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Accounting Tutor Platform

by Rayman D. Meservy, Brigham Young University

Many educational researchers consider computers to be the most important technological development for education since the invention of the printing press or writing itself. They believe that computers will one day transform education, leaving their mark on education as writing and books have done. Even though computer-aided instruction (CAI) has been used for many years, results at the college level have been mixed, although generally moderately positive, sometimes reducing instructional time while increasing learning effectiveness. [Kulik, 1990]

This article introduces the Accounting Platform, part of a larger project called the Accounting Tutor. The Accounting Platform is a user-friendly windows program that allows instructors to present material and students to do accounting homework. The windows interface has numerous buttons and menus for setting up the student's own personalized desktop on screen (see figure 1). A large variety of windows can brought-up, sized, and placed on the screen where the student desires. In addition to various accounting platform windows, other windows available include the problem, current problem goals and status, student work summaries, various help and hint windows, and windows for student notes. Other options suggest to the tutor the amount of help the student desires.

This accounting platform provides the medium on which the student solves numerous accounting problems. The platform contains

not only what is normally considered a full accounting system with the required financial statements, ledgers, and journals, but also allows a considerable amount of input flexibility and user-friendly interfaces. The platform permits small end-of-chapter textbook problems input by the instructor (or by an automatic problem generator) or for larger case studies, with the ability to save intermediate results.

The platform provides the flexibility of pointing to amounts in the problem case window and automatically picking up these amounts with a mouse, dragging, and then dropping them onto the appropriate journal, ledger, or financial statement. The updated results in all related financial accounts are immediate, allowing the student to see the flow-through to the financial statements. If appropriate permission is set, amounts may be dropped directly on the financial statement line-items (accounts), updating concurrently the journals and ledgers. This is possible because financial statements, journals, and ledgers only represent views of the underlying data entries.

The platform is implemented with an object-oriented design, allowing considerable domain knowledge to be stored and used. All hints are tailored to the transaction that is currently being considered, and is sensitive to the student's partially solution. The student has complete control of not only the windows and processing, but also the order of the problems and transactions he is to work on. Immediate feedback on correctness of solutions is a

definite benefit.

The Accounting Platform is being used by instructor (for lecture) and students in the Executive Masters of Public Administration program at BYU this spring. The course includes the topics and issues generally found in the first five chapters of accounting principles, and then teaches the students the basic concepts of governmental-fund accounting. It is hoped that such a platform will facilitate the learning process by eliminating some of the mundane tasks often associated with bookkeeping.

REFERENCES

Kulik, C.C. and J.A. Kulik, "Effectiveness of computer-Based Education in Colleges," in Research in Instructional Effectiveness, edited by E.K. St.Pierre, M.P. Riordan, and D.A. Riordan, published by Center for Research in Accounting Education, James Madison University, Harrisonburg, VA., 1990.

Figure 1

Accounting Tutor

File **Statements** **Problems** **Windows** **Help**

S.S. T-Ac G.J. Bal.S. Inc.S. Trans# 4 Clear Erase Hint Transaction

Balance Sheet

General Foods Corporation
Balance Sheet (in Thousands)
April 4, 199X

Assets				Liabilities and Owner's Equity			
Current Assets				Current Liabilities			
C	1	Inventory	X	100			
☺		Cash	X		100		
☺	2	Inventory	X	200			
☺		Accounts Payable	X		200		
☺	3	Accounts Payable	X	40			
☺		Inventory	X		40		
☺	4	Land	X	120			
☺		Cash	X		30		
☺		Notes Payable	X		90		

General Foods Corporation
April 4, 199X

Equipment costing \$120 was acquired for a cash down payment of \$30 plus a six-month promissory note of \$90.

Payable	
le	
ties	
Liabilities	30
Liabilities	120
Liabilities	-120
ity	30
ity	-30
Owner's Equity	
Earnings	
Equity	1,625,826
	3,860,987

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