

Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum

4.4 The Context of Learning

The environment or context of learning affects the nature and success of the learning experience. This section will review some of the positive and negative influences of environment on learning and suggest some ways that accounting faculty can change and use the educational environment to enhance student learning. We will discuss a range of influences, both physical and psychological, starting with the situation of the class and classroom, moving to the campus culture, and finally considering the discipline and profession of accounting in its role as a context of learning.

The classroom setting is, of course, an obvious and often discouraging context for learning. But the class itself may also be considered as context. By class here we mean the course itself, the teaching/learning activities both during and outside class time, the sequencing or schedule of the class, and the atmosphere of the group. We have discussed course design and teaching strategies in earlier section. We will consider here the setting, sequencing, and atmosphere of the class.

Ideally, a class is held in a bright, clean well-equipped room that accommodates every student comfortably. To encourage active learning and student involvement, seats are arranged so students can see each other as well as the instructor. Unfortunately, very few classrooms are ideal settings for learning. Faculty can make some accommodations to enhance the setting of a class. If seats are moveable, they can be rearranged to encourage student interaction; if the room is bare, faculty may bring in visual aids or equipment to make the space more attractive or usable. Meyers and Jones (1993) offer many suggestions for adapting inadequate teaching space.

The sequencing of a class (time of day, class length) is another important element of context. While most institutions mandate 50 or 90 minute classes, many active learning exercises and methods work best in longer sessions. Some faculty may be able to negotiate with administrators for flexibility in scheduling. More feasibly, a group of accounting faculty can explore combining courses for majors into new time frames. Faculty forced to work within a 50-minute class will need to schedule class time carefully, avoiding wasteful preliminary announcements, timing exercises and group work to allow for debriefing, breaking long exercises like complex case studies into logical parts, encouraging students to continue group work and discussions outside of class.

To encourage intentional learning, instructors need to develop an atmosphere of trust and encouragement. The attributes of questioning, organizing, connecting, reflecting, and adapting can be risk behaviors in many highly competitive accounting classes. All too often, students view their classmates as competitors and their teacher as the enemy. Teachers need to help students to be more cooperative than competitive; to see that by helping each other learn they are themselves learning. Focus on learning as a process and goal is one way to encourage a supportive atmosphere. At this point, some readers are probably saying this is coddling the learners. Accounting students can and do survive stressful learning situations. But we doubt that they become lifelong intentional learners in that environment.

To develop a sense of community, participants need common goals and experiences. The accounting instructor should articulate goals for the course that include learning as well as content goals. Students can be encouraged to develop their own goals and to share them with classmates. Although initially it may seem wasteful, time spent developing common goals will lead to cooperative and productive learning later in the course. Common experiences may result from many of the teaching strategies discussed earlier. The teacher who acts as a learning coach, the use of group projects and reports, the sharing of writing exercises and solutions to problems—all promote a positive class atmosphere. Humor, if not forced, or at the expense of specific students, can also be a common bond for a class. The instructor should encourage and demonstrate risk taking and the confidence to learn from trial and error. In an atmosphere where risk is encouraged and error is not fatal, students can be expected to engage in the activities of intentional learning.

CLASS ATMOSPHERE

For an advanced writing class (10-20 juniors and seniors) the instructor prepared coffee and cocoa and the students took turns bringing cookies. The refreshments created only minimal confusion and mess, and students appreciated the sense of camaraderie that sharing food added to the class.

In a large accounting class, the lecturer chose not to wear a microphone. "If students in the back row can't hear," she said "they'll just have to tell their neighbors to stop talking." Had she troubled to sit in the back row herself, she would have noticed that the combination of distance and a noisy heating system made it almost impossible for students in these seats to participate in the course.

Baxter Magolda's interviewees described a lecturer who made a class of 300 seem much smaller "because he just is so personal....He moves around a lot, walking up and down the aisles. You know that he wants people to come to class. He cares about students." This instructor came to class early to talk to students. He helped students connect with others in the class to find rides home for holidays. He recognized students as people with interests and lives outside of his class (Baxter Magolda, pp. 279-280).

Because large classes are common in accounting education, and because they are the most difficult context for encouraging intentional learning, we now specifically address the context of large classes. Teaching Introduction to Accounting to 500 sophomores is an enormous challenge. It is not surprising that many instructors resort to lecturing and giving objective exams, perhaps supplemented by laboratories or discussion sections. However, the new goals of accounting education call for students to take a more active role in learning than most large courses now permit. Some intentional learning must be introduced in the first courses to begin the process of learning to learn.

The setting for a large class is inevitably a lecture hall. While some business schools have elegant accommodations, even attractive new lecture halls may not be well engineered for learning. Often hot, crowded, and noisy, they are a poor setting for both faculty and students. If the class runs longer than an hour, students may need a break, but the logistics of moving them in and out prevent that option. Faculty need all their ingenuity to deal with such a setting. Instead of a break, they might try a "seventh inning stretch." To provide variety, they might move around in front of and even around the room (wearing a portable microphone, of course). Audio visual aids, demonstrations, learning in pairs and small groups will also help reduce the negative influence of the setting.

Sequencing of large classes offers some opportunity to introduce flexibility. Some faculty plan several occasions during the term when only half the class attends lecture. At the same time, the rest of the class could be meeting in their work or study groups elsewhere on campus. If the lecture is associated with labs or discussion sections, care should be taken to vary the approach between lecture and lab. The lectures could be star performances and could include guest speakers, films, debates, and demonstrations while the discussions offer opportunity for group work, problem solving, and written exercises.

Although difficult to do, a supportive atmosphere can be developed in a large class. One step is for the professor to introduce herself as a person to the class, and share occasional professional experience anecdotes or illustrations (but not a whole semester of war stories!). Another step is to help students learn to know each other. Some faculty ask them to exchange names and phone numbers with 2-3 classmates so they have someone to call if they miss class. Pair learning or group work early in the term will also help students get acquainted. Students need to feel that their instructor is interested in them, at least collectively. Simply arriving early and chatting with students helps send that message. Some faculty hold group office hours or supplemental instruction sessions, some invite students to join them for a snack after class (if all 500 are likely to accept, the invitation could be offered by sections or rows). McKeachie describes using a student feedback committee to meet with him and discuss lectures, exams, and other student concerns. Anything a lecturer can do to show students she cares about them and their learning will help build a sense of trust in the large class.

MANAGING LARGE CLASSES

Some helpful ideas for managing large classes are distilled into the following list:

1. Plan ahead—including administrative details.
2. Prepare thoroughly—problems are magnified in a large class.
3. Get to know your students—use a survey, visit small groups and discussion sessions, meet with representative students.
4. Be natural and personal in class—be yourself.
5. Give clear and thorough instructions for assignments, group work, projects, etc.
6. Learn to use the computer and other timesaving technology—a computerized guidebook, computer-generated comments on papers or alternate versions of tests.

See McKeachie (1987), Erickson and Strommer (1991)

Like class and classroom, institutional culture is an important element in the context of learning. By institutional culture we mean such factors as the institutional type, the institution's historical mission and tradition, the campus culture as evidenced in the values and activities of both faculty and students. Faculty culture is crucial to learning and curriculum change. The institution's values and reward system, the views of key administrators, the demands of the discipline, the faculty member's own professional needs—all shape faculty culture. Faculty who want to change curriculum and teaching methods need to consider the current mood of their colleagues and find ways to address their fears and concerns. The sense of trust desired in the accounting classroom will be even more necessary in the accounting faculty meeting that plans changes in the curriculum.

To achieve emphasis on learning as well as on accounting content, the faculty culture at many institutions must change. Faculty who want to promote intentional learning need to engage colleagues in talk about teaching and learning and the demands of the accounting workplace. There are a number of ways to do this; for example, workshops, faculty meetings, team teaching, visiting classes of colleagues, reading and discussing AECC publications or the results of AECC grant projects. Strategies that have been used by AECC grant schools to encourage change include: bringing recruiters and employers on campus to meet with faculty and students and describe the realities of the workplace; involving outside experts in workshops, retreats, and in mediating difficulties; persuading administrators to reward curriculum innovation and new teaching approaches. Accounting faculty may wish to consult colleagues in other disciplines that traditionally use discussion and other informal teaching styles, or explore problem-oriented teaching in professional schools. Part-time faculty who are full-time accounting practitioners bring immediate experience to the classroom and could be enlisted to help focus on real life problems. They need to be included in the change process so that their courses will be consistent with the rest of the program. Of all the elements of context, faculty culture is one that faculty can and should strongly influence.

For students, the most important context of college life is fellow students. Astin (1993) stresses that "students' values, beliefs, and aspirations tend to change in the direction of the dominant values, beliefs, and aspirations of the peer group" (p. 398). For faculty who teach in an institution where campus life is more important than studies or where students are seeking a career credential with the least possible effort, this is bad news.

Faculty who want to encourage intentional learning need to consider the effect of student values and culture on attitudes toward learning. One approach might be to encourage a subculture of accounting students. Programs that require a high GPA for entry to the major may create a sense that accounting students are serious about their work. Clubs and activities centered around the major might also help create a subculture group. If the campus peer group is a negative influence, faculty need to find creative ways to counter that influence.

The student context becomes particularly important in a time of curricular change. A report on some accounting curriculum change projects pointed out a number of student concerns related to change and suggested some strategies to address them. Students involved in the projects were anxious about the new curriculum—its difficulty, its experimental nature, its effect on their ability to pass the CPA exam and on their future careers. The new program did not meet their expectations of how to

learn accounting, expectations based on high school courses and on the experience of other college students. They were upset because "Students in accounting have a disposition for and are at home competing against each other; they work independently and have survived because of their own efforts. The new curriculum urges them to work in groups, to cooperate, to succeed together. This attitude is foreign to their historical style of how to be successful" (Pincus, et al., p. 3). Some programs dealt with these concerns by providing information in orientation, counseling sessions, and open discussions during the term. They brought in employers to tell students (and sometimes parents) why change is needed and what graduates will be expected to know and do. Programs involved in change need to be aware of the student context and to provide information and support to help students develop a positive peer group culture.

As noted earlier, many accounting students begin their course work at two-year schools and transfer to four-year institutions. Both institutions need to take responsibility for easing this transition. Formal articulation agreements are a good start. Faculty may confer on specific courses and perhaps exchange visits. Faculty at both two-year and four-year schools should develop techniques to prepare students to be effective learners. Successful transfer students might visit accounting classes at their two-year school to share their experience.

Another key element in the context of learning accounting is the discipline and profession itself. Faculty interested in promoting the attributes of intentional learning in accounting education need to be aware of the preconceptions students bring to the classroom. Students may enter the field because they are good at numbers; they see the world in a dualistic way and think accounting fits that view; or they expect to memorize and operate within a set of finite rules. These students need to be introduced to a broader image of accounting early in their course work. They need to see possibilities in small practices as well as in Big Six firms, in corporate as well as in public accounting, in the variety of demands made on and talents required of practicing accountants. An understanding of the complexities of the accounting profession will give students a realistic and positive context for learning to learn and learning accounting.