**THE USE OF A COOPERATIVE VERSUS A TRADITIONAL LEARNING MODEL IN ACCOUNTING CLASSROOMS: PERCEPTIONS OF STUDENTS**

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**ABSTRACT**

Converting the classroom into an active learning environment has been strongly supported by the accounting profession.

**Research objectives**. Based on the above, the purpose of this study is to investigate the perceptions of students in an accounting classroom regarding their attitudes about cooperative verses the traditional lecture/discussion models or approaches to learning.

**Methodology**. The subjects were 40 students from a cost accounting class that was taught over the quarter on a MWF schedule. It was determined the first day of class that all of the students’ learning experiences were dominated by the traditional lecture/discussion approach. Although many of them had worked on an occasional group project in class, none of them had ever experienced a classroom whose activities were structured around a cooperative approach to learning on a daily basis. The classroom was structured with a cooperative learning mode called Homework Check that was developed and tested successfully by one of the authors over a ten-year period in many different accounting classes. Very briefly, the students are assigned to learning teams in a scientifically manner and spend a great part of the class every day going through their previously assigned homework helping each other to understand the solutions to the problems.

**Measure.** One instrument, adapted from Glass & Putman (1988), was used to measure the attitudes of students concerning classroom learning activities that relate to both the lecture/discussion and cooperative learning models or approaches to learning

**Statistical Analysis**. Means and standard deviations were calculated for each of the fifteen questions for each of the two learning models and t-tests were then conducted to determine if significant differences existed between the two models for each item.

**Expected results**. It is expected that student attitudes toward the cooperative learning model will be significantly higher than the traditional lecture/discussion model.