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Rejuvenating the Accounting Curriculum:

A Survey of Accounting Practitioners on Career Readiness

This paper examines the results of a practitioner survey focused on accounting education and career readiness. The survey was designed to comport with the four findings identified in Lawson et al (2014). Consistent with this line of research, the target audience for the survey included practitioners in various accounting positions and with differing levels of experience.

Survey results indicate that accounting education (1) should incorporate greater use of technology; (2) should shift from a topical to skills based approach; (3) should place greater emphasis on hiring educators with practice experience, and (4) should look beyond public accounting. In light of these conclusions, we provide best practices or suggestions to achieve these ends.

Keywords: accounting education; practitioner survey; career readiness

Rejuvenating the Accounting Curriculum: A Survey of Accounting Practitioners on Career Readiness

The field of accounting is changing. No longer are accountants asked to solely, or even primarily, be responsible for audit, tax, and bookkeeping duties ((Lawson, 2018; Pincus et al., 2017)). Instead, the modern accountant serves a broader function within the organization, one that requires use of analytical, technology, and critical thinking skills ((Lawson, 2019; Lawson et al., 2015; Younis, 2020)). However, despite these changes, accounting education has largely remained the same ((Dzuranin et al., 2018; Grimm & Blazovich, 2016)). In light of this stagnancy, both practitioners and educators have called for updates to accounting education.

Practitioner calls to update accounting education to better align with practice are not new. For example, in 2012, the Pathways Commission on Accounting Higher Education, a joint venture between the American Institute of Certified Public Accountants (AICPA) and the American Accounting Association (AAA), released a report titled "Chartering a National Strategy for the Next Generation of Accountants" (Behn et al., 2012). The chief recommendation from the report asserts that accounting education should be updated to reflect the various institutional capacities in which accountants serve.

More recently, in 2018, the AICPA and the National Association of State Boards of Accountancy (NASBA) created the CPA Evolution Project, an initiative to update the Uniform CPA Exam. That is, tasks previously performed by entry level CPAs are now replaced by automation, outsourcing, or use of paraprofessionals. As such, the project seeks to reform the Uniform CPA Exam, and associated accounting education, to better reflect the realities of practice.

Educators themselves have also made calls to update accounting education. Perhaps the most recognized of these is Lawson et al (Lawson et al., 2014), namely a taskforce of practitioners and academics who set forth a comprehensive, integrated framework for accounting education. This framework bases accounting education on the various roles in which accountants serve and shifts the focus from entry level to long-term career success.

Accordingly, both practitioners and educators have recognized shortcomings in accounting education. Thus, this paper examines the results of a survey of accounting practitioners, both public and private, focused on academic preparation and career readiness. Results from this survey are used to develop recommendations to improve accounting education to reflect the needs and demands of practice.

Literature Review

History of Accounting Curriculum

The history of accounting education in the United States, as detailed in a 1987 Journal of Accountancy article by Harold Langenderfer (Langenderfer, 1987), shows that, not unexpectedly, CPA licensure requirements provided the early roots of accounting education.

Original coursework included accounting principles, auditing, advanced accounting, and cost accounting. The addition of tax classes followed suit upon emergence of the corporate and individual income tax laws in the early 1900's. Subsequent events in the mid-1900's—namely, the emergence of the Securities and Exchange Commission, the formation of the AICPA, and the concept of "substantial authoritative support"—affirmed the profession and necessity for formal education.

During this nascent period, accounting educators primarily derived from practice and possessed a master's degree. However, the introduction of the Accounting Review journal pushed scholars to become more involved in the development of underlying theory to accompany the practice of accounting. Even during this period of time, general recognition existed that accounting practice required judgement, a concept that seems to elude many students today.

Up until the early 1960's, the accounting profession served as the primary influence on accounting education. By the 1970's, however, accounting academics became more focused on theory development and began to depart from the practical accounting problems of the profession. This trend continues today and the gap becomes increasingly wider.

By the 1980's, and into the 1990's, accounting education became largely uniform. Typically, accounting programs consisted of 120 credits with approximately 30 credit hours in accounting. With the rise of technology, the addition of information systems rounded out the primary courses taught over the last 100 years. Also, as more states began to adopt the 150-credit hours requirement, graduate programs in accountancy began to proliferate.

In 1987, a committee was formed to examine the state of accounting education. The resulting report ((Bedford & Shenkir, 1987) made three conclusions:

- The accounting profession is expanding, entering a new era with new functions within organizations and within society, and with new expectations of those who enter it;
- The current state of most professional accounting education programs is inadequate to meet the needs of this expanding profession; and

- Accounting education must be reassessed to meet the needs of the growing profession and of the future accounting professional.

The committee further concluded that students need to have broader skills as accounting services broaden, more innovative and problem-solving abilities, a stronger understanding of information systems, and the capacity to recognize and implement new information needs. Such skills are consistent with those set forth in Lawson et al.

Interestingly, the introduction of the Sarbanes-Oxley Act in the 2000's, as well as other legislation meant to more closely monitor the accounting profession, does not seem to have had a significant impact on the accounting curriculum. Certainly such topics receive substantive coverage in the accounting curriculum, and, to be sure, ethics has received greater emphasis in recent years. However, legislation has not typically resulted in curriculum overhauls.

Likewise, despite multiple calls to action by task forces ((Bedford & Shenkir, 1987; Lawson et al., 2015; Pincus et al., 2017), the accounting curriculum has not experienced material change. As shown in Figure 1, a review of over 500 AACSB-accredited schools shows the typical accounting curriculum remains the same: introductory financial and managerial accounting, intermediate financial accounting, advanced financial accounting, cost accounting, individual and corporate taxation, and audit. The addition of accounting information systems and not-for-profit courses completes the typical 30 credits of accounting offered in programs.

Curriculum Development

In accounting, as in many other fields, post-graduation employment represents a key outcome. Developing a curriculum that prepares students for their future careers is

helpful to achieving this goal. In this framework, employers seek problem solving, critical thinking, and adaptability skills (Khan & Law, 2015).

In some fields, such as Information Systems, rapid changes in the profession require more frequent curriculum updates (Bullen et al., 2009; Noll & Wilkins, 2002; Topi et al., 2007). Other fields, such as paleontology, experience less professional change and require less frequent curriculum updates (Stanley, 2002). On the whole, however, curriculum-in-action (Barnett & Coate, 2005, p.3) should be the standard. As the profession or discipline evolves, so too must the curriculum.

Curriculum development should be completed within the context of the profession that employs the students graduating. Thus, it is best curriculum be developed with feedback from relevant stakeholders such as future employers (Brown Wilson & Slade, 2020). Even students can provide valuable feedback in the appropriateness of a given curriculum (Fraser & Bosanquet, 2006).

Various methods capture this professional input, such as focus groups (Kretovics & McCambridge, 1998), econometrics (Velasco, 2012), and surveys (Pember, 2005). The goal is to collect information that can be used in curriculum design so that the outputs (students) are best prepared for their futures.

Research Questions

The research described in this paper is motivated by a desire to integrate practitioner needs into the accounting curriculum. Given the above discussion, incorporating practitioner input into curriculum development, as well as updating curriculum as the profession changes, assists graduates in career readiness. As a first step in developing this new curriculum, it is necessary to consult with the stakeholders that will be employing the new graduates.

From this premise, four overarching research questions have been developed:

1. What are the skills and foundational education needed to ensure new graduates will be able to perform the duties of an entry-level employee in the field of accounting?
2. What skills and foundational education are a valuable part in the current accounting curriculum to ensure success?
3. What skills and foundational education are missing from the current accounting curriculum?
4. Can a revised accounting curriculum elevate new graduates to a level with more immediate success in the workforce and thereby create new segments of opportunity?

Methods

This research was funded by a NASBA grant. The goal of this research is to expand on the four findings from Lawson et al.:

- "First, accounting education should be oriented toward long term career demands.
- Second, the focus of accounting education should include organizational settings beyond the current focus on public accounting/auditing.
- Third, educational objectives should reflect how accountants add organizational value.
- Fourth, these objectives should be developed as integrated competencies." (Lawson et al., 2014).

Toward this end, we developed a survey (see Appendix A) comprised of 18 questions, both open and closed-ended in format. We designed each question to comport with one of the four findings from Lawson et al.

With regard to the first finding, we developed questions to ascertain the demographics of the respondents. We expected respondents with greater longevity in the work force would have a different perspective on long term career demands. Question 1 elicited information on the respondent's physical location (city and state), whereas question 2 asked how many years the respondent worked in the profession. Questions 3 through 6 obtained more demographic information with respect to organization, job type, and job responsibilities for each respondent. Questions 9 and 10 collect information on advanced degrees.

With regard to the second finding, we surveyed a broad audience to ensure that organizational settings beyond public accounting could provide input. Thus, we surveyed accounting practitioners in a wide variety of jobs, including those in public accounting, corporate accounting, government, and not for profit positions.

With regard to the third finding, we included two questions regarding specific skills needed by new accountants that could help them add immediate value to the organization. Questions 7, 15, and 16 address technical skills, such as software and basic accounting skills. Likewise, Question 18 addresses the soft skills needed by new hires.

With regard to the fourth finding, we asked respondents to provide feedback regarding their educational experience. Specifically, Question 8, as well as Questions 11 through 14, ask the respondent to reflect on their own educational experience and think about how the curriculum could have been changed to better prepare them for the career they entered upon graduation.

We sent this survey to a targeted audience, with individual emails obtained from career fair lists and personal contacts of the researchers. Additionally, a broadcast email

went to the IMA to engage more non-CPA firm respondents. In total, we received 182 responses with an overall response rate of 35%.

Survey Results: Analysis and Discussion

Question 7 and Question 16

Which information systems are regularly used?

What information system(s)/program(s) should be added or have increased use in the accounting curriculum?

We designed these questions to determine the software used by the respondents and how such software could be adaptable to the classroom. The ultimate goal may be the elimination of Accounting Information Systems Classes, as this would be incorporated and part of the normal process of teaching the other required classes in accounting. The responses from the survey showed the following results.

The chief finding is that students must be proficient in Excel, Word, and PowerPoint. No matter what level or industry, the respondents required a detailed understanding of these Microsoft Office packages. Accordingly, these three programs should be integrated into every accounting class.

Review of the survey results also indicate that financial accounting, tax, and audit classes should incorporate associated software, as these play a significant role in the tasks completed by an accounting practitioner. Technology relevant to enterprise resource planning ("ERP"), as well as trends in accounting, such as data analytics and automation, should also be part of the curriculum.

Survey results indicate that financial accounting courses should include accounting software programs like QuickBooks, which offer free student versions. The historical approach to teaching financial accounting courses demonstrates the "paper"

process of the accounting system (i.e., the general journal, general ledger, and trial balance). This should be evolved through use of accounting software that visually shows students the flow and interaction of the financial statement in light of transactional entries in the software.

In addition, survey results show widespread use of software in the practice of taxation and audit. For example, tax courses should include programs that force the students to prepare returns or handle tax related research using tax software. Some publishers now include a basic tax software application with the textbook; however, predominant coverage and teaching remains in the textbook, not in the practice of taxation.

Audit also presents challenges in incorporating software, as audit software providers typically do not offer student versions. However, educators can mimic audit software through use of Excel with tabs for functions and audit documentation. Similarly, some learning managements systems (e.g., TopHat) provide teaching tools that, when combined with Excel audit documentation tools, can imitate audit software.

Interestingly, survey results also show the importance of other, non-accounting technologies in the practice of accounting. For example, over 30% of respondents used an ERP system, such as SAP, Oracle, or NetSuite. However, student versions of ERP systems generally require a great deal of effort on the part of the faculty, due to their complexity, and an investment on the part of the school. What's more, ERP systems do not cleanly fit into any given course, given the silo nature of accounting offerings.

Finally, survey results stress the importance of data analytics and automation in the practice of accounting. Students should be exposed to software such as ACL, IDEA, SAS, and Python. Other programs, such as Tableau, Cognos, and Power Bi, can also be used in data analytics and offer a student version with associated learning materials.

Similarly, with regard to automation, programs such as R and UiPath can be helpful for students.

Question 11

Which accounting class best prepared you for your working career?

Not surprisingly, respondents selected the course representing their field of practice as being the most helpful for career readiness. For example, tax practitioners selected their tax course and audit practitioners selected their audit course. Outside of this, 75% of respondents indicated that financial accounting and intermediate accounting resulted in the most career readiness. Clearly, foundational accounting coursework remains relevant to the practice of accounting.

Respondents selected managerial accounting as the course that provided the least career readiness. It appears that students required to take both managerial accounting and cost accounting do not see the benefit. Based on this feedback, we suggest that one of these classes be removed from the accounting curriculum and replaced with a course adding more value, such as a course on data analytics, advanced reporting systems, or automation.

As respondents have emphasized increased usage of technology, as well as the importance of financial accounting coursework, universities may consider altering these offerings in the future.

For example, financial accounting could be altered to provide a greater emphasis on technology. In this way, initial financial accounting coursework could focus on basic accounting principles; however, a secondary course, which would build upon the initial offering and continue to teach accounting principles, could be introduced that shows how such financial accounting is applied in practice through use of technology.

As an alternative option, financial accounting could be taught in three, consecutive financial accounting courses that incorporate technology. A consistent effort to integrate systems over the course of three semesters reinforces fundamentals and incorporates technical learning. This results in a higher level of understanding in higher level accounting courses.

Given the above approach, it would be crucial to use the extra coursework to integrate technology, not simply add additional accounting content. Accounting academics already face challenges with the sheer volume of content requiring classroom coverage. Integration of technology should be a pedagogical approach that enhances the understanding of content.

Question 13

Think of the professor(s) that taught you the most, and the classes you learned the most, what made them successful in your learning?

Nearly 85% of respondents indicated that educators from practice provided the best learning experience. Specifically, respondents valued stories from practice and the ability of these instructors to incorporate their experiences into the classroom environment.

Further, 75% of respondents indicated that a positive and caring environment gave rise to learning success. Respondents obtained a better learning experience from educators who made time to know their students and who provided both classroom and career advice. Other criteria helpful to learning included use of case studies, simulations, preparatory guidance from the instructor, and timely grading with feedback.

Finally, respondents indicated that repetition of key or basic principles promoted learning success. If a student does not understand basic concepts, then learning gaps widen in downstream coursework. Repetition helps to reinforce these basic principles and places all students, regardless of professional background, on a level footing.

Again, incorporation of technology allows the educator to layer concepts. As an example, using an Excel spreadsheet to build a master budget can reinforce where the items come from for the income statement and balance sheet, while at the same time building critical Excel skills.

Question 14

What skill or subject area do you feel was NOT part of your studies that would have helped you with your accounting career?

Respondents provided various answers to this question; however, several areas received at least a 20% response rate. These areas included information technology, written communication, critical thinking, oral communications, and coursework in fraud accounting, forensic accounting, and internal audit.

These responses confirm previous respondent feedback that accounting education should incorporate greater technology into the curriculum. Likewise, critical thinking and soft skills should also be more incorporated in accounting programs.

Question 15

Currently, what do new hires lack that would help them be more successful starting a job?

Respondents indicated that a lack of soft skills impede the success of new hires as entry-level accountants. For example, 40% of respondents indicated that new hires

lack written and oral communication skills. In addition, many respondents asserted that new hires have issues with time management.

For many new hires, an entry level accounting position is their first, full-time work experience. Prior to this position, their notion of work derives from the educational system, namely an experience that requires limited durations of focus (e.g., a classroom session) with relative flexibility in the completion of work assignments (e.g., weekly homework to be completed at a time convenient for the student).

However, such dynamics are not consistent with the requirements of practice. Employees traditionally work for greater periods of time with a fixed focus (e.g., a full workday) than a student in school. For this reason, new hires often experience difficulty adjusting and cannot immediately exert sufficient mental and physical focus as required by the position.

Further, work product and time management differ between education and practice. While students must balance their relative course load each semester, this is different from managing assignments or clients in practice. First, all else being equal, students have more discretion as to the timing and completion of schools assignments than accountants have in their work product in practice. Students generally do not have third party client demands.

Second, students traditionally complete assignments on an individual, not a group, basis. Admittedly, group projects exist in accounting education; however, such projects often fail to duplicate the dynamics of practice; i.e., roles and power dynamics in practice are established through experience, members of the group have been filtered through a hiring process, individuals in the group receive compensation, and there exist real, financial consequences for failing to produce the work product.

Given these issues with time management, accounting education should implement the use of time tracking or a budgeting system on assignments. Students could be given a budget for a particular project and be responsible to monitor and bill their time like in practice. Use of online software that tracks time could corroborate reported time amounts and educators could use such feedback to modify assignments accordingly.

Question 17

If you were tasked with improving the accounting curricula, what adjustment would likely be your focus?

Nearly two-thirds of respondents identified real world examples and experiences as the primary change that needs to be incorporated into the accounting curriculum. In addition, 45% of respondents indicated that soft skills need to be incorporated, and another 38% indicated that all educators should have real world experience in the field. Further, 34% of respondents indicated that information technology skills should be added to each of the accounting course, and 28% indicated that less focus should be placed on rarely used areas of accounting that still happen to be tested on the Uniform CPA Exam.

Conclusion

We approached this project focused on the overarching principles of the Lawson et al. framework, notably that accounting education requires change and should integrate competency based education. With the framework as a guideline, we developed a practitioner survey that allowed respondents to reflect on their own educational experience and its impact on their career paths.

Overall, respondents agree that accounting education should focus more on skills and less on theory. This is not to denigrate accounting theory. To be sure, it provides the foundation upon which students begin to understand the language of accounting. However, the emphasis on content, to the exclusion of understanding (e.g. memorization then forgetting), is not in the best interests of students. Repetition of content and integration of technology provides greater benefit for their long-term career success.

Accordingly, four key learnings derived from this study:

(1) Multiple information systems need to be an integral part of every secondary accounting course.

(2) A paradigm shift needs to occur from the current topics-based learning system to a skills-based learning system that uses the topics with real world examples and working case studies to emphasize both the skill and the topic.

(3) Accounting educators should have practice experience in the field of accounting and take the time to integrate this experience into the lectures, as well as incorporate repetitive and cognitive teaching techniques.

(4) Accounting educators need to expand the options of accounting beyond the Uniform CPA Exam and be more inclusive of other career paths that will incentivize students to remain in the accounting programs.

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Appendix: Survey Questions

1. What city do you work in, or what is the closest city to you?

2. Approximately how many years have you been working in a professional business environment (enter in whole years)?

3. Which answer best describers your current role (check all that apply)?
    a. CPA Firm Partner/Principal
    b. Company Executive Management (i.e CEO, CFO)
    c. Controller
    d. Financial Analyst
    e. Manager/Supervisor
    f. Senior Auditor/Tax Accountant
    g. Staff Auditor/Tax Accountant
    h. Investigator/Forensic/Fraud Examiner
    i. Consultant
    j. Professor/Professional Trainer
    k. Student
    l. Other (please specify)

4. Which answer best describes the industry you are currently working in?
    a. Big 4 or international CPA firm
    b. Regional CPA firm (with multiple locations)
    c. Local CPA firm
    d. Publicly traded company
    e. Private for-profit company
    f. Not-for-profit entity
    g. Governmental entity
    h. Academia/Education
    i. Other (please specify)

5. Which answer best describes the industry in which you have spent the most portion of your career?
    a. Big 4 or international CPA firm
    b. Regional CPA firm (with multiple locations)
    c. Local CPA firm
    d. Publicly traded company
    e. Private for-profit company
    f. Not-for-profit entity
    g. Governmental entity
    h. Academia/Education
    i. Other (please specify)

6. Which best describes the organizational area focus you are currently working in?

    a. CPA tax

b. CPA audit
c. CPA Consulting/Outsourcing
d. Corporate accounting
e. Corporate finance
f. Corporate internal audit
g. Accounting department
h. Information systems
i. Government
j. Academia/education
k. Other (please specify)

7. What information systems do you regularly use (check all that apply)?
    a. Microsoft Office (Excel, Word PowerPoint)
    b. QuickBooks
    c. ERP System (please list specific software below)
    d. Data analysis software (please list specific software below)
    e. Tax software (please list specific software below)
    f. Audit engagement software (please list specific software below)
    g. Automation software (please list specific software below)
    h. Other software not listed (please list specific software below)

8. Which statement best describes you as a student when taking accounting classes?
    a. Loved accounting, no matter who taught it, or what area is covered
    b. Really liked accounting, especially when it's taught by a good professor, all/most classes made sense as to why we needed to take them
    c. Liked accounting, but some/most of the classes were not needed, at times it felt like a waste of time
    d. If it wasn't for attendance I wouldn't be in class, I could learn on my own better than going to class. I didn't learn much in school, real life was my best educator
    e. None of these represent me at all, I'd describe myself as:

9. If you received a four-year degree in Accounting, which university did you receive your undergraduate degree from?

10. If you achieved an MBA, or a Master's degree in an Accounting related area, which university did you receive this degree?

11. Which accounting class(es) best prepared you for your working career (check all that apply)?
    a. Tax
    b. Auditing
    c. Management information systems
    d. Cost accounting/managerial accounting
    e. Financial and intermediate accounting
    f. Not-for-profit accounting

g. Advanced accounting/Theory
h. Other (please specify)

12. Which common accounting class(es) had the least or not impact on your career (check all that apply)?
    a. Tax
    b. Auditing
    c. Management information systems
    d. Cost accounting/managerial accounting
    e. Financial and intermediate accounting
    f. Not-for-profit accounting
    g. Advanced accounting/Theory
    h. Other (please specify)

13. Think of the professor(s) that taught you the most, and the classes you learned the most, what made them successful in your learning (check all that apply)?
    a. Real world examples from the Professor's real world experiences
    b. Positive or caring energy of the professor
    c. Team projects
    d. Cases and simulations
    e. Soft skill learning focus (i.e. presentations, communications)
    f. Simplification and repetition of key concepts

14. What skill or subject area do you feel was not part of your studies that would have helped you with your accounting career (check all that apply)?
    a. Oral presentations
    b. Written communications
    c. Internal audit
    d. Technology
    e. Critical thinking exercises
    f. IFRS
    g. Organizational management
    h. Fraud/forensics/criminal justice
    i. Other (please specify)

15. Currently, what do new hires lack that would help them be more successful starting a job (check all that apply)?
    a. Basic accounting (from debits/credits to Bank Recs)
    b. General accounting technology (QuickBooks, Excel)
    c. Advanced accounting technology (R, Python, SAP, Oracle)
    d. Tax software and technology
    e. Internal controls and risk assessment
    f. Written communication skills
    g. Oral communication skills
    h. Data analytics skills (including technology like ACL, IDEA, Tableau
    i. Time management skills
    j. Other (please specify)

16. What information system(s)/programs should be added or have increased use in the accounting curriculum (check all that apply)?
    a. ERP (i.e. SAP, S/4, Hana, Oracle)
    b. Data analytics (i.e. ACL, IDEA, SAS, Access, Tableau, Power BI)
    c. Automation software (i.e. UiPath
    d. Increased QuickBooks levels
    e. Increased Excel levels (including Power Query)
    f. Multiple tax software
    g. Audit engagement software (i.e. Pro System)
    h. Other (please specify)

17. If you were tasked with improving the accounting curricula, what adjustment would likely be your main focus? Select your top 3 choices.
    a. Hands on real world examples, cases, and scenarios added to all levels
    b. Soft skills learning (oral, written, networking)
    c. Ensure teachers have real world experiences to adapt to the classroom
    d. More technology skills added to classes
    e. Increase business management, leadership & decision making learning
    f. Flexible curriculum choices that allow for individual talents on focus (i.e. tax, audit or systems)
    g. Increase knowledge of operations and internal controls
    h. Increase focus on current issues (i.e. cyber security, artificial intelligence)
    i. Increase CPA certification study objectives and practice into the classroom
    j. Repetition of the basics and less focus on the topics that are rarely used in the real world
    k. Other (please specify)

18. What soft skills are most important for achieving career success in the accounting profession? (please rank the following in order of importance)
    a. Ethics – predisposition to make ethical decisions
    b. Leaders – leadership skills
    c. Adaptability – adaptability to different business and/or social situations and environments
    d. Communication Skills (oral and written)
    e. Time Management – knows how to effectively manage his/her time
    f. Teamwork – demonstrated teamwork skills
    g. Creativity – creativity in finding solutions to a problem; thinking "outside the box"
    h. Appearance – behaving and dressing appropriately for the occasion (e.g. dining etiquette, following professional dress guidelines, etc)

Figure 1: AASCB School Offerings

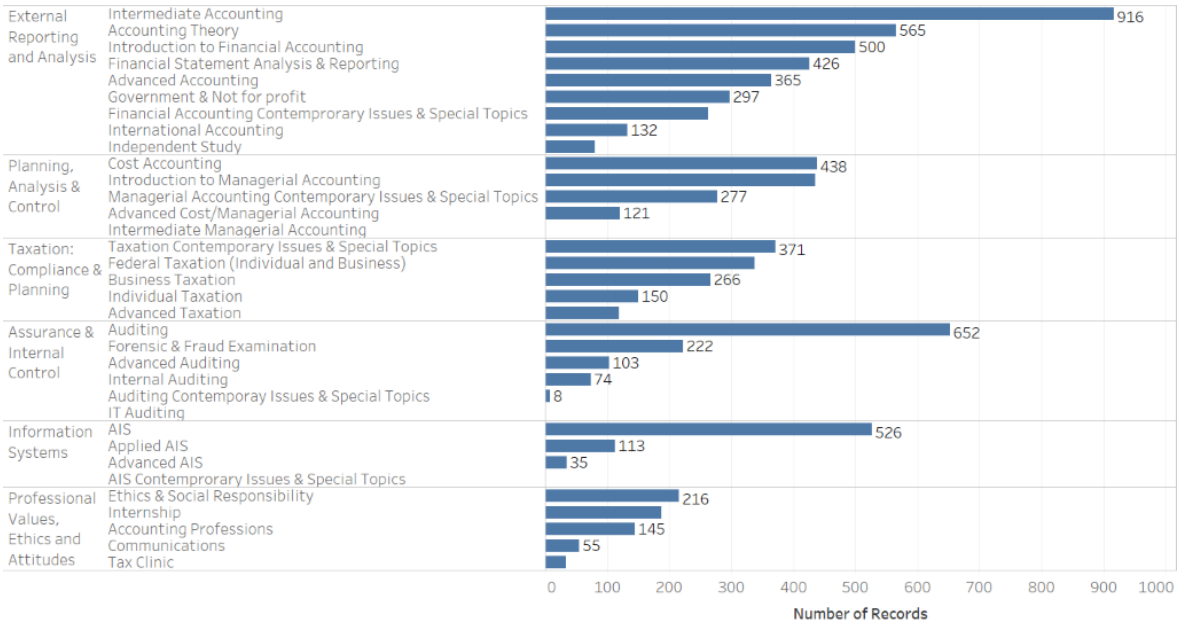

Figure 2: Question 7

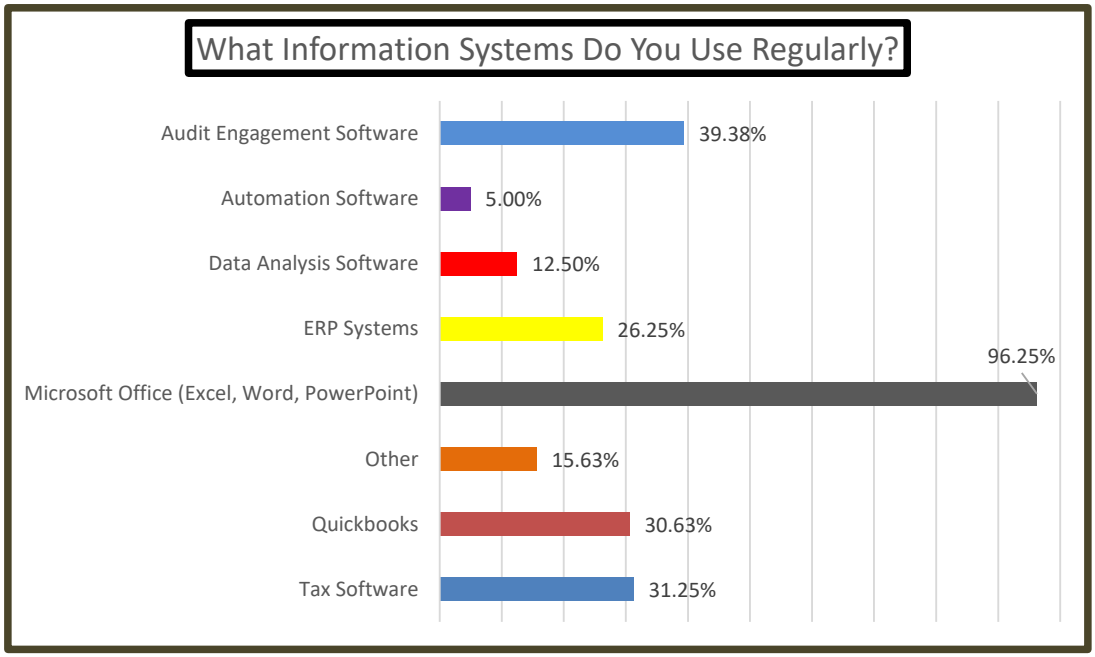

Figure 3: Question 11

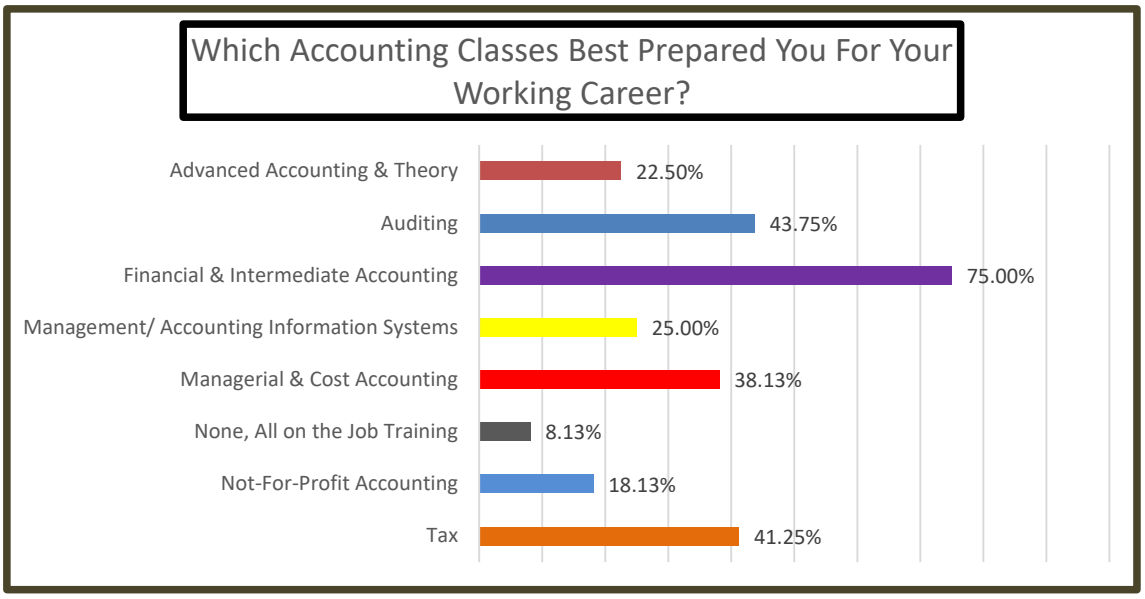

Figure 4: Question 12

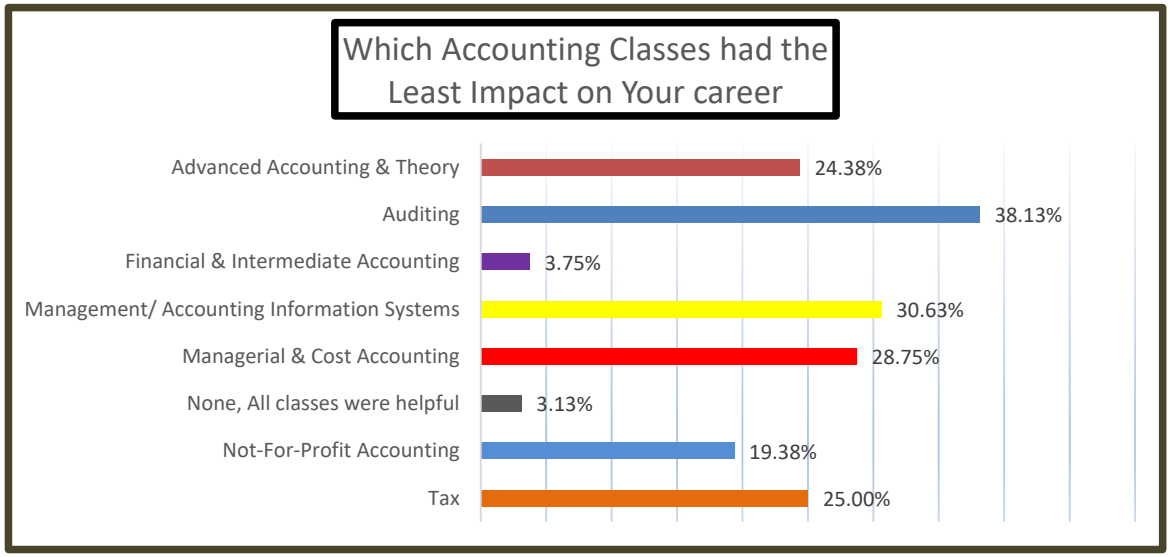

Figure 5: Question 13

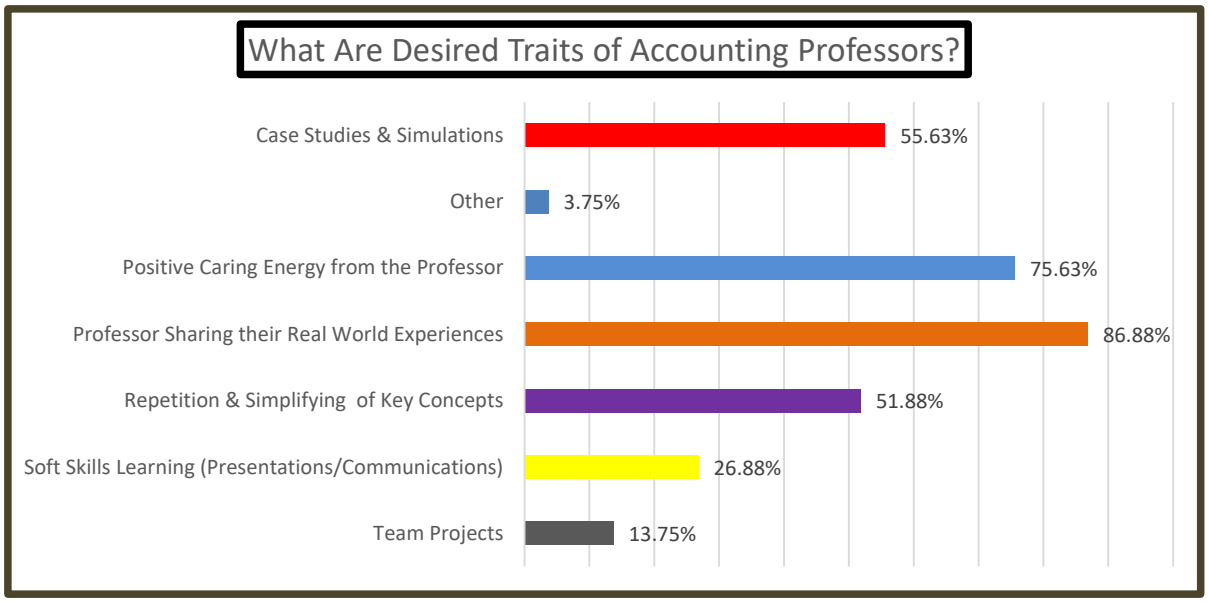

Figure 6: Question 14

Figure 7: Question 15

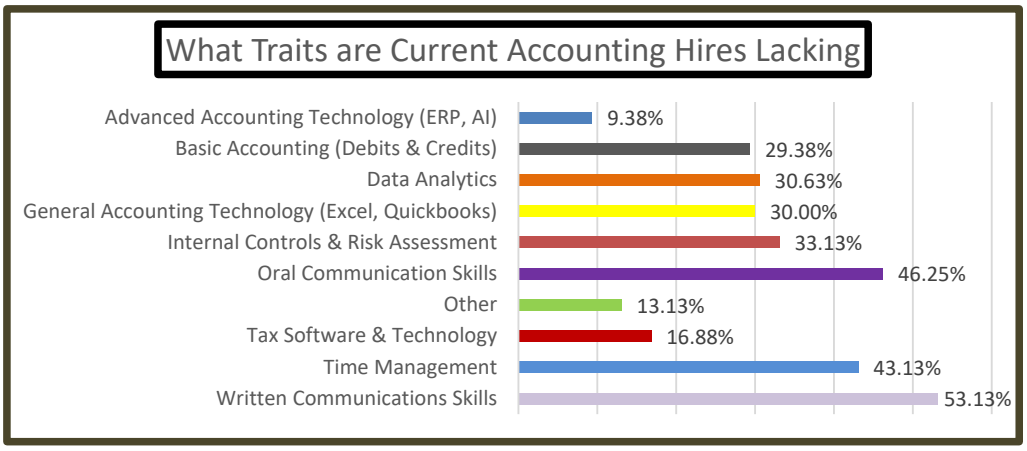

Figure 8: Question 16

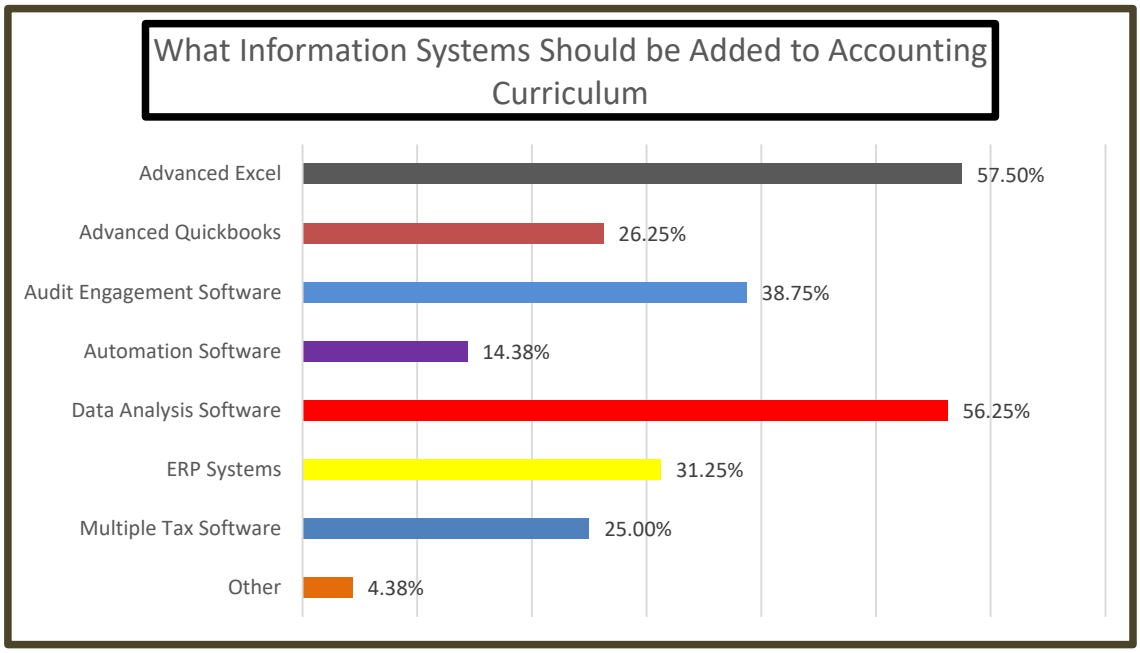

Figure 9: Question 17