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We invite you to read about innovations published and apply in your classroom. We also encourage you to develop your original creative ideas, prepare an article, and submit for review.

This particular issue includes a number of interesting classroom innovations in diverse areas.

Peter J. Billington
Editor

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Construct a Two-Stage Case Study in an Intermediate Accounting II Course

Lei Wen, Emporia State University, Emporia, Kansas, USA

ABSTRACT

This study develops a two-stage case study in a face-to-face undergraduate intermediate accounting II course. A two-stage case study is specially designed for this course as a learning process to allow students to have individual work in the first stage. Then students experience teamwork or cooperative learning in the second stage. The research findings show that students are neutral about their experience of two-stage case study. The implementation of a two-stage case study makes students have a less positive view about the course, compared with their peers in a control group without a two-stage case study. One possible explanation could be lack of more meaningful interactive peer learning.

Keywords: Case Study, Accounting Education, Peer Learning, Cooperative Learning

INTRODUCTION

Compared to previous accounting education studies, this study creates a unique two-stage case study in a face-to-face undergraduate-level intermediate accounting II course to allow students to go through individual work in the first stage. Then students experience teamwork or cooperative learning in the second stage. This learning process of a two-stage case study provides a new perspective to investigate students' perceptions of individual active learning and cooperative learning approach in a case study setting.

LITERATURE REVIEW

Accounting professionals use both technical knowledge and "non-technical'' soft skills, such as critical thinking and communication skills to engage with their clients in current business environment (Kavanagh and Drennan, 2008; Hancock et al., 2010). Accounting education research suggests that case study can help students apply research, communication, and critical thinking skills as well as technical knowledge in accounting field to solve real-world problems (Chu and Libby, 2010). Chu and Libby (2010) ask students to write six mini-cases in a multiple-choice format at an undergraduate taxation course. Student feedback indicates the assignment of case study is an efficient learning tool and students "like this type of individual assignment more than the traditional form of assignment" (Chu and Libby, 2010).

Peer tutoring and cooperative learning are two forms of peer learning (Topping, 2005). Previous literature has mixed results about the impact of cooperative learning in accounting education (Du, 2015; Hite, 1996; Lancaster and Strand, 2001; Wen, 2017). The use of cooperative learning can be employed as one of drivers of promoting active learning when students are encouraged to show the quality and integrity of their learning (Duff and McKinstry, 2007; Wygal and Stout, 2015). By comparing a control group (without cooperative learning) to a special treatment group (with cooperative learning), Hite (1996) finds that students with cooperative learning outperformed their peers in control group on final exam at individual income tax course. Du (2015) finds that students are very favorable about the experience of cooperative learning in an introductory accounting course. Jones and Fields (2001) find that supplemental instruction (SI) improves students' academic performance in principles of accounting course. Supplemental instruction (SI) is "a proactive educational intervention program employing team-learning techniques" (Jones and Fields, 2001). Bay and Pacharn (2017) examine the effectiveness of cooperative learning pedagogical methods in a graduate-level intermediate accounting course and report that students have very positive perceptions about course experience.

Some accounting education studies do not find that the cooperative learning has positive impact on academic performance and students' satisfaction. (Gabbin and Wood, 2008; Kunkel and Shafer, 1997; Lancaster and Strand, 2001; Wen, 2017). Gabbin and Wood (2008) find no significant improvement at the comprehensive final or the cumulative individual exam scores in an intermediate accounting II class while applying cooperative learning strategy. Kunkel and Shafer (1997) do not find the use of cooperative learning has a positive impact on academic performance in an auditing class. Lancaster and Strand (2001) report that there is no academic performance difference between lecture-based learning environment and cooperative learning environment in a managerial

accounting class. Wen (2017) finds that the use of cooperative learning does not have a favorable impact on students' satisfaction at an undergraduate intermediate accounting II course. A cooperative learning method applied at an intermediate accounting II course does not create a more active class participation and engaging learning environment (Wen, 2017).

A free-rider problem negatively affects the cooperative learning environment and decrease the engagement of peer learning. There are different ways and techniques to design groupwork settings to increase the interactive peer learning and reduce the free-rider problems. Lambert et al. (2014) use wiki, a group assessment tool, to create a more objective grading system in auditing assignments to solve the free-rider problem in the evaluation of groupwork. Bay and Pacharn (2017) indicate that a free-rider effect and the negative behaviors associated with cooperative learning environment only temporarily occur in the beginning of their study. McGuigan et al. (2014) develop an instructional case and use the detailed group learning procedures, rules, and guidelines to control the free-riders and the negative behaviors in an introductory accounting course at a University in New Zealand. Three hundred and ninety-nine respondents in the study of McGuigan et al. (2014) rank "learn from group members" is the No. 1 factor among 16 variables related to "positive impact of groups on their development". Sudhakar et al. (2016) use an online peer review forum to facilitate peer learning to enhance student experience and performance at an introductory accounting course.

A successful cooperative learning requires the achievements of following components, "individual contribution to teamwork, active self-learning, interactive peer learning, accountability of individual member, responsible grading system, and social communication skills" (Du, 2015; Lambert, et al., 2014; Johnson and Johnson, 1999; Johnson and Johnson, 2009). Missing one or more components during the designing and implementation of a cooperative learning project may lead to a negative impact on student engagement, experience, and satisfaction. In summary, cooperative learning is more than just to put students to "working together" and leave them alone (Topping, 2005). The "structuring positive interdependence" (Slavin, 1990) is needed for students to achieve "specific shared goal or output" (Topping, 2005). Topping (2001) suggests considering twelve components to carry out peer learning, including "process monitoring, assessment of students, evaluation, and feedback."

RESEARCH METHOD

In this study, two stages of a case study are used in an intermediate accounting II course in Spring 2019. The same case is used to assess students' ability to do accounting research in two different learning environments. In stage one, each student is required to submit an individual written report on Canvas. A student would receive two grades for this case study. One grade is given to each student for individual work in stage one. Another grade is based on a team report submitted in stage two. The intention is to solve the free-rider problem and encourage more meaningful interactive peer learning in stage two. Team members need to discuss their individual work to find best solutions of the case study to get a good team-report-grade. All students are randomly assigned to a team via Canvas. Each team is required to submit a team written report on Canvas. Each team has three members. Canvas, an online learning course management system used at the author's university, is employed to randomly select each group member after all students submit their individual written reports. Students do not know who their group members will be, which prevents students from working with their potential group members in advance. There are seven groups for this study. All team members in a same team would have the same grade for a team-written-report.

This case requires all students to use the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Professional View Database to finish two reports. For both stage one and stage two, there are same requirements for an individual written report and a team written report. Students must integrate ASC quotes and related discussions of the case study to show how to make a final decision. Students should list all ASC quotes they use and integrate ASC quotes into explanations and analysis in a written case report. A written report for case study is required for all groups. The case study report includes an analysis of how to recognize revenue by applying the five-step process set forth in ASC 606-10-05-4 (Codification Reference). This course-embedded case assignment is from the Deloitte Trueblood Accounting and Auditing Case Study Dataset.

Course-learning objectives, content and designing structures are similar at both classes in different two semesters, including the course syllabus, end-of-chapter homework exercise assignments, and quizzes. Both classes are offered via traditional in-class face-to-face teaching delivery method. Most of the students are traditional students. The author's institution is an AACSB-accredited business school at a regional public university. At the end of semester, the IDEA survey, a course evaluation tool, is conducted for both accounting classes. The assessment of course

objectives, student learning outcomes and student satisfaction are used to measure the course learning effectiveness related to the cooperative learning approach.

Spring 2019 class is designed as a special treatment group for this project with the structured team-based case study, a type of cooperative learning. More specially designed questions related to this study are added in IDEA survey at the end of Spring 2019 semester to measure students' perceptions of using a case study. Fall 2018 class is used as a control group (without a two-stage case study). Spring 2019 class is designed as a special treatment group with the use of a two-stage case study. 5-point Likert scale is used to measure how respondents agree or disagree questions or statements on the IDEA course evaluation survey. A score of 5 indicates strong agreement with the statement. A score of 3 indicates a neutral feeling with the statement. A score of 1 indicates strong disagreement with the statement. All following data and results are from the IDEA survey.

RESULTS

In Fall 2018, 18 out of 18 students respond to all questions on the IDEA survey. The response rate is 100%. In Spring 2019, 20 out of 21 students respond to all questions on the IDEA survey. The response rate is 95%. Some evidence of learning effectiveness can be noticed through the descriptive statistics report of some selected data from the IDEA survey in table one.

Table 1: Descriptive Statistics of Some Selected Data Related to Student Ratings of Learning on Relevant Course Objectives

Students in Fall 2018 (without a case study) participate in survey (n = 18)

Students in Spring 2019 (with a case study) participate in survey (n = 20)

	Fall 2018		Spring 2019	
	Mean	Standard Deviation	Mean	Standard Deviation
Gaining a basic understanding of the subject (e.g., factual knowledge, methods, principles, generalizations, theories)	4.17	0.90	3.75	0.83
Learning to apply course material (to improve thinking, problem solving, and decisions)	4.06	1.08	3.80	0.98
Developing specific skills, competencies, and points of view needed by professionals in the field most closely related to this course	4.00	1.00	3.75	0.94
Learning appropriate methods for collecting, analyzing, and interpreting numerical information	4.28	1.04	3.90	0.94
Average	4.13	1.01	3.80	0.92

In general, table one demonstrates that students have more positive views about four course learning objectives at this upper-level accounting course in Fall 2018. In Fall 2018, the average value of the student response to "gaining a basic understanding of the subject (e.g., factual knowledge, methods, principles, generalizations, theories)" is 4.17 and the standard deviation is 0.90. In Spring 2019, the average value of the same question is 3.75 and the standard deviation is 0.83. In Fall 2018, the average value of the student response to "learning to apply course material (to improve thinking, problem solving, and decisions)" is 4.06 and the standard deviation is 1.08. In Spring 2019, the average value of the same question is 3.80 and the standard deviation is 0.98.

In Fall 2018, the average of four mean values related to these four course objectives is 4.13. In Spring 2019, the average of four mean values related to these four course objectives is 3.80. In a conclusion, students have less favorable views about their progress, which is aligned with four course objectives.

Table 2: Descriptive Statistics of Some Selected Data Related to Students' Perceptions of Their Learning

	Fall 2018	Spring 2019
	Mean	Mean
Reflective and Integrative Learning		
Encouraged students to reflect on and evaluate what they have learned	4.4	4.0
Stimulated students to intellectual effort beyond that required by most courses	4.4	4.0
Related course material to real life situations	4.3	4.0
Created opportunities for students to apply course content outside the classroom	3.9	3.6
Collaborative Learning		
Asked students to help each other understand ideas or concepts	3.7	3.6
Active Learning		
Involved students in hands- on projects such as research, case studies, or real life activities	3.0	3.5
Average	3.95	3.78

Table two shows that mean value of the students' thoughts about reflective and integrative learning, cooperative learning and active learning for this undergraduate-level accounting course. In Fall 2018, the average value of the student response to "encouraged students to reflect on and evaluate what they have learned" is 4.4. In Spring 2019, the average value of the same question is 4.0. In Fall 2018, the average value of the student response to "stimulated students to intellectual effort beyond that required by most courses" is 4.4. In Spring 2019, the average value of the same question is 4.0.

The mean value of the students' opinions about collaborative learning (asked students to help each other understand ideas or concepts) is 3.7 in Fall 2018. The mean value of the students' opinions about collaborative learning is 3.6 in Spring 2019. The findings indicate that the use of case study in stage two as a method of collaborative learning in Spring 2019 did not achieve the expected result to improve peer learning. The mean value of the students' opinions about active learning ("involved students in hands-on projects such as research, case studies, or real life activities") is 3.0 in Fall 2018. The mean value of the students' opinions about active learning is 3.5 in Spring 2019. The findings indicate that the use of case study in Spring 2019 did improve active learning. The average of the mean value of the students' thoughts about reflective and integrative learning, collaborative learning and active learning decreases significantly from 3.95 in Fall 2018 to 3.78 in Spring 2019.

Table 3: Descriptive Statistics of Some Selected Data Related to Instructor's Teaching Procedures

	Fall 2018		Spring 2019	
	Mean	Standard Deviation	Mean	Standard Deviation
Formed teams or groups to facilitate learning	2.56	1.50	3.15	1.01
Involved students in hands--on projects such as research, case studies, or real life activities	3.00	1.56	3.60	1.32
Asked students to share ideas and experiences with others whose backgrounds and viewpoints differ from their own	3.39	1.57	3.35	1.39
Asked students to help each other understand ideas or concepts	3.72	1.28	3.55	1.02
Acquiring skills in working with others as a member of a team	2.94	1.51	3.05	1.07
Average	3.12	1.48	3.34	1.16

Table three shows that mean value of the students' thoughts about instructor's teaching procedures. In Fall 2018, the average value of the student response to "formed teams or groups to facilitate learning" is 2.56 and the standard deviation is 1.50. In Spring 2019, the average value of the same question is 3.15 and the standard deviation is 1.01. In Fall 2018, the average value of the student response to "involved students in hands--on projects such as research, case studies, or real-life activities" is 3.00 and the standard deviation is 1.56. In Spring 2019, the average value of the same question is 3.60 and the standard deviation is 1.32.

In Fall 2018, the average value of the student response to "asked students to help each other understand ideas or concepts" is 3.72 and the standard deviation is 1.28. In Spring 2019, the average value of the same question is 3.55 and the standard deviation is 1.02. In Fall 2018, the average value of the student response to "acquiring skills in working with others as a member of a team" is 2.94 and the standard deviation is 1.51. In Spring 2019, the average value of the same question is 3.05 and the standard deviation is 1.07.

In summary, these results suggest that the implementation of a cooperative learning tool in this upper-level accounting course does not increase student peer learning engagement and experience. Respondents do not feel that a case study as a forum of cooperative learning in Spring 2019 substantially improves their knowledge, skills, and abilities.

Table 4: Descriptive Statistics of Some Selected Data Related to Students' Perceptions of The Course

	Fall 2018		Spring 2019	
	Mean	Standard Deviation	Mean	Standard Deviation
As a rule, I put forth more effort than other students on academic work.	3.89	0.87	3.95	0.8
When this course began I believed I could master its content.	3.72	0.93	4.00	0.89
Overall, I rate this instructor an excellent teacher.	4.33	0.94	3.9	1.09
Overall, I rate this course as excellent.	3.94	1.03	3.6	1.11

Table four indicates that students feel that they put more efforts. The mean score for the statement that "As a rule, I put forth more effort than other students on academic work" is 3.89 in Fall 2018 and 3.95 in Spring 2019 on a 5-point Likert scale. A score of 5 indicates strong agreement with the statement. A score of 3 indicates a neutral feeling with the statement. In Fall 2018, the average value of the student response to "Overall, I rate this instructor an excellent teacher" is 4.33 and the standard deviation is 0.94. In Spring 2019, the average value of the same question is 3.9 and the standard deviation is 1.09.

In Fall 2018, the average value of the student response to "Overall, I rate this course as excellent" is 3.94 and the standard deviation is 1.03. In Spring 2019, the average value of the same question is 3.6 and the standard deviation is 1.11. This study makes a comparison between a control group (without a two-stage case study) and a special treatment group (with a two-stage case study). Students with the experience of a two-stage case study in Spring 2019 have less positive views about the course and less favorable perceptions about their instructor's teaching effectiveness for the course, compared with their peers in control group without a two-stage case study in Fall 2018.

One of possible attributes about significant decline in students' perceptions toward the instructor and course could be that students do not enjoy the experience of the cooperative learning approach. Since this upper-level accounting course is very challenging and difficult, students could feel much comfortable to work in a more active individual learning platform via self-learning. Without using the cooperative learning, students could have a much better control in time management and flexibility.

In Spring 2019, the average value of the student response to "Accounting Standards Codification (ASC) case study helps me better understand Open vs. Closed Systems. An open system is one where the actors in the system affect their environment and are affected by their environment in return. A closed system is one where the actors in the

Table 5: Descriptive Statistics of Some Selected Data Related to Students' Perceptions of a Case Study in Spring 2019

	Spring 2019
	Mean
Accounting Standards Codification (ASC) case study helps me better understand Open vs. Closed Systems. An open system is one where the actors in the system affect their environment and are affected by their environment in return. A closed system is one where the actors in the system are isolated from their environment.	3.00
This combination of individual work and teamwork for ASC case study is a good method to learn Open vs. Closed Systems.	3.05
Overall, I rate this ASC case study as a good experience.	3.10
My interactions with group members in the ASC case study improve my understanding of the revenue topic.	2.80
The experience of ASC case study improves my satisfaction about this class.	3.00
Average	2.99

system are isolated from their environment" is 3.00. In Spring 2019, the average value of the student response to "This combination of individual work and teamwork for ASC case study is a good method to learn Open vs. Closed Systems" is 3.05. In Spring 2019, the average value of the student response to "Overall, I rate this ASC case study as a good experience" is 3.10. In Spring 2019, the average value of the student response to "My interactions with group members in the ASC case study improve my understanding of the revenue topic" is 2.80. In Spring 2019, the average value of the student response to "The experience of ASC case study improves my satisfaction about this class" is 3.00. The results clearly demonstrate that students have less favorable evaluation about this cooperative-learning-based case study.

Table five shows mixed results about the impact of this cooperative-learning-based case study in Spring 2019. Among 20 respondents, only 2 respondents (10% of students) respond to "My interactions with group members in the ASC case study improve my understanding of the revenue topic" as "Strongly Agree", the highest rank in 5-level scales. 6 respondents (30% of student) describe it as "Agree", the second-highest rank in 5-level scales. 2 respondents (10% of student) are neutral about this survey question. 6 respondents (30% of students) respond to the same question as "Disagree". 4 respondents (20% of students) respond to the same question as "Strongly Disagree". Overall, the average value is 2.80. The results clearly demonstrate that students are divided. Half of respondents are very negative about the interactive peer learning component of the cooperative learning in the case study. The lack of interactive peer learning might be one of reasons that students are neutral about this two-stage case study.

Table five also shows mixed results about the impact of this cooperative-learning-based case study on student satisfaction in Spring 2019. Among 20 respondents, only 2 respondents (10% of students) respond to "The experience of ASC case study improves my satisfaction about this class" as "Strongly Agree", the highest rank in 5-level scales. 6 respondents (30% of student) describe it as "Agree", the second-highest rank in 5-level scales. 5 respondents (25% of student) are neutral about this survey question. 4 respondents (20% of students) respond to the same question as "Disagree". 3 respondents (15% of students) respond to the same question as "Strongly Disagree". Overall, the average value is 3.00. The results clearly demonstrate that students are divided. The experience of this cooperative-learning-based case study does not increase student satisfaction.

LIMITATIONS AND CONCLUSION

One major problem for this research is that IDEA survey is an institution-controlled assessment tool. As an instructor, the author only gets a summary report instead of a more detailed dataset, which really restricts the author from doing further basic and comprehensive statistical analysis. Another major problem for this research is sample

size. Due to the class size, the author cannot increase sample size for this research. Using a larger sample from more than one institution would give the study results much stronger support.

This study finds that the use of a two-stage case study at an undergraduate-level intermediate accounting II course does not have a favorable impact on students' satisfaction about the course. A two-stage case study could reduce a free-rider problem in stage one because all team members must do their individual work. But it does not enhance a cooperative learning environment and decrease more meaningful interactive peer learning in stage two. Consistent with the study of Wen (2017), this paper also implies that accounting instructors should be very careful in adopting cooperative learning project in upper-level accounting classes. Some topics in these upper-level accounting classes are extremely technical in nature and very complex. Accounting students may prefer more individual active learning to learn difficult class materials instead of groupwork or peer learning. Students in upper-level accounting courses may desire to have more flexibility and control to manage their time.

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- Article submissions can be made at any time.
- Submission deadlines: September 15 for December issue, March 15 for June issue.

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- The editor and reviewers will review your submission to determine if 1) the content makes a contribution to innovative business education, 2) is of the proper page length, 3) is written in proper grammatical English, and 4) is formatted ready for publication.
- Submissions not meeting any of these standards will be returned. You are invited to make revisions and resubmit.
- If the submission meets the standards, the manuscript will be sent to two reviewers who will read, evaluate and comment on your submission.
- The editor will evaluate the reviews and make the final decision. There are 3 possible outcomes:
    - Accept as is.
    - Accept with minor revisions.
    - Not accepted.
- Reviews will be returned promptly. Our commitment is to have a decision to you in less than two months.
- If your paper is not accepted, the evaluation may contain comments from reviewers. You are invited to rewrite and submit again.

If your paper is accepted

- Minor revision suggestions will be transmitted back to you.
- Revise and send back as quickly as possible to meet printer deadlines.
- Upon final acceptance, we will bill you publication fees. See www.beijournal.com for latest per page fees. Sole author fees are discounted.
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- Delivery to locations outside the continental US will cost an additional $10 per author for 5 day delivery.
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- All publication fees should be remitted within 10 business days of acceptance, if possible.
- If you decide not to publish your paper with BEI Journal after submitting payment, we will refund publication fees less $200 to cover costs of review and processing.
- Cancellation cannot occur after the paper has been formatted into the final printer's file.

Manuscript Style Guide and Example

An example is provided following these instructions.
This style guide represents style guidelines in effect for future issues, but always check for updates online.
Authors are responsible for checking for correct grammar, construction and spelling. Authors are also responsible for formatting pictures, tables, and figures such that a pdf black and white file sent to the publisher will reproduce in a readable manner.

General Setup:

- All fonts other than exceptions noted below: Times New Roman. 10 point for text. Other sizes as noted below
- Margins: 1 inch on all sides of 8½x11 inch paper size.
- No headers or footers.
- Absolutely no footnotes or endnotes via footnote or endnote formatting. For footnotes or endnotes, place a number of the footnote in the proper location as a superscript. Then at the end of the paper or bottom of the page, add the footnote as text with a superscript number to correspond to that footnote.
- Page numbering bottom centered.
- No section breaks in the paper.
- No color, including url's. Format to black. No color in tables or figures. Use shading if necessary.
- All pages must be portrait orientation. Tables and figures in landscape orientations should be reformatted into portrait orientation.
- All paragraphs should be justified left and right, single spaced, in 10 point Times font, no indent on first line, l line between each heading and paragraph.
- One line between each paragraph.

Titles, Authors, and Headings:

- **Title centered 14 point bold**. One line between title and author's name.
- Authors: centered, 12 point. Name, affiliation, state, country.
- One line space to **ABSTRACT** (title 10 point, bold, all capitalized, aligned left; text of abstract 10 point, no bold)
- After **ABSTRACT**, one line space, then **Keywords**. Followed by one line space to first major heading.
- **HEADINGS, MAJOR**, 10 point, bold, all capitalized, aligned left.
  The specific headlines will be based on the content of the paper, but major sections should at a minimum include an abstract, keywords, introduction, conclusion, and references.
- **Sub-headings**: 10 point, bold, first letter capitalized, no line to following paragraph. Align left.
- *Third level headings: Italic*, 10 point, first letter capitalized, no line to following paragraph. Align left.
- **Keywords:** heading: 10 point, bold, first letter capitalized, no line to following paragraph. Align left. Your list of keywords in 10 point, no bold.

Tables, Figures and Graphs:

- All fonts 10 point.
- Numbered consecutively within each category. Table 1, Figure 1 etc.
- Title: 10 point, bold, left justify title, one space, then the table, figure, etc.
- Example: **Table 1: Statistical Analysis**

References:

- APA format when citing in the text. For example (Smith, 2009).
- References section: 8 point font, first line left margin, continuation lines 0.25 inch indent. Justify left and right. No line spacing between references. List alphabetically by first author.
- Specific references: Last name, First initial, middle initial (and additional authors same style) (year of publication in parentheses). Title of article. *Journal or source in italics.* Volume and issue, page number range.
- Example: Clon, E. and Johanson, E. (2006). Sloppy Writing and Performance in Principles of Economics. *Educational Economics*. V. 14, No. 2, pp 211-233.
- For books: last name, first initial, middle initial (and additional authors same style) (year of publication in parentheses). *Title of book in italics.* Publisher information.
- Example: Houghton, P.M, and Houghton, T.J. (2009). *APA: The Easy Way!* Flint, MI: Baker College.

Example (note that this example represents a change from previous style guides)

Evidence to Support Sloppy Writing Leads to Sloppy Thinking

Peter J. Billington, Colorado State University - Pueblo, Colorado, USA (12 point)
Terri Dactil, High Plains University, Alberta, Canada

ABSTRACT (10 point, bold, all capitalized, left justified)

(text: 10 point Times font, no indent, justified, single space, 150 words maximum for the abstract)
The classic phrase "sloppy writing leads to sloppy thinking" has been used by many to make writers develop structured and clear writing. However, although many people do believe this phrase, no one has yet been able to prove that, in fact, sloppy writing leads to sloppy thinking. In this paper, we study the causal relationship between sloppy writing and sloppy thinking.

Keywords: sloppy writing**,** sloppy thinking **(10 point, bold title, first letter capitalized, left justified).**

INTRODUCTION (10 point, bold, all capitalized, left justified).

The classic phrase "sloppy writing leads to sloppy thinking" has been used by many to make writers develop structured and clear writing. However, since many people do believe this phrase, no one has yet been able to prove that in fact, sloppy writing leads to sloppy thinking. Is it possible that sloppy writing is done, even with good thinking. Or perhaps excellent writing is developed, even with sloppy thinking.

In this paper, we study the writing of 200 students that attempts to test the theory that sloppy writing leads to sloppy thinking.

PREVIOUS RESEARCH

The original phrase came into wide use around 2005 (Clon, 2006), who observed sloppy writing in economics classes. Sloppy writing was observed in other economics classes (Druden and Ellias, 2003).

RESEARCH DESIGN

Two hundred students in two business statistics sections during one semester were given assignments to write reports on statistical sampling results. The papers were graded on a "sloppiness" factor using…

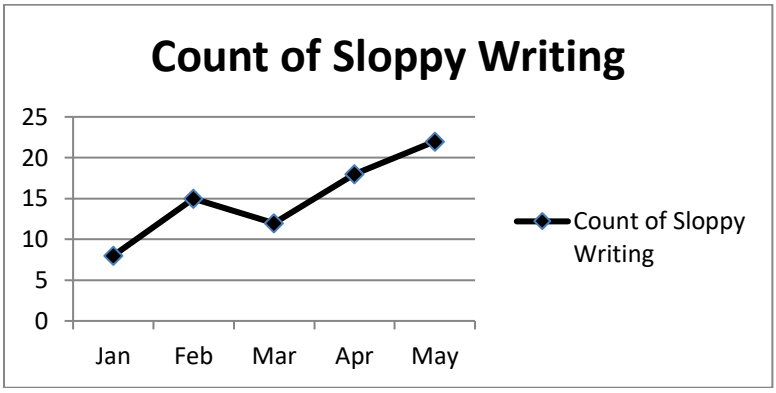
Data Collection (Sub-heading, bold but not all caps, 10 point, aligned left, bold, no line after to paragraph)
The two hundred students were asked to write 2 short papers during the semester…

Data Analysis(Sub-heading, bold but not all caps, 10 point, aligned left, bold, no line after to paragraph)
The two hundred students were asked to write 2 short papers during the semester…

DISCUSSION

The resulting statistical analysis shows a significant correlation between sloppy writing and sloppy thinking. As noted below in Figure 1, the amount of sloppy writing increases over the course of the spring semester.

Figure 1: Sloppy Writing During the Semester



The count results were compiled and shown in Table 1 below.

Table 1: Counts of Good and Sloppy Writing and Thinking (bold, 1 line after to table, left justify)

	Good Thinking	**Sloppy Thinking**
Good Writing	5	22
Sloppy Writing	21	36

*-Indicates significance at the 5% level)

As Table 1 shows conclusively, there is not much good writing nor good thinking going on.

CONCLUSIONS

The statistical analysis shows that there is a strong relation between sloppy writing and sloppy thinking, however, it is not clear which causes the other…

Future research will try to determine causality.

REFERENCES (title10 point, all caps, bold, align left, one line to first reference)
(1line spacing) (All references 8 point, indent second line 0.25 inch, justify left and right)

Clon, E. (2006). Sloppy Writing and Performance in Principles of Economics. *Educational Economics*. V. 14, No. 2, pp 211-233.

Devad, S. and Flotz, J. Evaluation of Factors Influencing Student Class Writing and Performance. *American Journal of Farming Economics*. V. 78, Issue 3, pp 499-502.

Druden, G. and Ellias, L. (1995). *Principles of Economics*. New York: Irwin.

(short bio section optional, can run longer than these examples; removed before sent to reviewers)

Peter J. Billington, Ph.D., is a professor of operations management at Colorado State University – Pueblo. His research interests include lean six sigma and innovative education.

Terri Dactil, Ph.D., is a professor of business communication in the College of Business at High Plains University, Alberta, Canada. His research interests include instructional methods to improve student communication skills.

Endnote: (do not use word footnote or endnote formatting to accomplish this; see comments above)

