
USE OF HUMOR AS A PEDAGOGICAL TOOL FOR ACCOUNTING EDUCATION

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ABSTRACT

This article focuses on the use of humor to increase the effectiveness of teaching accounting by conducting a meta-analysis on the use of humor by business executives and professors in other fields. Exclusively for this study, the meta-analysis quantitatively synthesizes the results of similar studies that meet predetermined criteria on a variable of interest, the effectiveness of humor, by summarizing their common statistic, called their effect size. Results support the hypothesis that humor is more effective today than it was in the early eighties. No articles were found on the use of humor in the accounting classroom, but the results of this meta-analysis affirm that accounting professors may benefit as well. This article then goes on to provide strategies and illustrations related to the use of humor that may enable interested accounting teachers to develop humor consistent with their personal styles and the needs of their students.

INTRODUCTION

In 1998, the AICPA's Vision Project developed a set of core competencies that students entering the accounting field should master (AICPA, 1998). Accounting professors rely on teaching technical skills students need for success in their careers, and most of the core competencies stress this technical knowledge. However, three competencies—communication, leadership, and personal interaction—relate to the “soft skills” one needs to progress to upper management, whether in a CPA firm or other business entity. The question then arises: How can educators help our accounting students master these “soft skills?”

Mastery of these three competencies may be facilitated by the use of humor in the classroom. Prior studies in other fields indicate that successful executives, leaders, and managers use positive humor to motivate employees and to improve their performance (Sala, 2003; Decker & Rotondo, 2001). As future executives in the accounting profession, accounting students might profit from the professorial use of humor because it exposes them to a positive role model (Bush & Dong, 2003), and because it fosters learning by increasing teacher effectiveness (Murray, 1983).

Differing opinions on the use of humor abound. Anecdotally, the chair of an accounting department learned that one professor, who had just completed teaching Intermediate Accounting II for the first time, was poorly evaluated because the students found his otherwise excellent lectures

and class discussions “boring.” When asked why he didn’t use his fine sense of humor, the professor claimed it was “unprofessional.” Other educators have commented that using humor is “risky,” “politically incorrect,” and “inappropriate.” These comments contradict the more commonly held belief that “Everyone knows it’s better to use humor.” Also, at a conference of accounting educators and practitioners who participated in a demonstration of the Chocolate Factory (See Appendix), some commented, “Why don’t instructors at CPE sessions use humor? Those sessions are so long and boring.” This perceived difference in opinions demands empirical research.

As a first attempt, this study conducted a meta-analysis on studies related to the use of humor by business executives and educators in other fields that meet predetermined criteria (Wolf, 1986). A discussion of the implication of these results includes strategies for those who want to use humor in the accounting classroom and additional hints for those who already do so. A summary, limitations, and the further research needed to clarify this issue conclude the paper.

LITERATURE REVIEW

Numerous studies provide evidence of increased effectiveness from the use of humor in classrooms or applied settings, where effectiveness is defined as success that is evidenced by increased ratings, motivation, achievement, or performance. Effectiveness can be experienced by either the person using humor or the one on the receiving end of the humor. Executives and leaders who use more humor experience greater success (Harris & Barnes, 2006; Sala, 2003 and Decker & Rotondo, 2001). Humor increases achievement and learning (Wanzer & Frymeir, 1999; Berk & Nanda, 1998; d’Apollonia, 1997; Gorham & Christophel, 1990), while teachers who used more humor received higher student ratings (Murray, 1983).

Humor may increase the presenter’s effectiveness by building rapport between the presenter and the listener. Humor helps the presenter draw the listeners’ attention to the material to make it more salient. Evidence from studies of memory and decision-making (e.g. Kahneman & Tversky, 1974) shows that certain experiences, like the use of humor, increase the amount of material retained. Students or employees who are exposed to humor in the classroom or workplace may be more likely to remember what they’ve heard, simply because their awareness has been heightened. In other words, humor helps make the material stand out, reduces tension, and keeps the students alert and focused.

In the business world, research has demonstrated that executives who incorporate humor into their leadership styles are more effective than those who do not (Collinson, 2002; Sala, 2000). Sala’s research suggests that positive humor, in contrast to sarcasm or other negative humor, helps communicate potentially unpleasant information (such as budgets) without evoking adversarial reactions and further eases personal interactions by showing a constructive regard for individuals and Romero and Cruthirds (2006) agree. Decker and Rotondo (2001) demonstrated a significant correlation between the leader’s use of positive humor and better outcomes. In a study of military

leadership, “[w]arm humorous conduct” increased leadership effectiveness of good leaders even after controlling for leadership ratings (Priest & Swain, 2002). Moreover, a review of major literature in this area concludes that humor may create an agreeable environment that contributes to enhanced employee performance (Clouse & Spurgeon, 1995). That well-documented body of research confirms the need for the appropriate use of humor in those assuming leadership roles.

In the college classroom, similar studies provide evidence that students learn more effectively when the instructor uses humor. According to Edwards and Gibboney (1992, p.8-9), “People who laugh are...seen as warmer, more confident, and more accepting.” Moreover, “[i]nstructors who can laugh at themselves teach the lesson of not taking oneself too seriously. Instructors who enjoy the cleverness of a student enhance the student's self-image.” In addition, instructors who welcome appropriate laughter can build a feeling of unity among the students and the teacher (Harris, 1989). Harris concluded that class interchanges characterized by frequent laughter produce a “safe classroom” in which students feel able to try new things. Lucy (2002) agrees that humor enhances interpersonal relationships.

●f course, the teacher must make appropriate use of humor in the classroom. Humor that simply ridicules a student subverts its effectiveness, as does humor that merely attempts to make the instructor seem bumbling and incompetent (Imel, 1994). Studies show that humor may be most effective when it is “appropriate to the situation, personable and original, and when it contains something of the personality of the instructor or the student” (Edwards & Gibboney, 1992, p. 9).

Also, humor may improve retention and learning. A study of undergraduate students at California State University at Dominguez Hills found that a teacher’s use of humor in the classroom facilitated students’ retention of information, especially when the jokes or anecdotes used directly related to the lesson at hand (Desberg, 1981). ●ne study affirmed that students taking statistics, a “dread” course, from teachers who used humor scored higher on the final exam than those students whose teachers did not incorporate humor into the lessons (Ziv, 1988).

Today’s students have changed appreciably from previous generations and view humor differently. Studies demonstrate that today’s students have shorter attention spans (Snell, 2000) and are more accustomed to elaborate visual effects that shrink attention spans (Hoskins, 2004). The belief of many publishers is that these students require more stimulation in learning—for example, textbooks with more pictures and less content. This suggests that entertainment, and more specifically, humor, may have increased in importance in focusing attention on the material during accounting classes.

Recent studies indicate that use of humor is, in general, more highly correlated to effectiveness in teachers (Lucy, 2002; Kher, et al., 1999; Babad et al., 1999; Fortson & Brown, 1998; Cravens, 1996; Chrisophel & Gorham, 1995) than in earlier studies (Ziv, 1988, Murray, 1983; Bryant, et al., 1980). The following meta-analysis of relevant studies tests this apparent difference in correlations in an effort to determine whether the difference is statistically significant.

A META-ANALYSIS OF RELEVANT LITERATURE

Meta-analysis is a quantitative review of the literature, which was first introduced almost 70 years ago (Fisher, 1938), but is used today in a wide variety of fields to form a synopsis of previous research. In this article, a meta-analysis of prior empirical studies was conducted to study the effectiveness of the use of humor by executives and educators. In an effort to ensure reliable results, articles that meet predetermined inclusion criteria were evaluated with respect to their experimental design, purpose, population, and statistics, as well as whether they covered a sufficiently broad spectrum of databases (Wolf, 1986).

After the studies were identified, they were examined for experimental rigor and relevance to the research hypotheses by two judges (See format in Cooper & Hedges, 1994, p.107). Of the seventy-two retrieved articles, thirty-one were empirical studies, including two unpublished in ERIC and five dissertations. In the empirical articles, appropriate humor had a positive impact on the outcomes and thus would not affect the results of the meta-analysis negatively. None of the studies considered the effect of race in any way, and many did not include a breakdown of participants by gender. There were no empirical, refereed studies that specifically focused on accounting.

To be included in the meta-analysis, the studies had to have a dependent variable that referred to "humor" and was clearly operationalized and measured (Beal, et al., 2003). In addition, results had to rely on outcome measures such as increased student ratings of teacher effectiveness that were also clearly operationalized and empirically analyzed.

The statistical results are referred to as "effect sizes" meaning the strength of the relationship between two variables. As defined by Cohen (1988, p.9-10), "effect size" is "the degree to which the phenomenon is present in the population, or the degree to which the null hypothesis is false." In meta-analysis, many statistics can be used to define relationships between two variables, so that effect size is a broad term that encompasses correlation r , d , z scores, etc. The reported statistic representing effect size in each article had to be easily converted to " r ." Correlation r refers to the coefficient of correlation that is used as a measure of the relationship between two interval-scaled or ratio-scaled variables and is frequently referred to as Pearson's r or as the Pearson product-moment correlation coefficient. It ranges from -1 to +1, where the extremes indicate perfect correlation (Rosenthal, 1991).

The eight articles in the meta-analysis met the predetermined criteria for experimental rigor, fit the definitions of humor and effectiveness, and had usable effect sizes. These included five studies related to classroom use of humor: whereas three studies examined executives' use of humor. There was restricted sampling within individual studies, but across the studies there was a broad base of 1,332 participants in a wide variety of domains (Rosenthal, 1991). Rosenthal (1991) limits some recommended statistics for sample sizes of "at least 4" studies, but he has no limit on others, implying that eight is a sufficient number of studies for many statistics in a meta-analysis (See also Loo, 2002; Feingold, 1992). The synopsis of each study ultimately included in the meta-analysis

(Table 1) confirms that each tests the use of humor to determine if humor influences the effectiveness of the user through a positive outcome. Using only one result from each study eliminated the problem of non-independence that could contribute to “over-weighted” conclusions; this also guaranteed the independence of the samples and of the statistics. Every attempt was made to avoid comparing or aggregating studies of highly dissimilar measuring techniques, operationalized variables, and participants.

1)	Bryant et al. (1980) studied the correlation between humor use and the “perceived effectiveness” of teachers. Students “naïve” to the purpose of the study were selected from 70 random courses, viewed one taped lecture, then completed an evaluation on several aspects of the lecture they received. Overall use of humor was positively correlated to perceived teaching effectiveness. This study employed a random sample of students in courses that were “equivalent to all courses on most facets.” Factor analysis and correlation results were supplied.
2)	Decker and Rotondo (2001) surveyed a random sample of alumni from a large Mid-Atlantic university on their opinions of their managers. Results showed a highly significant relationship between executive use of positive humor and perceived manager effectiveness. Their study reported results of a regression analysis on the responses (36% response rate).
3)	Murray (1983, p. 142) concluded in his study that highly rated teachers used significantly more humor than those who did not use humor and indicated that humor was one way of “communicating enthusiasm for the subject and thereby eliciting and maintaining student attention to lecture material.” This quasi-experimental study presented a table of univariate F.
4)	Rizzo et al. (1999) hypothesized that when an employee perceives a manager as humor-oriented (HO), the manager is also perceived as more effective. Their survey of individuals in the workforce asked participants to complete four measures including the Humor Orientation scale (Booth-Butterfield and Booth-Butterfield, 1991) and related humor strategy questions. They reported a significant correlation between the humor orientation of managers and manager’s effectiveness.
5)	Sala (2000) compared executives’ humorous utterances during taped, pre-employment interviews with executive effectiveness ratings and bonus awards a year later. He found significant correlations in both cases, but the more conservative was used in this meta-analysis. The interviews from this field study were coded for empirical analysis.
6)	Stuart and Rosenfeld (1994) examine the relationship between use of humor and classroom climate, where “classroom climate” is defined as either a supportive communicative environment or a defensive one. “Humorous teachers” (p. 91) were significantly more likely to provide a supportive communicative environment. Their study of a random cross-section of college students employed MDA.
7)	Wanzer and Frymier (1999) examined the relationship between student perceptions of high humor orientation (H●) in college teachers with perceptions of their learning in college communication classes. Their quasi-experimental study used as the HO instrument a 17-item self-report measure developed and validated by earlier work of Booth-Butterfield and Booth-Butterfield (1991). Their results show that the high HO teacher was positively correlated to learning.
8)	Ziv (1988) used an experimental group of 67 students and a similarly sized control group, who were randomly assigned from two classes of introductory psychology. Students were taught statistics in one semester of lectures either using humor or not using humor. “One significant main effect was found. Those hearing the humorous lectures did significantly better on the final exam, clearly demonstrating the contribution of the teachers’ use of humor to student learning.” (p.12). ANOVA results were reported.

In this meta-analysis, the “file drawer problem” was addressed by using Rosenthal’s (1991) formula for fail-safe N. Although some authors advocate restricting meta-analyses to published works (e.g., Chalmers et al., 1987), there remains the nagging doubt that there are other unpublished or unretrieved studies that might affect the results. Called the “file drawer problem,” the problem arises from the realization that not all studies of a given topic are published or that only statistically significant results are presented in those that are published.

Extensive statistical tests are required for meta-analysis. These are displayed at the bottom of each table. Special attention to the homogeneity of effect sizes and significance levels allows the interpretation that the studies are testing the same outcome variable. When effect sizes differ (i.e., the null hypothesis of equal effect sizes is rejected), a moderating variable, such as time, can often explain the heterogeneity. Consequently, if heterogeneity is indicated, study results will be tested to determine whether the correlations increase over time and to contrast results of the early studies and the later studies. (Further details are available from the author.)

RESULTS OF THE META-ANALYSIS

The “file drawer” problem was addressed first. In an extreme case, if the assumption is made that if 5% of studies are published, then 95% may be unpublished or may demonstrate no experimental effect. Using Rosenthal’s (1991) formulas, the fail safe N for this study is 992 which means that 992 studies must be missed in the search to render the results unreliable; Further Rosenthal (1991) suggests that a calculation greater than 50 ($N > 5K + 10$, where K is the eight studies in this study) indicates a robust finding with regard to unpublished studies. Thus the results are not compromised by undiscovered or unpublished research.

The initial meta-analysis (Table 2), based on Fisher’s z_r , results in a mean correlation of 0.46 between use of humor and perceived effectiveness. Although there may be a relationship, the relationship may not be reliable unless the variation in the effect sizes is minimal. To explore this variation, the null hypothesis of equal effect size (known as homogeneity) was tested and was rejected (See Table 4, which displays the results of this test of homogeneity as well as further tests.). This rejection of homogeneity indicates that the studies do not have a common effect size, which requires further investigation.

The z score based on d was computed to determine whether there was a linear change from the early studies to those conducted later (Rosenthal and Rubin, 1982a, p. 71). The computed z score of 5.5322 is statistically significant ($p < 0.001$) supporting the idea that the correlations are not stable over time (Table 3).

Article	Sample Size	Statistic Published	Result of Conversion to r^{\wedge}	Fisher's z_r^e
Bryant (1980)	70	$r = 0.31^*$	0.31	0.321
Decker (2001)	359	$r = 0.465^{***}$	0.465	0.504
Murray (1983)	57	$F(1/56) = 5.40^*$	0.297	0.299
Rizzo (1999)	136	$r = 0.67^{***}$	0.67	0.811
Sala (2003)	40	$r = 0.68^*$	0.68	0.829
Stuart (1994)	195	chi-square = 95.14 **	0.698	0.963
Wanzer (1999)	314	$r = 0.47^{***}$	0.47	0.511
Ziv (1988)	161	$F(1/160) = 5.39^*$	0.18	0.811
Total/Means	1,332		$\overline{r} = 0.46^d$	$\overline{z}_r = 0.492$

[^] Converted to r using formulas in a. and h. below.
^{*} $p < 0.05$, ^{**} $p < 0.01$, ^{***} $p < 0.001$
a. $r = (F/(F + df(\text{error})))^{1/2}$ (To convert F to r)
b. $r = (\text{chi-square}/2)^{1/2}$; (To convert chi-square to r)
c. $z_r = \frac{1}{2} \ln [(1 + r)/(1 - r)]$ (To compute z_r from r's)
d. \overline{r} is found from \overline{z}_r in a table of Fisher's z_r (e.g. Kanji, 1999, p. 167)

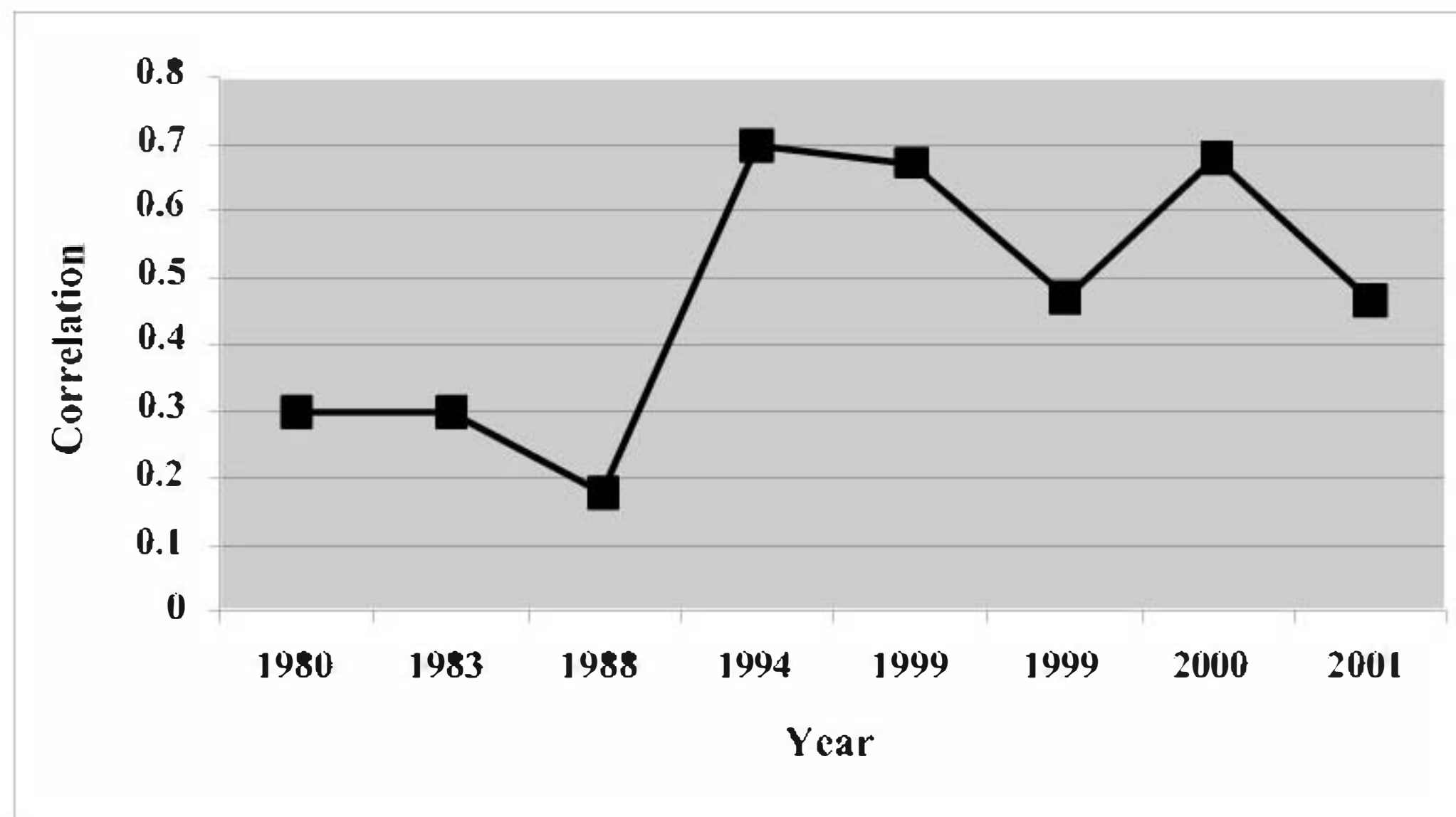
The literature review implies that the year the studies were conducted may be an underlying reason for the heterogeneity, which may be between groups rather than within groups. Time then is a moderating variable that is sometimes referred to as a grouping variable. In this instance, earlier studies may have significantly lower effect sizes than later studies. Visual inspection of the correlations depicted in the graph of correlations below supports this idea as there is a gap of six years between the early studies with low correlations and the later studies that have a higher correlation between the use of humor and effectiveness (Figure 1).

Article, by Year of Publication	Sample Size	Statistic Published	Result of Conversion to r^{\wedge}	Result of Conversion to d^c
Bryant (1980)	70	$r = 0.31^*$	0.31	0.6521
Murray (1983)	57	$F(1/56) = 5.40^*$	0.297	0.6060
Ziv (1988)	161	$F(1/160) = 5.39^*$	0.18	0.3660
Stuart (1994)	195	chi-square = 95.14 **	0.698	1.9495
Rizzo (1999)	136	$r = 0.67^{***}$	0.67	1.0851
Wanzer (1999)	314	$r = 0.47^{***}$	0.47	1.0645

Table 3: Change Over Time – Computed				
Article, by Year of Publication	Sample Size	Statistic Published	Result of Conversion to r^{\wedge}	Result of Conversion to d^c
Sala (2000)	40	$r = 0.68^*$	0.68	1.8549
Decker (2001)	359	$r = 0.465^{***}$	0.465	1.0505
Total/Means	1,332	5.5322***		

\wedge Converted to r using formulas in a. and h. below
 $*$ $p < 0.05$, $** p < 0.01$, $*** p < 0.001$
a. $r = (\Gamma / (\Gamma + df(\text{error})))^{1/2}$
b. $r = (\text{chi-square} / 2)^{1/2}$
c. $d_i = 2r_i / (1 - r_i^2)^{1/2}$, $i = 1, \dots, 8$
d. $z \text{ score} = \frac{\text{Sum}(\text{lambda}_i d_i)}{[\text{Sum}(\text{lambda}_i^2 / w_i)]^{1/2}}$
where $\text{lambda}_i = y_i - \bar{y}$ (mean of the years of publication = 1993)
 $w_i = 1/v_i$ (the reciprocal of the variance of each study)

Figure I: Changes in Importance of Humor over Time



The six-year gap between early studies and more the recent studies indicated a natural partition into two subgroups based on time. Subgroup I contained three studies conducted in 1980, 1983, and 1988. Subgroup II was restricted to those from 1994, 1999, 2000, and 2001. The significance levels and effect sizes indicate that Subgroup I is a homogeneous group. However, this

was not true for Subgroup II even though the results are in the indicated direction and may simply indicate that the effect sizes of some studies were larger than others (Feingold, 1992, p. 130). The studies conducted later had a mean correlation of 0.62 compared to 0.24 for the earlier studies. These correlations differ significantly (chi-square = 415.86, $p < 0.000$, $df = 1$) (Table 4). That is, most of the heterogeneity in the effect sizes found in the eight studies is due to the time the study was completed.

Table 4: Summary of Heterogeneity—Between-Groups and Within-Groups ^a		
Source	Statistic	Degrees of Freedom
Between Groups	$Q_{BET}^b = 415.86^{***}$	1
Within group		
Within group I. 1980 to 1988	$Q_{W1} = 1.20$	2
Within group II. 1994 to 2001	$Q_{W2} = 26.39^{***}$	4
Total within groups	<u>27.596</u>	
Overall	<u>443.45</u>	7

*** $p < .000$

a. All Q's are distributed as chi-square. (For formulas see Cooper & Hedges, 1994, p. 286-290.)

b. Significance indicates rejection of the null hypothesis of homogeneity, that is the between-group effect over the time period, 1980 to 2001, is statistically significant.

The within group heterogeneity of group II is due the variability in the effect sizes. This summary table style is taken from Cooper and Hedges, 1994, p. 268.

How much difference these results make in effectiveness can be easily understood by constructing a binomial effect size display (BESD) (Rosenthal & Rubin, 1982b). For the entire group of studies, an explained variance of 21 % (.2116) translates to a gain in effectiveness of 46 (Table 5). Put another way, out of 100 participants, using humor would result in 46 participants performing better. This is a size effect of 46. Similarly for the studies in the group of studies completed in 1988 or earlier (Subgroup I), out of 100 participants, using humor would result in 24 doing better; and for studies in the later group of studies completed in 1994 or later (Subgroup II), 62 doing better.

HUMOR IN THE ACCOUNTING CLASSROOM

Granting that clarity, organization, and knowledge are crucial in teaching, the implication of the results of the meta-analysis is that the accounting teacher may well find that humor will add spark to lectures and other classroom activities. After all, "Lecturing isn't necessarily communication." (Wulff & Wulff, 2004, p.93). The accounting teacher already knows what is

important in the discipline; the students do not, but humor may focus their attention on important concepts and procedures.

	$r =$	$r^2 =$	Use of Humor ^b		Difference in effectiveness
			No or Low	Frequent or High	
Overall	0.46	0.2116	27	73	46
Subgroup I- 1980s	0.24	0.0576	38	62	24
Subgroup II – 1994-2001 ^a	0.62	0.3844	19	81	62

a. This correlation results from a group of significantly heterogeneous effect sizes (Table 4).
 b. Rosenthal and Rubin (1982b) suggest a range of $(0.50 \pm r/2) * 100$.

Hence, the accounting teacher would do well to consider strategies (Table 6) for the use of humor before proceeding. Diligent effort is required because using humor as a teaching technique takes time and practice, but can help students relax and reduce anxiety over difficult concepts. Everyone doesn't have the ability to convey important information effectively and thus succeed more than others (Sala, 2003). Fortunately, "...humor is just one more set of skills that can be learned (Speath, 2001, p. 60)."

Students perceive humor differently depending upon their own learning styles, personalities, and backgrounds. What works in a heterogeneous class of beginning accounting students may not be as effective in a class of all accounting majors. Material relevant to the subject at hand and the students' lives may garner more interest.

Teachers are public speakers, so in line with the strategies above, Smithson (1992, p. 451) suggests "(a) going gradually, (b) researching one good bit of humor, (c) reworking that piece to personal satisfaction, (d) rehearsing delivery of the piece, and then (e) telling it often." The Chocolate Factory, described in the sample lecture in the Appendix, serves as an example of this technique. The original concept was taken from an acquaintance's use of it in a social setting and subsequently was adapted to process costing in a traditional factory of the 1930s, then reworked, rehearsed, and told every semester in Cost Accounting.

Any on-line bookseller or Internet search engine will list several books on using humor in public speaking and interested professors might examine a few to determine which best suits their personal style and the needs of their students. For example, Smithson (1992), who is quoted above, reviewed four of these. Other books specifically address the use of humor in public speaking or the classroom (E. g., Berk, 2003; Berk 2002; Slan, 1998).

●nce appropriate strategies have been determined, the discerning accounting teacher could explore the many different types of humor that are possible (Table 7). Abundant sources of humor are available on the Internet; for example, searching Google with “jokes accounting” resulted in over one hundred fifty thousand sources! This part of the process should result in humor that suits the teacher and the students, but requires careful thought and planning, so that the teacher is comfortable with the selections and sensitive to students’ reactions in the first few attempts.

1.	Relevant to the material being presented; e.g., using examples from practice for topics like auditing cash.
2.	Relevant to students’ lives; e.g., using students’ names in a humorous fictitious story to illustrate a merger problem.
3.	Positive--not negative, derisive, aggressive, hostile, or critical. None of the tendentious types of humor such as sarcasm directed at an individual or group are wise, although some professors thrive on these. In contrast, gentle, joking sarcasm about the truth of some general comment in the text or at the end of a problem is appropriate. Adapted from Berk (1996, p. 80)
	“How many of you think inventory is overstated?” NO RESPONSE: “How many of you think inventory is overstated?” NO RESPONSE: “How many of you don’t care?” NO RESPONSE: “How many of you want to go back to bed?”
4.	Understandable to students; i.e., humor that is “above their heads” or beyond their experience is simply confusing.
	An instructor might want to impress on students that plagiarism is not acceptable by saying, “The resourceful and brilliant Oscar Wilde, struck by a witty remark of Whistler’s, exclaimed, “I wish I’d said that!” “Never mind, Oscar,” came the quick reply, “You will.” (Braude, 1965, p.63). Students may not understand either Whistler or Wilde and may conclude erroneously that concerns about plagiarism are out-dated.
5.	Complementary to the personal style of the professor; e.g., the teacher might consider friends’ and colleagues’ impressions of what the teacher says or does that comes across as funny to them. Don’t fake it!
6.	Complementary to the student’s learning style; i.e., extensive literature on student learning illustrates the differences between student and professorial learning styles, although Takeuchi (2004) contends that students’ learning style may not be as important as coming across as a caring human being. Any teacher faces a “tough audience” partly because differing learning styles, personalities, and backgrounds are present in the students.
7.	Varied in the types of humor used; i.e., humor is meant to enrich the presentation of course material not increase boredom by too much repetition. (See #9.)
8.	Not anxiety-producing for students; e.g., before or during tests or students’ presentations. Contrary to this axiom, Berk (1996) has success using humor on tests.
9.	<i>Sparingly</i> employed. Overkill is not effective. Cartoons were scattered throughout a talk on SOX as if the speaker had no humor and was simply trying to break the boredom. (Harris, 1989; Edwards & Gibboney 1992)

1.	Apparel:	<i>Any item of clothing that increases humor.</i> For example, hats, pins, tee shirts, and ties related to the financial statements de jour.
2.	Anecdotes:	<p><i>Short account of an interesting or amusing event, often biographical.</i></p> <p>A CPA concluded that the only way to count the inventory of chickens at a “free range” chicken ranch in Texas required hiring a helicopter to take aerial photographs of the chickens and then counting the white spots in the pictures. He never dreamed that the pilot would get too close to the chickens and draw them into the whirling blades, causing chicken parts and blood to be spewed everywhere—destroying the inventory!</p>
3.	Funny Stories:	<i>Constructed humorous narratives or tales could be nonsense (relies on the absurd or unusual).</i> E. g. “The Fable of the Chocolate Queen,” (Appendix).
4.	Humorous Comments:	<p><i>Repartee, Wry Remarks, One-liners, Questions.</i> These can be developed from non-humorous sentences and ideas.</p> <p>a. A CPA commented, “One-half of my clients contact me because they aren’t in trouble with the IRS, and the other half because they are.” Is considered humorous compared to “Half of my clients aren’t in trouble with the IRS.” (Schmidt, 1994)</p> <p>b. Out of date or very current slang used <i>very</i> sparingly—“You’re all cool with this?” This works best when students already “know” the professor.</p>
5.	Jokes:	<p><i>Relatively short prose buildups followed by a punch line.</i> A repertoire of good ones will eventually lead to spontaneous telling at appropriate times. The teller must be sensitive to the students’ responses (Cohen, 1996). The following are admittedly old stand-bys, but thousands were found on Google using the words: jokes accounting.</p> <p>a. In trying to explain the broadened horizons needed by accountants today and/or to start a discussion on the criticisms of historical cost, the following could be told to illustrate the justification for the new competencies.</p> <p>Two men are up in a hot air balloon. The dense fog prevents them from seeing where they are, where they have been, and where they are going. Suddenly, through an opening in the fog, they spot a man on the ground and yell, “Where are we?” The man yells back, “You are in a hot air balloon.” “Must be an accountant,” states one of the men, “What he said was factually true but absolutely worthless.”</p> <p>b. When encountering difficulties remembering debits and credits the following might reduce tension:</p> <p>Every day when a bookkeeper arrives at work he opens a tightly locked drawer, looks inside, closes and locks the drawer and starts to work. All his coworkers are curious but wait until he retires. After 40 years they quickly open the drawer and find a piece of paper with the words, “Debits on the left, Credits on the right.” (This is most effective when told as a “shaggy dog” story.)</p>
6.	Puns:	<i>Similar words or phrases with more than one meaning used simultaneously to play on multiple meanings.</i> These are usually considered the lowest form of humor – “groaners” –and may be a type worth avoiding or using subtly so that only certain students who enjoy this type catch on and the class isn’t even aware of their use. Students who like these will pay close attention. Tatum (1999) finds these invaluable in teaching English, but they could be just as effective in accounting. The next two riddles use puns for accounting.

7.	Riddles:	<i>Informative questions with a humorous punch line as an answer.</i> (Pepicello, 1987)
		a. "What industry has many material errors?" (The Garment Industry)
		b. "What is the slowest moving inventory?" (Molasses, snails?)
8.	Skits and/or Role-playing:	<i>A short dramatization using students in the roles, usually humorous, but with a point.</i> For example, to illustrate how statistics plays a part in cost behavior and responsibility accounting related to manufacturing, the following skit from a Deming management seminar (Walton, 1987) could be used:
		Deming played the role of a manager in a "factory" that was supposed to produce red beads. Workers (students) dipped an implement into a box of beads to extract 25. Since 20% of the beads were blue, it was statistically rare that someone would get all red beads. Deming yelled and carried on after each attempt, blaming the worker. Having one student write the results of several "production runs" on the board, students easily draw the conclusion that the machinery is defective and that responsibility lies with whomever buys the equipment, not with the workers. (To do this, expeditiously, use teams of three students: each with a specific role: Student #1 dips into a box of beads (20% blue, the rest red) using a flat potato masher that has about 25 holes, Student #2 counts the blue beads, Student #3 records the count, assuming the rest are red (red = 25-blue, even if that is not perfectly accurate.). The professor or another student can play Donald Trump's role, when after three trials, all the beads aren't red, and yell, "You're fired." Then, another team has a chance. Or the best student in one group could be promoted to the supervisor's position for the next round.
9.	Student Humor:	<i>Spontaneous student remarks and comments in the classroom, or in written work that they read in class later.</i> Students will voluntarily contribute to class humor once they realize the instructor likes and welcomes humor.
		To teach tax, Crumbley and Smith (2000) engage students in writing mysteries and/or comedies in which accountants play the major role and the solution is based on a tax or accounting principle they have encountered. The better ones are read in class.
10.	Visual Aids:	<i>Cartoons, Videos.</i> Cartoons are a persuasive medium to enhance liking for the subject (Lyttle, 2001; Ginman & von Ungern-Sternberg, 2003), as are videos.
		a. Cartoons: Dilbert and The Far Side are favorite sources. Additionally, the slightly outdated "Accounting: The Lighter Side 1992" (Coffman & Jensen, 1992 and earlier) provides cartoons from Accountancy, The CPA Journal, the Harvard Business Review, The New Yorker, and the Wall Street Journal, which are still good sources of relevant cartoons.
		b. Videos: The book, "The Simpsons and Philosophy" (Irwin et al. eds., 2001) includes several suggestions of television episodes that relate to ethics such as "Realty Bites," in which Marge is selling real estate and cannot follow the company's unethical policies. An abbreviated version of an episode could be used to initiate discussion of ethics in accounting.

Ideas for using humor may be gleaned from a variety of sources. Accounting education workshops and sessions, such as those found at AAA national and regional meetings and the Colloquium on Change in Accounting Education are a good start. The Georgia State Master Teachers' conference provides a critique on a teacher's delivery as well as other suggestions for the

accounting professor. If an instructor needs practice, Toastmasters International or being video-taped by the college teaching and learning center would help.

These endeavors will expand the teacher's efficacy. The message here is not to go out and get a joke book or search the Internet for a joke and then mumble about one's inability to tell jokes. The point is to "enhance curriculum content" through judicious use of humor (Cohen, 1996, p.4) by establishing a learning friendly environment in which students are comfortable with the many challenges in accounting.

CONCLUSIONS

The publication practices for empirical work always under represent studies that don't demonstrate statistically significant findings. Although eight articles that met predetermined criteria are sufficient for a meta-analysis, did reflect responses of 1,332 participants, and were sufficient to investigate time as a moderating variable, they were not sufficient to investigate additional moderating variables. After all, the goal of meta-analysis is to bring together the results within a particular area of interest and to update the current status of that research, and that is only possible when sufficient prior research has been completed and reported.

Investigating the effects of moderating variables on teaching with humor would be a natural extension of this work. Examining the risk of using humor to increase effectiveness could either support or contradict those who view humor as risky. A meta-analysis of major criteria found in student teaching evaluations could also prove invaluable. A survey of accounting educators to determine their use of humor and perceived effectiveness would greatly enhance knowledge in the area. Additional research could focus on any differences in the effectiveness of the use of humor between male and female instructors or among instructors of different races. ● On the practical side, evaluating the abundant sources of humor for use in accounting classes and publishing this analysis would also help those with a desire to increase humor in their classes. Because of the lack of research into the specific topic of the use of humor in the accounting classroom, individuals may wish to conduct new research specifically targeting this issue.

This meta-analysis of articles on the use of humor by executives and teachers in other fields supports the view that students' retention and assimilation of course material is increased by the use of humor, and further that humor is more important today than it was in the 1980s. Accounting professors who already recognize the value of humor in the classroom may be persuaded to find additional ways to introduce humor. Those who do not use humor may be encouraged by the results of this quantitative literature review of prior research to try humor and may reap the benefits of changed attitudes and better outcomes from their teaching.

The results point to an increasing need to use humor to achieve effectiveness in the classroom. College teachers and executives who use humor frequently today may have students and employees who perform better. From this meta-analysis, the conclusion can be drawn that 1)

appropriately used humor is likely to enhance effectiveness in the accounting classroom and 2) the value of humor in these settings is greater today than it was in 1988 or before. Using humor as an aid to effective teaching in accounting may help students develop a broader spectrum of skills needed for success in the accounting professions.

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APPENDIX

A Case for Humor: Processing Costing in a Chocolate Factory: The Fable of the Chocolate Queen (By using appropriate pronouns and descriptions, this may easily be converted to the "Chocolate King." His wife (secretary) could come from a family partial to bird names . . . **DOVE** and he could be Mr. . . **GOODBAR**.)

Today you will hear the Fable of the Chocolate Queen. Sometimes words will fail me and you must help by suggesting them. (Candy bars may be tossed when students fill in the words. They will not expect the tie to candy bars, but after one or two are mentioned, their attention increases markedly. See Teaching Suggestions.)

In the 1930's the Chocolate Queen, who has large blue-gray eyes, glasses, a pointed nose, and curly light-brown hair (**Description of author**) runs a chocolate factory in a Pennsylvania city famous for its chocolate. The name of the city is (Pause). . . **HERSHEY**. This factory makes specialty items and mass produces them all year long in several departments, which makes it ideal for a process costing, Cost of **Production Report**. ((Rabbits, turkeys, Santas, pumpkins etc. may be produced as appropriate to the season. Write the heading on the board, overhead or prepared **PowerPoint** using last month as the period. A conveyor belt with rough drawings of whatever is being produced aids visualization of the process, too.) If it made rockets for travel to our nearest planet (Pause). . . **MARS** or to our galaxy (Pause). . . **MILKY WAY**, job order costing would be used, but since the company mass produces like objects it must figure the units into the cost system each month in terms of units of output. In the factory, chocolate comes in to the factory in heaps, which are sometimes called (pause). . . **MOUNDS**. Each mound makes 1000 rabbits. Last month the factory purchased 20 mounds, which is enough for 20,000 finished rabbits, and had 500 units in **Beginning Work-in-Process Inventory**, 60% complete with respect to conversion costs. (Stress that units of output are used throughout the report as the Units section is completed.)

The chocolate factory has one engineer, who is called Mr. (Pause). . . **GOODBAR**. The foreman, whose ancestor explored the Northwest with Lewis, is (Pause). . . **CLARK**. Also, remember the Japanese frequently have three engineers for every worker and US factories have the opposite, so the workers are called the (Pause). . . **THREE MUSKETEERS**. Unfortunately, one of the workers is a Klutz, who acts like he has grease on his hands so they call him (Pause). . . **BUTTERFINGERS**. Last month he spoiled 800 rabbits that had to be included in normal spoilage (Write side notes on spoilage.) These units are inspected at the end and are good enough to sell as seconds or be reworked, which means they would be considered defective units. These are counted at inspection, which occurs in the Chocolate Queen's factory at the end of the process, but it could occur anytime.

The workers' favorite day is (Pause). . . **PAYDAY**, but then the banks closed and the Chocolate Queen couldn't withdraw any of the large sums she had on deposit. (It was over

(Pause). . .100,000 GRAND.) ●One of the workers became angry (His rage made everyone think he was nuts so they referred to him as . . . NUTRAGI●US). He threw a wrench in the molds, ruining 200 at the halfway mark. These are considered abnormal spoilage, because of the unexpected nature of the cause, and thus are recorded as scrap. They are melted down and reused or sold as-is. Also there are 4000 units in Ending Work-in-Process Inventory 30 % complete with respect to conversion costs. (Complete the Units at End of Period section, backing into the number of units transferred out.)

No individualism is allowed, nor are any suggestions or ideas from the workers considered valuable. Even though the Klutz is tolerated, because he is the engineer's brother, the factory is run very strictly. Still, sort of undercover, the jolly fat worker, called (Pause). . . CHUNKY, causes laughter, which has to be kept quiet, more like (Pause). . . SNICKERS.

Because costs are a major concern to the Chocolate Queen, the costs in the process and unit costs are watched closely. Last month beginning inventory carried direct material costs of \$5000 and conversion costs of \$1000. Costs added during this period for direct material and conversion are \$210,250 and \$36,840 respectively. (Complete Costs at End and Unit Cost sections.) If unit costs are reasonable, the Chocolate Queen treats the employees to a trip to Philadelphia to attend a baseball game in which the Phillies play the Yankees and thus the workers can see their favorite star (Pause). . . BABY RUTH.

Every cent is watched carefully, especially when the Costs at End of Period section of the report is completed. (Complete the report.) However, as one good short story writer (Pause). . . ●HENRY, has made us expect, a good story must have a surprise ending, that is a (Pause). . . TWIXT. The engineer wasn't called MR G●●DBAR for nothing. The Chocolate Queen called him 'Honey' on their trips to New York City, because she knew she could always get a (Pause). . . BIT ●F H●ONEY! They usually went to Saks(Pause). . .5th AVENUE and to hear the New York Philharmonic play a (Pause). . .SYMPH●ONY. THE END

SUMMARY OF THE CASE

The fable reinforces and/or introduces many concepts of process costing including normal and abnormal spoilage and materials introduced in terms of output and could be adapted to a form similar to the text used in the course. Comparing it to a modern factory helps illustrate major changes that have occurred in the past 30 years. Although the work you do should be the play you love, many students have difficulty perceiving this in professors and need a more overt example without wasting class time.

STUDENT COMMENTS

Students receive this case very well and there have never been any adverse comments afterward when they may write anonymous opinions. In that aspect of the debriefing process students have written: “What a great idea to hear the entire class laughing, especially during cost accounting and there was even educational value to the madness, applying this to process-costing.”...“I like the candy bar example because it was a real company and not as boring as the examples in the book.”... “Encouraged people to participate”... “Cut the tension” ... “I think this will help me remember the concept of spoilage better.” ... “Helps concentrate during such a long class.”

Some were not interested in receiving candy bars, so dollars and fruit were tried as substitutes, but frankly did not work as well. Consequently, either fruit or dollars are offered in exchange afterward, but the students are told after the first candy bar is tossed that exchange is possible. There have not been any adverse comments, even anonymously.

In comparing the results of a key learning outcome related to abnormal costing and the cost of production report from a day class that heard this with the results in a night class that did not, the day class did better (81% to 74%) on a test question and exhibited a better understanding of abnormal costing on homework as well, but there are too many other variables to conclude that the difference is statistically significant.

TEACHING SUGGESTIONS

1. Pass out blank forms for students to fill in, especially if they are not overly familiar with process costing. If you use an overhead or PowerPoint slide, this should be blank also, ready for you to complete.
2. Draw a conveyor belt indicating the heaps of chocolate coming in, the location of beginning and ending inventories, started and completed units, and inspection points.
3. Use whatever chocolate item would be appropriate to the season, e.g. pumpkins, turkeys Santas, hearts, rabbits, flags, as the specialty item produced in the factory and draw some on the conveyor belt.
4. Keep the fable flowing by supplying the name of the candy bar and moving on if the students have difficulty recalling a name. (E.g., students frequently miss O’Henry.)
5. Toss candy bars for added interest and fun.
6. Follow the format for the Cost of Production Report found in whatever text is used in the class for consistency.
7. Discuss the following, if time permits:
 - a. Scrap, waste, defects, rework – definitions and journal entries.

- b. Compare and contrast the “traditional” factory depicted here with a modern factory with respect to:
 - i. Worker responsibility.
 - ii. Attitudes toward spoilage (defects).
 - iii. Quality.
 - iv. Automation.
 - v. Inventories.
- 8. Debrief by asking questions orally or written anonymously:
 - a. Ask some who/what/when/where/why questions.
 - b. Examples:
 - i. What happened?
 - ii. Why did it happen?
 - iii. What worked well?
 - iv. What didn't work well?
 - v. How could you work to CHANGE what happened?
 - vi. Explain the lessons that one can learn from this exercise.
 - vii. Connect the dots... what does all this have to do with the theory that we discussed in this class?

**SOLUTION TO COST OF PRODUCTION REPORT AND
JOURNAL ENTRIES FOR SPOILAGE**

Chocolate Queen's Factory

Cost of Production Report--Weighted Average--Department M

For the Month Ending _____

	<u>Totals:</u>	<u>Direct Material</u>	<u>Conversion Costs</u>
Units in Process:			
WIP Beginning	500		
Started during current	<u>20,000</u>		
Total Units in Process	<u><u>20,500</u></u>		
Units at End of Period:		<u>Equivalent Units</u>	
Good Units Completed (Transferred)	15,500	15,500	15,500
Normal spoilage	800	800	800
Abnormal spoilage	200	200	100
Ending WIP	<u>4,000</u>	<u>4,000</u>	<u>1,200</u>
Total Units at End:	<u><u>20,500</u></u>	<u><u>20,500</u></u>	<u><u>17,600</u></u>
Costs In the Process:			
WIP Beginning	\$ 6,000	\$ 5,000	\$ 1,000
Added this period	<u>247,090</u>	<u>210,250</u>	<u>36,840</u>
Total to Account for:	<u><u>\$ 253,090</u></u>	<u><u>\$ 215,250</u></u>	<u><u>\$ 37,840</u></u>
Unit Costs:	<u><u>\$12.65</u></u>	<u><u>\$10.50</u></u>	<u><u>\$2.15</u></u>
	(Divide costs by total equivalent units for DM and CC.)		

Costs at End of Period:

Completed and Transferred out:

Costs before Normal Spoilage \$196,075 (15,500 units x unit cost of \$12.65)

Normal Spoilage 10,120 (800 units x unit cost of \$12.65)

Total costs of Good Units \$206,195

Abnormal Spoilage

DM \$ 2,100 (200 units x \$10.50)

CC 215 2,315 (100 units x \$2.15)

Total costs of Units T-O \$208,510

Ending WIP

DM \$42,000 (4,000 units x \$10.50)

CC 2,580 44,580 (1,200 units x \$2.15)

Total Costs at End of Period: \$ 253,090

Journal Entries from final section:

Finished Goods	\$206,195		
WIP	\$206,195	Loss due to Abnormal Spoilage	\$2,315

			\$2,315
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To record transfer of 15,500 units of finished goods to warehouse at a unit cost of \$13.30290/unit	To record abnormal damage during process as miscellaneous income (loss) account.
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BLANK FORM FOR COST OF PRODUCTION REPORT

Chocolate Queen's Factory
Cost of Production Report--Weighted Average
For the Month Ending _____

	Totals:	Direct Material	Conversion Costs
Units in Process:			
WIP Beginning	_____		
Started during current	_____		
Total Units in Process	<u> </u>		
Units at End of Period:			
Completed and T-O	_____	_____	_____
Normal spoilage	_____	_____	_____
Abnormal spoilage	_____	_____	_____
Ending WIP	_____	_____	_____
Total Units at End:	<u> </u>	<u> </u>	<u> </u>
Costs in the Process:			
WIP Beginning	_____	_____	_____
Added this period	_____	_____	_____
Total to Account for:	<u> </u>	<u> </u>	<u> </u>
Unit Costs:	<u> </u>	<u> </u>	<u> </u>
(Divide costs by units)			
Costs at End of Period:			
Completed and T-O:			
Costs before NS	_____		
Normal Spoilage			
DM _____		(_____)	
CC _____			(_____)
Total Costs of Units T-O:	_____		
Abnormal Spoilage	_____		
DM _____		(_____)	
CC _____			(_____)
Ending WIP:			
DM _____		(_____)	
CC _____			(_____)
Total Costs at End of Period:	<u> </u>		