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Engaging Students in an Accounting Class

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ABSTRACT

Many different styles exist for teaching accounting. Throughout the years, the authors applied different teaching methodologies in their accounting courses. They found that engaging students in the classroom setting helps the students to stay on task and makes the classroom experience more meaningful. This paper describes processes the authors used to enable students to actively participate in the learning process during class time.

INTRODUCTION

Teaching accounting is a skill that should be adapted to a professor's style and personality. What may be acceptable for one professor may not work for another. Each professor should adapt their personality and teaching style when presenting the accounting concepts in a course. Graduate accounting curricula generally do not teach prospective faculty how to teach, so new professors must learn their teaching skills through trial and error, study, observation, and experimentation. Through many years of practice, the authors developed processes that work well in the classroom, keep the students' interest, and help students stay on task during class time.

TEACHING METHODS

The authors experimented with several teaching methods and styles throughout the years, then discarded or adapted some of them. These methods include lecture, lecture with examples, going over homework and calling on students, cooperative learning, overheads, and active participation. This section briefly addresses each of these teaching methods.

Lecture: During a lecture, the professor stands in front of the room and talks about the subject matter. The professor speaks while the students listen and take notes resulting in a one-way flow of information. During lectures, students tend to become bored and distracted, and they do not give the professor their full attention.

Lecture with examples: This method is similar to a strictly lecture format but includes presenting an example after the lecture on the subject matter. Experience indicated that this method worked better than totally lecturing.

Go over homework calling on students: This method spends minimal time on lecturing. The professor gives students homework assignments to be completed on a specific day. The professor goes over a homework assignment and calls on a specific student to give an answer. The theory was that the student would not want to be embarrassed so the student would make certain the homework was completed and correct before they came to class. Experience indicated that this

method was not successful as many students were not embarrassed and did not care that they had an incorrect or incomplete answer.

Go over homework by overheads: This method spends minimal time on lecturing. The professor goes over a homework assignment and put the answers on the board through an overhead or computer. Each part of the answer would be explained. Experience indicated that this method was not successful as many of the students simply copied the answers.

Cooperative learning: Cooperative learning states that students learn best by doing; therefore, minimal time is spent on lecturing. Miglietti (2002) found that group work in accounting classes enhanced student achievement. Class time is spent on the student doing the tasks as opposed to listening how the tasks should be done. Experience found that the required material could not be covered in a timely manner.

Engaging students: This method is a combination of several different methods. The professor gives a very brief lecture on the subject after which the students pair up and attempt a problem. This method was successful and will be explained in the next section. Engaging students works well for presenting all the required material in the time allotted, and lets the student learn by doing.

ENGAGING STUDENTS

Engaging students is a combination of lecture with examples and cooperative learning techniques. Lightner, Bober, and Willi (2007) found that the majority of students preferred a blending of lecture and group work. The teaching styles listed above were tried and then adapted to a teaching style that works for the professor. This method can be described as five-step process: (1) lecture with emphasis on the concept; (2) provide an overview of the concept graphically; (3) provide a specific example; (4) pair up the students to attempt a problem; (5) bring the class together and go over the problem. This section describes these steps in detail.

Step 1: Lecture with emphasis on the concept. Most accounting texts and courses discuss a concept and assume the students remember how a specific accounting task relates to this overall theory of accounting. Unfortunately, many students cannot determine how a specific accounting objective relates to the overall theory of accounting. Students may not remember many of the specifics of how to do an accounting task, especially months or years after they have taken the course. If students can understand the logic of the concept and how it relates to the theory of accounting, the information may stay with the student for a longer period of time. Therefore, the lecture should emphasize how the concept presented relates to the overall financial statement.

Step 2: Provide an overview of the concept graphically. Many learners appear to be graphic learners so the concept should be presented in illustrative terms. Depending on the concept, a graphic presentation can usually be presented. For example, if the concept is about financial statements, the professor could put an abbreviated balance sheet or income statement on the board. Then, the professor could relate the concept to the particular financial statement. If the concept is about revenue recognition, the lecturer could draw a time-line to present the concept graphically. Students react positively to graphic presentations.

Step 3: Provide a specific example. Once the material has been presented in terms of overall theory or concept, a specific example should be presented to show the students how to accomplish the accounting task. This can be in the form of assumed numbers and situations or an exercise in the text. Usually exercises in the text work best as they have a description of the situation and numbers to work with. The exercise should be read to the entire class. As the

professor is presenting the answer, he/she should explain how it relates to the overall concept of accounting. This helps relate the accounting task to the theory of accounting.

Step 4: Pair up the students to attempt the problem. This is an application of cooperative learning techniques. Have a short, easy exercise available for the students to attempt. Tell the class to pair up with their neighbor and determine the solution together. As the students are attempting the exercise, the professor should walk around the room to answer questions and monitor the class. The professor can ask teams to raise their hand when they have the answer, so the professor can determine if it is correct.

Step 5: Bring the class together to go over the problem. After the allocated time has passed, the professor will bring the class together. The answer should be presented to the class in verbal or written format, so all groups can determine if they are correct.

EXAMPLE

Assume the subject is warranty cost using the expense warranty method. If a company provides a warranty on their product, generally accepted accounting principles require that the estimated warranty be accrued in the year of sale as an expense and liability. When the actual warranty costs are incurred, they are deducted from the liability account.

Step 1: Lecture with emphasis on the concept. The professor explains the concept of warranty in accounting terms. The matching concept is the main focus, but the period of time concept should also be addressed. If a company recognizes revenue in a period, all the expenses of that revenue should also be recognized in the same accounting period which is the matching concept. In the example, assume a company sells a product in year one and the product goes bad in year three while still under warranty. The year three expenditure is not an expense in year three as the revenue was recognized in year one. The matching concept requires that the expense be recognized in the same period of time as the revenue or year one.

Step 2: Provide an overview of the concept graphically. A time line could be drawn on the board with three segments for each year. Each segment should be labeled as year one, year two, year three. The professor could write "sale" in the year one segment and "goes bad" in the year three segment. The concept that the year three event of the product going bad is not a year three expense should be addressed. Since the sale was recorded in year one, the warranty expense should also be recorded in year one.

Step 3: Provide a specific example. After the concept has been discussed and presented a specific example could be illustrated. Using an exercise in the text is usually the most efficient method. The class should be instructed to go to the exercise in the text while the professor reads the narrative. Before presenting the answer on the board, another overview of the concept of matching could be reviewed. Once the answer has been explained, the specific answer should be presented on the board.

Step 4: Pair up the students to attempt the problem. The next step is for the students to attempt a warranty problem. Using an exercise in the text is usually the easiest way to accomplish this step. First, pair up each student with his or her neighbor. If there is an odd number of students, the group may be increased to three. Read the exercise out loud and tell the students to complete the answers in their group. As the students are working on the problem, the professor should walk around the room to monitor that students are actually doing the task, as well as to answer any questions and to determine whether or not students comprehend the accounting task.

Step 5: Bring the class together and go over the problem. Once the allotted time has passed, bring the class together to go over the exercise. While walking around the room as the students attempt the problem, the professor should become aware of any confusion with the problem. If the professor feels the students are getting the new material, little time needs to be spent on the answer. If it is felt the students do not understand the material, the professor should go over the answer in depth.

ADVANTAGES AND DISADVANTAGES

Cooperative learning techniques provides excellent hands-on approaches to learning, however, the technique is very time-consuming and all the material cannot be covered in the time allotted. Other problems include students who are not team players, room configuration, and pairing of groups. Engaging students allows some learning by doing but does not take as much time as a totally cooperative learning method of delivery. Additionally, engaging students gives breaks in the classroom presentation if the students are not grasping the accounting concepts. When the classroom pairs up, the lost student can ask their peer or professor for further explanation.

The professor can easily monitor the depth of understanding by the class. As the students are working in pairs to solve the problem, the professor walks around the room and gages how well the students understand the concept. Anecdotal evidence indicates engaging students makes the class more interesting. The professor has received positive feedback when engaging students.

A disadvantage is there often is a student who will not participate and trying to force the student to work out the problem with their neighbor is unsuccessful. When this happens, the professor should try to get another partner for the other student. Another disadvantage is the lack of time to go over assigned homework. The class time is spent using the technique described, which takes the entire time allocated for class. If the students are having trouble with assigned homework, there is not time to go over specific problems. Also, the teaching style may not work for some professors. It's a teaching style that a professor must be comfortable with, otherwise, it will not be successful.

CONCLUSION

Engaging students is a teaching method that can work well for many professors. This teaching method allows a professor to lecture on a subject, but also use team-building methods to let students practice the concepts immediately. Students seem to like and appreciate the interaction with their peers and professor during the class time. Engaging students also allows the professor to receive immediate feedback on how well the class understands the concepts.

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