USING PROBLEM-BASED LEARNING (PBL) CONTINUUM TO TEACH SOFT SKILLS IN THE GOVERNMENTAL ACCOUNTING COURSE

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ABSTRACT

Over several decades accounting professional organizations have advocated the need for business/ accounting students entering their profession to be able to communicate, work on teams, and perform analytical thinking (i.e., technical and soft skills). To integrate these skills into the Governmental Accounting course, six continuum PBL approaches (e.g., problem-initiated learning) have been utilized at several universities in different regions of the country. The PBL projects/cases were created/located using the Backward Design method (e.g., starting with the accounting professional skill sets). One or more of these teaching approaches can be used to assist students in learning.

Keywords: Governmental accounting course, Problem-based learning, Soft skills, Backward design

INTRODUCTION

For more than a period of thirty years, various accounting organizations and committees have encouraged change in accounting teaching approaches and curriculum. Recently, the accounting profession desires students to obtain both soft skills (e.g., teamwork, communication) and technical skills. To accomplish these desired skills, the International Federation of Accountants (IFAC) indicated professional skills that are necessary for individuals planning to enter the accounting profession in its International Education Standard 3 (IES3), *Professional Skills and General Education* (2019). Also, the *AICPA Pre-Certification Core Competency Framework* (2019) [AICPA 2019 Framework] offered a set of essential skills-based competencies (both technical and generic/soft) for accounting students (public/industry/government/not-for-profit) who are beginning their professional careers. In addition, skills that are considered crucial for managerial accountants were advocated by the Association of International Certified Professional Accountants in their *CGMA Competency Framework: 2019 Update* (2019) [CGMA Framework]. Further, the Pathways Commission (2015) promoted approaches or learning experiences that are expected to motivate students to think, perform, and make decisions that are similar to the decisions of accounting professionals. Earlier, Albrecht and Sack (2000) emphasized that accounting educators need to assist students in expanding their ability-to-learn skills. Various teaching approaches (e.g., problem-based learning) are presented in this paper that can be employed in teaching a Governmental Accounting course.

The Pathways Commission in August 2014 denoted that quality education should involve the use of diverse teaching methods (e.g., lecture, problem solving, or task-based learning) that encourage students to improve their ability to apply professional judgment in decision making. Also, Helliar (2013) advocated that a vital component of accounting education should include teaching methods that engage

(enable) students (e.g., role playing, real-world case studies, and task-based learning). Earlier, the Accounting Education Change Commission [AECC] (1990) recommended that accounting students should actively participate in their learning process and not be just passive recipients of information. For example, the preparation of a municipal accounting project.

THEORIES

Learning Theories

Taylor and Hamdy (2013) specified that "learning" encompasses the acquisition of domains (i.e., knowledge, skills, and attitudes). Ideally, any learning theory should embrace each of these domains. Currently, learning theories can be divided or clustered into groups or categories (e.g., instrumental theories, humanistic theories). There can be, however, some overlap between theories and clusters of theories. Further, it has been implied that learning originates with the learner's present knowledge [e.g., Vygotsky (1997), Taylor and Hamdy (2013)].

Instrumental Learning Theories

Instrumental learning theories concentrate on individual learning experiences. This group is comprised of cognitive, behavioral, and experiential theories. Behavioral theory involves competency-based training or learning, which results in a change in behavior. Skinner (1954) is a well-known behavioralist.

Cognitive theory is compatible with the concept that learning begins with the learner's current knowledge. Taylor and Hamdy (2013) have specified that the new knowledge must be sufficiently similar to previous knowledge to allow its relevance to be recognized. For example, students can link the modified accrual basis of accounting utilized in governmental funds to the full accrual basis of accounting presented in financial statements prepared under generally accepted accounting principles (GAAP).

The experiential learning theory [e.g., Bruner's (1966) and Davidson's (1990) discovery learning] is encompassed in the instrumental learning cluster. Under this theory, the students' role involves active participation (engagement) in experiences that construct their knowledge base. The experiential theory appears to be relevant to accounting education since it emphasizes the development of competencies (e.g., governmental accounting topic(s), problem solving) and integrates skills of practicing accountants (e.g., decision making, communication) in specific situations.

Humanistic Theories

Humanistic theories foster individual development such as self-actualization and internal motivation [e.g., Knowles' (1988) ''andragogy'' concept]. This group of theories is learner centered (i.e., self-directed learning). Self-directed learning centers on adults who are planning, conducting, and evaluating their own learning. However, as relating to students, Norman (1999) and Hoban et. al. (2005) inferred that it really should be "directed self-learning" instead of "self-directed learning." Directed self-learning, which can encourage students to take more responsibility in their own learning, could prepare students for life-long learning as supported by several organizations such as the CPA Vision Project (2017), Pathways Commission (2014), International Federation of Accountants [IFAC] (2019), and Association of International Certified Professional Accountants (2019).

Portions of the Instrumental Learning Theories and the Humanistic Theories are combined in the Problem-Based Learning (PBL) teaching approach. PBL is student/learner motivated and encompasses directed self-learning (i.e., Humanistic Theories). PBL blends the Cognitive Theory by having the students use their present knowledge when they identify what still needs to be acquired or learned and the Experiential Theory when the instructor organizes the students' activities to bring about the desired learning experience (i.e., Instrumental Learning Theories).

Problem-Based Learning (PBL)

Problem-Based Learning involves the principles that learning arises from cognitive and social interactions in problem centered situations (e.g., Evensen and Hmelo 2000; Savery and Duffy 2001). PBL is a learning technique that compels students to be actively engaged in collaborative team or group projects. Under PBL students have to take substantial responsibility for their learning. Bates *et. al.* (2013) implied that PBL results in students becoming active learners in their learning and not passive recipients of information. This is precisely what the Accounting Education Change Commission (1990) previously endorsed.

Under the PBL approach the starting point for learning is a problem or query that the students attempt to solve according to Boud (1985). The idea of the PBL concept is that students as they work on solving the problem or query will have to identify and search for the knowledge needed in order to endeavor to solve the problem. Bates *et. al.* (2013) suggested that the critical factors to attain the desired learning objectives is for both the students and faculty to understand how the learning process works and their roles in this process.

Educator's Responsibilities

Albrecht and Sack (2000) indicated that accounting educators need to help students in the development of their ability-to-learn skills. In order to advance learning using the PBL approach, educators need to (1) create the desired learning experience (e.g., project, case, module), (2) facilitate students access to the experience, (3) organize the experience and (4) provide feedback and assessment. In developing a project/case to use in the PBL approach, Wiggins and McTighe (1998) promoted the use of a process entitled the "Backward Design" (i.e., outcome-based approach). Under this technique, the starting point is to identify the desired learning goal(s) of the project/case (e.g., starting with the accounting profession's learning objectives/elements). Next, the feedback and assessment activities should be determined while designing a meaningful PBL project/case.

Student's Responsibilities

As mentioned previously, students should know their role in a PBL exercise and/or assignment. The role of learners according to the constructive learning theory is to actively participate in activities that construct their knowledge base. Taylor and Hamdy (2013) advised that students while doing a PBL project should (1) expect to have to perform some searching for needed information, (2) expect to be mentally challenged, (3) construct new knowledge, and (4) hopefully have their perception, views, and beliefs supported and/or changed. If students are required to search for needed information, it is important that there are adequate and appropriate resources or databases available to them. Also, it is important that the students know how to access the resources.

What are the benefits of utilizing the PBL approach? Allen (1992) implied that this approach encourages the acquisition of generic or soft competences (e.g., problem solving, communication, teamwork), which are essential skills according to the Pathways Commission Learning Objectives (2015), CGMA Framework Knowledge Areas (2019), and the AICPA Framework Core Competencies (2019 and 1999 versions). PBL can be utilized as a strategy to encourage deep learning by the students instead of surface learning. Further, the PBL approach should allow students to activate previous learning while permitting them to incorporate or link the new knowledge with their prior learning.

PBL Continuum of Approaches

Davis and Harden (2009) have suggested that PBL is not solely one approach but instead a continuum of approaches to be used by educators in teaching (e.g., problem-assisted learning, problem-centered learning, problem-based learning). An educator can utilize one or more of these approaches in assisting students in learning. According to Barrows (1986) the PBL approach selected to be used varies with the desired learning goals or objectives (e.g., development of self-directed learning skills; an increase in the students' motivation to learn).

Research has suggested that instructors need to establish different learning opportunities to accomplish different types of learning objectives [e.g., Anderson (1995), Driscoll (1994), Gagné and Medsker (1996), Gredler (2009), and Schunk (2020)]. Boh *et al*. (2001) specified that lecture-based training may not be an adequate transfer technique when complexity of knowledge is high. Bonner (1999, p. 11) suggested that "learning objectives involving complex skills require teaching methods that promote active learning on the part of the students, while learning objectives involving simpler skills can be achieved with more passive teaching methods."

Harden and Davis (1998) discussed the various PBL approaches based on the relationship between the scenario/problem and the learning that can be derived from studying that problem. These authors developed an eleven-step continuum between the problem and expected learning experience by the students (e.g., theoretical learning, task-based learning).

TEACHING USING PBL

To integrate several of the Pathways Commission's Learning Objectives (2015), CGMA Framework Knowledge Areas (2019), IFAC's IES3 Professional Skills (2019), and the AICPA Framework Core Competencies (2019 and 1999 versions) into student learning experiences, the authors have utilized several of the continuum PBL approaches in teaching Governmental Accounting. The continuum of PBL approaches have been successfully employed in teaching Governmental Accounting at several universities (e.g., large urban, regional state, small state) in different regions of the country (e.g., Illinois, Colorado, Texas) are presented below.

Problem-Assisted Learning Approach

During the first-class session, the educator to assist students in using PBL employed the "problem-assisted learning approach." The educator selected a multifaceted problem or a series of brief exercises from the textbook to help the students initially in identifying keywords or features in the problem situation that may be useful in answering the question(s) (e.g., general purpose government, special purpose government). The educator suggested to the students that as they read the problem information,

they should underline or highlight the word(s) or dollar amounts that may have an impact in answering a section of the problem(s).

After emphasizing the keywords in the problem, the educator asked the students what characteristic or responsibility may apply to the situation (e.g., operational accountability, fiscal accountability). Then, the students were asked to discuss with neighboring classmates what they think should be the answer(s) considering facts stated in the particular situation. Finally, a volunteer was asked to give their conclusion and the reasoning for the answer. This approach is utilized each time to introduce the students to new topics in the subsequent chapters in the textbook.

Problem-Solving Learning Approach

During the second-class session, the educator introduced the students to the next step in the Harden and Davis (1998) PBL continuum (i.e., "problem-solving learning"). Under this approach, the students orally present their justification or reasoning along with the calculation procedure for each problem/situation to their classmates. This permits the students under friendly conditions to start to improve their oral communication as recommended by the AICPA Framework (2019), CPA Vision Project (2017), Pathways Commission (2015), IFAC's IES3 (2019), and CGMA Framework (2019). The class discussion also lends itself for the educator to expand on the topic(s) if necessary. The problem-centered learning approach is utilized for most class sessions during the semester.

Note: To hold each student accountable, they were previously informed that each student must give an answer or explanation each class period on a voluntary basis and if necessary, by using at the end of the class period the "army volunteer basis." To persuade the students to participate, about 4% of their grade is based on cheerfulness and quality of class discussion by each student.

Problem-Initiated Learning Approach

The problem-initiated learning approach is another type of PBL assignment that can be used in governmental accounting classes. Under this approach, the problem or project should act as a trigger to start the students learning on the assigned topic(s) according to Harden and Davis (1998). This approach can be used as either a team or individual student project. This learning approach has been integrated into the governmental accounting course a couple times a semester (i.e., Topic Project, Journal Article Project).

Topic Project

The students are given once a semester an outside of class problem-initiated learning assignment (i.e., Topic Project) to be completed in one week by each student. The students received a governmental accounting topic [e.g., general capital assets; capital projects funds; internal service funds; enterprise funds] to organize before any class discussion on that topic.

This Topic Project was assigned to encourage the students to learn how to organize topics, which is one of the skill sets (i.e., ability to organize information) recommended by the AECC (1990) and AICPA Framework (1999). The Topic Project enabled each student to organize the topic(s) using a checklist, chart, graph, grid, flowchart, outline, or other approach that will help them understand the assigned topic(s). The AICPA Framework (1999) specified the need for accounting professionals to express

information and concepts in a clear and concise written manner. As a result, the Topic Project was limited to 1 1/2 pages in length.

Albrecht and Sack (2000) suggested that accounting educators need to help students develop their ability-to-learn skills. Another purpose of the Topic Project was to expose students to skills that should encourage them to learn to learn and realize the need for lifelong learning as suggested by the Pathways Commission's Learning Objectives (2015), CGMA Framework Knowledge Areas (2019), IFAC's IES3 Professional Skills (2019), and AICPA's CPA Vision Project (2017).

Journal Article Project

After completing the Topic Project, the students were requested to read an assigned recent professional journal article (e.g., from the Journal of Accountancy). Each semester the educator selected an article that should interest the students (e.g., intergovernmental financial dependency, improvements in city government performance reporting) or one that relates to a newly issued GASB Accounting Standards Update on a topic taught during the semester. Since the selected article should be of interest to the students, this should help them become interested in learning the topics discussed in the article.

The Journal Article Project required each student to summarize the article, indicate how it relates to their governmental accounting course, and discuss the most pertinent information in the article in 2 to 3 pages. Further, this assignment could be expanded by requesting a team of students to find a recent journal article on their assigned selected topic (e.g., financial statements, fiduciary activities, performance effectiveness) to be presented in class, which permits experience in oral communication as well as expanding experience in written communication as recommended by the AICPA Framework (2019), Pathways Commission (2015), IFAC's IES3 (2019), and CGMA Framework (2019).

Problem-Centered Learning Approach

After the students begin to feel comfortable using the Problem-Solving Learning Approach, they are assigned a project that involves the Problem-Centered Learning Approach. Under this approach, preparation of the project introduces the students to principles or specific procedures or rules (e.g., GASB ASC) related to completing the accounting cycle of a city (i.e., Computerized City Cycle Problem Project).

This project was expected to be completed outside of class throughout the semester. Teams of three to four students worked on the City Cycle Problem Project (CCP Project). The students formed their own teams. This permitted the students to group together based around family and work responsibility times as 50% – 85% of the students worked. To make sure that each team was making satisfactory progress on the CCP Project, the team was required to hand in their project eight times during the semester.

Problem-Centered Discovery Learning Approach

As previously mentioned, Bonner (1999) believes that learning complex topics requires teaching techniques that have the students actively learning by discovering the answer. When the topic being taught is complex (e.g., bonds), another PBL approach needs to be employed in place of the problem-solving learning approach. In this case, the problem-centered discovery approach could be applied. In this situation, the educator could utilize an instructor-prepared checklist along with a complex textbook

problem in class to assist the students to discover or rediscover and organize a complex topic (e.g., cash flows from operating activities).

Under the problem centered discovery learning approach, the students by using the checklist could discover or refresh their memories of the cash flow classification for each transaction or situation in the problem. Then, the students could use this checklist to recall or discover (i.e., determine) the classification treatment (i.e., increase or decrease in cash flows) for the specific transaction before the transactions' information data is entered in the appropriate cash flow statement category (e.g., operating activities, investing activities). After all the transactions have been classified and entered under the appropriate category (e.g., capital and related financing activities) as an increase or decrease, the students can remember or discover how each of the transactions affect cash flows. Finally, the students can reflect or discover after netting the various cash flow categories that the ending cash balance on the Cash Flow Statement is the same dollar amount balance as in the ledger cash account. It was suggested to the students to utilize the checklist in doing their homework assignments and preparing for the quiz/exam on the topic(s).

RESEARCH METHODS

One of the limitations of educational research that is performed at only one university is whether the results will apply to other university settings. Accounting educators should be interested in teaching techniques or methods that might be successfully applied in different university environments. The continuum of PBL approaches used in teaching Governmental Accounting in this research have been utilized at several universities (e.g., large urban, regional state, small state) in different regions of the country (e.g., IL, CO, TX). At several of these universities, English was the second language of the students (i.e., 30% - 95%). In addition, at some of these universities, the students were of widely diverse backgrounds. All of the governmental accounting classes studied were taught by one of the researchers.

At the beginning of the semester, the students were requested to complete a personal data sheet (e.g., classification, university GPA, accounting GPA, credit hours enrolled, work hours, number of accounting course(s) enrolled in during that semester, number of previous accounting courses, and gender). There were no significant differences between the two experimental groups (Project Topic A and Project Topic B) on the reported demographic information at any of the universities.

Topic Project

Every other student in the class was assigned to Group A. In Group A the students were asked to prepare a project to assist them in learning about Project Topic A (e.g., general capital assets [GCA]). On the same day, the other students in the class (Group B) were asked to prepare a project to assist them in learning about Project Topic B (e.g., capital projects funds [CPF]). The students in both groups were told they could use a checklist, chart, graph, grid, flowchart, outline, or other approach that would help them understand the topics. The project was not to be more than 1 1/2 pages in length. The students were given one week to prepare the project. The students were instructed to make copies of their projects, which were to be used in preparing their homework assignments related to the topics. Both groups received the same class discussion and were assigned the same homework problems for these topics.

To motivate the students to complete the project, the project was assigned 25 points, which represented about 4 percent of their grade. The Topic Project was graded based on (1) how beneficial their project would be in doing their homework assignments and preparing for the quiz/exam (e.g., if there was sufficient information presented to earn an "A" on the quiz/exam, the students received the entire 25 points), (2) how well organized the information was presented, and (3) how creative was the presentation of the Topic Project. This creativity factor was employed to encourage the students to think outside of the box (i.e., outline presentation) and attempt to use other methods of organization (e.g., a flowchart).

Testing

About two weeks following the discussion of the homework problems on these topics, a common exam (Exam II) was administered. In the class period before Exam II, the instructor suggested that the students use their projects to help them study for this exam. On this exam there were 11 points related to the GCA topics and 12 points pertaining to the CPF topics. The results of this exam were used to measure the effect of this teaching technique.

Student Survey

One of the educators' responsibilities in developing PBL projects/cases is to consider the assessment of that assignment. This is especially important since Ennis (1987) indicated that desired learning outcomes (e.g., communication skills) may not occur if students do not have positive attitudes toward a teaching method. For this reason, Stone and Shelley (1997), Sawyer *et al.* (2000), and Ramsay *et al.* (2000) used questionnaires/surveys to measure student perceptions of the instructional processes. Also, Chu and Libby (2010) utilized a post-assignment questionnaire/survey to evaluate an active learning assignment (e.g., one-minute writing; PBL).

In addition, a survey was given at the end of the semester to investigate whether selected accounting profession's learning objectives/professional skills/knowledge areas/core competencies have been accomplished, including soft skills. In this survey, the students were asked to use the 5-point Likert scale (5 = "Strongly Agree") to indicate that the 40+ "skills" were achieved during the semester involving their Topic Project, Journal Article Project, team City Cycle Problem Project preparation and report.

RESULTS

As previously mentioned, the students in various locations (e.g., IL, CO, TX) took Exam II, which was used to determine the effectiveness of their Topic Project. First, the results of Exam II at two of these universities will be discussed. Also, the student survey results for these universities will be reviewed.

Exam II

The students with the Topic Projects at University B scored higher than the students without this project for both the GCA Project topics (77.3% > 64.5%) and for the CPF Project topics (75.0% > 67.4%). However, for University A, there were different results depending on the project assigned. For the CPF Project, like the Topic Projects at University B, the students with the project scored higher than the students without the project on the CPF questions (73.8% > 66.7%), but for the University A GCA

Project, the students without the project scored higher than those students with the project. However, the chi-square test indicated that the effect of the Topic Projects' results was not statistically significant.

If a teaching technique or method is to be beneficial to accounting educators, it should have similar results at different university situations. Also, as can be observed in Table 1, the Topic Project Exam II score at both universities for both the GCA Project and the CPF Project were similar (ranging from 78.8% to 73.8%). The GCA Project Exam II percentage score results were very similar. The same was true of the percentage score for the CPF Project at both universities. However, the GCA Project scores at both universities were slightly higher than the CPF Project scores.

Except for the score for the No Project at University A, the No Project scores for both Topic Projects were similar (ranging from 67.4% to 64.5%). Therefore, it appears that the Topic Projects can be used to successfully teach selected government and NFP accounting topics.

Student Surveys

At the end of the semester, a survey was given to investigate whether the various PBL approaches and the team City Cycle Problem Project accomplished selected accounting profession's learning objectives/professional skills/knowledge areas/core competencies. The desired accounting professional skills were evaluated by the students using a 5-point Likert scale (5 = Strongly Agree).

Some of the skills (e.g., communication) that the students felt that they had strongly accomplished during the semester were:

- Presents the measurement results objectively using applicable standards of disclosure or reporting (range: 4.55 - 4.54)
- Prepares reports with objectivity, conciseness and clarity (range: 4.75 - 4.60)
- Organizes and evaluates information and alternatives (range: 4.69 - 4.37)
- Evaluates information in a manner free of distortions, personal bias or conflicts of interest (range: 4.60 - 4.22)
- Determines project goals (range: 4.63 - 4.43)
- Places information in appropriate context when listening, reading, writing and speaking (range: 4.55 - 4.48)
- Evaluates the significance of evidence or facts (range: 4.55 - 4.48)
- Uses experience and comparison in forming opinions (range: 4.55 - 4.14)
- Organizes and effectively displays information so that it is meaningful to the receiving party (range: 4.54 - 4.49)
- Expresses information and concepts with conciseness and clarity when writing and speaking (range: 4.54 - 4.36)

SUMMARY

The AICPA, CGMA, IFAC, and the Pathways Commission have all specified the need for accounting students entering the profession to be able to solve problems, work on teams, communicate in writing, and show leadership. The question accounting educators face is how can these learning objectives, knowledge areas, professional skills, and core competencies be integrated into accounting courses (e.g., Governmental Accounting)?

To undertake this, learning theories embracing instrumental theories (e.g., cognitive, behavioral, experiential) and humanistic theories (e.g., self-actualization, internal motivation) were investigated. Parts of both of these learning theories are assimilated in the Problem-Based Learning (PBL) teaching approach.

PBL is a learning technique that expects students to be actively engaged in a collaborative team or group problem, query, or project, which aspires students to solve. Davis and Harden (2009) have stated that PBL is not solely one approach but rather a continuum of approaches (i.e., an eleven-step continuum between the problem and expected learning experience by the students) to be used by educators in teaching (e.g., problem-orientated learning, problem-initiated learning, problem-based learning). As recommended by the Accounting Education Change Commission [AECC] (1990), students become active learners not passive recipients of information according to Bates *et. al.* (2013).

The researchers discussed six continuum PBL approaches (e.g., problem-assisted learning, problem-centered learning, problem-centered discovery learning) that have been successfully employed at several universities in different regions of the country in teaching Governmental Accounting.

Except for the GCA Topic Project at University A, the results showed that the mean scores on Exam II were higher for the students with the Topic Project than the students without this Project, but the chi-square test indicated that there were no significant differences. Even though the results for the Topic GCA Project at University A were reversed, there were no significant differences.

For each Governmental Accounting course section, an end of the semester survey was administered. The survey was given to investigate whether selected accounting profession's learning objectives/ professional skills/knowledge areas/core competencies had been accomplished. The students generally indicated that they "Strongly Agree" or "Agree" that the 40+ skills were achieved during each semester. Many of the skills that the students indicated that they had accomplished are soft skills (e.g., communication, teamwork, leadership, decision making), which are harder to accomplish in a normal structured Governmental Accounting course. The students in the Governmental Accounting course at various universities have indicated in an end of the semester survey that the use of several PBL approaches can result in quite a few desired accounting professional soft skills being accomplished. Some examples of these skills include:

- Reasons carefully and thinks effectively in abstract terms or generalizations (range: 4.48 - 4.31)
- Commits to achievement of common goals when working on a team (range: 4.69 - 4.66)
- Recognizes and accommodates the protocols and expectations of teams (range: 4.66 - 4.55)
- Uses interpersonal skills to facilitate effective interaction (range: 4.55 - 4.43)
- Interacts and cooperates productively and maturely with others (range: 4.75 - 4.64)
- Selects appropriate media for dissemination or accumulation of information (range: 4.55 - 4.48)
- Recognizes the value of working within diverse, cross-functional teams (range: 4.75 - 4.64)
- Values inputs and points of view of others and responds appropriately (range: 4.75 - 4.54)
- Facilitates development of consensus or compromise as appropriate (range: 4.82 - 4.37)

During the semester the students were active participants in the learning process as suggested by the AECC (1990). In addition, the Topic Project was beneficial because the project did give the students experience in organizing information as recommended by the AECC (1990). Further, the Topic Project

gave the students an opportunity to improve their written communication skills as recommended by the Pathways Commission (2012) and the International Federation of Accountants in IES3 (2008).

Since there are several PBL approaches that can be easily integrated into Governmental Accounting and other accounting courses, why not try using one or two of these approaches next semester?

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