

EXHIBIT 2
MEAN RESPONSE TO ITEM ONE, BY GRADE AND MAJOR

Grade	Accounting Majors	Nonaccounting Majors	Overall Mean Response
Sophomore	4.00	3.57	3.73
Junior	3.70	3.15	3.28
Senior	3.59	3.14	3.34
Graduate Student	4.33	3.50	3.58

Items were rated on a scale from 1 (strongly disagree) to 5 (strongly agree).

Four participants were deleted from this analysis because their class standing could not be determined.