

# **INVESTIGATION OF THE OUTCOME FROM OFFERING TUTORING SERVICES AND WORKSHOPS TO THE STUDENTS ENROLLED IN INTRODUCTORY ACCOUNTING COURSE**

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## **ABSTRACT**

This study has investigated the outcome from offering tutoring and workshops to the students enrolled in introductory accounting course.

## **INTRODUCTION**

The introductory accounting course is an important course which can significantly benefit those who enter careers that utilize accounting information for decision-making. The course familiarizes students with the process by which accounting information is prepared and used in making business decisions. Due to the importance of the introductory accounting course, considerable effort has been devoted to the enrichment of the content of the course (See, for example, Baldwin and Ingram 1991; Rankine and Stice 1994; Saudagaran 1996; and Dreike et al. 1998).

Normally a considerable number of students find the content of introductory accounting course challenging and somewhat difficult. Because of that students enrolled in the course demand tutoring services. In the author's school tutoring services are provided by peer students who are perceived to be outstanding students. The past experience in author's school had shown that the tutoring services overall were not effective – that is, it did not have a significant impact on the success and grade of students who utilized the tutoring services.

In the fall of 2008, a new plan was adopted for providing the outside class help to the introductory accounting students. The new plan included individual tutoring and offering of weekly workshops. A graduate student was hired to conduct both the tutoring and the workshops. At the end of semester a study was undertaken to investigate the outcome. Surprisingly very positive results were achieved. This paper reports the findings.

## **NEW PLAN**

During the fall 2008, two hundred eight (208) students were enrolled in the five sections of ACCT 2101 taught by two professors. On August 24, 2008, the graduate student began conducted a series of workshops and tutoring sessions for the students. The last session was conducted on December 9, 2008. Students were informed about the content of each week's workshop through weekly announcements. The weekly schedule was as follows:

### **1) Workshops**

Sundays	2:00 - 4:00 pm
Monday	11:00 - 1:00 pm
Tuesday	8:30 - 9:45 pm

## 2) Tutoring

Mondays 1:30 - 2:30 pm  
Tuesdays 7:00 - 8:00 pm

## RESULTS

Overall, 48 students attended these workshops and tutoring sessions. This constituted 23% of the total 208 students who were enrolled in the five sections. The number of sessions attended by each of these 48 students ranged from 1 to 16 sessions. For example, one student attended 16 sessions. On the other hand, twenty four of these 48 students (50%) each attended only one session.

The breakdown of attendance record by day of week was as follows;

Sundays	41%
Mondays	26%
Tuesdays	<u>33%</u>
	100%

The final grades received by these 48 students in ACCT 2101 in the fall 2008 are displayed in the following table. Per table, 75% of the students who attended the workshops and tutoring sessions received a passing grade of “C” or better in the course.

Grade	No. Students	Percentage
A	3	6%
B	5	11%
C	28	58%
D	6	13%
F	2	4%
W	<u>4</u>	<u>8%</u>
	48	100%

The following table compares the results for those who “attended” the workshops and tutoring sessions and those who “did not attend” any of the workshops and tutoring sessions. It is clear that those who attended have a lower repeat rate (F, D, or W).

Grades Received by Students	Professor A’s Classes		Professor B’s Classes	
	Students Who Attended	Students Who Did Not Attend	Students Who Attended	Students Who Did Not Attend
A	9%	16%	0%	3%
B	12%	16%	7%	18%
C	59%	33%	57%	30%
F, D, W – Have to Repeat	<u>20%</u>	<u>32%</u>	<u>36%</u>	<u>49%</u>
	100%	100%	100%	100%

The number of sessions attended, and the final grade received by each of these 48 students were as follows:

Student #	No. of Sessions Attended	Course Grade	Student #	No. of Sessions Attended	Course Grade
1	16	C	25	1	C
2	15	C	26	1	C
3	11	B	27	1	C
4	10	C	28	1	C
5	9	A	29	1	D
6	7	B	30	1	C
7	7	C	31	1	C
8	7	C	32	1	W
9	7	C	33	1	C
10	6	C	34	1	W
11	6	C	35	1	C
12	5	A	36	1	C
13	4	B	37	1	W
14	4	D	38	1	D
15	4	B	39	1	A
16	3	C	40	1	D
17	3	C	41	1	D
18	2	C	42	1	F
19	2	C	43	1	C
20	2	C	44	1	D
21	2	F	45	1	W
22	2	C	46	1	C
23	2	C	47	1	B
24	2	C	48	1	C

Based upon the correlation analysis results, the correlation between the final grade and the number of sessions attended is 33%. According to the regression analysis, the number of sessions attended explains 11% of changes in grades at 0.02 significance level.

## CONCLUSION

Although it is difficult to measure the precise impact of attendance in workshops and tutoring sessions on students' learning, it is clear that these workshops and tutoring sessions were helpful and had somewhat a positive impact on students' learning – i.e., those attended the workshops and tutoring sessions had a lower repeat rate than those who did not attend. This result is in contrast to our past experience. There are two possible reasons for getting a better result this time. First, in the past we did not have workshops; we had just tutoring. Perhaps providing help in a “workshop” format provides students with more

learning – example; learning from each others' questions in the workshops. The other reason could be the tutor. More investigation is needed to find out why those 24 students (50%) who attended only one session did not return for more sessions. If school has limited funds for offering the workshops and tutoring services; based upon our attendance record, it appears that Sundays are a good day for offering workshops.

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