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Interactive Lectures into Accounting Education

Teaching Cycle 2

2006/07

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1. Introduction

The previous studies in accounting education revealed that more accounting students preferred to be surface learners i.e. preparing a limited range of topics and memorising facts contained within a text (e.g. professional guidelines and techniques), rather than involving in active deep learning (e.g. Chan et al., 1989; Accounting Educational Change Commission, 1990; Bauer et al., 1994; Lucas, 2001). Also, there were criticisms against the role of accounting educators for their learning preferences, e.g. information transmissions through simplified materials of teaching that are not consistent with constructivist and deep learning approaches (Brown and Guilding, 1993; Wolk et al., 1997). As 510man and Mitchell (2004) emphasised, in order to encourage deep learning in the class the educators must choose teaching methods that build on existing knowledge and experience, active involvement of students in their learning, and long-term engagement with the subject over the lecturing content and study methods.

In this learning cycle that I implemented in a Level 2 Management Accounting 2 Module at the School of Management and Business (5MB), Aberystwyth University, I tried adopting this deep learning philosophy into my lectures. In fact, by my Module design I attempted to use more interactive lectures to promote student learning and participation. By doing so, my main purpose was to develop independent learning among the accounting students (breaking their surface learning hoodoo) at the 5MB. I thought by using lecture contact time more efficiently I could improve the student confidence and develop their critical and creative think to foster deep learning within accounting education. Traditionally, the 5MB accounting students were assumed to passive participants, and this teaching cycle tried making them more interactive learners.

2. Teaching Cycle Context

The Level 2 Management Accounting module which provided the context of the action research cycle experiment was run over two semesters, consisting of 36 lecture hours and 8 tutorials. It was considered as a 20 credit core module of the Accounting and Finance degree programme. The two first year’s (Level 1) Modules: Management Accounting 1 and Financial Accounting 1 were its pre-requisites. In the current year (2006/07), there were 55 students registered for the Module and in average 40-45 students attended lecture sessions each time. My conversations with the senior colleagues who involved with the teaching in this Module (in previous years) revealed that, historically, the students...
following this Module were passive participants. My initial review of the existing Module outline reconfirmed this point, as I did not see any constructive elements included in its Module design in particular in assessments) to encourage active student participation in the learning process.

So, by this teaching cycle plan, I attempted to introduce more student-centred interactive lecture delivery methods and change the typically passive audience in the lecture into active participants (Jenkins et al., 2007). By introducing more interactive methods of delivering lectures I plan to keep students' focus at a reasonably high level during the lectures (Bligh, 1998). Methodologically, I tried to create a paradigm of teaching from conventional one way approach towards common sense/practical approach to teaching (Colander, 2004).

2. Scholarship on the issue

According to the education researchers, the adoption of deep or surface learning styles and approaches is determined by the student's personality, motivation and study methods as well as the contextual factors such as the learning task, the attitudes and enthusiasms of the lecturer and the forms of assessment (Entwistle, 1988; Ramsden, 1992; Beattie et al., 1997; Biggs, 1994, 1999; 2003). It is believed that the deep learners have more determination to relate theory to practice than their opposite and thus develop strong analytical expertise that helping to organise their ideas in coherent manner. In addition, 510man and Mitchell (2004) argues deep learning need more active involvement by the students in their learning, and it is the role of the educator to use more developmental oriented teaching methods in their classes, e.g. creating active involvement of students in their learning.

Making an inspirational contribution Miller (1956) suggested that the average number of items anyone can store in his/her short-term memory are 7 ± 2. Following this idea, educational scientists argue that during a lecture, the educators must give enough time for the students to process the information and store them in their permanent memory (Bligh, 1998). The important point is that if the learners are not given enough time to process new information, then either the previous or new information will be displaced or lost from their memories. Therefore, the educational scientists argue that the educators would need more interactive lecture delivery methods in their classes, if they want to overcome this issue (510man and Mitchell, 2004). For instance, the methods such as short breaks and participatory discussions during the lectures give the prospective learners enough time to process new information and store in their permanent memory.

Confirming this point (Bligh, 1998) revealed that after about 20 minutes students' concentration falls dramatically, which means learning falls, and boredom rises. Bligh's findings strongly support for learning strategies such as changing activities or introducing short breaks after about each 20 minutes. Colander (2004) suggested some important tips that can be used to promote interactive learning in practice. He argues that the preViously
constructed knowledge is not necessarily the truth and so the educators must emphasise the critical thinking in their teaching strategies. According to Colander, the students have many vessels to be filled, and only, by using a combination of learning terminology and relating in the teaching the educators can address it.

4. Planned Teaching Cycle

Striking the right balance between the content and new designed class activities (preferably group activities) was huge challenge and a difficult decision at this stage. However, after thinking various options I have chosen a few decision-making sceneries that were part of the students' real/personal life and also linked closely with the lecture topics and theories (see the Figure 1).

Figure 1 Mini-group activities promoted during lectures (AC33120 Management Accounting)

Quick Quiz 1 - Lecture 1 Role of Accounting in Organizations and Society
- Think of a decision you have made recently, and which involved some financial implication.
- Think about a decision that has involved society/community, and which has some financial implication.

Quick Quiz 2 - Lecture 2 Decision Making Models
- Think about a situation in your personal life that followed a rational model in making your decision. Explain the steps and criteria you followed.
- Think about any situation in your personal life where you followed a bounded rational model in making your decision. Explain the criteria you adopted.

Quick Quiz 3 - Lecture 3 Relevance/Incremental Costing
- Think about a real life situation in which you applied the incremental cost method for your decision making. Discuss in groups: Which model did you follow? What relevant/irrelevant costs were considered? Any opportunity cost? Qualitative factors?

On principle I thought I could encourage students' active participation in the question and answer sessions and ask them to discuss questions in small groups before responding to my subject related questions. I then decided I should encourage individual participation in the class.

In order to evaluate learning outcomes of this interactive learning teaching cycle, I planned to use a simple questionnaire with three open ended questions (1. overall views on the sessions, 2. support gained from the lecturer, 3. areas for further improvements), mainly to know whether any knowledge was being facilitated by this new teaching method. The student feedback through peer-to-peer discussion, in-class feedback by lecturer to students and the particular participant observations by the mentor were the other feed back method adopted. Finally, the teaching
cycle had plenty of opportunities for modifications during the implementation stage. In particular, I was observing the student reaction and behaviour to the group discussion activities and flexible to change my teaching style to help the difficulties in questions.

S. Implementation and Feedback

I implemented my planned teaching cycle during the first three lecture sessions of the AC33100 Module (in 2006/07 academic year). Firstly in the lecture, I provided the required basic knowledge on the above-mentioned topics (Figure 1) through conventional teaching methods such as by using power point based note based discussion. Then, I asked the students to form small groups (e.g. 2-3 members) and interview each other (for 5 -10 minutes) to identify the relevant individual experiences on the relevant topic in practice, e.g. accounting decisions from their own personal life. This method helped me to promote their active participation and interactions (both lecturer/student and student/student), and allowed me link the lecture topics to the students' real lives. In that way, I partly framed my lectures and conducted on the findings of students' own decisions, with relevant concepts applied to analyse their own findings. In addition, I attempted to create an active learning environment with student/student interactions (e.g. small group discussions) as well as student/lecturer interactions (e.g. answering individual questions) during the lectures. Generally, it seemed to me that everybody was enjoying this innovative system of learning, as nobody had come out with any explicit negative reactions.

Confirming this point, my mentor (Prof. Kevin Holland) who did a participant observation in one of my lectures gave me a very encouraging feedback as follows: “Kelum adopted an active teaching style with regular questioning of the students and on two occasions setting them group activities” (Holland, 2006.10.04). Then, he continued on the 'student responses' in the class: "student responses: The students responded positively to Kelum's open and helpful attitude towards the students. They willingly responded to his questions and were attentive throughout the lecture. At the end of the session several students approached Kelum with specific queries and observations".

The student feedback gathered from the open-ended questionnaire and the informal discussions also reflected positive outcomes. For example, one student had stated: "live and creative. We found examples from our own life". Another said: "this form of lectures allow for individual thinking and participation. We learned collectively". Another student mentioned: "Normally, I am very quiet in the class. But, this one made me active. This can be extended to other modules too". These feedbacks indicate that my interactive teaching method seemed relatively successful, and managed to help many students become active participants of the learning process.

Alternatively, those who negative on this new approach highlighted some technical aspects of the subject. For example, one student expressed: "We need to learn more on how accounting is practiced in organisations. Not in our homes. So may be actual cases from leading organisations is a
Another one said: "I am following ACCA. Their focus is only on the accounting techniques. So, I think we waste our time by doing something beyond business organisations". Even though this group represent the minority their views have a significant impact in my module designing. They represent the traditional mind-sets of surface learners and also the views of logico-scientific old paradigm which assumes students' passive vessels to be filled by the faculty's knowledge (Colander, 2004).

6. Concluding Remarks

In conclusion, these results prove that balancing the both type of learners, while promoting everybody to be deep learners is the greatest challenge of the trainers. This also, reflect the issue that learners bear different learning styles and personalities, and some may be reflective learners while others be theorists or pragmatic (Taylor, 2004). So, I believe that the conflicting feedbacks reported in this teaching cycle also represent this social reality. The point is that as educators we must include variations within our module designs (both in teaching and assessment methods) in order to target different type of learners (surface, strategic and deep) and different styles of learning by the people. However, the large majority of positive student feedback (to the teaching cycle) generally proved the main argument of educational psychologists (Entwistle, 1988; Ramsden, 1992; Beattie et al, 1997; Biggs, 1994, 1999; 2003) that if we design our curriculums effectively and creatively within a broader constructivist epistemology, as trainers, we would be able create more deep leaning experiences in our class rooms.

References


http://www.city.londonmet.ac.uk/deliberations/ocsd-pubs/isltp-biggs.html