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Abstract

Accounting faculty have long debated the usefulness and appropriateness of their teaching endeavor. One of the central themes in this continuing discussion is that of teaching concepts versus teaching applications of current accounting principles. In order to empirically address this issue, students' attitudes toward the conceptual aspects and toward the practical application aspects of financial accounting were assessed. This research also reports on the development and validation of an instrument that measures attitudes of students toward these aspects of financial accounting. The instrument demonstrated high reliability with both intermediate and introductory students. Intermediate students were found to distinguish between attitudes toward the conceptual and application aspects of financial accounting, while the introductory students were found to have only a single overall attitude toward financial accounting. Implications for accounting education are discussed.

INTRODUCTION

Accounting faculty have recently been challenged to rethink and possibly modify their approach to structuring and delivering accounting education to students. The report of the American Accounting Association Committee on the Future Structure, Content, and Scope of Accounting Education (Bedford Committee Report) has presented accounting educators with numerous issues regarding curriculum design and pedagogy, along with a multitude of suggestions for reorienting the current approach to accounting education on a number of fronts. A fundamental issue underlying the assessment of accounting education is the teaching of accounting concepts versus teaching the application of current generally accepted accounting principles. In discussing the proliferation of accounting standards, the Bedford Committee Report noted that:

> A major question facing accounting education is the extent of coverage that should be given to the constantly expanding body of standards and rules included in 'generally accepted' accounting principles and auditing standards. Some of the rules are so detailed that they may not be appropriate for conceptual study at the university level (Report, 1986, p.175).

The Report goes on to indicate that too much emphasis can be placed on the instruction of "the technical professional accounting body of

knowledge" and that "(a)t a minimum, current teaching methods need to be supplemented with discussions of concepts"(p. 178).

The issue of teaching concepts versus applications of accounting principles is certainly not a new one. Accounting educators have long debated the usefulness and appropriateness of focusing accounting instruction toward either of these two aspects of accounting. Historically, undergraduate financial accounting instruction appears to have been focused on learning the proper generally accepted accounting principles (GAAP) to be used in accounting for business activity. Mautz (1974), has argued that not only should the application of current GAAP be taught, but that the conceptual foundations underlying accounting deserve shared inclusion in the accounting curriculum. Similarily, Zeff (1979) and Anderson (1983) have argued that accounting coursework should serve to integrate both the procedural and conceptual aspects of accounting.

Although a considerable amount of debate has evolved regarding the respective coverage and emphasis of these two fundamental aspects of accounting, no empirical analysis has attempted to document whether or not accounting students have the ability to distinguish between the two. In order to further the debate and gain insight into this issue, it is important to determine if students, during the normal course of study, develop an ability to distinguish between these two aspects, and if so, whether they develop different attitudes toward the conceptual and practical components of accounting. Additionally, if different attitudes are prevalent, do they affect course performance? That is, students with different types of attitude may perform better or worse relative to others in their accounting courses.

The purpose of this paper is twofold: 1) to report on student attitudes toward these various aspects of financial accounting and their associations with course performance, and 2) to report on the development and validation of an instrument that reliably assesses these two separate accounting attitudes.

Although there are many attitude instruments available in psychology and sociology, there does not appear to be any instrument directly related to these potential components of students' attitude toward financial accounting in the extant accounting education literature. Some attitude scales have been utilized in assessing students' overall attitude toward accounting (i.e., a two-item instrument by Abraham, et al. (1987), and a 23-item instrument by Solomon (1975)). However, none have been constructed to assess students' atttitudes toward the conceptual aspects and the practical application aspects of financial accounting. The instrument developed in this research was initially intended for intermediate financial accounting students who are more likely to distinguish between the different aspects of accounting. However, it was also administered to introductory financial accounting students. The results of this study represent an initial effort to provide reliability and validity information on an accounting attitude scale containing clustered items that assess various attitudes toward financial accounting.

Scale Development

An initial pool of Likert type items was constructed following the general content domain of a financial accounting course. Items were developed and placed into three subscales (or clusters): subscale 1 — general attitudes toward financial accounting, subscale 2 — attitudes toward the concepts underlying financial accounting, and subscale 3 — attitudes toward the practical application of financial accounting. The instrument and the assignment of items to clusters was reviewed by several instructors of intermediate financial accounting and an attitude instrument construction specialist. The items were believed *a priori* to have validly represented the content of financial accounting, as well as the particular subscale to which they were assigned. After an initial pretest on one section of intermediate accounting students, some of the items were deleted or modified.

The final version of the Attitudes Toward Financial Accounting (ATFA) scale consisted of

36 items. Of the 36 items, subscale 1 contained 13 items, subscale 2 contained 16 items and subscale 3 contained 7 items. (A copy of ATFA is included in Appendix 1.) Items were randomly arranged by subscale and were both positively and negatively worded. A five-choice Likert format was adopted for all items with response categories ranging from strongly agree to strongly disagree. High scores indicate favorable attitudes toward the items.

In order to ensure that all items were properly categorized as to subscale, the corrected item-to-subscale correlations were examined to determine that each item correlated higher with the subscale in which it was placed than with the other two subscales. This procedure found that all items were properly classified and functioning as expected.

Data Samples

The intermediate accounting students utilized in this study took a 5-credit hour intermediate financial accounting course at a major University. This course covered the material usually found in two separate 3-credit hour intermediate accounting courses at other institutions. This intensive study of accounting covered both the concepts underlying accounting (including a discussion of the FASB's Conceptual Framework Project) as well as the application of present GAAP.

Since the instrument was designed to assess student differentiation of accounting aspects, data were collected half way through the semester from four separate sections of intermediate financial accounting students and three separate sections of a 3-credit hour introductory financial accounting course at the same university. All administrations were performed by the author and took from 10 to 15 minutes to complete. The 109 students in the intermediate classes were primarily accounting majors along with a small portion of finance students. The 71 students in the introductory accounting classes were from a broad spectrum of programs, but the majority of students were from the College of Business Administration, majoring in accounting, finance, marketing, management, logistics and real estate. For many of the introductory financial accounting students this course represented the only exposure to financial accounting that they would receive.

In order for the students to be exposed to the various aspects of financial accounting, data were collected halfway through the respective courses. This research addresses the ability of students to differentiate between aspects of financial accounting and cannot be properly assessed during the first week of classes, or at anytime prior to their exposure to the various components of accounting. This research, then, differs from the more typical attitude survey research because of its novel focus on differentiating several attitudes and not examining a single overall attitude.

Results

The range of possible ATFA scores was 36 to 180 with a mid-range score of 108 considered to be an overall neutral position. Data were analyzed using the LIKRT program developed by Kohr (1973) and the RELIB program developed by Dick (1970). These programs perform internal consistency analysis and analysis of variance reliability estimates, respectively.

Intermediate Financial Accounting Students

Table 1 presents several descriptive measures of the ATFA scale for the 109 intermediate financial accounting students. The internal consistency reliability of the total scale, as determined by coefficient alpha, is strong at .924 and is also reasonably high for the three subscales taken individually. As would be expected, the mean scores across subscales and in total indicate a generally favorable attitude toward financial accounting for these intermediate students.

Table 1
Descriptive Data on ATFA for Intermediate Students

	Subscale 1	2	3	Total
Number of items	13	16	7	36
Mean	48.23	53.75	24.93	126.91
Overall Neutral Positions	39	48	21	108
Standard Deviation	7.17	8.19	3.62	16.19
Coefficient alpha	.886	.882	.665	.924
Number of items needed for a .90 alpha*	15	19	32	27
Average item correlation with scale	.610	.571	.479	.508

*As estimated by the Spearman-Brown prophecy formula

However, estimation of the overall test reliability using the alpha coefficient is particularly misleading when non-homogeneous test items are utilized [Thorndike (1949 and 1981)]. A more appropriate approach when items of the test are clustered, and thus potentially non-homogeneous, is a variation on the typical analysis of variance (ANOVA) approach in which the effects of strata, or clusters, are taken into account [Thorndike (1981)]. A variation on the typical ANOVA has been derived and presented by Rabinowitz and Eikeland (1964),[1] and has divided the normal effect due to "items" into effects for "strata" and "items-within-strata." The "items-within-strata" effect is nested within the "strata" effect. Similarly, the typical "residual" effect has been divided into a "subject x strata" interaction and a new "residual." This approach to reliability takes into account effects of strata and allows for stratum (subscales) with varying numbers of items such as the present study [Kempthorne (1952), Rabinowitz and Eikeland (1964) and Dick (1970)]. A clustered approach has been adopted for this study in order to more clearly discern if there were any differences between students' responses across subscales. The analytic technique takes into account the number of items in each strata and the respective variances of each strata. The results for intermediate students are presented in Table 2.

Table 2
Intermediate Students

	df	SS	MS	F-test
Subjects	108	793.70	7.3490	
Strata	2	97.21		
Items within Strata	33	896.43		
Subject x Strata	216	298.03	1.3797	2.7181***
Residual	3564	1809.14	.5076	

***Significant at the .001 level

The subject x strata interaction indicates that the different strata are not identical and are actually measuring different aspects of students' attitudes. Rabinowitz and Eikeland (1964) indicate that this difference between subjects' responses across strata can also be seen in the differences between the "strata-random" reliability coefficient for the entire test and the "strata-fixed"

reliability coefficient for the entire test. The "strata-random" reliability is calculated using a split-half random selection of items to be placed into the strata. The "strata-fixed" reliability, on the other hand, is calculated using only the times identified by the researcher as part of such strata when performing the average split-half estimates. As one would expect, if there is a strata effect across subjects, the "strata-fixed" reliability coefficient should be higher than the "strata-random" reliability coefficient. Rabinowitz and Eikeland (1964) also note that the alpha coefficient will always fall between these two estimates because it assigns part of the newly created subject x strata variance to error variance and to true score variance. If there is no subject x strata interaction then all three test reliability estimates would be identical.

The strata-random and strata-fixed reliabilities for the intermediate students on the overall instrument were found to be significantly different ($p < .001$) with values of .812 and .931, respectively. Note that the alpha coefficient of .924, as expected, falls in between these two estimates. This difference indicates that the imposition of the strata does have meaning for this group, in that the strata classifications of items enhances the strata-fixed reliability and further evidences that the responses do differ across strata for the same student.

Table 3 gives the inter-subscale correlations. These correlations also indicate the differences between the subscales. As would be expected, subscale 1 (general attitudes toward financial accounting) correlates highly with both subscales 2 and 3 — two *components* of financial accounting. However, subscales 2 and 3 are only moderately correlated at .289, which is to be expected if the two subscales actually do measure two separate aspects of attitude toward financial accounting. Hence, the significant variance results can be interpreted as being largely caused by the subscale 2 and 3 differences among students.

Table 3
Correlations of ATFA Subscales for Intermediate Students

	Subscale	
Subscale	1	2
2	0.701	
3	0.602	0.289

To further validate the distinctness of subscales 2 and 3, they were correlated with the students' performance on the first intermediate financial accounting exam for the semester. This exam covers the material on the Financial Accounting Standards Board's conceptual framework project, concepts underlying financial accounting (matching, historical cost, etc.), along with an introduction to the time value of money concepts and a review of the accounting cycle. If the subscales are actually measuring two separate aspects of attitudes toward financial accounting, it would be expected that the correlation of subscale 2 with the first exam would be significantly higher than that of subscale 3 with the first exam.

When these exam scores were correlated with the subscale 2 scores, a significant correlation of .36 ($p < .001$) was found, and a non-significant correlation of .15 ($p > .10$) was found with the subscale 3 scores, after correcting for attenuation. These differences in the degree of relationship with the first exam partially validate the premise that the subscales 2 and 3 are actually measuring different aspects of students' attitude toward financial accounting.

The predictive (criterion) validity of the ATFA scale was assessed by its correlation with overall student performance as assessed by the total number of accumulated course points — the criterion measure. Point totals for these students consisted of four class examinations[2]

and performance on an accounting cycle practice set, all of which were uniform across students. Table 4 indicates the correlations of the ATFA subscales and total scale with the overall performance of the students.

Table 4
Intermediate Financial Accounting Students Correlations of ATFA with Performance Performance[a]

Subscale1	.375**
Subscale 2	.310**
Subscale 3	.151
Total scale	.359**

[a] Due to attrition, these correlations are based on 106 students.
**Significant at the .01 level.

Some caution is warranted in interpreting the "predictive validity" of the ATFA scale for this study since measurements were taken halfway through the course. Students had already received feedback on earlier exam performance which leads to the confounding problem of direction of cause and effect. That is, have higher attitudes lead to higher performance, or has high performance on earlier exams lead to higher attitudes. However, correlations do properly measure degrees of association and can validly be used in that context. Notwithstanding needed caution, some comments seem relevant.

Student performance is significantly correlated with general attitudes, as would be expected, and is also highly correlated with attitudes toward the conceptual aspects and the total ATFA scale score, but not with attitudes toward the application aspects of financial accounting. Based on these correlations, favorable attitudes toward the practical application aspects of financial accounting (subscale 3) are not necessarily associated with high classroom performance. However, favorable attitudes regarding the conceptual aspects (subscale 2) are positively associated with classroom performance. If these subscales actually measure different aspects of attitude toward financial accounting, as demonstrated in the earlier analysis, then scores on subscales 1 and 2 may be used to better predict individual classroom performance than those of subscale 3.

This result is meaningful, in that the composition of the subscale scores (particularly differences between subscales 2 and 3) do appear to be related to how well these students perform. It should also be noted that since the total ATFA scale score correlates highly with performance, the overall scale could be used to predict performance even without using the three subscale scores.

Introductory Financial Accounting Students

Table 5 presents several descriptive measures of the ATFA scale for 71 introductory financial accounting students. The internal consistency reliability of the total scale as measured by coefficient alpha is slightly higher than for the intermediate students at .941. This coefficient of reliability, as discussed previously, may be slightly misleading due to the lack of perfect homogeneity of the clustered items in the instrument.

Table 5
Descriptive Data on ATFA for Introductory Students

	Subscale 1	2	3	Total
Number of items	13	16	7	36
Mean	40.76	50.38	23.41	114.55
Overall Neutral Positions	39	48	21	108
Standard Deviation	8.67	8.18	3.37	18.92
Coefficient alpha	.907	.870	.562	.941
Number of items needed for a .90 alpha*	12	22	49	.20
Average item correlation with scale	.646	.544	.379	.545

*As estimated by the Spearman-Brown prophecy formula

A closer look reveals that the distinction between subscales is not as precisely defined in this sample as with the intermediate students. The analysis of variance results are presented in Table 6 and indicate an F-statistic of 1.435 for the subject x strata interaction, which is statistically significant at the .01 level. Again the subject x strata interaction tests whether the different strata are identical. The results indicate that the strata are also not performing *identically* for this group. However, an analysis of the subscale correlations presented in Table 7 indicates that all the subscales, even though they are distinct, are highly correlated and are measuring basically one attribute — an overall attitude toward financial accounting.

Table 6
Introductory Students

	df	SS	MS	F-test
Subjects	70	706.04	10.0863	
Strata	2	16.31		
Items within Strata	33	710.12		
Subject x Strata	140	166.50	.8321	1.435**
Residual	2130	1339.43	.5798	

**Significant at the .01 level

Table 7
Correlations of ATFA Subscales for Introductory Students

Subscale	Subscale 1	2
2	0.858	
3	0.785	0.668

The result is also reflected in an examination of the strata-random and strata-fixed reliabilities of .917 and .943, respectively. The small difference in reliabilities indicates that the introduction of the strata has little effect for the introductory students. Hence, the F-test is reflecting a statistically significant result in testing whether strata are identical; however, these results are without meaningful significance for this group of students. This result is not surprising since most introductory students have not yet made the distinction between the conceptual material and the practical application aspects of financial accounting at this early stage in their learning. These students, for the most part, have either positive or negative attitudes toward financial accounting in the general sense and are not yet able to discriminate facets of financial accounting as are their intermediate student counterparts. Also, as may be expected, the overall average attitude measures for these students are only slightly above the neutral positions for all subscales and the total scale. Incorporating the standard deviations indicate that essentially these students have a neutral attitude toward accounting.

The predictive criterion validity of the ATFA scale was assessed for these students by its correlation with performance, as determined by the total number of accumulated course points based on three uniform exams. Table 8 indicates the correlations of the ATFA subscales and total scale with student performance.

Table 8
Introductory Financial Accounting Student Correlations of ATFA with Performance

	Performance[a]
Subscale 1	.380**
Subscale 2	.410**
Subscale 3	.275*
Total scale	.400**

[a] Due to attrition, these correlations are based on 70 students.
* Significant at the .05 level.
** Significant at the .01 level.

For illustrative purposes, all these subscale and total scale correlations have been included in Table 8 even though earlier results indicate that only the total ATFA scale score should be used in any meaningful way with this group. The correlations for these introductory students follow the same approximate pattern as did the intermediate students'; however, the sharp distinctions between subscales are again absent. This result is to be expected based on the analysis presented earlier, and supports the justification for focusing on the total scale scores and not on the subscales for this group.

The total ATFA scale score correlation of .400 with student performance is relatively strong and indicates that the total scale score is moderately associated with eventual student performance at the introductory level.

Equivalence of Student Populations

The results presented thus far direct attention to the question of differences in the two underlying student populations. In order to address this question and further substantiate whether the ATFA scale should be performing differently on these two student populations, a test of scale means was performed. A one-tail test of significance was performed since the intermediate students rated themselves as having more positive attitudes than the introductory students on every scale. On every subscale, and also the total scale, the probability of equivalent

population means was less than .05, and was typically much smaller (p-values ranged from .0222 for subscale 3 to .0001 for subscale I and the total scale). This result further evidences that attitudes among introductory financial accounting students are not the same as those of the more advanced intermediate financial accounting students, and indicates that the ATFA total and subscale scores should be used differently in regard to these two student populations.

Summary and Discussion

The results of this study indicate that the ATFA scale developed reliably measured overall attitudes and distinct aspects of intermediate students' attitudes toward financial accounting — attitudes toward conceptual aspects and attitudes toward the practical application aspects of financial accounting, along with attitudes in general toward financial accounting. Positive attitudes toward the conceptual aspects of financial accounting were found to correlate more highly with performance for these students than attitudes toward the application aspects.

These results appear to make sense intuitively. Those students that have more favorable attitudes toward the conceptual aspects of accounting tend to learn the concepts better, but also tend to grasp the application aspects of accounting. A student that has an appreciation for the concepts (the "whats" and "whys") underlying the applications (the "hows") seems to perform better than a student with an appreciation for and understanding of just the applications. If a student gets "stuck" on an exam and only has attempted to learn the specific applications of GAAP, they have a difficult time drawing on other parts of their accounting knowledge for help. However, if a student has an appreciation of the underlying concepts and gets "stuck", they still have the knowledge of the essence of the accounting treatment to aid them in reasoning through the problem. No such aid is available to a student attempting to learn only the rules of current GAAP.

This research indicates that students above the introductory level of accounting actually can and do differentiate between these two fundamental aspects of accounting. However, students at the introductory level do not demonstrate the ability to adequately distinguish between the conceptual and practical applications of accounting. This could be the result of several factors: 1.) these students have not been exposed to the subject matter of accounting for very long, 2.) course coverage at the introductory level may not cover the conceptual aspects at a sufficiently detailed level to enable a distinction to be made, or 3.) students in fact may be able to distinguish between these two aspects but maintain equivalent attitudes toward each. Another potential explanation of the differences between the introductory and intermediate students may be that of self-selection. It could be that students with conceptual orientations are more likely to continue on to the intermediate accounting course, while the introductory course consists of students with all types of orientations toward accounting.[3] In any event, more research needs to be performed utilizing introductory students before one can claim that introductory students will benefit substantially from separate discussions of concepts and applications [Cherry and Reckers (1983)].

Future research should endeavor to assess whether the relationships found in this study exist in varying classroom situations. Additionally, future utilization of instruments similar to the ATFA scale could be coupled with various other assessment instruments (i.e. personality indicators, assessments of learning style, etc.) to provide a broader spectrum of information regarding accounting students, their performance and attitudes toward accounting coursework and the accounting profession.

This study indicates that the debate concerning coverage and emphasis on the conceptual and practical application aspects of accounting appears to be valid for intermediate accounting students, but not necessarily for students at the introductory level. Future research should be directed toward assessing how various course emphases and changes in pedagogy effect student attitudes, including the aspects addressed by this

research, as well as overall performance in the classroom and as professional accountants. This research has indicated that future efforts in this area may be beneficial both from a pedagogical and curriculum development standpoint in reassessing current, and developing future, approaches to accounting education.

ENDNOTES

[1] See Reese (1986) for another recent application of the Rabinowitz-Eikeland technique.

[2] Examination coverage was intentionally fairly evenly split between the conceptual aspects and application aspects of financial accounting.

[3] The author acknowledges an anonymous reviewer for this potential explanation of the results.

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Appendix I

Attitudes Toward Financial Accounting

Directions

Each of the statements below is followed by a rating scale which ranges from Strongly Agree to Strongly Disagree. Rate each statement in terms of how you feel. Please respond to *all* statements and do not take too much time on any one statement. Make a mark under the appropriate rating. Your responses will be kept *strictly confidential* and in now way will affect your course grade.

SS#_____

Subscale
* Designates a reversal item.
(i.e., marking strongly agree indicates a negative attitude)

		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	1. Knowledge of financial accounting will be useful to me in the future.	_____	_____	_____	_____	_____
1	2. If I had the time and the opportunity, I would like to take another financial accounting class.	_____	_____	_____	_____	_____
3	3. I would like to learn all of the rules on how to account for inventory.	_____	_____	_____	_____	_____

Subscale
* Designates a reversal item.
(i.e., marking strongly agree indicates a negative attitude)

		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1*	4. Financial accounting is boring.	____	____	____	____	____
2*	5. Thinking about financial accounting concepts puts me to sleep!	____	____	____	____	____
3*	6. I seem to have a lot of difficulty learning how to solve numeric problems in accounting.	____	____	____	____	____
3	7. I like to solve numbers-oriented accounting problems.	____	____	____	____	____
1	8. I find financial accounting to be very clear and logical.	____	____	____	____	____
1	9. Even before I begin a new accounting topic, I feel relatively conficent that I can master it.	____	____	____	____	____
3*	10. I make a lot of errors when I work numeric financial accounting problems.	____	____	____	____	____
1	11. Discussions about actual accounting problems in business practice is interesting.	____	____	____	____	____
3*	12. Working through long, complex numeric accounting problems puts me to sleep.	____	____	____	____	____
2	13. It is important to learn the concepts underlying accounting.	____	____	____	____	____
1	14. I enjoy working on my accounting assignments.	____	____	____	____	____
2*	15. There are so many financial accounting concepts to learn that I get confused.	____	____	____	____	____
2*	16. Discussions about the concepts of financial accounting is boring.	____	____	____	____	____

Subscale • Designates a reversal item. (i.e., marking strongly agree indicates a negative attitude)		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
2	17. Discussions about the conceptual framework of financial accounting is stimulating.	____	____	____	____	____
2	18. One can not be a professional accountant without a good understanding of the concepts underlying accounting.	____	____	____	____	____
2	19. I think that a course on financial accounting theory would be interesting.	____	____	____	____	____
1	20. Financial accounting, with all of its intricacies, is fascinating to me.	____	____	____	____	____
2•	21. I can't wait to get out of school, so I never have to hear about accounting concepts or theories again!	____	____	____	____	____
2	22. If given a choice, I would rather solve a problem using aspects of accounting theory than solve a numeric problem (like a bonds payable problem).	____	____	____	____	____
2	23. Understanding fundamental accounting concepts (like the matching principle) are essential for a competent accountant.	____	____	____	____	____
1	24. I may be weird, but I enjoy discussions about financial accounting.	____	____	____	____	____
1•	25. I might use accounting in my future job but wouldn't like doing it.	____	____	____	____	____
1	26. I like to be challenged by difficult accounting problems.	____	____	____	____	____
1	27. I think that graduate work in accounting would be interesting.	____	____	____	____	____

Subscale • Designates a reversal item. (i.e., marking strongly agree indicates a negative attitude)		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
2	28. I always seem to perform well on questions pertaining to accounting concepts.	____	____	____	____	____
3	29. If given a choice, I would rather solve a problem related to inventory than to solve a conceptually oriented financial accounting problem.	____	____	____	____	____
3•	30. I think it would be dull working in the accounting department of a large industrial firm.	____	____	____	____	____
2•	31. Concepts behind financial accounting are not important, what is important is just knowing how to account for actual business activities.	____	____	____	____	____
1•	32. The thought of taking another accounting course makes me sick!	____	____	____	____	____
2	33. Thinking through conceptually difficult financial accounting problems is stimulating to me.	____	____	____	____	____
2	34. The logic behind financial accounting concepts is intreiguing.	____	____	____	____	____
2	35. I enjoy thinking about the theories that financial accounting is based on.	____	____	____	____	____
2	36. I am interested in possible solutions to establishing a cohesive conceptual foundation for financial accounting.	____	____	____	____	____