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# The Language of Music: A Parable for Accounting Educators

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*This paper presents a parable to provoke thought about how introductory accounting should be taught. A parable is a story that uses comparison of some kind as a teaching tool. In many parables, the comparison may be interpreted on multiple levels, depending on the experience, background, and perspective of the reader. This parable compares the way two different hypothetical communities encourage children in music appreciation and composition expertise. The success of these two methods is then compared with teaching the language of business and conclusions are drawn.*

**Key Words:** Accounting education, Introductory accounting courses, Teaching pedagogy, Preparer approach, User approach

## INTRODUCTION

A parable is a story that uses comparison of some kind as a teaching tool. In many parables, the comparison may be interpreted on multiple levels, depending on the experience, background, and perspective of the reader. Some discussion of the applicability of this parable to accounting education is included at the end of the paper, but the real purpose in presenting the parable is to provoke thought and discussion on the issue presented.

## BACKGROUND

The underlying education of most professions should be continuously scrutinized so that improvements can be made. This scrutiny exists in accounting education, especially following the collapse of Enron and the exposure of other corporate frauds. Academic accountants, along with those in the accounting profession, question how we should be educating accountants in our rapidly changing world (Albrecht and Sack 2000). In 1986 the Bedford Committee published its report on how accounting education needed to change to meet the profession's needs. This report set in motion several years of intense discussion

and examination of accounting education (AAA 1986).

The accounting profession responded to the Bedford Committee in 1989 through the Big 8 White Paper (Perspectives 1989) which discussed the needs of the profession and the challenges for accounting educators. In addition, the paper committed up to \$4 million over a five-year period "to support the development of stimulating and relevant curricula." (Perspectives 1989, foreword). As a result of this financial commitment and coordination between the profession and the academy, the Accounting Education Change Commission (AECC) was formed. One focus of the AECC was a grant program (Flaherty 1998) which provided about \$2.5 million to colleges and universities that "proposed significant changes in their accounting programs" (Sundem 1999, 23). Another important focus was a number of position and issues statements. Position Statement No. Two addressed the first accounting course, defined as the introductory accounting sequence.

In general, the first course in accounting should be an *introduction to accounting* rather than *introductory accounting*. It should be a rigorous course focusing on the relevance of accounting information to decision-making (use) as well as its source (preparation) (AECC 1992, 3).

The traditional introductory accounting sequence had been a financial class followed by a managerial class. The financial class had most often been a bookkeeping-type class. Debits and credits were taught as a way to record transactions leading to financial statements. The managerial class had been an introduction to the types of product costs and the distinction between fixed and variable costs, followed by discussion of job-order costing, process costing, cost behavior, cost-volume-profit analysis, and standard costs.

Even before AECC Position Statement No. Two was published, some academics were questioning the appropriateness of the traditional preparer-oriented approach to the first accounting sequence. Some felt that accounting should be introduced in a user-oriented format, thus introducing all business students required to take the introductory accounting sequence to the uses of accounting information rather than focusing on the debits and credits of specific transactions.

Since most business majors are required to take the introductory accounting sequence, questions arose as to whether the user or preparer approach was better. Should use of financial statement information be emphasized or should the preparation of financial statements be emphasized through detailed analysis of the debits and credits required to record each transaction? Should these classes be taught as though they are the last exposure to accounting for most business students or the first exposure for accounting majors? Some questioned if the traditional debit and credit approach was attracting the wrong students to the accounting major—those who liked debit and credit analysis and felt that was all accounting is—while simultaneously losing other students who would have made good accounting professionals because

they were misled into thinking that transaction analysis is all that accountants do.

One of the AECC grant schools was Arizona State University (ASU) which had a very conventional accounting program in both approach and what was taught (Flaherty 1998), as did most accounting schools at the time. As part of its grant, ASU restructured the introductory accounting courses into “a two-semester, user-oriented sequence that emphasizes the uses and limitations of accounting information” and “a one-semester, computer-based instruction course required of all accounting majors that covers the procedural components of accounting needed by accounting majors as a foundation for the required upper division accounting courses” (Flaherty 1998, 3).

Since 1996 several user-oriented books have been published, some of them with debit and credit coverage but focused more on the use of accounting information than on the preparation of financial statements through the analysis and recording process. In addition, other authors claim to have books which bridge the user approach and the preparer approach.

The following parable was written as input to the textbook decision process when it is time for choosing a text for the introductory accounting class. The parable has more general applicability than just choosing an appropriate textbook and is appropriate for any discussion about which approach—user or preparer—is appropriate for the introductory accounting sequence.

### **Parable**

Not so long ago in a place not so far away, two different communities wanted to encourage their children in music appreciation. Both communities determined that in order for everyone to appreciate music, all would have to have access to and listen to good music, many would learn to perform musically in various ways, and some would need to compose new music for everyone to enjoy. The communities determined that music composition, the creation of new music, was a worthy goal of musical achievement; however, residents of each

community also recognized that not everyone was suited to be a composer. Some people wanted to be farmers, some wanted to work in a factory, some wanted to work in an office, some wanted to teach school, and some wanted to operate businesses to provide goods and services to others. Even among those interested in music, some just wanted to listen, and some were more interested in excelling at performance rather than composition.

Of course, residents of each community had the best interests of their children and their community at heart. Like all good parents, the parents in these communities loved their children very much and wanted to make sure that their children would succeed. However, these two communities had different ideas about how to encourage music appreciation and composition expertise.

The children in both communities knew how to speak their native language, learning from their parents and others as they progressed throughout the first years of their lives. The children also learned how to read and write their language at the appropriate time in their academic progression. However, all of the parents were aware the language of music was different from their spoken language and that particular vocabulary, nuances of the language, and understanding of the language of music was an important addition to training in the native language in order for the children to appreciate music, perform music, and compose music.

The first community determined that children should first be exposed to music by learning how to compose new music. That way every child, including those who chose not to pursue a career in composing, would understand the basics of composition. This philosophy assumed that those who chose not to compose but who had received this training would still be equally likely to appreciate music either by enjoying performances of others or by choosing to perform. It also assumed that the higher-level musical language skills needed by the composers would be beneficial to all.

The second community determined that children should first be exposed to music by hearing music and learning a little about the instruments and voices that make different sounds. They would learn a little bit about the new language of music as they were introduced to different rhythms, beats, and melodies. Then the children would be given an opportunity to try playing musical instruments or using their voice musically. Of course, children would need to add even more to their language-of-music vocabulary before they would be able to understand how to read and use the music for their performances. In addition, they would need to learn and practice specific skills for whatever instrument they chose to play. Finally, those who chose to pursue music composition would then be exposed to further training and vocabulary in preparation for this pursuit. This philosophy assumed that those who were destined to compose would get their chance but that they would first learn to listen to music and then how to perform music so they would have a better understanding of the musical environment to help them when composing music. This philosophy also assumed that even though only a few children would develop into composers, many children would become accomplished musical performers and most children would learn to appreciate good music as they listened to it.

Fortunately, there was someone aware of both of these communities and their philosophies. This person, having a great love of music, was very interested in measuring and comparing the outcomes of the implementation of these two philosophies. This person was also in a position to observe, in an unbiased manner, both communities without interfering with or influencing either philosophy or its implementation. After many years of observing these two communities, the observer was able to report the following results.

The first community had a few—but very few—excellent composers. The observer concluded that these composers were perhaps, prodigies, who would have thrived under, or in spite of, any learning method. However, most of the children in the first community found the new language required for them to compose was much too

confusing, complicated, and deep. In fact, early in their training, they were turned off toward composing because of the complication of the language. They were unable to see past the complication to the joy of music and composition. They often ended up giving up their musical training immediately, or at least as soon as they completed whatever courses they had already committed to. Moreover, many of the children were also turned off toward music performance, instead choosing other professional and/or artistic pursuits. Many of those who might have been virtuoso musical performers never gave music performance a chance because of frustration with their original musical training. In fact, many of the children didn't even spend much time listening to music, perhaps because of the negative experience they had trying to learn how to compose music. In addition, some children really liked learning the new language required of them in their musical training. They were drawn toward composition because of interest in the details of the language itself, not because of any aptitude for the art of composition. Although some of these students pursued their study of the language of music, they did not become capable composers.

The second community also had composers, but the second community, although equal in size to the first community, had many more excellent composers than did the first community. In fact, the second community also had many more accomplished music performers than did the first community, and almost everyone liked to listen to good music. Therefore, music thrived in the second community because of the demand by the listeners, the availability of music performances, and the variety of new compositions. The observer concluded that almost all children could learn enough of the new language of music to enjoy listening to good music. Some simply enjoyed the melodies and harmonies. Others were able to go beyond that to identify the sounds and tones of different instruments. Of those children who enjoyed music, many were able to learn even more of the new language so they could sing or play an instrument by reading the music and all of its attendant symbols. Learning to perform music seemed to be a natural consequence for those who enjoyed listening to music and who wanted to

further their musical skills and develop the artistic abilities to lend feeling to their performances. Some of those performers continued to learn more about the language of music and started to develop skills and artistic abilities in composing. However, in the second community, those who chose not to pursue music beyond listening or beyond performing seemed to feel much more comfortable about their choice because they felt secure in the level of the language of music that they did understand. The children in the second community seemed to have a much better understanding of the environment of music and where they fit in this environment. In addition, some of the students who never intended to perform kept learning more of the language of music so they could better appreciate what they listened to. Likewise, some of the performers kept learning more of the language of music, even though they did not intend to compose, so they could be better performers.

## DISCUSSION

Accounting is the language of business. Pretty much everyone needs to understand enough of the language of business to exist in our current-day world of commerce or to *listen to and appreciate the music*. Many will need to understand even more of the language to understand how to use financial statements, the outputs of the financial accounting process, or to *perform beautiful music*. Some will need to understand even more of the language of business to enable them to prepare the financial statements or to *compose the music*.

Should we teach accounting starting with the level of language required for financial statement preparation? Should we teach the accounting cycle and debits and credits to all comers as the introduction to accounting? Or should we start by making sure everyone understands enough of the language to be appropriate consumers and then add for those who want to use financial statement information and then add even more for those who want to prepare financial statements?

The first method might result in a few great accountants, perhaps prodigies who would have made good accountants in spite of the teaching

methods. It may also lead to many more who are completely turned off by the language of business, despite the fact that they could have made wonderful users of financial information, had they not previously been turned off.

The second method may be more likely to provide everyone a better understanding of the business environment and allow everyone to determine where they fit in that environment. If so, it would then be more likely to encourage those with natural abilities and desires in accounting to pursue accounting as they progress through the balance of their business program. The user approach could also discourage those who are drawn to accounting because of interest in the details of the language itself, not because of any aptitude for accounting, from pursuing accounting inappropriately.

In addition, by teaching the language of business gradually, every-day consumers may be more likely to want to learn more of the language, even if they do not intend to use financial statements, so they can better understand the business environment. Likewise, financial statement users may want to learn more about the language of business, even if they don't want to become accountants, so they can be better users of the information found in those financial statements.

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