

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

## Appendix D Experiences from the Field

This appendix includes some experiences, suggestions and successful practices of accounting faculty who have attempted curricular change. Most of these examples are related to AECC grant projects or have been shared by readers of this monograph. We invite new readers to share their own experiences with the publisher of this monograph.

### The University of Notre Dame

Thomas J. Frecka, Professor of Accountancy, suggests three problems to avoid in making curricular changes:

1. At the sophomore level, in a rush to build a discovery learning framework into courses, Notre Dame initially used too many complex case studies and too many group assignments. At the introductory level it is important to build a content infrastructure (vocabulary, definitions, etc.). The key is to move students to a higher plane of learning as quickly as possible, using an appropriate blend of challenges and supports.
2. The learning to learn approach is more time-consuming. One way to teach basic skills more efficiently (leaving more class time for developing higher order skills) is through the use of technology. Notre Dame uses computer software to teach the accounting (bookkeeping) cycle.
3. Being the "Lone Ranger" can be a problem. If you are one of only a few people on your faculty who have adopted a new approach, your class may not be popular for some students. The reason is that a learning to learn approach, at least initially, requires more effort on the part of the students and is not as comfortable for them. You may see your teaching ratings fall. However, the key is student motivation and a careful application of the motivational suggestions in Chapter 3 should mitigate these negative effects. Also, teaching ratings generally improve over time.

Frecka offers the following suggestions to accounting faculty who want to introduce learning to learn into their courses.

1. Nothing is possible without motivated students. I would start with the strategies summary in Chapter 3 and do my best to implement those suggestions.
2. Start small and experiment. In a very careful and detailed fashion, design, implement and assess a learning to learn module for one of your courses.
3. Read this monograph.
4. Identify a few "lightbulbs" that should turn on in students' minds throughout your course. For example, give students a bunch of cash transactions to keep track of in their checkbooks. After that, ask them to explain what they did with the cash. The question is very difficult to answer in a cash-based system. The lightbulb that should come on is that the double entry system and financial statements provide a very useful mechanism for answering questions like this.

Frecka offers these examples that help students practice attributes of intentional learning:

1. Example of passive and active learning approach:  
Passive (fill in the blank): Accounting is often called the language of business.  
Active: Why is accounting called the language of business? Ans. Because accounting provides useful information for economic decision-making.  
Harder: What are the attributes of accounting information that make it useful?

2. Example of organizing:  
There are three processes by which expenses get into the income statement (matching, systematic allocation, and period changes).  
Explain what is meant by matching, systematic allocation and period costs. Give an example of a particular type of expense in explaining each of these concepts.
3. Example of connecting:  
Deferred Revenue is to Revenue as Assets are to Expenses.
4. Example of organizing/connecting:  
Prepare an entity diagram, for the entity Sandy Wilson, Rock Concert promoter.
5. Example of reflecting:  
Why do you suppose that only some of the "assets" of the firm are reported on the firm's balance sheet?  
Hints: (lower level support questions)  
What's the accounting definition of an asset?  
What are two requirements for reporting assets on the balance sheet?

## The University of Utah

James K. Loebbecke, Professor of Accounting and Associate Dean, reports that Utah modified that curriculum for the entire business program, both undergraduate and graduate, rather than just the accounting program. This provided a much greater commitment by administrators and acceptance by students than if it had been done for accounting alone. Loebbecke suggest the following as important in Utah's change process:

1. Involve the most influential members of the faculty in the questions of philosophy and design.
2. Communicate and get agreement from the entire faculty as you proceed.
3. Create a major, ongoing faculty development program that is implemented concurrently with curriculum changes.
4. Compensate faculty for course development through contracts and summer teaching innovation grants.
5. Phase the new curriculum in over a reasonable period of time.

## Arizona State University

ASU uses a cooperative learning activity which recognizes the importance of preparing students to be effective group learners. Professor Pat McKenzie provided this example:

### BASIC ELEMENTS OF COOPERATIVE LEARNING GROUP ACTIVITY

PURPOSE: To learn about certain basic elements of cooperative learning by becoming "experts" and teaching your teammates.

DIRECTIONS: Look at your card and see if you hold a red (hearts or diamonds) or black (spades or clubs) suit.

If you are a Heart or Diamond you are to do the following:

1. In "Basic Elements of Cooperative Learning" read Positive Interdependence and Face to Face Promotive Interaction.
2. Also read "Cooperative Learning: Why does It Work?"
3. The Heart and Diamond on the team should pair up and discuss how to teach the key points from the reading materials.
4. When you are comfortable with your teaching strategy, pair up with the Spade and Club duo and teach them.
5. When you are done, trade roles and let the Spade and Club teach you

If you are a Spade or Club you are to do the following:

1. In "Basic Elements of Cooperative Learning" read Individual Accountability, Interpersonal and Small Group Skill and Group Processing.
2. Also read, "What We Know About Cooperative Learning at the College Level."
3. The Spade and Club on the team should pair up and discuss how to teach the key points from the reading material.
4. When you are comfortable with your teaching strategy, pair up with the Heart and

Diamond duo and let them teach you.

5. When you are done, trade roles and you and your partner teach the Heart and Diamond duo.

REQUIRED: within your group of four, make sure each member is clear on three aspects of Cooperative Learning: WHAT it is (facts, definitions): HOW it is used (procedures): and WHY it is effective (rationale, explanations).

## **Brigham Young University**

The BYU Integrated Junior Year Accounting Core was described in Chapter 4. This AECC grant project involved changing course content, method, administration, and sequencing. In a final report to the AECC, BYU faculty offered ten recommendations to those who may want to experiment with some of the changes that worked at Brigham Young.

1. Teach accounting courses from a systems perspective.
2. Integrate functional subject matter.
3. Introduce projects that develop written and oral communications skills in all courses.
4. Utilize group learning more widely.
5. Use written teaching plans in all courses to clearly establish course objectives.
6. Expand the grading system to include valid assessments of non-technical competencies.
7. Use examinations that test students' to think and reason rather than simply the ability to regurgitate memorized textbook material.
8. Integrate business law, ethics, international concepts, and current event topics in all courses.
9. Invite students to give honest and useful feedback on courses and teaching methodology and use that feedback to improve the course.
10. Initiate a faculty improvement program and reward faculty for innovative teaching.

As part of this change effort, BYU accounting faculty developed a number of new assignments for students: ethics cases, written and oral communication tasks, examination questions, and integrated business problem cases. Some of these are included in the report to the AECC. Interested faculty may want to contact BYU for examples.