ To those in academia, that information comes as no surprise. Instructors are experiencing firsthand fuller, more in-demand classes, as well as a shift in the kinds of students who are enrolled in those classes.

Today's students are far cries from those of the past. Instructors in 2010 are faced with a generation of learners who use books, multimedia, and online solutions in ways never before possible. According to a South-Western survey of 500 introductory-accounting students from a mixture of two- and four-year schools, the best way to learn accounting might be of interest: 67 percent of students said they use media assets, such as e-lectures and iPod content when struggling with a particular topic. Seventy-nine percent of those students said they watch media assets primarily on their computers; 5 percent watch primarily on their iPods; and 30 percent use both.

These millennial students will soon be faced with the unique challenges of an evolving marketplace, including

It would seem that accounting faculty may need to adjust their outdated ideas of presenting accounting information to a different generation of accounting students.

—Joan Cezair, Ph.D.
Fayetteville State University

positions in companies that use advanced information technologies and promote continuous organizational change. The successful graduate will need to be prepared by having not only the requisite knowledge to advance but also the abilities to adapt, evolve, and continue learning in pace with the world.

Educating these students requires that accounting instructors reexamine their content—and how that content is delivered. It demands a paradigm shift such that curricula are learning centered, instructors are guides in the learning process, and assessments are no longer one-shot, high-stakes events but drivers of demonstrable knowledge transfer, such as papers and collaborative projects.

This learning-centered approach is at the heart of MyAccountingLab, Pearson's Web-based, tutorial, and assessment software for accounting. An online learning program like no other on the market, MyAccountingLab is the way instructors like you are handling an exponential increase in enrollment and taking their accounting instruction into the 21st century.

Read on to learn why MyAccountingLab works so well, what instructors and students are saying about it, and how institutions across North America are using it to raise retention rates, increase student engagement and homework participation, and improve final grades.

1. B. Sanders, "The Supply of Accounting Graduates and the Demand for Public Accounting Recruits—2005: For Academic Year 2003–2004." New York: American Institute of Certified Public Accountants, 2005.

The MyAccountingLab Difference

MyAccountingLab is Web-based tutorial, and assessment software for accounting courses that not only gives students more I-get-it moments but also gives instructors the flexibility to make technology either an integral part of their courses or a supplementary resource. MyAccountingLab's course materials are rich and flexible, speak to the full breadth of learning styles, and enable a rich field of teaching and assessment options.

MyAccountingLab Empowers Instructors

Every accounting course is different. MyAccountingLab offers instructors the choices they need to individualize their courses through scheduling, item analysis, questions and problems, grading, and assessment.

“The rising cost of a four-year education is driving up enrollments at community colleges,” says Kate Demarest of Carroll Community College. “MyAccountingLab helps us handle the increased student load without drowning. It makes our lives much easier, and because it takes so little time to learn how to use it, it makes the lives of new faculty members easier, too.”

Powerful Homework and Test Manager

MyAccountingLab is designed to save instructors time. Using the program to create, import, and manage automatically graded homework assignments, quizzes, and tests enables instructors to spend significantly less time juggling administrative tasks and more time teaching. Exercises are correlated directly to the textbook, so what instructors teach is immediately recognized by students and reinforced outside class. Homework exercises include DemoDocs and multimedia guided solutions that keep students engaged and on track and more likely to persevere through hard-to-understand concepts.

“MyAccountingLab saves valuable class time,” says Demarest. “Because students get feedback on their homework from the program, I can spend the time we have together in conceptual discussions that enable me to take teaching to another level.”

MyAccountingLab is the most flexible, most comprehensive, and highest-quality tool kit you can offer a student.

—Tim Murphy
Diablo Valley College

A wide range of assignment options—including time limits, proctoring, and maximum number of attempts allowed—means instructors can quickly and easily tailor classes to their own teaching styles and the unique needs of their students.

Item Analysis for Pooled Tests and Quizzes

On tests and quizzes that use pooled questions, MyAccountingLab provides instructors with item-level student performance statistics. This critical information enables instructors (1) to analyze exactly how the class as a whole or an individual student performed per test question or objective and (2) to gauge the relative difficulty of questions from the same pool.

Enhanced Security for Tests and Homework

MyAccountingLab helps reduce concerns about cheating by adding security to the testing environment. Instructors can protect the integrity of their grading by disabling students' ability to launch any MyAccountingLab windows—including homework, study plans, or previous work—while students are taking a test. That security feature can also be made operative while students are doing homework.

Comprehensive Gradebook Tracking

MyAccountingLab's online grade book automatically tracks students' results on tests, homework, and tutorials

and gives instructors the control they need to quickly and easily manage results and calculate grades. All MyAccountingLab grades can be exported to spreadsheet programs, including Microsoft Excel.

The MyAccountingLab Gradebook provides a number of ways to view student data and gives instructors the flexibility to weight assignments, select which attempts to include when calculating scores, and omit or delete results for individual assignments.

Department-wide Solutions

The managing of multiple sections and overseeing of teaching assistants and adjuncts are snaps with MyAccountingLab Coordinator Courses. Once an instructor has set up a MyAccountingLab Coordinator Course, member courses can be adjusted only according to the instructor's parameters, and any changes the instructor makes to the course are automatically applied to all member courses. No more repeating changes for every section!

Some students are slower, and some are faster. With MyAccountingLab, neither group impedes the class as a whole. They all get exactly what they need at their own pace.

—Robin Turner
Rowan-Cabarrus Community College

MyAccountingLab Engages Students

MyAccountingLab provides both on-site and online students with a personalized interactive learning environment in which they can learn at their own pace and measure their progress.

“My nontraditional students are studying at night or on the weekend,” says Doug Ringrose of Grant MacEwan University. “They also like the flexibility that MyAccountingLab affords them regarding when they work and the fact that they can work ahead. Good students like to be in front of the pack. This enables them to do that.”

MyAccountingLab's Faculty Advocate Program

Built on the proven effectiveness of peer-to-peer advising, MyAccountingLab's Faculty Advocate program offers instructors access to a vast network of faculty advocates—instructors experienced in teaching with MyAccountingLab—to advise and counsel faculty currently using MyAccountingLab, as well as those considering incorporating it into their courses. Faculty advocates provide phone coaching and support; they staff online phone training; they conduct campus training and demonstrations; and they present MyAccountingLab at conferences and workshops.

Students who take courses solely online sometimes feel isolated and alone. They can flounder and fall behind quickly. “When we incorporated MyAccountingLab, my online students had help available any time of the day or night, at the moment they needed it,” says Robin Turner of Metropolitan Community College. “It totally turned the course around for them.”

Interactive Learning Aids

Homework and practice questions are correlated to the textbook, and they regenerate algorithmically to provide unlimited opportunity for practice. Questions are linked to guided solutions, DemoDoc examples, videos, PowerPoint slides, and other multimedia learning aids for extra help at point of use; and those aids offer helpful feedback when students enter incorrect answers.

Study Plan for Self-Paced Learning

Based on a series of pretest results, individualized study plans help students monitor their progress, enabling them to see at a glance which topics they've mastered and where they still need help. Plans include guided solutions and multimedia learning aids and are linked to topic-appropriate, interactive tutorials, which can be regenerated by the student with new values, for unlimited practice.

MyAccountingLab Promotes Student Success

Nothing says increased student achievement like a 15 percent increase in final grades of A, B, and C. This significant change was tracked by comparing data collected at Carroll Community College during its fall sections of Principles of Accounting 1 in 2006 and 2007 (before MyAccountingLab implementation) and during the fall 2008 sections (after implementation).

Kate Demarest, chair of the college’s Business and Information Technology department, places credit for the increase on the innovative features and flexibility of MyAccountingLab. “Prior to the adoption, we required students to complete homework, but it wasn’t collected or graded because of the time involved,” she says. “As a result, few students did their homework, and test scores reflected that many hadn’t grasped the material.”

Both instructors and students benefited from the adoption of MyAccountingLab. “Since homework is graded automatically, instructors could assign more of it,” Demarest says. “We were able to review the homework—both at the level of the individual student and for the assignment as a whole—and see exactly where students are struggling. We used the information to tailor our classes to address areas of confusion.”

MyAccountingLab provided students in the fall 2008 sections with more practice than students in the

	Fall 06, Fall 07	Fall 2008
A	26%	33%
B	18%	22%
C	15%	13%
D	10%	4%
F	15%	14%
W	15%	12%
Audit	1%	1%

Figure 1. Percentage of final course grades earned by students before and after MyAccountingLab implementation in Carroll Community College’s Principles of Accounting 1 course.

previous years’ sections had had. Students now had resources to fit their learning styles and were positively reinforced with immediate feedback. Figure 1 shows that MyAccountingLab made a difference. “Across class sections, a very high percentage of students completed the homework, and test scores improved,” Demarest says. “Similarly, fewer students received D or F grades or withdrew from the class.”

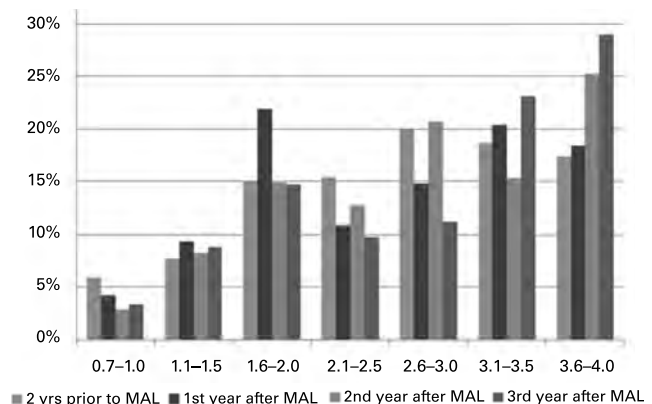


Figure 2. Percentage of students achieving increased grade points before and after MyAccountingLab implementation in Spokane Community College’s Introduction to Accounting classes.

Jeffrey Waybright, accounting instructor at Spokane Community College, experienced similar success after his college adopted MyAccountingLab. Figure 2 shows the significant increases in the numbers of students who have completed the course and have earned grade points of 3.1 to 4.0—from approximately 34 percent before adoption to approximately 52 percent three years after adoption.

Now in his third year using the program, Waybright can also testify to MyAccountingLab’s longitudinal impact. “I’m finding that students in subsequent classes are better prepared and more confident about their knowledge,” he says. “The benefits of the program continue through the course sequence.”

MyAccountingLab, Community Colleges, and Workforce Development

One of 2010's momentous issues within both education and the United States at large is workforce development. The education and retraining of the country's populace have emerged as top priorities for the highest tiers of the nation's government.

As layoffs continue to plague American society, displaced workers pin their hopes on the learning of new skills to help them survive and succeed, says Linda H. Tarrago, chair of the American Accounting Association (AAA) Two-Year College Section (*AAA Communicator*, Spring 2009). Most are unable to spend the time or money required to obtain a four-year degree, particularly as they struggle to simultaneously support families.

Therefore, many are turning to certificate and two-year professional programs for the training and time efficiency they seek. As a result, two-year colleges are facing record numbers of students—and straining under already tight budgets and space constraints.

Online courses are fast filling colleges' needs for delivery, because such courses are unencumbered by brick-and-mortar limitations. According to "Learning on Demand," a 2010 report by the Sloan Consortium and the Babson Survey Research Group, 2009 online enrollments increased 17 percent over the number reported in 2008—a rate far in excess of the total higher education student population and one that demonstrates no signs of slowing.

Tarrago calls on educators to "refine hybrid and online classes to ensure that students are receiving a quality education." Consequently, many are choosing MyAccountingLab to help them. Its flexibility, intuitive user interface, and multimedia features facilitate the delivery of scalable, easy-to-implement, quality courses across the breadth of learning platforms. Successful adoptions abound and are quickly forming the next wave of best practices for online accounting instruction.

Robin Turner, program head of accounting at Rowan-Cabarrus Community College (RCCC), estimates that Rowan-Cabarrus experienced a 25 percent increase in

enrollment this past year—and 40 percent over the past two years. Coupled with budget cuts of about 15 percent over the past two years, those increases can easily overwhelm even the strongest department by stretching resources to their limits, overburdening faculty and staff, and compromising program quality.

"This is where MyAccountingLab really shines," says Turner. "It enables us to handle the increased student load without decreasing the amount of homework or the number of projects we assign. And if we do turn to adjuncts, we can be confident that course objectives and their delivery will remain consistent and that every student will receive the same high-quality experience."

The counties served by RCCC have been hit hard by the economic downturn: industries of all kinds are closing their doors, and more people than ever are turning to the college for retraining. MyAccountingLab helps make their transitions as smooth as possible.

"MyAccountingLab's flexibility is critical for students who work full- or part-time or who have family obligations," says Turner. "They do whatever they need to do at whatever time they need to do it. The program's tutorials and feedback are there whenever they need them—including in the middle of the night. Students need never feel alone."

Adult students with no prior computer experience, such as those students seeking to transition from factory work, are sometimes apprehensive about using computer programs. "When MyAccountingLab flashes them their first green check, they are immediately put at ease," says Turner. "The learning curve quickly becomes more of a psychological one than a technical one as they discover that the program has something for every level of experience and every learning style: PowerPoint presentations, DemoDocs, videos, games, and more. Students find what works for them—both within the Pearson library and from outside sources. The shame of asking questions or asking the instructor to slow down or repeat a direction—those days are over."

What Students Are Saying

Engaging Students in the Learning Process

Whether you're a visual person or a hands-on person, MyAccountingLab is like your personal tutor.

The benefits greatly exceed regular classroom lectures. MyAccountingLab has extra, interactive material so there are many ways you can learn.

DemoDocs

I like that DemoDocs work problems step-by-step and that you can skip ahead or get a reminder if you already know the material or need to go through something again.

It's nice practice to have something showing step-by-step on how to work out problems. If you're confused in class or tutoring, this looks to be a little extra you can do at home to give yourself extra practice.

Customized Study Plan

I think the Study Plan feature is great. Oftentimes I think I know what I'm doing, but then on tests and quizzes I find out I don't. With this feature you get to try the problems over with different numbers.

"Help Me Solve This" Tool

By breaking the problems down so specifically, it really helps clarify how I get to the final answer.

Consistency across Mediums

I don't want my homework to look completely different than what I'm learning from.

It gave me confidence that MyAccountingLab's color scheme was very similar to the book's. If the homework application differed from the book, I would become frustrated and have a hard time completing the assignment.

Repetition helps me when studying, so if I see it that way several different times, I'm more likely to remember it.

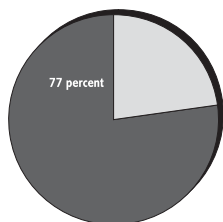
Simple to Use

Great navigation features. I don't have to click 10,000 times in order to get where I want. Plenty of examples and options to help students understand. It's not a hassle to use the site.

I am highly enthusiastic about MyAccountingLab. The features are so interactive that it's made learning the material fun for me. It even has an on-screen calculator and everything that a student needs right there in one place.

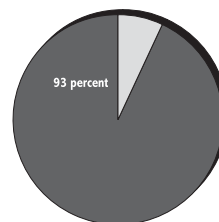
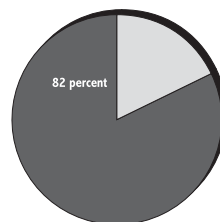
Providing Options

I like the fact that we can purchase the eBook instead of purchasing the [print] textbook even though I would personally purchase both the eBook to use at home and the textbook to use in class.



Of the 118 Accounting II students at Metropolitan Community College who responded to a winter 2008 survey, 77 percent said that MyAccountingLab was beneficial to learning and understanding the course material.

It is noted that those students who perceived benefit in MyAccountingLab showed greater confidence (according to survey responses) in their ability to perform all 12 course objectives.



Of the 96 Accounting III on-campus students at Metropolitan Community College who responded to a spring 2009 survey, 82 percent indicated that MyAccountingLab was beneficial to learning and understanding the course material. Of the 15 Accounting III online students, 93 percent indicated that MyAccountingLab was beneficial to learning and understanding the course material.

Case Studies

Carroll Community College

Carroll Community College (CCC), founded in 1973 to meet the growing education needs of the citizens of Carroll County, Maryland, offers its students a wide range of opportunities to succeed no matter what their path: transfer to a four-year university, a two-year degree or career certification, professional certification, workforce education, or lifelong learning. The college offers students a variety of course delivery options, in the form of day, evening, hybrid, and online classes.

Most accounting instructors agree that to master accounting, the skills must be practiced. One way to ensure students practice accounting is to assign homework. That way, students get the practice they need, and instructors know that what they've taught in the classroom is being reinforced between lectures. Kate Demarest, accounting professor and chair of Carroll Community College's Business and Information Technology department, is well aware of the connection between homework and student success—and its challenges. "Everyone wants students to do a lot of homework, but the majority of students don't do the work unless it's collected and graded," she says. "The time it takes to grade the amount of homework necessary to make a difference is prohibitive."

Demarest tried a compromise, but the results were disappointing. "I tried assigning homework and simply not collecting it," she says. "I got a lot of low exam and assignment grades, a low grade distribution, and a high dropout rate."

The year was 2008, and CCC's overall class grade average was 2.7. The accounting department's average was 2.3. "We knew we had a problem, and we started actively looking for a solution," says Demarest.

While attending a Prentice Hall accounting conference, Demarest saw a demonstration of MyAccountingLab. "When I saw the tutorials, the level of support, and the immediate feedback, a whole world opened up," she

says. "I piloted the program in summer 2008 and was convinced enough to immediately implement it in my fall 2008 classes."

At the conclusion of that fall semester, Demarest ran data comparisons between her fall 2008 classes and the previous two fall semesters' classes. "There was improvement at every grade level," she says. "It was amazing! What's more, my students liked it."

Although training was offered to the CCC faculty, no one needed it. "It's an intuitive product," says Demarest. "Between the one-hour demonstration at the conference and the help line, we figured it out. I think just about anyone could figure out how to use this product."

Today, all of CCC's Principles of Accounting 1, Principles of Accounting 2, and Cost Accounting courses utilize MyAccountingLab: The on-site classes use the program for required homework and optional study plans. The online classes go deeper. "Particularly for our online classes, it's been fantastic," says Demarest. "Our class used to be solely one-dimensional: read the book and do the problems. Now we have DemoDocs, videos on specific topics, and a host of other interactive and multimedia content. It's made an incredible difference."

"Students think it's more fun to work online than with paper and pencil," Demarest says. "And they perceive MyAccountingLab and the skills they learn through the program as more relevant to how they'd work in a real-world work environment."

Since implementing MyAccountingLab in her classes, Demarest has observed fewer students dropping the course and fewer earning Ds and Fs. In addition, "a lot more students are earning As and Bs," she says. "MyAccountingLab promotes more time on task, which is invaluable in accounting. Students recognize that using the program helps them do better, and they like that. I used to have about 20 percent of my students doing homework. Now I have 95 percent. Those students who don't do well simply aren't using the program."

As the semesters pass, Demarest sees the impact of MyAccountingLab on subsequent success. “Students actually retain more because of it,” she says. “I can identify those students in my Accounting 2 class who used MyAccountingLab in Principles of Accounting 1: they remember more of what they learned earlier, and they understand the concepts on a deeper level.”

Demarest points out that in accounting courses, all subsequent knowledge builds on the first few chapters. “If students don’t grasp the concepts at the onset, they’re lost—often irreparably,” she says. “MyAccountingLab provides students with enough practice that they understand the bigger picture and build a solid foundation on which to build more and more knowledge.”

The interactive nature of MyAccountingLab keeps students engaged with the course. “It makes learning exciting for them,” says Demarest. “MyAccountingLab means that my instructors look out at a room of students with the lightbulb on instead of at a room of students with no idea of what they’re talking about. This alone has raised morale in the department.”

One aspect of the program that concerned Demarest at the beginning was cost. She soon found out, however, that students recognize its worth. “MyAccountingLab costs students out of pocket,” she says, “but at the end of every semester, they unanimously report that the program ‘is absolutely worth it’ and that they ‘would spend the money again.’”

Diablo Valley College

Diablo Valley College, founded in 1949, is one of three publicly supported two-year community colleges in the Contra Costa, California, Community College District. Serving more than 22,000 students of all ages, the college offers a range of program options, including preparation for transfer to four-year universities, career and technical degrees and accreditation, and a variety of personal-growth and lifelong-learning opportunities.

Tim Murphy, professor of Principles of Accounting I and II, was having trouble keeping up with the amount of homework he needed to grade in order to effectively reinforce student learning. He knew that the value of the homework was significantly—if not totally—diminished if he couldn’t return assignments and other feedback for two weeks.

Although already using online courseware, Murphy found that the software was clunky and time-consuming to use. He and the rest of his department were receptive to other courseware options.

Before MyAccountingLab, accounting training was just rote. It was like life in the slow lane.

—Tim Murphy
Diablo Valley College

A Pearson representative demonstrated MyAccountingLab for Murphy and his colleagues. Later, a Pearson editor shared more with the group. “The editor showed us the kinds of things sales people don’t see but that are important to the teaching and learning process,” Murphy says. “For example, he pointed out that MyAccountingLab designed the problems in the software to match the color and font of the examples in the textbook; that the program’s user-friendly functionality makes it easy to instantly look up a student grade, reset an individual student assignment, or respond to a question from Ask My Instructor; and that the program’s immediate feedback means students receive help in the context of learning.”

The software was Murphy’s department’s primary consideration. “While textbooks aren’t exactly the same as each other, they are generically comparable,” he says. “It’s the resources in the software that make the difference: good software can make your life enjoyable; bad software can make your life miserable.”

The college chose MyAccountingLab, and in fall 2005 its Pearson representative facilitated implementation.

“One of the nice things about MyAccountingLab,” says Murphy, “is that it is basically plug-and-play. Unlike our previous software, none of us found it difficult. Each instructor is able to set up and do their own thing; it can be as creative as you want it to be.”

Murphy teaches both online and on campus. He presents to his students all of the resources the program has to offer—including videos, podcasts, flash videos, DemoDocs, Excel spreadsheets, and the study plan—and encourages his students to use them. “My online students use MyAccountingLab for about 80 percent of their work,” he says. “My on-campus students are required to use the program for homework as well as attend classroom lectures, in which I go over chapter content and solve problems.”

MyAccountingLab works for Murphy both pedagogically and practically. “The pedagogy behind MyAccountingLab makes it much more effective than the competition,” says Murphy. “The instant feedback engages students, and the positive reinforcement encourages them to persevere. This is important, particularly in a topic as difficult as accounting.”

By offering students two attempts at chapter quizzes, the quizzes transform from punitive measures into learning tools. “Students learn what they know and what they don’t know and are provided with the resources to remediate,” says Murphy. “If they can’t complete a homework problem, they can click Similar Problem. If they do better on the second problem, then the second problem’s grade replaces the first one. And since algorithmic assignments are linked to instructor solutions, MyAccountingLab also allays concerns about cheating.”

On a practical note, MyAccountingLab’s features save Murphy time. “I use the Coordinator Courses feature to manage my sections,” he says. “I can create assignments or make changes to the Coordinator Courses, and the program automatically updates all my sections. I no longer have to re-create assignments five times.”

The Help Me Solve This feature helps students problem solve to reach their own answers instead of asking Murphy. “I get only about five inquiries from the Ask My Instructor,” he says. “That’s after 10 assignments to 150 students. If MyAccountingLab wasn’t directing them to the answers, they’d *all* be writing to me.”

MyAccountingLab enables Murphy to make the shift from straight lecture to a more student-driven, active learning process. “Accounting concepts are complex, and it takes time to discuss and adequately present them,” says Murphy. “At the same time, I’ve seen that straight lecture no longer reaches today’s student. To

bridge the gap, I use the features in MyAccountingLab.

“Simplifying the learning process in class allows me more time to discuss current events and to relate concepts to news of the day,” says Murphy. “This piques students’ interest. In both my on-campus and online classes, my students are focused and participating.”

As class demographics have shifted, MyAccountingLab has helped Murphy and his colleagues reach all kinds of students. “We’re seeing a growing number of students seeking business retraining because they’re either suddenly unemployed, making a career change, or simply trying to remain relevant,” says Murphy.

“They’re young, middle-aged, and older. We require that every one of them use MyAccountingLab—and every one of them can.”

Ultimately, it all comes back to the student. “I feel positive about MyAccountingLab because I consistently and repeatedly receive positive feedback from my students about it,” says Murphy.

Douglas College

One of Canada’s most respected institutions, Douglas College serves more than 22,000 students each year. With an emphasis on fulfilling the needs of lifelong learners, Douglas offers degrees in nine specialties, provides career preparation in more than 40 specialties, and conducts courses that help students upgrade their academic skills and obtain valuable career retraining.

Douglas provides its students with many tools for academic success, including online courseware. By fall 2007, Glen Stanger, instructor and accounting department program chair, had already been using a software package and was familiar with the power of online teaching and learning. While reevaluating the department’s textbook selection, he knew that a deciding factor would be the text’s partnering software.

According to Stanger, MyAccountingLab fulfilled all of his requirements and, compared with the previous program, was clearly superior. “The previous program was helpful to instructors, but MyAccountingLab was also helpful to students,” says Stanger. “I switched textbooks because of MyAccountingLab.”

Coordinating Douglas’s customized two-volume textbook set and the requisite key codes was a challenge;

implementation was not without its difficulties. Stanger's confidence in the program and the commitment of his Pearson team helped. "My rep is the best in the world—way beyond reps I've known at other publishers," says Stanger. "He moved mountains to rectify our issues."

The value of MyAccountingLab is beyond online grading. It is pedagogically superior to other programs in the ways it facilitates the teaching and learning experience.

—Glen Stanger
Douglas College

Stanger uses MyAccountingLab as a supplement for his on-site classes. He requires it for homework and promotes its use for additional practice and the study plans.

Stanger appreciates the time MyAccountingLab saves him. "I save probably one hour a week per course," he says. "For those who are teaching four courses, that's a significant amount of time."

Most instructors agree that grading is not a value-add activity for students. Few instructors have the time to provide feedback and offer personal attention in that way. MyAccountingLab enables instructors to spend more time on value-add activities—like hands-on teaching. "I no longer review homework during class time," says Stanger. "Instead, I solve fresh material—related but different problems from the homework—with the class. This way, my students receive more exposure to key concepts and skills than they otherwise would."

"By assigning problems online after explaining similar problems in class, I'm using the homework to reinforce what I've taught," says Stanger. "This is pedagogically significant: students are getting double exposure to problems, seeing solutions reinforced, and receiving immediate feedback on their progress. For me, that's where the value is: the pedagogical utility. That's why we gave it so much weight in our textbook selection."

MyAccountingLab also gives instructors a way to identify at-risk students before it's too late. "I use MyAccountingLab to see who's doing the homework and who's not," says Stanger. "This is particularly important early in the course. Students who fall below the 80 percent level during the first four chapters usually never catch up. MyAccountingLab shows me who might be in trouble—in time for me to intervene with help."

Stanger's students like MyAccountingLab's Help Me Solve This feature. "They use this a lot," he says. "And they do better on their homework because of it—because they can immediately move from confusion to understanding."

"The instructors who use MyAccountingLab wouldn't go back," says Stanger. "And the feedback from students is positive, too. In fact, those who use it in one course and then go on to another course in which it is not used complain!"

Grant MacEwan University

Established in 1971, Grant MacEwan University in Edmonton, Alberta, offers 4 applied bachelor degrees, 5 bachelor degrees, 10 university transfer programs, and more than 60 full-time diploma and certificate programs. With a focus on both student and professional success, MacEwan also offers a variety of professional and personal development courses and workshops, as well as corporate training.

As a laptop-based program, MacEwan's accounting program is grounded in the use of technology. Integrating online courseware into the curriculum is one of the ways Doug Ringrose, coordinator of the university's financial accounting courses, promotes the kinds of technical skills his students will need to excel in the workplace. When Pearson's MyAccountingLab became available in fall 2007, Ringrose jumped on it. "What really attracted my attention was the one-to-one correlation between the textbook problems and the software," says Ringrose. "I also like that MyAccountingLab offered quizzes and personal study plans based on a student's weak areas. No other program was offering that."

Ringrose's experience during implementation served to further reinforce his decision. "Our representative was here all the time and was really helpful," he says. "The support we received was excellent and made us feel

even more comfortable about Pearson and our ability to get answers when we had questions.”

MacEwan offers approximately 50 financial accounting classes a year, all of them using MyAccountingLab. “Different instructors use the program in different ways,” says Ringrose. “The majority use it to assign required homework; some take the program a step further and create exams in the online environment; and still others encourage it as a supplement but don’t assign any marks for it.”

Ringrose describes his students as falling into two groups: accounting majors and nonaccounting majors. “In general, accounting majors don’t give up when things get difficult,” he says. “Nonaccounting majors are a lot more likely to throw in the towel. Since we’ve implemented MyAccountingLab, however, the retention rates for both groups are higher.”

Ringrose posits a connection between the higher retention rates and MyAccountingLab’s interactive features. “There are more students completing their assignments than ever before,” he says. “In the past, the number of homework problems I assigned was limited based on the time it would take me to grade them. In addition, many students exchanged the hassle of lengthy written assignments for a lower grade. MyAccountingLab engages students and enables them to complete all of their assignments. They’re getting more practice and more feedback on it.”

Ringrose’s students appreciate MyAccountingLab’s instant feedback. “When students have a problem, they no longer have to wait days to get an answer in class,” says Ringrose. “They find the help they need at the time they need it—and in context. MyAccountingLab encourages them to problem solve on their own and be more accountable for their learning.”

When MacEwan was ready to add online programs to its delivery offerings, the university turned to MyAccountingLab. “MyAccountingLab works great in that situation,” says Ringrose. “MyAccountingLab makes online instruction easy; automatic feedback saves me time and repetition; and the interactivity promotes students’ connecting to each other. They don’t miss the face-to-face interaction. The university has seen tremendous growth in both our hybrid and distance courses; and MyAccountingLab is a large part of why.”

Metropolitan Community College

Metropolitan Community College (MCC) serves the counties of Dodge, Douglas, Sarpy, and Washington in Nebraska. MCC offers resources to serve each aspect of its diverse student population: those interested in careers in the trades, those planning transfer to four-year colleges or universities, single parents seeking to upgrade their skills to find better jobs, and those seeking to create the best future possible for themselves.

Peg Johnson, instructor, knew there was a better way to manage homework assignments. Between students’ falling scores and the increasingly overwhelming task of grading, sustaining the time required to make a difference in student achievement was becoming a challenge. What’s more, a double-digit-percent enrollment increase over the past year meant a widening range of student experience in the classroom: from kids right out of high school to adults returning to college for retraining and skills development. All of them needed to put in the time to practice in order to learn the material. Simply requiring the work for credit wasn’t enough.

In 2007, Johnson and the seven full-time instructors in her department decided to take the plunge into online courseware. They compared the available products and agreed: the benefits of Pearson’s MyAccountingLab far outweighed the competition. “One of the biggest draws for us was the breadth of resources offered by MyAccountingLab, such as the Help Me Solve This button and the DemoDocs,” says Johnson. “Those features really differentiate the program from others. The MyAccountingLab site is easier to navigate and together with the textbook creates a centralized and seamless learning experience. Not least important, we appreciate the level of customer service and technical support available.”

The MCC faculty weren’t using Pearson textbooks at the time. MyAccountingLab provided the motivation for them to select one Pearson textbook. “We cover numerous campuses,” says Johnson. “Using the same textbook made it easier for students who switch campuses to stay on track, and it reduced confusion on our end by keeping all of the elements of the accounting sequence consistent collegewide.”

Pearson sent representatives to MCC and trained the accounting department faculty, who in turn trained their

adjuncts. “Despite the fact that for most of us this was our first time using a learning management system, the learning curve was not at all an issue,” says Johnson. “And if *I* can figure it out, anyone can!”

Johnson uses MyAccountingLab for homework in her on-site classes. “All of our instructors use the program but not necessarily in the same way. Some use the homework options, whereas others use quizzes and testing or create coordinator courses for their adjuncts.”

Like most of her colleagues, Johnson points her students to the breadth of resources the program offers. “A lot of my students use the pre- and postchapter tests as optional study guides,” she says. “For quite a few of them, it’s become part of their regular study routine. But by far, the Help Me Solve This button is the most popular resource. They recommend it to each other.”

Other features benefit both her students and Johnson. “When students are struggling, they often don’t even know how to formulate an appropriate question,” she says. “Ask My Instructor enables me to immediately see what the problem is—and what their error is. No more treasure hunts!”

MyAccountingLab’s automated reports help Johnson keep track of what her students are doing and enable her to ensure they aren’t in academic trouble. “I use MyAccountingLab as an early-warning system,” she says. “I e-mail students directly from the program and connect with them before they slip too far behind. It helps them to know someone is present for them.”

Looking back at the needs that steered her and her department toward MyAccountingLab, Johnson confidently declares the program a success. “No doubt about it,” she says. “MyAccountingLab has been a huge help. Today, more homework is completed—in my class about 20 percent more; students show a greater understanding of the material; and they earn higher grades because of it.”

Student surveys indicate that Johnson’s students know the program helps them and that they expect it in all of their accounting classes. “Once they use MyAccountingLab, they recognize the benefits. They understand not just *how* to complete a problem but also the theory behind why.”

Rowan-Cabarrus Community College

Rowan-Cabarrus Community College (RCCC) is an open-door institution serving the citizens of Rowan and Cabarrus counties in North Carolina. With a focus on workforce development, the college offers occupational and education programs leading to associate degrees, as well as diplomas and certificates in a range of occupational, adult, and continuing education programs.

In 2003 a state of North Carolina curriculum project moved to make accounting courses more technology oriented. The goal was to more closely align teaching and learning with the kinds of business skills needed in a working environment. Robin Turner, program head at RCCC, was ready and willing. The market, however, was not. Turner found one courseware product available—and it wasn’t Pearson. In an effort to improve the product, which she found unsatisfactory, Turner wrote content and otherwise worked with the company to improve its product’s functionality. Still, problems arose, her students complained, and her frustration increased. By January 2008, she’d had enough. Fortunately, by that time she also had an option. She selected a book for MyAccountingLab and made the switch.

Turner had no problems getting up and running with MyAccountingLab—and soon thereafter took Pearson up on its offer to send in a team to train her faculty. “The training was excellent,” she says. “We experienced none of the frustration we had had with the previous product. Setting up MyAccountingLab courses was easier, and everyone appreciates the flexibility that the coordinator course option affords us. Faculty at all levels of technical knowledge are satisfied.”

Turner and her department use MyAccountingLab both on-site and online. “We use every one of the features in MyAccountingLab,” she says. “I present the entire program to my students at the beginning of the semester, and throughout the semester constantly direct them back to its videos, work sheets, and other features to find their answers.”

In addition to assisting students in their learning, MyAccountingLab helps students and instructors stay connected. “My students use the Ask the Instructor button,” says Turner. “It directs me to exactly where problem is, which greatly streamlines the communication process and enables me to help students more

quickly and easily. More students communicate with me this way than any other. I'm able to learn what's on their minds—right when it's on their minds—and to move our interactions away from only during office hours and to an online relationship.”

Turner's students particularly appreciate the DemoDocs in MyAccountingLab's. Turner recently overheard one student tell another, “When I have a problem, I just click on DemoDocs, and I can solve it!”

But MyAccountingLab isn't just for students with problems. One of Turner's A-grade students—an accounting major on the president's list—said, “I love MyAccountingLab. Why can't we use it in all our classes?”

Turner's classes have changed since making the switch to MyAccountingLab. “More students do their homework now,” she says. “Before using MyAccountingLab, I'd assign homework, and students would show up with a blank sheet of paper. Retention was low, frustration was high, and the first test scores were very low. Now that my students have instant feedback—that they can receive assistance at the moment they need it—they're doing their homework, and everything's changed.”

Both students and faculty will tell you that RCCC accounting classes are hard. Drop/fail rates in the range of 25 to 50 percent used to be the norm. Since adopting MyAccountingLab, however, that rate has dropped significantly. “Our drop/failure rate has declined to 10 to 25 percent,” says Turner. “It means that fewer students repeat the class and that a greater number complete their degree on time.”

“My students have become more responsible for their own learning,” says Turner. “They're doing better in

Some students are slower, and some are faster. With MyAccountingLab, neither group impedes the class as a whole. They all get exactly what they need at their own pace.

—Robin Turner
Rowan-Cabarrus Community College

class, but more important, they're learning how to problem solve. In the real world, there's no book with the answers and no one to spoon-feed support to them. MyAccountingLab teaches them how to problem solve and interpret information on their own.”

Turner looks forward to receiving the next upgrade to MyAccountingLab. “I enjoy putting this technology in my classroom,” she says. “I'm interested in whatever I can do to make the learning experience better for my students. If you show students you care about their learning, they'll do anything you ask.”

Spokane Community College

More than 13,000 students (over 6,000 full-time equivalents) attend Spokane Community College (SCC). Whether they work full-time and attend school part-time to obtain the skills necessary for on-the-job advancement or whether they plan to transfer to four-year institutions, students at SCC know they will be supported by a breadth of curricular and student services designed to fulfill the school's tagline: In the business of helping you change your life.

Jeffrey Waybright, accounting instructor at Spokane Community College, is no stranger to online courseware. Asked to develop online classes for the college several years ago, he learned an available program and created the classes but was never completely satisfied with it. Nearly four years ago, Waybright was introduced to MyAccountingLab. “My previous experience left me hesitant,” he says. “But implementation of MyAccountingLab went smoothly, and it worked better than I anticipated it would. I really appreciate the Gradebook feature and the enhanced testing features.”

Since then, Waybright has integrated MyAccountingLab into all of his distance-learning and on-site courses, using it for everything: homework, quizzes, testing, study plans, tracking, grading, and communication with students. Recently, he increased the amount of homework he requires. “I'm trying to find a middle ground between students who don't need to do a lot of homework and motivating those who need more time on task,” he says.

MyAccountingLab helps Waybright respond to the needs of both distance-learning and on-site students. “Distance students don't have the same access to me,”

he says. “MyAccountingLab offers them access to resources and the ability to walk through a problem [Help Me Solve This] immediately, at any hour. One distance-learning student recently told me, ‘Don’t feel bad, but I don’t really need you. I’ll e-mail you if I do.’”

Waybright doesn’t feel bad. In fact, during a recent quarter, the scores on the first test in his online class were higher than the scores in his on-site class. “The classes have the same demographic,” he says. “The only difference is that some couldn’t get the class time they wanted.”

Students in Waybright’s on-site classes also embrace the program. “Once students realize that all the resources they need are available in MyAccountingLab, they’re no longer intimidated by the topic,” he says. “They have at their fingertips everything they need to succeed. I can watch their homework and quiz scores and see that they’re doing great. They’re learning, they’re getting their grades, and they’re happy.”

Data from SCC’s Introduction to Accounting courses (see page 4) support Waybright’s observations. Of those students who completed the class, the percentage earning 3.1 to 4.0 has steadily risen since implementation of MyAccountingLab’s—from approximately 34 percent prior to adoption to 52 percent now, three years after adoption.

Students who want more instructor contact can use the Ask My Instructor feature, which Waybright encourages. “In the past, when students e-mailed me questions, I frequently wondered what they were talking about,” he says. “Student communication isn’t always clear. Ask My Instructor links me to exactly where they are and what the problem is. It facilitates my giving them meaningful responses that can really help them.”

“MyAccountingLab’s immediate feedback helps, too,” says Waybright. “It holds the interest of a newer generation of learners, who are used to instant gratification. And as a learning tool, it not only indicates right or wrong but also shows students why they didn’t get it the first time and how to do it right. Students master one concept before moving on to the next.”

For Waybright and the rest of his department, one of the primary motivations to use MyAccountingLab is the consistency of assessment. “No matter who your teacher is or whether your class is on-site or online, using

MyAccountingLab ensures that our assessments and our quality standards are the same and that our measurement outcomes are the same,” he says. “It means our students will always be prepared for the next course.”

Even the adjuncts have embraced MyAccountingLab. “As coordinator of the course, I set up everything ahead of time: the quizzes are written, and the homework is all there,” says Waybright. “It makes it easy for adjuncts to step in. I think it has helped us get adjuncts, particularly those with time considerations, such as working CPAs.”

It’s those kinds of full-course support that have hooked Waybright: He knows that students are more likely to use a program if they have a positive experience.

It saves him time, streamlines departmental communication, and enables him to gain support from adjuncts without compromising assessment integrity. Most important, it works.

University of Central Florida

The University of Central Florida (UCF) is a multi-campus research university with 225 degree offerings. More than 53,000 students attend classes on UCF’s main campus and its 11 regional campuses—most of which are wireless—located throughout Central Florida.

Steven Hornik, Ph.D., instructor at the Kenneth G. Dixon School of Accounting at UCF, had previously used online software of one kind or another in his courses to help increase his effectiveness and to consolidate student resources in one convenient location. But in fall 2008, when nearly all of the department’s core courses were reorganized into exponentially larger sections, he knew it was time to make an earnest commitment to a more comprehensive courseware product. “I now serve 900 to 1,000 students a semester,” he says. “The only way to approach that kind of scale is with online courseware; otherwise, it would be impossible.”

Hornik’s earlier explorations into online courseware weren’t entirely satisfying, and they left him hesitant about fully transitioning—even to the kind of robust courseware he truly needed. “I found errors and inconsistencies,” he says. “I experienced technical problems, and I ended up doing more work instead of less.”

Happy with the Pearson textbook he’d been using for some semesters, Hornik turned to MyAccountingLab.

“The Pearson team is remarkable,” says Hornik. “Before I made my decision, they created a training procedure for a colleague’s summer class. They walked her, her teaching assistants [TAs], and other interested faculty through the entire program. Then they returned in the fall so my own TAs could understand how everything worked. They returned again on the first day of class to walk my students through the logging-on procedure, as well as the entire system. They gave every one of us as much time as we needed.”

Hornik assigns required MyAccountingLab homework to his 900 or so students. Class itself is held twice a week. It gets videotaped, and attendance is optional. Test questions are pulled from Pearson’s test bank, and tests are taken on campus. “Students work in the program at on-campus computer labs or at home,” says Hornik. “The students are comfortable with it, and out of 900 of them, I receive a few e-mails every other week with questions. That’s just amazing.”

From a class management perspective, MyAccountingLab makes Hornik’s life easier. “The program is so intuitive and easy to use that the students needn’t bombard me with questions about it or their assignments,” he says. “For a class of this size, that alone is great. The rest is icing on the cake—all incredibly valuable, both for me and for students.”

Hornik’s students, too, recognize MyAccountingLab’s value. After the first exam, one student posted the following study tip on the class discussion board: “Everyone has their own style of learning. I read the book, do the content maps, and watch the PowerPoint lectures, but what really makes things go from random bits of information to knowledge is doing the MyAccountingLab practice. I do almost all of them, and yes, it takes some time, but debiting/crediting is now second nature to me. I took the first exam on Friday morning without studying at all and managed a 99 percent.”

Hornik’s students appreciate that the features in MyAccountingLab help them earn better grades. “My students use their study plans,” Hornik says. “And they like that they can do problem after problem until they master a concept. MyAccountingLab provides them with the resources they need at the time they need to understand and complete the work. When they get stuck, they can refer to the textbook, click Help Me Solve This, or use the DemoDocs. That kind of safety

net is critical for students who are persevering in something that’s really hard. They’re motivated to try more, practice more, and thereby learn more.”

The automatic grading is great, and it saves me time. But it’s the increased student learning that MyAccountingLab facilitates that propels it ahead of the rest. The competition is just trying to play catch-up.

—Steven Hornik, Ph.D.
University of Central Florida

From an instructor’s perspective, the Gradebook is one of Hornik’s favorite features. “Using MyAccountingLab, I save time, and, more important, I know that grading is consistent—mine, my TAs’—all across the board,” he says.

“The program also offers instructors a huge amount of flexibility,” says Hornik. “It enables me to manage and customize nearly every aspect of my class, including what resources students have access to, what they can see, how many times they can attempt a problem, and whether or not they can do a problem after the deadline. I can set up the class once and not think about it again.”

MyAccountingLab also gives Hornik a way to identify and assist at-risk students. “MyAccountingLab records a ton of valuable data, including how much time each student is spending on homework,” he says. “If they’re struggling, I’m more likely to know why, and I’m better equipped to intervene. In a more general way, I can send mass e-mails to the class, communicating where students should be. For some students, that communication is important; it helps them feel like part of a class and lets them know I’m available.”

Nowadays, Hornik evaluates new textbooks by the technologies that accompany them. “The courseware makes all the difference,” he says. “In accounting there are a variety of ways to do a skill; it’s the concept behind the skill that is so important to understand. The key to conveying those concepts to students lies in engaging them. MyAccountingLab does that.”

Conclusion

Today's accounting classrooms offer numerous reasons for accounting instructors to seek technology solutions: among those reasons are high failure and attrition rates, lack of standardization of content and outcomes, limited homework options, unsatisfactory assessments, increased enrollments, increased reliance on teaching assistants and adjuncts, and expectations on the part of incoming millennial students. Fortunately for educators, the marketplace is overflowing with reliable online courseware and effective supplemental technology options. Or is it?

Of the instructors highlighted in this report, many tried some form of technology assistance before becoming dissatisfied and switching to MyAccountingLab. The reasons for their dissatisfaction differ: some of the products were unreliable, others were cumbersome and difficult to use, and still another contained errors. Who needs change if change isn't for the better?

Only Pearson's MyAccountingLab offers instructors the one-two punch of reliable technology and proven pedagogy. Not only does the program save instructors time and effort, but also—and most important—it works for students. Students who use the program do more homework, earn higher course grades, and do better in subsequent courses. What's more, they like it!

Study after study confirms that students respond enthusiastically to innovative technology applications in the classroom. MyAccountingLab's videos, DemoDocs, Help Me Solve This, Ask the Instructor, and other interactive features speak directly to the way today's students interact with the world on a day-to-day basis—and to the technological expectations their future employers will have of them.

Effective use of technology is critical to success in the business world.¹ Because students will undoubtedly use technology in their professional careers, it falls to instructors to prepare students so that students have those technology skills. And MyAccountingLab helps instructors do just that. By engaging students in the

learning process, motivating them to persevere through difficult concepts, and providing immediate feedback, MyAccountingLab teaches students more than accounting concepts: it teaches them how to learn. Students become empowered—and better prepared to face their professional careers armed with the soft skills of problem solving and communication, as well as a sense of confidence in their abilities as lifelong learners.

Students always have somewhere to turn. Because they don't feel alone, they're more likely to keep focused and less likely to give up. It gives them the confidence they need in order to work through the problems. MyAccountingLab is like someone there with them. It's that powerful.

—Steven Hornik, Ph.D.
University of Central Florida

Since January 1, 2007, more than 225,000 students have logged in to MyAccountingLab; more than 15,000 MyAccountingLab courses have been created; and more than 16.5 million homework and test question grades have been posted to MyAccountingLab Gradebooks. Today, an average of 85,000 MyAccountingLab homework assignments or test exams are delivered each week. Word of MyAccountingLab's efficacy in both on-site and online courses is spreading. And the data backs it up: MyAccountingLab works—for instructors, for institutions, for students.

For more information, see www.MyAccountingLab.com.

1. "Technology in the Classroom," Warren Bostrom and Mary Jepperson, College of Saint Benedict and Saint John's University. American Accounting Association, *The Accounting Educator*, Teaching, Learning & Curriculum Section, Summer 2009, vol. XVIII, no. 4.

Read What Instructors Are Saying about MyAccountingLab

A Flexible Solution

MyAccountingLab is adaptable to a wide variety of course delivery methods, including traditional face-to-face classes and Web-based classes. I have used MyAccountingLab in several courses and have been very impressed with how flexible it is.

—Wendy Tietz, Kent State University

Students have a resource that they can go to whenever they need it. They don't have to rely so heavily on me if I'm not available.

—Ann DeCapite, Coastal Carolina Community College

Convenient and Easy to Use

I can design the entire student experience from my screen and know that MyAccountingLab will take care of the rest, including immediate feedback and solid student resources.

—Alan Terpstra, William Penn University

You know all those great examples you want to work for your students but never have time to do? Now your students can have them!

—Michelle Powell, Holmes Community College

MyAccountingLab is the best thing to ever happen to teaching accounting. I give it five stars. MyAccountingLab not only benefits my students; it makes my own life easier.

—Tim Kizirian, California State University, Chico

Delivers Results

MyAccountingLab keeps students engaged and interested in the material. I can see them improving from one question to the next within the same assignment. I can actually see the learning happening.

—Ron Lazar, University of Houston

Last semester's midterm, the average was a 70. This semester's midterm—with MyAccountingLab—was an 82. Big difference.

—Tonia Watkins, Coastal Carolina Community College

Students can move up a whole grade because the program motivates them to do the homework. It might still be hard for them, but they learn that if they try, they will pass the course.

—Tim Kizirian, California State University, Chico

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