

**Case Study: Ivy Tech Community College  
Accounting 101  
AME Learning pilot program, June 7 – August 3, 2010**

**Snapshot:** Ivy Tech Community College

Ivy Tech Community College is the largest state-wide community college with single accreditation in the United States. It is Indiana's largest public post-secondary institution serving more than 150,000 students a year at 23 campuses throughout the state.

Ivy Tech's accounting program develops an understanding of accounting principles, business law, communications, business equipment and related areas of study in the field. Students also gain instruction in computerized accounting systems. Technical skills in financial accounting, cost accounting and tax preparation are emphasized.

Accounting 101 is known as a gatekeeper course. Every student in the School of Business must complete this course as well as Math before proceeding to the rest of the business curriculum.

**Problem:** Attrition

**Ivy Tech's Accounting 101 course has the highest attrition rate in the state of Indiana. Only the last 47 percent of students who started the course passed with a C or above.**

"Accounting is known to be more rigorous than other courses in our School of Business," says Karen Tower, MBA, Accounting Program Chair/Assistant Professor. "You can't learn accounting just by listening to the instructor and writing a paper or two. There's more work involved. I stop students from graduating with this course. Accounting 101 and Math are known to be our hardest courses for students to be successful in.

"I would tell you that you can teach Accounting 101 from any Accounting 101 text and get results," adds Tower, "but the students have had problems with the texts we have used in the past. Every now and then a student will tell you they're dropping out. Lots of times they just disappear. The course, they say, goes too fast, does too much, the class takes too much time."

**Problem:** Students at Different Learning Levels

Students in Accounting 101 run the full gamut from young people right out of high school and people on Trade Adjustment Assistance (retraining from factory jobs) to veterans from the war in Iraq.

“You’ve got to have the right teacher and the right materials in there, to go above and beyond for these students or you can’t hang onto them,” says Tower.

### **Solution:** Ame’s New Approach to Learning

Karen Tower decided to pilot AME Learning’s unique approach to teaching financial principles in an Accounting 101 course running from June 7 to August 3, 2010 before finalizing her textbook choices.

The course was a combination of classroom participation and online learning, supported by downloadable pdfs to support the learning of each module. One of the advantages of running the pilot during the summer was the ability to test AME Learning’s materials over eight weeks instead of the usual 16-week course, so that Tower could measure the results and introduce change to the curriculum more quickly.

### **What Makes AME Stand Out:** Accounting Principles Brought To Life

For the students:

- ✓ Ease of use. The AME textbook is simpler in the way it’s broken down over 17 chapters. Says Tower, “The book we had been using has 13 chapters and covers the same material, but the chapters are longer, more technical, and harder to understand.”
- ✓ “Real world” examples. “The AME textbook starts with tying everything back to your personal experience, then slowly tries to roll it back to accounting principles. Personal records, taxes.... The language attempts to make things really simple. Each chapter tries to make it have a reason, why or how this applies to your personal life. In 101 it’s very important to make students understand why they need this class.”
- ✓ Lively, graphic interactive interface. Tower reports that there have been far fewer complaints from the students. One, in fact, has said: “I’ve looked at a lot of curriculums in my day and I really really like this one.”
- ✓ Useful tutorials. Students and teacher alike have benefited from the tutorials and quizzes with points attached to them. These help reinforce the lessons and give students and instructor opportunities to keep track of their progress.

For the instructor:

- ✓ Robustness of the content and its ability to teach students from diverse backgrounds with widely varying levels of knowledge of accounting principles.

- ✓ Easy-to-use intuitive technology, which helps the instructor teach more effectively and decrease her workload. "It saved my life this summer," says Karen Tower. "I'm not getting 150 emails from these students every day or week. [The answers to their questions are] out there so they can work through the tutorials."
- ✓ Publisher's support. This is an area where AME Learning aims to be different and stand out. AME Learning offers more than just a book; it offers a customized multi-level approach to understand and address Ivy Tech's needs at the individual faculty level.

### **Measuring success:**

*This year's students averaged 64% on the final exam. "I would expect the grades to be a little lower when using an exam based on another textbook," says Karen Tower. Comparing the 2010 results with the 2011 numbers will give her a greater understanding of the students' comprehension.*

*The primary successes:*

- ✓ **Drop in attrition rate.**  
Of the 14 students enrolled in the Accounting 101 summer session, all but one completed the course.
- ✓ **More engagement with the course material.**  
Students registered fewer complaints about the complexity of the curriculum and raised fewer questions about the lessons.
- ✓ **Greater comprehension of Accounting 101 concepts.** More students are now ready to move on to the next level in Ivy Tech's Accounting program.