

Fall 1991

Book Review

Matthew Lesko

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

Recommended Citation

Lesko, Matthew (1991) "Book Review," *Woman C.P.A.*: Vol. 53 : Iss. 4 , Article 18.

Available at: <https://egrove.olemiss.edu/wcpa/vol53/iss4/18>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Woman C.P.A. by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

that four variables in aggregate (Prior Subject Interest, Workload Difficulty, Expected Grade, and Reason for Taking the Course) accounted for only five percent of the variance in the student ratings. The four variables were further analyzed through path analysis where it was determined that a significant portion of the relationship between Expected Grade and student ratings was nonexistent and due to other influences, thus reducing the explained variance of the remaining three variables below five percent.

Howard and Maxwell (1980) relate to this area of research best by stating "Earlier researchers seem to have jumped to a straight-forward interpretation of the relationship between grades and student ratings. As with many other complex and multidimensional psychological phenomena, careful probing can sometimes reveal obvious interpretations are misleading."

Should Student Ratings Be Adjusted?

Even though individual extraneous variables can sometimes create biases in student ratings, the research reviewed in this article strongly suggests that the statistical impact of an aggregate group of extraneous variables on student ratings is relatively insignificant. Therefore, student ratings should not be adjusted for the effects of perceived biases.

Marsh (1981) sums up this area best when he concluded that "for most of the relations (between extraneous variables and student ratings), the effects tend to be small, the results are often inconsistent, and an attribution to a bias is unwarranted." The same conclusions were drawn by Menger (1973), Centra (1979), Murray (1980), Aleannie (1981), and many more. Administrators who adjust student ratings either do not understand the literature or are playing politics by returning a favor or disfavor to particular faculty members. In the latter situation, student ratings are "justifiably" adjusted upward or downward depending upon the relative strength of the political/social relationship between the particular faculty member and the administrator.

Future Research

Although the effect of individual extraneous variables on student ratings has been well documented in other academic areas, no empirical research has been published in the accounting literature that demonstrates the effect of particular extraneous variables on student ratings. Consequently, an empirical research study that is based in academic accounting classrooms is need in order to provide comparisons to the other studies.

Conclusion

Is the fear by faculty of the perceived biases in student ratings justified? Absolutely not! Although student ratings should be interpreted with caution, the research clearly shows that perceived extraneous variables such as Expected Grades, Prior Interest in the subject, and possibly Class Size should not be viewed as potential biases in

student ratings. Also, when Expected Grades are controlled for in the statistical analysis, the total actual variance explained by extraneous variables is insignificant.

Student ratings should be only part of the evaluation process and can be used for diagnostic purposes and for tenure, merit, and promotion decisions. When used for diagnostic purposes, they are best used on an item by item basis. When used for tenure, merit, and promotion purposes, the obvious outliers should receive differential treatment and unless it can be shown that the statistical means of the non-outliers differ significantly, they should be treated in a similar manner.

Robert E. Holtfreter, Ph.D., CPA, is the Grant Thorton Professor of Accounting at Fort Hays State University in Hays, Kansas.

Dr. Holtfreter's bibliography is too extensive to publish and is available upon request from the author.

Book Review

The Federal Data Base Finder

By Matthew Lesko

Information USA, Inc., Kensington, MD

571 pages • Price: \$125 / \$325 book and diskette copy

Where can the reader go to find out –

- Business patterns by geographic area and industry
- Listings of all local governments
- Trademark application files
- A directory of law enforcement agencies
- Economic and employments projections to the year 2000
- The consumer Price Index
- IRS TaxInfo

The location of all this data and much more can be found in *The Federal Data Base Finder* by Matthew Lesko. Lesko tells the reader everything they wanted to know about data from 14 federal departments and dozens of federal agencies, but did not know where to look.

The directory's table of contents is divided into departments, indepen-

dent agencies, and branches of government. Within these divisions are contained statistics and reports compiled from the fields of trade, economics, education, science, health, and environmental issues. Each data base is listed alphabetically within each department or agency, along with an address and telephone number of who to contact, stock number (if necessary), and a description. Thousands of data bases and data files are listed. Information is often available on diskette or magnetic tape, or in searches and printouts. A handy index completes the directory, making it easy to locate specific topics.

The Federal Data Base Finder would be a valuable addition to any professional library.