



A National Teaching Fellowship Project

*Introductory accounting: achieving
relevance, interest and understanding*

Key issues in the teaching of
introductory accounting

and

Towards a framework of support for
introductory accounting lecturers

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The National Teaching Fellowship Project

In 2001 Dr Ursula Lucas of the University of the West of England was awarded a HEFCE National Teaching Fellowship. This provided funding for a project within introductory accounting.

The project aims to support the identification and development of more effective teaching and learning strategies within the introductory accounting curriculum throughout the creation of a shared community of experience and supported by a more informed understanding of how students learn introductory accounting.

There are three strands to the NTFS project:

1. Research into students' experiences of learning introductory accounting: how do students' preconceptions about accounting affect their learning?
2. The provision of opportunities for educators to share experience, identify problems and opportunities within the curriculum and discuss more effective approaches for teaching, learning and assessment.
3. The provision of national and international fora for the discussion and identification of an agenda for further research and development within the introductory accounting curriculum

This report is concerned with strands 2 and 3 of the project. A separate report will provide feedback on strand 1.

Strands 2 and 3: providing educators with the opportunity to share experiences...

Who teaches introductory accounting?

In the autumn of 2001 Heads of Departments of Accounting in 97 universities and colleges of higher education were contacted. They were asked to provide details of all lecturers who teach introductory accounting. 65% of those department heads responded. Between them, they identified more than 400 lecturers who teach introductory accounting.

Those lecturers were contacted, informed of the nature of the project and asked to express interest. Some 120 lecturers did so, providing information about their teaching and research interests.

Regional workshops

During the spring and summer of 2002, five regional workshops (Surrey, Bristol, Birmingham, Manchester and Glasgow) were organised for introductory accounting lecturers. The aim was to provide lecturers with the opportunity to:

- Network with other introductory accounting lecturers
- Discuss issues and problems
- Share good practice
- Identify how lecturers can be better supported in their teaching
- Identify what research and development is needed in introductory accounting

More than 80 lecturers attended these workshops and contributed very positively to the discussion.

And now....

This report provides feedback from those workshops on:

- Key issues and problems within introductory accounting teaching

And proposes:

- A framework of support for introductory accounting lecturers

Key issues and problems within the teaching of introductory accounting

Who are the students?

Nationally, there are currently more than 250,000 students studying on introductory accounting undergraduate courses. They are enrolled on a variety of different programmes: business, accounting, finance, marketing, engineering, hospitality management and so on. In addition there will be more students studying on postgraduate courses such as MBAs. Most students who study accounting do not specialise in accounting and may only study accounting for one semester or for one year.

This is a significant area of study within higher education. Yet we know relatively little about the nature and needs of these non-accounting students. Meeting the differing needs of these students forms a major part of the enquiry of this project.

The “ideal” introductory accounting curriculum and student

At the workshops, lecturers were asked to identify characteristics of their “ideal” curriculum. The most frequently identified ideal characteristics were as follows:

The ideal curriculum should:

- Be relevant
- Develop understanding
- Be ethical and empowering
- Allow responsibility to lie with the student
- Be interactive
- Integrate IT
- Align assessment fully with teaching aims
- Involve a team approach amongst lecturers
- Be integrated with other modules (as appropriate)

Similarly, lecturers identified characteristics of their “ideal” introductory accounting student. The most frequently identified ideal characteristics were as follows:

The ideal student is:

- Enthusiastic
- Numerate
- Hardworking

- Willing to live with uncertainty
- Logical
- Self-aware
- Challenging

The ideal student also:

- Perceives the relevance of introductory accounting; and
- Makes links between topics, seeing the whole rather than separate parts

What prevents these “ideal” characteristics of the curriculum and students from being achieved?

In the workshops we discussed a range of problems and issues. These comprised a depressingly long list! Problems and constraints can be classified under the following headings:

- Institutional and environmental constraints
- The diverse nature of the students
- Issues arising from teaching on the *first* year
- The integration of ICT
- Curricular problems arising from the teaching of *introductory* accounting

The first four of these might be termed generic constraints, applying to all subjects taught. The last is specific to the discipline of accounting. However, the distinction between generic and disciplinary problems is not necessarily clear cut. The *nature* of accounting as a subject was perceived to be such that the impact of certain generic constraints was particularly telling. This will be discussed further below.

Institutional and environmental constraints

The main issues arose from the development of a mass higher education system. Introductory accounting is most frequently a first year subject and is often taught “en masse” to a variety of student cohorts. Thus it is not uncommon for hundreds of students to be enrolled on an introductory accounting module. Particular problems include:

- large cohorts of students
- large class sizes
- reduced contact with students
- large volumes of assessments
- frequent assessments within semester-based courses
- professional accreditation

Most commonly, these constraints were cited as leading to poor student motivation and poor attendance. Here, the nature of the subject was perceived to make "a bad situation worse". Non-accounting students tend to regard accounting as a difficult subject and find it difficult to see its relevance. This can be a vicious circle. Since accounting tends to be taught in a progressive way, with each week providing a foundation for the next, poor attendance contributes to study difficulties. Missed classes lead to problems in catching up - which in turn can lead to further demotivation.

Some lecturers feel under pressure to both maintain standards and to achieve a good pass rate. Given the reduction in student funding in recent years, it was felt that this was difficult to achieve. There was also a concern with a growth in plagiarism and a perceived inability to deal with this.

In addition, because of large cohort sizes, a team of lecturers frequently teaches introductory accounting. Many of these lecturers may be working part-time. Thus motivation and coordination of lecturers was perceived to be an issue. In particular, it was felt that it was often difficult to achieve a *team* approach in the teaching of introductory accounting. This arose because of different views about what should be contained in the curriculum and the best way to teach it.

Some lecturers felt that the teaching of introductory accounting possessed low status compared with teaching on the final year of the degree course or on postgraduate courses. Conversely, some lecturers stated that their institution felt that it was necessary to put the best lecturers on the first year courses!

Many lecturers felt constrained by the requirements of professional accreditation. This led to some discussion in workshops. Some lecturers argued that professional accreditation was no relevant for many non-accounting students. However, in some institutions accounting and non-accounting students are taught in the same course and thus accreditation issues may determine the nature of the curriculum.

The diverse nature of the students

Lecturers stated that the sheer variety of students studying introductory accounting caused problems. A key issue here was a lack of knowledge about students and the relevance of accounting to their particular subject specialisms. Lecturers also felt that there was inadequate understanding of the entry knowledge of students and the way in which this might affect their approaches to learning. In particular there was a lack of knowledge about the ways in which accounting was taught within "A" level Accounting, Business Studies and other pre-entry qualifications.

Issues arising from teaching on the first year

Most introductory accounting takes place within the first year of the undergraduate course. This was felt to be a particular problem. The first year is a potentially difficult year for students as they settle into their course, into new living quarters and start to manage their own finances. In addition, in most universities the first year course does not count towards the final degree classification. Thus any first year course faces the problem of motivation, lower retention and poor attendance. Some lecturers observed that many problems would be overcome if introductory accounting could be taught as a 2nd or 3rd year course!

ICT

There was a general feeling amongst lecturers that they would like to be able to use ICT more effectively to support learning and assessment. There was a widespread dissatisfaction with existing computer-assisted learning packages. Lecturers wanted more advice on the best ways to use ICT and better teaching and assessment software. In particular, it was felt that additional banks of good quality multiple-choice questions would be of value to support formative, as well as summative, assessment.

Curricular problems arising from the teaching of introductory accounting

The introductory accounting curriculum, itself, was perceived to pose particular problems. These included:

- Trying to design a "one size fits all" introductory accounting curriculum
- Difficulties in identifying the fundamental aspects which should be taught in introductory accounting
- The sequencing of the subject: theory v technique, management accounting v financial accounting
- The problem of integrating both management and financial accounting into one course
- Inadequate textbooks
- How to test efficiently and effectively for conceptual understanding
- Dealing with negative preconceptions of accounting
- Making the subject come alive for students (or how to achieve relevance)
- Dealing with issues of literacy and numeracy

It was clear from initial discussions within workshops that at best, the introductory accounting curriculum was not thought to be particularly easy to teach. At worst, frustration was expressed at the large number of unresolved issues.

Towards a framework of support for lecturers

What resources do lecturers draw on?

At the workshops, lecturers were asked how they had learnt to teach introductory accounting and what resources they currently drew upon. Understandably, every experience was individual and contingent upon personal and institutional circumstances. However, many lecturers found that learning to teach introductory accounting was a haphazard and partial process.

Several sources of help were identified: colleagues, textbooks, their own learning of accounting, and their own reflective practice. A few lecturers referred to recent texts on teaching and learning, the Institute for Learning and Teaching (ILT) and websites of various teaching and learning support agencies.

What resources are currently available to introductory accounting lecturers?

There is a wide range of resources available to introductory accounting lecturers. However, most of these are generic in nature. The extent to which they are equally applicable to all disciplines might be questioned. They also tend to be spread around a number of sites, institutions and texts. Many lecturers were not aware of the range of resources available. Appendix A (**Link needed here**) of this report provides an initial introduction to such resources.

Providing a resource base for introductory accounting lecturers

It is clear that we need to work towards a more structured and systematic approach to the support of teaching within introductory accounting. An original intention of this project was to organise a national conference centred on the teaching of introductory accounting. However, following the workshops with lecturers and their identification of the support they would find useful, this intention has been deferred. In practice, introductory accounting lecturers are constrained for time and need much more than information in order to change their professional practice. Lecturers learn about teaching and designing courses primarily through doing it and talking to colleagues rather than through reading about it. What is required is a strategy that provides support across this range of activities. Thus the following support framework is proposed:

- the development of framework for viewing the introductory accounting curriculum

- the organisation of a series of workshops that address key issues within I A teaching and learning
- the provision of a resource base designed specifically for introductory accounting, containing examples of good practice and research findings
- the establishment of a discussion list to support networking

Each of these will be discussed in more detail below.

The establishment of a framework for viewing the introductory accounting curriculum

It is most striking that lecturers identified no easily accessible, coherent body of knowledge or experience surrounding the introductory accounting curriculum. It was also apparent that there was equally a lack of a framework within which lecturers could “talk” about introductory accounting. Indeed, there was some confusion about the term “curriculum” itself, and in talking about learning outcomes and syllabus content.

The Learning and Teaching Support Network (LTSN) Generic Centre is currently engaged in its *Imaginative Curriculum* project. Its aim is to provide structured, accessible, searchable and useful information about curriculum design in contemporary higher education. It sees curriculum design as “an informed, mainly rational, iterative but progressive decision making process involving working with the many variables”.

In the view of the LTSN, the curriculum embraces:

- what is to be learnt (content/learning goals);
- why it is to be learnt (rationale and underlying philosophy);
- how it is to be learnt (learning and teaching methods);
- when it is to be learnt (structure of the learning process); and
- includes consideration of how the learning will be demonstrated and achievement assessed

Decisions in all of these areas will be also be affected by environmental aspects such as the educational and professional context, regulation, research and development and design principles. They will also be affected by the nature of the subject being taught and the students who learn that subject. Thus every subject, whilst drawing on generic experience within curricular design, also has to work creatively in its own domain.

Work is currently underway, as part of the NTFS project, on identifying a framework for the introductory accounting curriculum. This is informed by:

- a literature review of educational research within introductory accounting

- the identification of relevant research and good practice within related disciplines
- feedback from the regional workshops

It is anticipated that the development of this framework will support a more systematic approach to research and development within introductory accounting.

The organisation of a series of workshops that address key issues within introductory accounting teaching and learning

As an initial step, it is proposed to hold a series of workshops during 2003/4 on topics identified within the regional workshops. These workshops will be organised in collaboration with the LTSN for Business and Management Education (BEST). They are likely to include the following topics:

- financial literacy
- management accounting and financial accounting: sequencing and their interrelationship
- problem-based learning
- the use of ICT in the introductory accounting curriculum
- researching introductory accounting
- innovation in assessment practice

The provision of a resource base geared entirely towards introductory accounting, containing examples of good practice and research findings

A list of lecturers who are currently engaged in innovative practice, teaching and learning projects and educational research is being compiled. Some lecturers have already provided details of good teaching practice that they are willing to share more widely. A review of educational research into introductory accounting will also be made available.

These resources can be made available in electronic and paper form to interested lecturers. However, the feasibility of establishing a permanent website is currently under investigation. However, issues concerning its design, accessibility and maintenance have to be addressed.

The establishment of a discussion list to support networking

Discussion lists provide lecturers with an opportunity to discuss and exchange views, ideas and good practice. JISC supports discussion lists but a volunteer is needed to organise such a list. If anyone is interested in discussing this further please contact Ursula!

What do you think...?

What do you think about the proposed framework of support? What would you find most helpful to you in your teaching? Are you currently involved in curriculum design or teaching and learning projects within introductory accounting? If so, please send information, comments or ideas to Ursula (**[Link needed here to Contact Us](#)**).