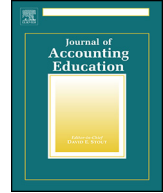




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Teaching and educational notes

Assembling the opinion: An active learning exercise for audit students [☆]

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ABSTRACT

“Assembling the opinion” is an in-class, small-group, active-learning exercise designed to help audit students become familiar with audit opinions. Students work in teams to “assemble” the wording of the audit opinion for a given fact scenario. The results from pre- and post-exercise assessments suggest that the active-learning exercise improves student learning. Data also suggest that students find the exercise enjoyable and believe that it contributes to their learning experience.

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1. Student materials

1.1. Background information

Wang & Gomez, LLP is a regional accounting firm located in the United States of America. It is a registered accounting firm meaning that it can audit public companies. In addition to public companies, it also audits several private companies within its region. As an audit nears completion, a draft of the audit opinion must be prepared. The decision about what type of opinion to provide is made by the partner on the audit. The language of audit opinions is fairly standardized and there are four general opinion types: Unmodified, Modified, Disclaimer of Opinion, or Adverse.

As the intern at Wang & Gomez, you are tasked with drafting appropriate wording for the audit opinion given the fact scenario provided by the audit partner (your instructor). You are to use the knowledge you have gained in your auditing course to properly draft an opinion. For each scenario described

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by your audit partner, you should prepare a draft for review including appropriate paragraphs, titles and signatures.

You will be assigned to a team with other audit interns to prepare the report drafts. Each team will be provided with an envelope that contains the wording choices. Each team will also be provided with a foam board with Velcro® strips. This will allow the team to assemble a draft of the opinion and view their work. When the team members agree that the answer is satisfactory, it may be presented to the audit partner for review and approval. Audit interns employed at Wang & Gomez are expected to be ethical and abide by the rules of the exercise, which are presented here.

1.2. Rules for the exercise

1. You may not use notes or a textbook.
2. You may take notes during the course of the exercise.
3. You may not “spy” on another team.
4. The partner will not give “hints” or show you which part of your opinion is incorrect.
5. If you are told you are incorrect, you may work on the answer again; however, you will only be checked after all the teams who are currently waiting have had their opinions checked.
6. The first team to get the correct wording will receive 2 points.
7. All other teams getting the opinion correct before time is called will receive 1 point.
8. The team with the most points will receive a bonus on the next exam.
9. Please be honest about the order in which you raised your hands to be checked, the partner cannot see all parts of the room while checking individual answers.
10. Have fun and use this opportunity to learn and ask questions about audit opinions.

1.3. Exercise process and learning opportunities

During each round, the audit partner will provide your intern team with feedback only about whether your report is correct or incorrect. However, at the end of each round, the audit partner will debrief the opinion. During this time, (s)he will present the appropriate wording and discuss common errors. While you cannot use your notes or text to prepare the opinion, you are encouraged to take notes about important aspects of the opinions when the audit partner gives the debriefing. It is important to note why you got certain drafts wrong and others right. This will help you as you prepare the wording for subsequent opinions.

As audit interns, you should use this exercise to learn how to apply the information that you have been studying about audit opinions. For example, what scenarios apply to each type of opinion? Next, how is the standard, unmodified opinion adjusted to meet these requirements? Consider whether a paragraph should be removed or added and where these changes take place. Interns at Wang & Gomez, LLP are encouraged to use logic and reasoning to help solve these puzzles and to work with other audit team members to ensure a positive team experience.

2. Teaching note

2.1. Introduction and overview

The “Assembling the opinion” exercise represents one way that the topic of audit opinions can be addressed in an in-class, small-group, active-learning exercise. The exercise is set up so that students work in teams of 3–5 individuals to put together an appropriate opinion based on a set of facts that represent an audit problem. The instructor introduces the topic of audit reports at the end of a class period and asks students to read related materials in the text. Students are told that understanding the wording and format of reports will be relevant for a team-based exercise that will be done during the next class period. In the subsequent class, students are given exercise pieces and a Velcro® board so they can assemble audit opinions for a given scenario. As teams finish preparing the opinion, the

instructor checks their work and determines whether the wording is correct. Incorrect teams can then continue working to correct their errors. Pre- and post-exercise evaluations suggest that the exercise improves understanding of the audit opinion.

2.2. Learning objectives

Learning the audit opinion and applicable modifications is an important part of an introductory audit course. This material is tested as part of the CPA exam (AICPA, 2013). The *Content and Skill Specification for the Uniform CPA Examination* reports that the content area for reporting and evaluating audit findings represents approximately 16–20% of the audit portion of the CPA exam. While this is important, lecturing over the detailed wording of each paragraph can become tedious. Additionally, as each example is read, students may feel that it is too difficult to both take in the big picture concepts and to listen to/read a slide with extensive wording. So, while this is an important topic, it may not be the most engaging topic. For this reason, covering audit opinions is an excellent area to use an active-learning approach. The learning takes place within a realistic scenario of assembling an opinion for partner review.

While there are many alternative methods for teaching this material, including homework, detailed lecture, and computer-based activities, this exercise may be particularly appealing to Millennials because it incorporates collaborative learning (McGlynn, 2005). Additionally, as students work through the issues, they receive feedback quickly. Homework or quizzes typically have a lag for grading and receiving feedback. Even online grading that is immediate does not have the advantage of receiving specific feedback and asking questions of the instructor at the end of each round. Therefore, this exercise provides immediate correction of misperceptions and encourages students to ask questions. Students can then apply their updated knowledge to the subsequent scenarios.

Research shows that when elaboration takes place, there is knowledge encapsulation (Boshuizen & Schmidt, 1992; McGlynn, 2005; Strobel & van Barneveld, 2009). The combined discussion in the small-group setting along with the immediate feedback during the “partner debrief” in each round of this exercise encourages elaboration. Additionally, the instructions for the exercise encourage students to take notes on not only what is correct or incorrect, but the reason for the answer. This also encourages increased elaboration as suggested by McGlynn (2005, p. 16) who states that students “must become aware of what they are thinking, but also how they are thinking.”

The exercise learning objectives were developed based on the author’s experience in teaching the course over several semesters. Table 1 shows how the exercise meets these objectives.

2.3. Exercise requirements and considerations

2.3.1. Appropriate course and timing

The learning exercise has been used in a senior-level, undergraduate auditing course at a large, public, research university. Students in the class are typically in their senior year and are either preparing to graduate and begin work or start their master’s program. Students in the class are typically 20–23 years old. The classes are generally evenly split between males and females. Non-traditional students are less than one percent of the student population.

Consistent with Stanley and Marsden (2012) and Johnstone and Biggs (1998), the exercise is implemented after basic technical knowledge has been acquired during earlier accounting courses. Additionally, the exercise has been done both early and late in the semester depending on the schedule for the particular term. While the exercise provides learning when taught at either time period, the author noted that students asked more engaging and deeper questions when the audit opinions topic was covered at the end of the semester. It is believed that this is because the students have gained greater technical knowledge specific to auditing at this time.

2.3.2. Preparing the exercise

Paragraphs, headings, titles, and signature pieces are made by printing out portions of the audit report available in the Wording Pieces file. This file is available, on request, from the author. The sheets

Table 1
Mapping of learning objectives to “assembling the opinion” exercise.

Learning objective	How accomplished
(1) Name the parts of the standard audit report.	Students must put paragraphs in the appropriate order to communicate results. Students should not write-out from scratch. Instead they are putting together the pieces. This may be very similar to using firm software to put together an appropriate audit opinion. The instructor reviews the parts of the report after each round of play.
(2) Recognize and identify paragraph type based on wording used in the reports.	Students must read the individual paragraphs and headings to appropriately prepare the audit report. Deeply thinking about what a paragraph says so that the opinion is coherent and meets the fact pattern is a more engaging activity than reading sample opinions in the text or a set of notes.
(3) Interpret what the report language means and apply it appropriately.	Many times, the instructor notices that students are not considering language clues (e.g. “preceding paragraph”). Once this is pointed out to students, they begin to use this logic. Thinking carefully about what is being communicated is a skill that can be used across disciplines.
(4) Differentiate in reporting GAAS vs. GAAP.	Students often confuse issues of the audit with issues of the reporting standards. Letting students make errors in a low stakes environment allows the instructor to explain these differences. While they have been told this before, the information may not have seemed relevant. In the context of this exercise, understanding the difference is now important.
(5) Identify the four main report types: Unmodified, Modified, Adverse, Disclaimer of Opinion.	All four of the main report types are included in the exercise. Students may be very familiar with the standard opinion, but the exercise forces them to explore exceptions.
(6) Differentiate between the requirements for the opinions of public and private companies (issuers versus non-issuers).	Scenarios are included for private and public companies. Students must understand the private company wording with subtitles required as part of the clarity project as well as wording that is appropriate for public companies who file with the SEC.
(7) Practice modifying the standard audit report wording to account for report modifications.	Students learn how to modify the standard audit report by changing wording and placement of the paragraphs in the report.
(8) Engage in teamwork and informal sharing of ideas between peers.	Students work in teams to solve the problems. Students must explain their logic to each other. They must also be willing to take a chance to share ideas. Many teams will develop strategies and sort the paragraphs by patterns. When teams get an answer right, they often review it together to make sense of the answer.

are laminated and Velcro[®] is placed on the back of each wording piece. All wording pieces are placed in a manila envelope. An example of the materials created can be seen in [Exhibit 2](#). An exercise board consists of a large foam board with Velcro[®] strips that run down its length. The boards are approximately two feet wide by three feet long.¹ A manila envelope containing wording pieces and an exercise board is provided for each student team. The author uses teams that were defined early in the semester; however, team assignments could be done on the day of or the class immediately preceding the exercise. Teams are typically three to four students although, depending on the overall class enrollment for the semester, the exercise has been done successfully with teams of up to five.

2.3.3. Class period 1

The learning exercise is implemented over two class periods. Typically, when the unit on audit opinions is begun, the instructor spends about 20 minutes introducing the topic. Notes are provided to the students and the professor discusses the major types of opinions. Specifically, the faculty member tries to point out the types of reports and the typical order of paragraphs, focusing on the goal of communicating results to users. Students are then told to carefully read the chapter and notes covering

¹ One faculty member who has used these materials noted that the activity can be done without the creation of boards and laminated pieces. Alternatives can include lettered sections of report wording with paper/poster boards. Another option is the use of a Sticky Wall™ where plain paper can be used to adhere to a cloth on the wall.

Exhibit 1.

List of fact scenarios used in “assembling the opinion” exercise.

1. Public Company: Financials are not materially misstated
2. Public Company: Material departure from GAAP that is pervasive to the financials
3. Public Company: Departure from GAAP-material, but not pervasive
4. Public Company: Departure from GAAS procedures, scope limitation – not pervasive
5. Public Company: Departure from GAAS procedures, scope limitation – pervasive
6. Public Company: Not independent
7. Public Company: Financials are materially correct; company may not be able to continue one year into the future
8. Private Company: Financials are materially correct; clarity project
9. Private Company: Financials are materially correct; there has been a change in consistency of reporting; clarity project

Note: Additional scenarios can be developed by those adopting this instructional resource. These are the nine that are used in the author’s course.

the different types of audit reports. They are informed that an exercise will be done during the next class period and that they will be asked to solve problems based on their understanding of the material. Therefore, students are given responsibility for how they learn the materials outside of class (Albanese & Mitchell, 1993). This approach makes this exercise an excellent tool to use in a flipped classroom because the detailed notes are moved outside of class time, allowing the instructor to spend more time with concepts that students are struggling with and allowing students to work together to solve problems during class (Strauss, 2012).

2.3.4. Class period 2

During the subsequent class period, students meet in their teams and are asked to put away all study materials and books. Students are told that they are participating in an exercise to help them better understand the structure of audit reports. Each team is then provided with the “Student materials,” which define the setting and rules for the exercise, a manila envelope containing exercise pieces and an exercise board. The instructor verbally outlines the rules and explains the exercise format.

For each report type, the instructor will put up relevant facts about the company, the financials, and/or the audit. A complete list of all nine scenarios used in the author’s class is provided in Exhibit 1.

For example, the instructor will display on the overhead and read out the following:

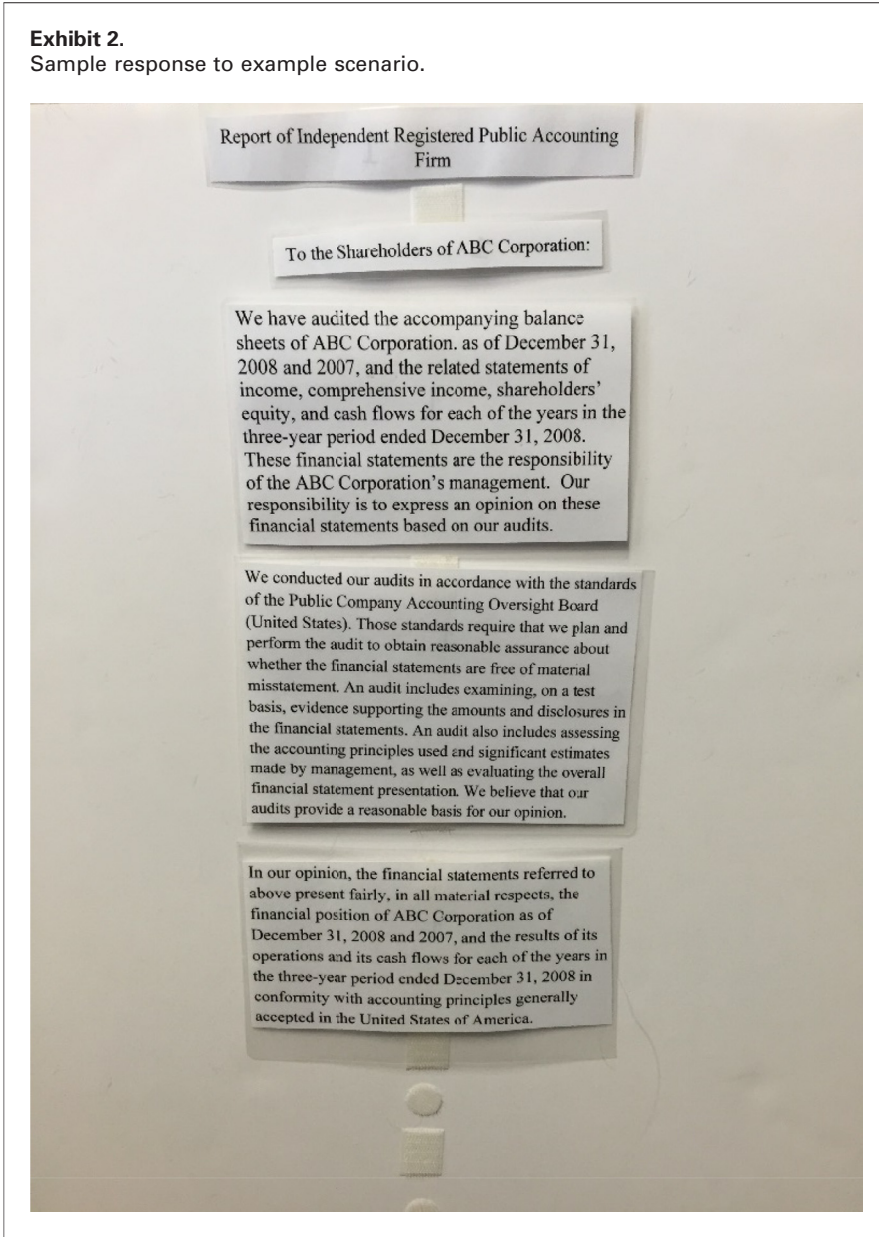
Public Company: Company had material departure from GAAP; Departure has material, pervasive effect on the financial statements²

The teams use the laminated report parts to prepare a report complete with titles, signature and date. One team member raises his/her hand when the team is ready to be checked. The instructor checks the report and informs the team if the wording is correct or incorrect, but does not provide any other feedback at that time. The instructor then checks the report for the next team. A team that has incorrect wording may modify the report and get back in the queue for having the report checked. Suggested solutions are available, on request, from the author. As a sample, a team might present a

² The wording used is consistent with the wording used in the text for this course (Louwers, Ramsay, Sinason, Strawser, & Thibodeau, 2015). Further, correct answers were modeled after examples used in this text.

Exhibit 2.

Sample response to example scenario.



board such as that shown in [Exhibit 2](#) as a possible answer for the example scenario given above. In this case, the answer does not have the appropriate explanatory paragraph, internal control paragraph, opinion paragraph or signature.

The first team to correctly prepare the wording of each audit report receives two points. Each subsequent team can receive one point until the instructor calls time up. The team with the most points

Exhibit 3.

Sample score sheet.

Team	Opinion1	Opinion 2	Opinion 3	Opinion 4	Opinion 5	Opinion 6	Opinion 7	Opinion 8	Opinion 9	Total
A										
B										
C										
D										
E										
F										
G										
H										

at the end of the exercise receives 5 bonus³ points on the next exam. The instructor records each team's score on the score sheet shown in [Exhibit 3](#).

On average, it takes about 6–7 minutes per report for student teams to come to the correct answer. The range is typically 3–10 minutes. The first few reports take the longest until the student teams become familiar with the available text options and start recognizing patterns. The instructor generally prepares nine different report options and this can usually be accomplished in a 75-minute class. The exercise has also been played in a 50-minute class by selecting a subset of reports for exercise play.

After each report, the instructor shows the correct answer and highlights important aspects of wording and paragraph position within the report. The instructor also points out common errors that were noticed when checking answers. For example, students often confuse the issue of a departure from GAAP (e.g. not properly accounting for inventory) with departures from GAAS (e.g. the auditor is unable to perform an inventory count). As students struggle with finding the correct wording when they are told they are incorrect, they realize that they must carefully consider what the report is telling them, not just to look for key words. Some teams do get to the right answer; however, the individual members of the team may disagree about why the wording is correct. This provides an opportunity to explain the reports in a meaningful way. Additionally, students learn that the reports need to make sense. For example, wording in the opinion paragraph should not refer to a preceding explanatory paragraph when there is not one. Alternatively, if there needs to be an explanatory paragraph, the opinion paragraph should properly reference the location (e.g. if it says preceding, the students should not place it after the opinion).

2.4. Exercise evaluation

This exercise has been run for nine semesters, although pre- and post-exercise evaluations were not given in all semesters as this decreases the number of problem scenarios that can be completed in class. During four semesters, pre- and post-exercise evaluation data were collected from a total of 162 students.

For three of the semesters, the pre- and post-exercise evaluation consisted of five objective questions and some additional self-assessments for 139 students. The sixth question asked students to rate their understanding on a ten-point scale. In the most recent semester, responses were collected from

³ The author offers 5 points on the next 100-point exam. This is to encourage students to participate and instill a sense of competition in the class. The overall value of the 5 points, however, is less than 1% of the total points for the semester. This manuscript is not suggesting any particular reward scheme, but rather describing how the exercise has been implemented in the author's classes. Each instructor adopting the exercise will need to determine an appropriate reward scheme based on their knowledge of what is motivating to their students. Other alternatives, including methods that reward students for quality attempts and/or participation throughout the exercise should also be considered.

23 additional students using a new pre- and post-exercise evaluation that aligned more closely with the stated learning objectives and used more multiple choice questions. These instruments were used to assess understanding of the concepts related to the audit report and were graded by the instructor and/or graduate assistant.

Results from the revised assessment instrument showed that the exercise improved performance in the areas of identifying the address, internal control paragraph and signature block for the audit opinion. Students also showed improvement in the ability to differentiate between a GAAP/GAAS issue. Results from the combined instruments showed that after the exercise, students were able to list more of the four main report types and more differences in reports for public versus private companies. Students also performed better when describing placement for an explanatory paragraph in a qualified opinion situation and required wording for language about going-concern. Finally, student self-assessments of understanding increased from 4.99 to 6.44 on a 10-point scale anchored at worst and best. Results from both of the exercise evaluations are shown in [Table 2](#). The wording of the question, question type and the sample size is described in each instance so that appropriate inferences may be drawn.

Fifty-six students who participated in the exercise in the most recent two semesters in which data were collected used updated materials for the new audit opinion post-clarity project.⁴ These students also answered additional questions about their learning experience on a ten-point scale. The first question dealt with enjoyment of the exercise and was anchored at "Very unenjoyable" (1) and "Very enjoyable" (10). The other question asked how much the exercise contributed to student learning and was anchored at "Not at all" (1) and "Very Much" (10). On average, these students reported that the exercise was enjoyable (7.57) and contributed to their learning of the material (7.54) (untabulated). Overall, it appears that the students felt the exercise was enjoyable and contributed to their learning experience.

As an additional evaluation of the efficacy of this exercise, an accounting graduate assistant (GA) who had participated in the exercise in the prior year, attended the class while the exercise was taking place. The GA was advised not to participate, but instead to observe the class and team interactions. This observation involved the same 23 students from the most recent semester. The GA tracked which teams were able to achieve the correct wording as well as how many attempts each team made for each scenario presented. In addition, the GA was to note the names of any teams/students who were not participating. The GA noted that while some teams did not choose to get their answers checked very often, all teams/students were actively participating. The results of this observation are tabulated in [Table 3](#). It is interesting to note that the team that made the most attempts was also the team that got the most items correct (and "won" the exercise). It is also interesting to note that after the first two rounds, at least half of the teams were able to achieve the correct answer for all opinions except the one dealing with independence (which is generally the most difficult for students to remember because the format is so different).

Additional anecdotal evidence related to the efficacy of this case includes comments from other faculty who have adopted the case. One notes, "In both the class I observed and in my own class, I noticed even the most non-participatory students taking an interest in the audit opinions exercise. Further, I recall students doing much better in testing on this content than on other similarly-technical topics for which I did not use an activity to illustrate the concept." Another faculty noted that the activity continued to be used because it "helps the students visualize changes to the reports based on real scenarios." Finally, in the most recent semester, three final exam questions that were very similar to the concepts covered by the activity were reviewed for all students. The results were very good, with two or fewer students missing each of the questions.

⁴ Data between the pre- and post-clarity project using the original instrument did not show significant changes in learning.

Table 2

Student performance and self-assessment of knowledge for pre- and post-exercise.

Question [Learning Objective Number]	Sample Size	Pre-test Mean	Post-test Mean	Difference = Pre-test – Post-test	Std. Deviation	t	p (1-tailed)
Label the parts of the audit opinion for a public company [LO 1]							
a. Title	23	0.96	0.91	0.04	0.21	1.00	0.164
b. Address	23	0.65	0.87	-0.22	0.52	-2.01	0.029*
c. Introductory paragraph	23	0.78	0.83	-0.04	0.37	-0.57	0.285
d. Scope paragraph	23	0.96	0.96	0	0	-	-
e. Opinion paragraph	23	1.00	1.00	0	0	-	-
f. Internal control paragraph	23	0.70	0.83	0.13	0.34	-1.82	0.041*
g. Signature/date	23	0.74	0.96	-0.22	0.42	-2.47	0.011*
Please read the following paragraph and choose the appropriate paragraph type by circling the answer. [LO2]	23	0.91	0.78	0.13	0.55	1.14	0.133
<i>Except as discussed in the following paragraph, we conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.</i>							
A. Introduction							
B. Emphasis of a matter							
C. Scope							
D. Opinion							
E. Going concern							
If an auditor is unable to observe inventory, the wording of the report should make reference to non-compliance with: [LO 4]	23	0.70	0.83	-0.13	0.46	-1.37	0.093**
A. COSO							
B. IFRS							
C. GAAP							
D. GAAS							
E. None of the above							
List the four main audit report types [LO 5]	23	3.26	3.91	-0.65	1.27	-2.47	.011*
List 3 differences in a public company report and private company report [LO 6] (Free response-combined samples)	162	1.26	2.46	-1.20	0.96	-15.96	0.000*

Table 2 (continued)

Question [Learning Objective Number]	Sample Size	Pre-test Mean	Post-test Mean	Difference = Pre-test – Post-test	Std. Deviation	<i>t</i>	<i>p</i> (1-tailed)
Where is an explanatory paragraph added when giving a qualified opinion? [LO 3, 7] (139 in sample of free response; 23 multiple-choice) A. After the opinion paragraph B. Before the opinion paragraph C. Before the scope paragraph D. None of the above	162	0.48	0.71	-0.23	0.54	-5.41	0.000*
Where is an explanatory paragraph added when giving an unqualified opinion? [LO 3, 7] (139 free response; 23 multiple-choice) A. After the opinion paragraph B. Before the opinion paragraph C. Before the scope paragraph D. None of the above	162	0.54	0.64	-0.10	1.15	-1.09	0.138
What words are required when adding a paragraph about going-concern? [LO 3, 7] (139 free response; 23 multiple choice) A. Going-concern B. Substantial doubt C. Both of the above D. None of the above	162	0.12	0.23	-0.11	0.43	-3.28	0.001*
On a scale of 1–10 with 10 being the best, rate your understanding of audit reports. (Note that a 10-point scale anchored at worst and best was provided to participants).	162	4.99	6.44	-1.45	1.29	-14.23	0.000*

For each question, the sample size is shown. Samples of 23 represent data from the most recent data collection. The samples with 162 represent combined data across the instruments. In some cases, the original instrument had the same question, but used free response instead of multiple-choice. The sample size used for each question type is noted next to the question if they were different across instruments.

* Statistically significant at 0.05.

** Statistically significant at 0.10.

2.5. Concluding comments

This manuscript presents an alternative way to present the material covering audit opinions in an undergraduate auditing course. The exercise encourages teaching within the context of a problem. Students are asked to play the part of interns at an accounting firm and tasked with drafting the wording for an audit opinion based on the facts provided by the audit partner.

The value of this exercise over traditional methods, such as lecture or homework, includes actively engaging students in the learning process. Another advantage is that the exercise uses small-groups, which is typically very appealing to the Millennial student. The biggest advantage of using this exercise is that students can receive immediate feedback from each other when assembling the opinion as well as from the instructor at the end of each round. Coupling this with the encouragement to take notes about why wording was either correct or incorrect helps students immediately correct misperceptions as well as understand how they are thinking.

The results of assessment data collected suggest that this exercise does improve student performance for several learning objectives. Additionally, students believe that the exercise is enjoyable and contributes to their learning experience. In summary, this manuscript provides a novel way to teach audit opinions to the current generational cohort.

Table 3

Appropriate wording achieved (number of attempts) by scenario and team.

Scenario	Team A	Team B	Team C	Team D	Team E	Team F	Team G	Team H	Row Total
Public Company: Financials are not materially misstated	Y(2)	N(0)	N(1)	N(1)	N(0)	N(1)	N(0)	N(0)	1(5)
Private Company: Financials are materially correct-Clarity Project	N(4)	N(1)	N(4)	N(2)	N(1)	N(1)	N(1)	N(1)	0(15)
Public Company: Material departure from GAAP that is pervasive to the financials	Y(2)	Y(2)	Y(1)	N(1)	N(0)	Y(2)	N(0)	N(1)	4(9)
Public Company: Departure from GAAS procedures, scope limitation – not pervasive	Y(1)	Y(1)	Y(1)	Y(1)	N(0)	N(1)	N(0)	N(1)	4(6)
Public company: Departure from GAAP-material, but not pervasive	Y(1)	Y(1)	Y(1)	Y(1)	N(1)	N(2)	Y(2)	N(0)	5(9)
Public Company: Financials are materially correct-Company may not be able to continue one year into the future	Y(1)	Y(1)	Y(1)	N(1)	N(1)	N(1)	Y(1)	N(0)	4(7)
Public Company-Not Independent	N(1)	N(0)	N(0)	N(2)	N(0)	N(0)	N(0)	N(0)	0(3)
Column Total	5(12)	4(6)	4(9)	2(9)	0(3)	1(8)	2(4)	0(3)	18(54)

Y indicates that appropriate wording was achieved. N indicates that it was not achieved. The number indicates the number of attempts made by that team in order to get the correct answer (Y) or the time allotted (N). Totals by row indicate the number of teams achieving the correct answer (total attempts across all teams). Totals by column indicate the total number of correct answers (attempts) by a particular team seven scenarios.

Although nine scenarios can usually be accomplished in a 75-minute class, the time used to administer the pre- and post-exercise assessment decreased the time that could be spent on the actual exercise, therefore this table reports results for only seven scenarios.

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