

# Effectiveness of Lecture Method in Accounting Professional Courses

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**Abstract** - *This study aimed to assess the effectiveness of lecture method in Accounting professional courses. Specifically, it sought to determine the performance of students on pre-test and post-test in professional courses; assess the effectiveness of lecture method in Accounting professional courses in terms of instructional material, instructional modality, professional faculties, classroom practices, and school facilities; test the significant relationship of pre-test and post-test in Accounting professional subjects; and propose strategies to improve or enhance the teaching method.*

*This study used descriptive method of research. The participants of the study were concentrated with the fourth year students taking up Accounting major courses. In conclusion, the students improved in almost all the subjects except in Financial Management course in their pre-test and post-test. Generally, lecture method is effective in terms of instructional material, instructional modality, and classroom practices while highly effective in professional facilities and school facilities. Thus, pre-test and post-test are highly significant in Auditing theories, Advanced Financial Accounting and Reporting, Managerial Accounting while significant in Financial Management. A proposed plan of strategies was prepared to improve the lecture method.*

**Keywords:** *Lecture Method, Accounting Courses, Accounting major students*

## INTRODUCTION

Learning is probably one of the most precious things someone can attain. It can be achieved from the environment, the people, and the past experiences. There are different ways on how people may gain specific knowledge whether intentional or not. These ways of collecting knowledge were usually acquired by the students given by their respective professors.

Lecture method is one of the ways to convey information. Students' involvement in this is to listen and to write notes if required. Students can also develop their listening skills with this selected method. On the perspective of the educators, giving certain knowledge is sometimes easy, especially when their students are really into it. However, when uninteresting or hard lessons arise, the students become unconcerned about almost everything. The solution to this should be focusing on the way how the teachers deliver their lesson. Different teaching methods might help to turn on the activeness and the interest of every student.

The traditional classroom methods of instruction wherein the professors do much of talking with the students simply listen and try to absorb the ideas presented to them. This method received negative

criticisms and drawbacks, especially in relation to the learning output it produced [1]. Accounting students, however, may be having some difficulties in learning the accounting subjects due to some personal or definite reasons. The fact that learning accounting subjects is really burdensome for the students, but not having a drive to learn it is a different matter to focus on. Sometimes, motivation and other ways possibly will be the only way to enjoy this subject.

The researchers decided to conduct among students who are taking up Accounting major courses in one higher education institution in the Philippines. This study was conducted to see the effectiveness of teaching method in understanding accounting by accounting students. Researchers are concerned on the performance of accounting students in professional courses through post-test and pre-test, so this research could contribute to many readers in the future. Based on experience, as accounting students are also experience problems with regard to their major subjects. Primarily the researchers were concerned about their achievement in the subject. Despite having a hard time with this course, their goal to finish the

successfully still remains. They wanted to distinguish what exactly causes their negative outputs. The researchers were interested to deeply understand this study and to improve the performance of accounting major students in their chosen course.

### OBJECTIVES OF THE STUDY

This study aimed to assess the effectiveness of lecture method in accounting professional courses.

Specifically, it sought to determine the performance of students on pre-test and post-test in professional courses; assess the effectiveness of lecture method in Accounting professional courses in terms of instructional material, instructional modality, professional faculties, classroom practices, and school facilities; and test the significant relationship of pre-test and post-test in accounting professional subjects.

### METHODS

#### Research Design

This study used descriptive method of research. According to Kowalczyk [2], descriptive method is a study designed to depict the participants in an accurate way. More simply put, descriptive research is all about describing people who take part in the study.

#### Participants of the Study

The participants of the study were concentrated with the fourth-year students taking up accounting major courses. Out of the 93 enrolled Accounting students, eighty-seven were regular students and six were irregular students.

#### Instrument of the Study

This study used the adapted questionnaire from the study conducted by Balmaceda, et al. [3]. It consists of three parts. Part 1 documentary analysis coming from the faculty records on the performance per course/subject. Part 2 adopted questions on the effectiveness of teaching method in terms of instruction, faculty, classroom management and school facility.

#### Procedure

The researchers conducted this study by following a certain procedure. The researchers gathered related thesis, books, articles and essays from the library and internet to get the information needed. Researchers started doing literature review then formulated objectives and proceeded to the methods of the study.

After gathering all the information needed, preparation of questionnaire followed, was then presented to the statistician; subsequently, interpreting

the results, conclusions, and recommendations were made.

#### Data Analysis

The data gathered were tallied, tabulated, and analyzed. To determine the effectiveness of lecture method that contributes to the understanding of the students on accounting frequency distribution, weighted mean and ranking were used. The researchers used a four-point Likert scale to clearly analyze and interpret the results of the study. ANOVA and other statistical method was used to determine the differences between two or more means. It was subjected using SPSS version 18 with alpha level of 0.05. The given scale was used to interpret the result of the data gathered: 3.50 – 4.49: Highly Effective (HE); 2.50 – 3.49: Effective (E); 1.50 – 2.49: Less Effective (LE); 1.00 – 1.49: Not Effective (NE).

### RESULTS AND DISCUSSIONS

**Table 1. Performance of the Respondents in Professional Subjects**

Course	Mean	N	Standard Deviation
PRE-TEST-FINMAN	88.00	93	10.72
POST-TEST-FINMAN	85.42	93	11.44
PRE-TEST-A403	83.90	92	10.43
POST-TEST-A403	87.37	92	11.37
PRE-TEST-A302	67.01	93	4.05
POST-TEST-A302	72.41	93	7.69
PRE-TEST-A303	72.92	93	4.23
POST-TEST-A303	73.85	93	4.58
PRE-TEST-A501	79.29	72	4.46
POST-TEST-A501	89.18	72	6.67

Table 1 shows the performance of the respondents in professional subjects by taking the pre-test and post-test given by their professors. Improvement was shown in the courses Managerial Accounting (A403) that has a mean of 83.90 to 87.37, Advance Financial Accounting (A302) got 67.01 to 72.41, Government Accounting (A303) has 72.92 to 73.85, and Auditing (A501) 79.29 to 89.18. However, respondents did not improve in Financial Management (FINMAN) with the pre-test mean of 88.00 to the post-test mean of 85.42. According to the respondents the post-test in Financial Management was difficult.

Kuehn [4] stated that having pre/post-test measures the amount of learning students acquired in class. There are some factors that give importance to having pre/post-test, which are identifying the topics that the students already know, it identifies whether students learn in discussions or not.

This may suggest that doing pre-test and post-test may help the teacher and students to understand or strategize the appropriate topic to dwell in more. In terms of how students learn during discussion, class participation may be a big factor as well. Another factor is how professor applies their different strategies on students.

Shore [5] believes that class participation is an important aspect on how students learn; they learn to express their ideas in a way other can understand. When they ask questions, they develop or enhance their skills on obtaining and understanding the topic more. Through student participation, they help teachers in a way that they let the teacher know what they don't understand during discussion and teachers would adjust to it.

**Table 2. Effectiveness of Lecture Method in terms of Instructional Material**

Instructional Material	WM	VI	Rank
1. Using of textbooks as reference.	3.69	HE	1
2. Use of accounting modules or syllabus.	3.32	E	4.5
3. Make use of blackboards, teaching aids and audio-visual facilities.	3.64	HE	2
4. Enriches learning activities using up-to-date reference books, magazines, journals and newspaper.	3.32	E	4.5
5. Required each student a copy of the book.	3.48	E	3
<b>Composite Mean</b>	<b>3.49</b>	<b>E</b>	

Table 2 shows the over-all assessment of respondents on the effectiveness of lecture method in terms of instructional material. It has a composite mean of 3.49 with a verbal interpretation of effective.

The respondents rated highly effective by using textbooks as reference (3.69). This may suggest that having textbooks as main source of reference was of great help in the learning process.

Mathur [6] cited that the use of textbooks for learners plays a big role as the main source of reference. It is very important to involve students in the process of adapting textbooks. It stands as their framework or guide to systemize their learnings. Use of textbooks for students and teachers will find this resource valuable. Textbooks as reference is very reliable in students' day-to-day life at school, by reading and understanding what's stated in there, improves their adaptability through textbooks.

The item using blackboards, teaching aids and audio-visual facilities was also verbally interpreted as highly effective with the weighted mean of 3.64. This may suggest that having visual reinforcements on the blackboard increases the attention span of a student.

Geoffrey [7] asserts that every student has his learning styles. Some learn immediately when they see. Some learn when they touch and some when hearing. There is no other teaching aid that can incorporate in it all this styles at the same time rather than a blackboard. It presented the words written on the blackboard and listening to the teacher make all students of different characteristics to be benefitted. The notes written by the teacher on the board serve as a guide for the students in understanding the lesson. The students are able to take down correct information as they can validate them on the notes written by the teacher on the chalkboard.

The other item assessed as effective but rated the lowest mean of 3.32 which is the use of accounting modules or syllabus. Using a course syllabus was a great help for students for it became a roadmap for direction on succeeding in every class. Also, the students will become aware of the topic that will be discuss for a specific period of time and able to know when will the instructor provide an exam or quizzes for that.

Another item the assessed as effective but obtained the lowest mean of 3.32 which is enriches learning activities using up-to-date reference books, magazines, journals, and newspaper. These materials may be effective but it's not effective enough because students usually rely on internet instead of using these specific materials.

Newspapers, magazines and journals bring to a student's real-life situations and serve as a motivating medium in encouraging and stimulating students to read further and to engage themselves in the activities organized [8].

Table 3 shows, the overall assessment on the effectiveness of lecture method in terms of instructional modality. It was verbally interpreted as effective and has a rating of 3.47.

The instructional modality of usage of available classroom time effectively gains the highest mean of 3.55 of the items mentioned. This may suggest that the students and professor manage well the time allotted for the course for every meeting.

According to Indreicaa et al. [9], in achieving a positive impact on academic performance, time management must be exercised. This will then result to an academic success, which follows a positive impact on motivation and on time of work performance.

**Table 3. Effectiveness of Lecture Method in terms of Instructional Modality**

Instructional Modality	WM	VI	Rank
1. Uses available classroom time effectively.	3.55	HE	1.5
2. Uses method to meet specific learning objectives rather than own convenience.	3.37	E	5
3. Assimilates the contents of each topic before moving to the next topic.	3.49	E	3
4. Important lectures are written on the board.	3.55	HE	1.5
5. Properly balances theories and problems.	3.40	E	4
<b>Composite Mean</b>	<b>3.47</b>	<b>E</b>	

Time Management is the thinking skill that helps children to prioritize tasks and accurately judge the amount of time needed to complete them. It helps both the students and professors to complete activities in a timely fashion and learn to manage and stick to a schedule. Also, it often involves students monitoring their own efforts and actions, having an appropriate sense of urgency to complete assignments, and having the ability to efficiently follow step-by-step procedures.

The item mentioned that also got the highest weighted mean average of 3.55 and was verbally interpreted as highly effective is the important lectures that are written on the board. This may suggest that the students can possibly understand and visualize what the professor is teaching. Taking down notes may enhance deeper knowledge of a learner. It is also an effective information processing tool that can improve later performance, because learning occurs during discussion and review of learners' own notes. In addition, what was written on the board are the one which the focus of the students was directed.

Sen [10] said that one of the most important aids in the hand of a teacher is the use of classroom board, which has many uses. It can be used to illustrate the main points, there will be a written list of questions and problems, interactions of the students are exercised through drawings and writings, and it helps the teacher to make his students focused only on the lesson when it was written on the board.

The last in the rank is the use of methods to meet specific learning objectives rather than own convenience having a mean of 3.37. Students do not probably see the importance of using methods as long as the objective of the topic has been achieved. And probably they are not aware or informed about the learning objectives prepared by the professor.

The student will need to understand the concept, which will help them to easily develop and assess their performance. Moreover, if the students were provided a set of learning objectives, which will help them identify which lesson or topic will be taught first. Students probably can assess their own progress and focus on their weaker skills if they are clearly told of what they should do and if they are allowed to participate as active independent learners [11].

**Table 4. Effectiveness of Lecture Method in terms of Professional Faculties**

Professional Faculties	WM	VI	Rank
1. Has good command of the language and has modulated voice.	3.56	HE	1
2. Arrive on class and starts on time.	3.45	E	5
3. Treats everybody fairly and equally.	3.48	E	4
4. Attends to students' concerns.	3.50	HE	3
5. Maintains professional relationship with the students	3.51	HE	2
<b>Composite Mean</b>	<b>3.50</b>	<b>HE</b>	

Table 4 presents the overall assessment of the respondents on the effectiveness of lecture method in terms of professional faculties. It was verbally interpreted as highly effective and has a rating of 3.50.

The item ranked as highly effective is has good command of the language and has modulated voice got a rate of 3.56. Students prefer professor having a good command of the language and has modulated voice, for them to easily understand what the instructor is discussing, and to catch their attention immediately.

Yoga [12] justified that instructors' most valuable asset is their voice, they rely on it, because with that they just transmit not only information, but also mood, atmosphere and emotions. Teaching voice can affect the teaching methods and relationship with students, instructors can have connection with the students by how modulated their voice is.

The lowest rated among the items is arrives on class and starts on time with a weighted mean of 3.45 and was verbally interpreted as effective. Although starting class on time is effective, it would not have an effectiveness of understanding accounting whether starting classes early or late would not be a big difference. It still depends on the faculty to let the students gain knowledge about accounting.

The usual problem about putting efficiency before effectiveness is you never get to do or understand what the task really is, and the effect is they never go anywhere. They simply look for how it will end eventually than doing things effectively [13].

**Table 5. Effectiveness of Lecture Method in terms of Classroom Practices**

Classroom Practices	WM	VI	Rank
1. Maintains proper discipline and decorum.	3.50	HE	1.5
2. Efficiently records student's attendance by the use of seat plan.	3.31	E	4
3. Returns graded quizzes, examinations, reports, etc.	3.50	HE	1.5
4. Follow the schedule for periodic examination.	3.25	E	5
5. Insure that the classroom where conducted us conducive for learning	3.49	E	3
<b>Composite Mean</b>	<b>3.41</b>	<b>E</b>	

As seen from Table 5, the overall assessment of effectiveness of lecture method in classroom management acquired is verbally interpreted as effective, with a composite mean of 3.41.

The indicator returns graded quizzes, examinations, reports, etc. is conducive for learning ranked the highest with weight mean of 3.50 and was verbally interpreted as highly effective. Students value their returned quizzes and examinations because they use these materials as reference for reviewing.

Most of the learning takes place after students have taken the exam, and precisely they got to have a chance to look at the results and to see where they make mistakes and to learn from their mistakes. Sometimes, a student needs to grasp the problem, and take it home to think about it, and to use it as a reviewer for future examinations [14].

Another item that ranked the highest is maintains proper discipline and decorum, with a weighted mean of 3.50 and was verbally interpreted as highly effective. Applying decency in class can be a way for students to develop professionalism, this may suggest that applying proper discipline and decorum in an early matter can be a big factor to students when they have their jobs.

Eissey [15] believes that classroom should be a learning centered environment in which faculty and students are unhindered by disruptive behavior. Students are expected to maintain proper decorum in

the classroom. Good classroom etiquette could improve every student's grade and help develop good relationship with professor.

How professors follow the schedule for periodic examination got the lowest rank, with a weighted mean of 3.25 and was verbally interpreted as effective. Although following the schedule of periodic examinations is effective, it would have been more convenient to accomplish the whole topic before taking the examination rather than having the test on time with unfinished discussions.

Techievp [16] presented that having the examination on time might stress-out students, in ways that the topics to be tackled all through the semester might not be done yet. It could lead to state of comparison amongst students. This limits their level of knowledge by rushing things when students know that they must finish what is to be done.

**Table 6. Effectiveness of Lecture Method in terms of School Facilities**

School Facilities	WM	VI	Rank
1. Good facilities and equipment in discussions like projectors	3.54	HE	3
2. Air-conditioned classrooms	3.63	HE	1
3. Adequate spaces to allow instructional classroom to maintain class size less than 40	3.52	HE	5
4. Comfortability in classrooms	3.53	HE	4
5. Enough lighting classrooms and corridors	3.60	HE	2
<b>Composite Mean</b>	<b>3.56</b>	<b>HE</b>	

As seen from table 6 below, the assessment of effectiveness of lecture method in terms of school facilities was rated highly effective, with a composite mean of 3.56.

The indicator provides air-conditioned for learning ranked first, with a weighted mean of 3.63. This is maybe because students are more comfortable to study and participate during class discussion when air-conditioned rooms are provided. Students can perform well and concentrate more during examinations if they are not distracted of hot temperature inside the classroom.

Skinner [17] proves that when uncovered to exceptionally hot temperature, a person's brain naturally switches from concentrating on the learning handle to encouraging the body to act and cool down. Understudies can concentrate distant fine in a

comfortable environment. Discuss conditioning frameworks in schools are speculation that will guarantee the learning handle is no longer hampered by hotter climate.

An adequate space to allow instructional classroom to maintain class size less than 40 got the lowest rank with a weighted mean of 3.52 and was verbally interpreted as highly effective. Understudies work better and more productive, and can share more, when there is a positive classroom management. Through conduct administration, instructors can make an air of common regard in which all classroom members feel safe to share their alternatives without risk of censure. Without classroom administration, understudies will probably feel that they are not allowed to talk their brain or take part, as their peers may make them feel unwelcome or unworthy. Well-spaced classrooms got the lowest rank maybe because there were classrooms that were too crowded and can't accommodate enough the number of students in every class, especially those class with irregular students that can probably add up to the population of the regular students, and maybe, the reason why there is inadequacy of space in classrooms. Students would probably be more comfortable if the classrooms' space was enough for the students to move freely and feel relaxed.

Chen [18] said that overcrowded room could affect the students' learning. One of the reasons why the teacher is he cannot give the one-on-one attention that they need, and this may result to being left behind not only in the grades but also to the students' enjoyment in learning in school. Also, the level of noise increases when more students were put into one classroom.

**Table 7. Comparison Between the Pre Test and Post Test of the Accounting Students in Professional Courses**

	Mean Diff.	t-value	P-value	Interpretation
PREFIN4A – OFIN4A	2.581	3.256	0.002	Significant
PREA403 - POA403	-3.467	-5.911	0.000	Highly Significant
PREA302 - POA302	-5.398	-9.864	0.000	Highly Significant
PREA303 - POA303	-0.925	-1.584	0.117	Not Significant
PREA501 - POA501	-9.889	11.468	0.000	Highly Significant

Legend : Significant at  $p$ -value  $< 0.05$ ; HS = Highly Significant; S- Significant; NS-Not Significant

As seen from the results of Table 7, there were significant difference observed between the pre and

post test conducted of different professional courses. This was revealed by the  $p$ -values, which were less than 0.05 alpha level. It was found out that there was a statistically significant difference on FIN4A, A403, A302 and A501, which implies that the performance increased. It was found out that it was significant in Financial Management (FIN4A) to conduct pre-test and post-test. This course covers tactical financing decisions, and lease financing; short-term financial management such as cash, inventory, and receivables management; and special topics such as risk management, bankruptcy, reorganization and liquidation, and multinational financial management. These topics were too complex for the students, which needed a lot of focus and understanding.

Financial management courses help assist senior managers in gaining more knowledge and skills needed so that they can function in practical finance and accounting capacities. These skills are important because almost all managerial decisions needed some sort of financial implication. Therefore, if the managers lack understanding in an organization's finances there can be serious consequences [19].

As seen from Table 7, it was found out that it was highly significant in Managerial Accounting (A403) to conduct pre-test and post-test. This course aims to provide knowledge to students on advances management concepts to make effective decisions in actual business situations and that is why it is highly significant with regards to having pre-tests and post-tests.

Managerial accounting is the process of preparing management reports, to provide the company accurate information, and to enable the managers to make short-term and long-term decisions. It helps the company for forecasting their future decision-making, this helps the make-or-buy decision, forecasting the cashflows, and to evaluate the company's performance variances [20].

As shown in Table 7, it was found out that it was highly significant in Advanced Financial Accounting and Reporting (A302) to conduct pre-test and post-test. Taking this course is a really big factor to accounting students, as it helps them to be concerned with the theory and practice of consolidated financial statements and this would be an important aspect in the business world for future needs.

Advanced Financial Accounting and Reporting is important as it provides quantitative information of financial nature to various stakeholders in a company. As this course studies about accounting for integrating accounts such as branch offices. It also, tackles about

the consolidation of a group and accounting for foreign currency [21].

As shown in Table 7, it was found out that it was highly significant in Auditing (A501) to conduct pre-test and post-test. Auditing theories must be introduced to students for them to understand the advanced concepts, new procedures and the current issues related to external audit function and its role in business and the legal environment.

Auditing theories provides a complete and precise view of auditing which then gives emphasis on the elements that provides more understanding why audit activities are what they are. In addition, the theory of auditing can help to improve the student's understanding of the role for auditing in society [22].

### CONCLUSIONS AND RECOMMENDATIONS

The researchers concluded that the students improved in almost all of the enumerated subjects, except in Financial Management course in their pre-test and post-test. Lecture method is effective in terms of instructional material, instructional modality, and classroom practices while highly effective in professional facilities and school facilities. Also, the Pre-test and Post-test were highly significant in Auditing theories, Advanced Financial Accounting and Reporting, Managerial Accounting while significant in Financial Management.

The researchers recommend that the faculty should encourage maintaining the efficiency of teaching method through instructional material, instructional modality and classroom practices. Students may improve their time management by learning to properly manage their time that could lead them to a better academic performance in Accounting courses, especially Financial Management. The College of Business Administration must strictly monitor the performance of students in their accounting subjects, and observed the way how professors apply the proper utilization of teaching approaches. The proposed plan of action may be used for implementation. Future researchers may use the results of this study as guidelines in their future studies.

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