

AU prof sells business simulation to other colleges

Anderson, IN- The word has gotten out about Carolyn Caldwell, accounting professor at the Falls School of Business, and her simulated practice set. Originally created for use at Anderson University, other colleges such as Bethel College and Roberts Wesleyan College will be using Caldwell's accounting program in their own classrooms.

The product is *Anderson ATV*, a fictitious all-terrain vehicle company complete with financial transactions that allows students to work through the accounting process. The practice set is both manual and technological.

"Students do not learn how to execute accounting if they have everything computerized. I wanted them to manually learn the material first, and then be exposed to a digital version. I chose to use QuickBooks because it is the most popular software in the business world in terms of small businesses," commented Caldwell.

The original practice set the students had been using was previously provided by a major publisher. The students used it for a two to three week time period at a \$50 charge. "I just thought the old practice set was too expensive so I created *Anderson ATV* and have made it very affordable for our students to use," she said.

When sold to other campuses, the practice set undergoes a major editing process. The colors are changed along with the name to accurately match the buying school.

"After we changed everything, it seemed to make the universities happy to have something with their name on it," added Caldwell.

Caldwell hopes the practice set can be used for generations. Always thinking of her students first, Caldwell says she may give the rights to *Anderson ATV* to Anderson University when she retires.