Active Learning in Accounting Classes:
Three Literacy Strategies

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Abstract

This paper outlines two reasons that accounting faculty should concern themselves with the literacy development of their students. First, critiques of current teaching methods by reformers in accounting education note the over-reliance on lecture and textbooks. Second is the finding of the National Assessment of Educational Progress (NAEP) that few American students possess the advanced reading skills most professors envision. The paper also describes three teaching strategies that develop students’ skills in reading and writing while also building their understanding of key accounting concepts. These strategies are quick writes, one-minute papers, and terminology sorts. The paper concludes by linking these teaching techniques to current learning theory.

INTRODUCTION

Complaining about students and their abilities is perhaps the favorite indoor sport for faculty members. We are all familiar with papers that begin by quoting Socrates on the subject of students’ shortcomings: their vanity, inattentiveness and tendency to ignore their teachers. We will begin in much the same vein, however, citing the National Assessment of Education Progress (NAEP) instead of the venerable philosopher. The NAEP makes clear that all is not well with the literacy abilities of contemporary American students. In one of its most important studies, the NAEP assesses the long-term trend in literacy for American students. As the discussion of the 1999 assessment makes clear, the findings in literacy have been relatively stable for over ten years and remain troubling:

The ability to read and understand complicated information is important to success in college and, increasingly in the workplace. An analysis of the NAEP long-term trend reading assessments reveals that only half of all White seventeen-year-old, less than one-quarter of Latino seventeen-year-olds, and less than one-fifth of African-American seventeen-year-olds can read at this level (National Institute for Literacy, nd, p. 3)

In a telling example, the NAEP mentions “the science section of a local newspaper” as the kind of “specialized text” an advanced reader should be able to negotiate (National Institute for Literacy, nd, p. 3).

As we have lingered over the NAEP findings, many who teach accounting, finance or marketing to college students may wonder how the problems described there
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are relevant to their professional lives. Two answers come to mind. First, the reading limitations of American students are so pervasive that faculty at all but the most selective institutions will confront them. Second, the NAEP reminds us that reading for students beyond the primary grades is intrinsically linked to processing ideas. When the NAEP tells us that few American students read at advanced levels, the study is focusing on the ability to think about ideas presented in texts rather than just to sound out words. Reading, as the NAEP reminds us, is not just an elementary school subject.

Business education has not been immune to the kinds of concerns that have motivated the NAEP. Much of the on-going critique of accounting education, for example, revolves around the insight that students are too passive. In 1990, the Accounting Education Change Commission criticized accounting education for an over-emphasis on memorized information, and it noted that many accountants need stronger abilities in communication. In addition, the commission began the now familiar call for students who are active learners. Repeatedly and more generally, educational research points out that what students actually do is crucial to their learning. Students’ behavior, far more than their personal characteristics or those of their teachers, predicts learning. Students who actively engage with the course material typically learn it more successfully. The Accounting Education Change Commission’s second position statement addressed the first course in accounting, making much this point. The group recommended far more emphasis on strategies that promote active learning, such as case studies and group projects. More recently, Albrecht and Sack argue that accounting education is “‘broken’ or in desperate need of repair.” They succinctly summarize a twenty-year critique of accounting education: “our pedagogy often lacks creativity, involves too much lecture and dependence on textbooks, and does not develop the students’ ability-to-learn skills” (2004, p.1). Moreover, they suggest that business professors should invest in skills development for their students. Certainly, a crucial skill is reading as a professional.

A CONTEXT FOR LITERACY STRATEGIES

This paper will describe the use of informal literacy strategies in accounting classes, emphasizing three strategies that have been particularly successful in building student engagement: quick writes, one-minute papers, and terminology sorts. Let’s begin with a little context-setting. When we think about writing in an academic environment, two models come to mind. The first is typified by the term paper or case analysis; while much thought clearly goes into these lengthy and carefully formatted products, they themselves are the report of thought that has already occurred. A second model for academic writing emerges from the movement for writing across the curriculum. This model, in its attempt to complement the more traditional type of academic writing, emphasizes short, first-draft writing whose purpose is to focus student attention on a particular issue, to provoke thought. This second model highlights the link between reading and writing, since the writing activities are designed to support students as they make meaning from texts. In the more traditional approach, writing serves as a means of reporting professional information and insights, while the latter model emphasizes writing as a tool for thinking, a way to explore the course material and make sense of it. We will be sharing three strategies that emerge from this second approach to writing.
QUICK WRITES

Quick writes ask for an instant response to a concept that has just been presented. Typically, students would be asked to do a quick write in the middle of a lecture, video, or demonstration of a mathematical procedure. The professor chooses a suitable spot for a quick write by considering where students in previous classes have often gone wrong. For example, during a tax lecture, a professor might pause after the initial description of the difference between a standard deduction and a personal exemption and ask students to explain the difference in their own words. Used well, the quick write provokes discussion. When two or three students read their responses aloud, it often becomes apparent that there has been no meeting of the minds on this topic and the professor has the opportunity to probe for further misunderstanding and to help students reach a clear conception of the content. A quick write reveals the difference between real comprehension and students’ vague feelings that a professor’s idea “sounds reasonable” as they scribble it in their notebooks.

TERMINOLOGY SORTS

Terminology sorts are a learning technique that grows out of an important insight of constructivist psychologists—the notion that useful learning involves understanding how concepts interrelate. Those of us who teach have often seen student work with packs of note cards, each with an individual term. Students shuffle their cards, quiz themselves, and often know definitions verbatim. However, some individuals develop little understanding of how these terms work together to build a concept. Teaching students to work with their note cards more actively can lead to deeper understanding. Let’s look at an example. To sum up a key point at the end of class, students in introductory accounting might be asked to make four note cards, one each for the terms equity, asset, liability and net income. The task is to sort the cards, determining which three go together. After students put aside the net income card, they can be asked to give a title to the little list that remains. In terms of accounting curriculum, this activity reinforces the idea that assets, liabilities and equities are account types and net income, while an important total, is not an account or an account type. In addition, it models for students a more effective way to think about the new meanings they must learn for seemingly familiar terms.

ONE-MINUTE PAPERS

In practice, one-minute papers look similar to quick writes, but they serve a somewhat different purpose. While these are also short, informal pieces of writing, they are typically assigned at the end of class in an attempt to gauge the general level of student understanding. Of particular interest is students’ ability to distinguish between details and overarching concepts. As pioneered by Richard Light, the classic one-minute paper includes two questions: “1. What is the big point you learned in class today? 2. What is the main, unanswered question you leave the classroom with today?” (1990, p. 36). This informal writing strategy attempts to meet two goals—to enhance students’ understanding of the big picture, particularly important in disciplines like accounting that
necessarily involve much detail, and to provide the professor with on-going feedback in the middle of a course while improvements can still be made.

RELEVANT LEARNING THEORY

Why would strategies like terminology sorts, one-minute papers, and quick writes be effective? A constructivist approach to learning suggests that while instructors may guide the student’s learning (i.e. suggest that they use note cards), students learn ultimately must manipulate ideas and construct knowledge on their own. As Johnson, Johnson and Smith point out “learning is seen as something a learner does, not something that is done to a learner. Instead of passively accepting knowledge from the instructor or curriculum, students activate their existing cognitive structures or construct new ones to subsume the new input” (2006, p. 1:8). The students’ sorting and pairing of ideas listed on the note cards in a terminology sorts manifest a deeper understanding of the course material. This exercise forces to students to attend to the material as they stretch their thinking and question themselves about which ideas go with which concepts. According to constructivist theorists, providing students with opportunities to engage with ideas in the active way facilitates learning (Alberto & Troutman, 2003).

Research into memory also supports the use of the kinds of teaching strategies we have described here. A dominant theory of human memory, the three-stage model, points out that permanent retention of information occurs only if information enters long-term memory. Active work with the material, what is often called elaboration, is necessary to move new learning into long-term memory. Much of what we hear, for instance in a lecture, is forgotten because we have not elaborated upon the material; such information stays momentarily in short-term memory and then is forgotten. Similarly, things that we attempt to learn by rote without making a meaningful connection are often forgotten (Britton, Stimson, Stennett & Gulgoz, 1998). Moreover, meaningful verbal labels can be particularly helpful in enhancing memory of images and diagrams (Bower, Karling and Dueck, 1975). Informal writing and reading activities address all these issues.

SUMMARY

In summary, these literacy activities are suited to disciplines like accounting that necessarily deal with large amounts of content. They are all quick and therefore take little time from other course activities. This kind of writing and reading is embedded in the course content and encourages students to manipulate the ideas a professor most feels need emphasis or clarification. Such activities provide opportunities for simple, short reviews to enhance memory of detail. Finally, they do not result in stacks of papers to take home and laboriously correct. Instead, these little activities are completed in class and offer moments of meaningful collaboration to students.
REFERENCES


