

Strategies for Improving Success in First-Year Accounting for Internal Students at a Regional University Campus

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Abstract

This paper describes a range of innovative strategies incorporated into an internal, first-year accounting course on a regional university campus in an endeavour to improve the success rates of students studying the course. This course is designed to provide an understanding of the nature of accounting information and the field of accounting generally. It is a core course in all the business undergraduate programs within the University of South Australia and is also studied by students in programs of other disciplines. The various strategies applied keep the students engaged with topics in an on-going, participative way that they find both enjoyable and professionally beneficial.

Introduction

This paper provides information on a range of initiatives undertaken to improve the success rates of students studying the course *Accounting, Decisions and Accountability (ADA)* which is part of the Bachelor of Business degree at the Whyalla campus of the University of South Australia. The Bachelor of Business is a broad, flexible degree that allows students to either study towards professional accounting or gain a more general preparation for business careers in fields such as e-business, tourism or hospitality. Whyalla is an industrial city of approximately 23 000 people located 400 kilometres north west of Adelaide on the upper Spencer Gulf. The Whyalla campus is the only regional campus of a metropolitan university in South Australia and is a major centre for tertiary studies and rural research. As such it is an important resource for the region and has a unique place in higher education in the State. Currently 94 per cent of the students studying at the campus are from equity groups (University of SA, 2002). Students at the campus benefit from the friendly, quiet, safe environment, the personalised attention possible with small class sizes and the quick, easy access to computers and library resources.

ADA is a core course undertaken by all students enrolled in a business program, and in other degrees with a business component within the University of South Australia. It aims to provide an understanding of the nature of accounting information and the field of accounting generally and is designed to meet the information needs of a variety of students. The diversity of the groups studying ADA has resulted in other disciplines becoming interested in the innovative approaches being used in the delivery of the course. This paper provides an outline of the strategies that have been effected within ADA from 1999.

In the mid-1990s success rates in first-year accounting started to decline. This may be due in part to the fact that many more non-accounting students were studying the course because of the introduction of double degrees and other degrees with a business stream. The 1990s saw significant change in the number and diversity of students who attended university. This meant that traditional approaches to learning at university became less effective. As a result a working party was established by the City West Campus Course Coordinator, John Medlin, the aim of which was to identify means of assisting students by using approaches that would keep them continually engaged with the course material in a meaningful way. The selection and use of teaching, learning and assessment techniques was carried out within the framework of the Graduate Qualities concept (Nunan, 1998) introduced by the University of South Australia in 1998. This framework was developed in consultation with industry groups to guide pedagogy and curriculum change in a way that would meet workforce requirements (Medlin, Feast & Astachnowicz, 1999). The University seeks to develop in its graduates a set of seven generic qualities to ensure they are able to meet the challenges of an increasingly complex world. These qualities are embedded into the curriculum of each course in order that a graduate of the University of South Australia (1) is able to operate effectively with and upon a body of knowledge of sufficient depth to begin professional practice; (2) is prepared for lifelong learning in pursuit of personal development and excellence in professional practice; (3) is an effective problem solver capable of applying

logical, critical and creative thinking to a range of problems; (4) can work both autonomously and collaboratively as a professional; (5) is committed to ethical action and social responsibility as a professional and a citizen; (6) communicates effectively in professional practice and as a member of the community; and (7) demonstrates international perspectives as a professional and as a citizen (Nunan, 1998).

These graduate qualities align closely to those skills valued by the accounting profession (ASCPA and ICA, 1996). In developing ADA each of the Graduate Qualities was assigned a value out of a total of 4.5 units for the course, to reflect their emphasis in the teaching and learning environment. Each of the course objectives, assessment practices and learning activities were then linked to the Graduate Qualities in a grid that became the basis for many of the decisions about appropriate changes to meet the needs of the diverse student body studying ADA (Medlin, 2000). The various strategies introduced are outlined below.

Strategies

Tutorial in Week 1

In the first week of the course, a one-hour tutorial was introduced prior to the first lecture. The aim of this initial tutorial is to focus students on what is needed to succeed in ADA and on the organisation of their studies. During this tutorial students are welcomed to the course and an icebreaker exercise undertaken, so that members of the group get to know each other. Students receive the Course Information Booklet, Study Guide, and booklet of Lecture Outlines, and are made aware of the Readings, Textbook, and Computer Software requirements. They are referred to the Division of Business and Enterprise's booklet "Keys to Learning: Learning Guides and Resources for Success in Business and Enterprise Studies" that includes topics such as managing time and workload, working in teams, avoiding plagiarism, and also to the Learning Connection material available on the University's web site.

In working through the booklets, students are made aware of the special strategies that have been put in place to help them successfully complete the course. This discussion of the strategies highlights that staff care about their success in what can be a complex course, and that the tasks required of them have been specifically designed to assist them achieve success.

During this first tutorial students are allocated into groups as a basis for the workshops that begin in Week 2. A newspaper article is provided, for discussion in the allocated groups that relates to the 'body of knowledge' graduate quality. Finally, time is available for questions on any matter relating to ADA.

The advantage of holding this initial tutorial is that the groups are already formed, the students have met each other, and they are already thinking about accounting and where they are going in the course prior to attending the first lecture. As a result the first lecture can be more effective.

Workshops and Tutorials

Each week an on-going case study relating to the current topic and a peer evaluation form are printed from the web site by the students. Their individual answers are brought to the workshop session held in the hour preceding the tutorial. This workshop is unsupervised and is a means of effectively increasing student contact time with minimal impact on staff resources. A group answer is prepared after joint discussion and problem solving. For each workshop, the group must appoint a leader, a scribe and an evaluator. These tasks are rotated each week and the roles of each are described in the Course Information Booklet. The group leader acts as chairperson, encouraging contribution from all group members, and ensuring the discussion is resolved within agreed timelines. The scribe summarises the group discussion. The evaluator completes the Peer Assessment Form in relation to preparation prior to and participation during the workshop. The group answer to the case study and the Peer Assessment Form, together with a photocopy of each group member's tutorial answers for the week are placed in a folder that is handed to the tutor prior to the beginning of the tutorial. Including a copy of the tutorial answers is a strategy aimed to encourage successful study practices.

The workshops enable students to -

Apply fundamental accounting principles to practical everyday decision-making and develop understanding of key accounting processes, concepts and assumptions

- Develop communication skills in explanation, description and analysis by providing a sympathetic environment
- Seek clarification about areas of misunderstanding and confusion
- Develop the skills of listening, respect and communication associated with group work
- Receive prompt feedback about progress in achieving course objectives (Medlin, 2001).

Workshops allow the students to 'develop the ability to work collaboratively at solving accounting problems' and to address their difficulties by them using other students as a resource (Medlin, 2001: 7).

Positioning the workshop prior to the tutorial is an important strategy. As a result, the students go into the tutorial having previously engaged in accounting discussion. This then flows easily over into the tutorial discussion making the tutorial more effective. In the tutorial students have the original copies of their prepared tutorial answers in front of them. A Roll Book is kept and 'visibly' marked in front of the students by calling some student names, and/or making some enquiries about students, when recording attendances. If a student is absent without notice for three weeks a note is placed in his/her pigeonhole requesting that the tutor is contacted. During the tutorial each student is encouraged to contribute to discussion. Although it is anticipated that students will usually leave the tutorial with a set of correct answers suggested answers are provided on the web site as a back up. This means that should the tutor think that a certain topic requires more in depth "fleshing out" for the students to understand it in enough depth they don't need to cover all tutorial questions as they have the web site answers as a back up. The physical environment of the tutorial room is made conducive to study with relevant posters displayed to provide repetition and on-going reinforcement of the material being studied.

Support Resources

The Course Information Booklet provides important information on the role of the workshops, tutorials, lectures and the Help Desk, and how to access the web site. Detailed course information relating to assessment, topics covered, key dates, and the learning objectives linked to the Graduate Qualities is also supplied. Two recent past exam papers and the solutions to the questions are also included in the Course Information Booklet and are referred to in Week 1 and Week 13. Students are told that copies of additional past exams are available in the library and on the course web site. Information on exam preparation is also provided. The students are advised that the structure of the past papers provided will continue to be used which means students are aware of what they are working towards from the beginning of the course.

For each topic, the Study Guide initially provides the study objectives as a guide to the focus of the topic. Then, an introduction is provided to enable a more substantial understanding of the general direction and content of the topic, followed by an outline of work to be completed. A time management schedule is included, detailing the required activities and the recommended time to allow for each activity to guide the students. Finally, the tutorial questions are provided along with hint boxes, which contain suggestions and cue figures to help the students in preparing their answers. Supplementary questions are also provided for additional practise. The answers to these are placed on the web site and students are advised that if they are having trouble doing tutorial questions it may help to do the supplementary questions first, as they will have the answer to work through. The tutorial answers are placed on the web site at the end of the week and left on the site for only one week after an initial settling-in period. This enables the students to access the suggested answers in a timely way and also encourages them to keep interacting with the web site on a weekly basis.

The weekly Lecture Outlines provided give headings and brief descriptions for the sections of work that will be covered, important definitions, diagrams and figures, lecture examples, and problems to be worked through during the lecture. At the start of each lecture, students are able to collect a copy of the slides that are contained in the power point presentation. Having this material in front of them allows students to concentrate on understanding the material rather than copying it down. During the lecture students are required to get their calculators out and actually work on exercises and problems so that there is a mixture of doing as well as listening. Another strategy is to distribute throughout the course, upon the completion of the relevant section, the related examination question from the latest exam paper. This makes explicit the link between the topics and how they will be assessed. Students are then encouraged to practise it to determine whether they have reached the level of understanding required.

The web site contains course details and information regarding the learning and support resources for both internal and external students. This includes lecture material, textbook material, questions from the CD Rom that accompanies the textbook, past test and exam papers together with solutions, and the case study to be used in the

workshops. The students are encouraged to use the web site discussion room to interact with fellow students. A suggestion is that they get started and become familiar with the process by using it to simply introduce themselves. As illustrated in Figure 1, students have the opportunity to engage repeatedly with each topic over a three-week period (Medlin, Feast & Astachowicz, 2000). This repetition enhances both meaning and retention. It is recommended also that students use accounting software that is made available on the computers in the University computer pools as another learning tool. This software is inexpensive if students wish to buy it for their home computer and useful in that it provides additional practice of the accounting work and gives immediate feedback. Another strategy was the provision of a weekly Help Desk. This provides an opportunity, in addition to the tutorial sessions, for students to bring along any question and seek assistance. The students are also advised that their lecturer is available at specified times without appointment, to assist them on any matter.

Assessment

The workshop and tutorial answers are marked on the basis of preparation and completeness, rather than accuracy and contribute toward assessment. If students cannot answer a particular question they are required to write an explanation as to why they could not answer. Failure to give an explanation is considered to be lack of preparation; explanations that are provided will be used to improve Hint Boxes in the future (Medlin, 2001). The tutor keeps the Peer Assessment Form and returns the students' work in the folder, to the group the following week. The aim is to keep the students motivated and focused on the material week by week. Having their work contribute towards the formal assessment is a strategy that assists in this. The suggested answers are provided on the web site at the end of the week. This assessment replaced a grade for tutorial participation and ironically has led to much higher levels of participation. By assessing preparation students are encouraged to attempt all tutorial questions before attending and, having done so, are in a better position to contribute to class discussion.

A test is scheduled early in the semester, and held during usual lecture times in Week 5. It is based on Topics 1 to 3 and consists of multiple choice and short answer type questions that require students to solve numerical problems and write short amounts of prose. The purpose of the test is to provide feedback to the students, to allow them to gauge how they are progressing in the course and to encourage them to revise the foundational material on which the rest of the topics rely. Copies of two past tests and solutions are made available on the web site as examples, and copies of additional papers are available in the library. Students are advised that the test they sit will be in the same format, and that they should 'practise, practise'. No workshop is held in the test week to allow extra time for this. A further strategy in relation to the examination is that the question on work covered in Week 12, is distributed in Week 12. The students are able to practise the question prior to the exam but cannot take an answer into the exam. The question is answered under exam conditions, but the students are given the opportunity to be more successful on a question that in the past was not done well due to the short time between introduction of the topic and examination of the topic. Attached to the examination paper is a semi-completed 10-column worksheet related to Question 1, a template for Question 3 the Statement of Cash Flows, mathematical formulae, and financial tables, to assist the students, to highlight that they are being assessed on their understanding and not their memory, and to save them some time and stress. The examination represents 55% of the assessment.

The major assignment, worth 20% of the assessment, is a case study that requires analysis and interpretation of financial data and a written report. To assist the students this task was divided into two parts: Part A, which involves the analysis calculations, is submitted separately in Week 9. The correct answers to these calculations are provided on the web site on the Friday after the due date, to be used as the basis of preparing Part B, the interpretation of the calculations, which is due in Week 11. Details of the required report presentation and explicit directions are provided, together with hint boxes, and a copy of the actual marking scheme in the Course Information Booklet. An on-line workshop provides an explanation of how to interpret the calculations in a meaningful way.

A key teaching strategy is to encourage group work wherever possible. In preparing the major assignment the students are asked to work in groups of two or three, and a separate handout is provided in Week 7 providing detailed suggestions on how these groups may operate. For Part A, it is recommended that each member of the group prepare all the calculations individually and then compare answers with other group members so that errors are more likely to be discovered. For the Report in Part B, it is suggested that the group allocate sections for each member to prepare which are then edited by the other members and brought to a group meeting for discussion. A flow chart is provided that outlines the series of steps recommended. Once satisfied with the report, group members are required to write an individual executive summary to be attached to the front of the report to indicate their understanding of the assignment. This guide has been developed into an on-line workshop.

Conclusion

The strategies incorporated into ADA can be summarised in relation to the seven Graduate Qualities as follows –

1. A Body of Knowledge

Newspaper article used in Week 1 tutorial to illustrate nature of accounting information

Partial answers and hint boxes provided in the Study Guide

Workshop prior to tutorials to solve problems in groups

Tutorial answers marked for completeness (not accuracy)

Tutorial answers placed on web site

2. Life-long Learning Skills

Activities schedule provided in Study Guide for each topic

Partial answers and hint boxes provided in the Study Guide

Students required to reflect on questions they could not answer

Students required to take more responsibility for their learning and hence tutors do not check the accuracy of tutorial answers, simply that they have been attempted

Marking scheme and hint boxes provided for the major assignment

3. Effective Problem Solving

Lectures include simple problem-solving activity

Readings cover more complex examples

Tutorial questions build from simple to more difficult problems

Students provided with cue figures and hints

On-going case study solved in workshop groups

Major assignment is a case study in decision-making

Student's use of tutorials, web site, accounting software and tutor

4. Autonomous and Collaborative Work

Workshop problems completed in groups of five

Major assignment completed in groups of 2 to 3

Tutorial, test and exam preparation completed individually

5. Ethical Action and Social Responsibility

Section on ethics incorporated into Week 1 lecture material

Case studies in ethics included in tutorial questions

6. Effective Communication

Workshop activity includes recognition of student participation

Participation integral part of tutorial sessions

Major assignment requires interpretation of accounting data communicated in the form of a report

Feedback provided weekly on workshop and tutorial preparation

Hint boxes provided to students in Study Guide and Course Information Booklet

Detailed mark sheet provided with return of major assignment

7. An International Perspective

Students are introduced to the Harmonisation Project relating to the internationalisation of accounting standards. The various strategies introduced ensure there are no illusions regarding the time and commitment needed for success in this course. However, it has been found that the students generally appreciate the careful design of the course and the additional strategies incorporated into its delivery, and as a result have a conscientious approach to their studies, particularly to the workshops, which are undertaken very seriously.

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Figure 1 Engagement of Students over a Three-week period

