

Do Our Teaching Methods Agree with How We Believe Classes Should Be Taught? Faculty and Student Perspectives of Younger and Older Accounting Students

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ABSTRACT

This paper compares accounting education for traditional and nontraditional students. Thirty accounting faculty were interviewed and 54 accounting students were queried. For traditional students faculty preferred: methods intended to hold students' interests, group work, learning how to learn, active participation, and unstructured problem solving, whereas for nontraditional students faculty preferred the same methods, except exactly reversed. These were not the methods faculty used. Traditional students preferred: feedback solicitation, interesting classes, teaching to examination, and structured problems. Nontraditional student preferences were similar, except they preferred: active participation, and increasing self-expectation/esteem. Traditional students didn't like: competition, unstructured problems, and reflection; nontraditional students didn't like competition, and insufficient coverage.

INTRODUCTION

According to Merriam and Caffarella [1], "Changing demographics is a social reality shaping the provision of learning in contemporary American society.... For the first time in our society, adults outnumber youth, [individuals] and groups of people seek out learning activities for certain segments of the population.... [Certain] learning activities are learner initiated and others are society initiated in response to the changing demographics." Yet regardless of the reason for changes in student demographics, those demographics are changing to include a greater proportion of older students.

LITERATURE REVIEW SUMMARY

Fifty years ago, faculty lectured and used routine problem solving. To improve accounting instruction, the AECC and the Big-Eight accounting firms made eight recommendations, which have not been readily accepted. The highlights of the preceding literature review are:

- The use of competition in the classroom is neither all bad nor all good but depends on how and with whom it is used.
- Although intrinsic motivation may be considered superior to extrinsic motivation, accounting faculty may be limited to the extrinsic.
- Effort is more important than aptitude.
- Student demographics, such as perceived family status and marital/family status, can affect grades.
- Self-efficacy, and a person's belief in his or her own ability to learn, affects a person's ability to learn.
- Mentoring may not be effective.
- Teaching mode does not seem to matter.
- Critical thinking skills are better taught if they are specific goals and if they are taught prior to their application.
- Faculty are not motivated to be good teachers.
- Student teaching evaluations produce questionable results.

CONCEPTUAL FRAMEWORK

No database for this study exists in the usual sense, because a hypothesis is not being tested, rather information was gathered to answer a question. The questions evolved during the course of the study as information was gathered. However, the central research question consistently focused on how to improve accounting education. The questions for the faculty were open ended (vague) to elicit as much information as possible while simultaneously trying to avoid any question bias. The vagueness and open flow of information helps explain the evolution of the study question and information-gathering process. The study was and continues to be a living document. When the study began I had made certain assumptions which I changed. For example, initially I had considered the difference between traditional and nontraditional students to be their age difference, but this was changed to be a life changing event. Another example would be the use of a pilot study which helped me formulate further questions, or the use of the faculty interviews to help me formulate the student questionnaire.

METHODOLOGY

This study relies on grounded theory, the intent of which is “to generate or discover a theory, an abstract analytical schema of a phenomenon that relates to a particular situation. This situation is one in which individuals interact, take actions, or engage in a process in response to a phenomenon” [2]. For data, I engaged 30 faculty members in one-on-one interviews, and surveyed 54 students with written questionnaires. The first 5 faculty members interviewed served as a pilot study for the remaining 25 interviews; the questions were adjusted on the basis of the answers provided by the first 5 faculty interviewees. In the one-on-one faculty interviews, I explained the purpose of the study and asked the faculty members to comment accordingly. During the interviews, I would note whether they had addressed all of the issues about which I was concerned. If the faculty had not addressed everything, I would gently prod them with general questions. All faculty interviews were tape recorded; students answered written questionnaires. After each interview, I carefully listened to each tape recording, coding the responses and summarizing them on a spreadsheet. Similarly, I classified the answers from the questionnaires administered to the students on a spreadsheet. After listening to all of the faculty tape recordings and tabulating their responses on a spreadsheet, and doing the same for the student responses, I determined any themes and noted the frequency of the related responses. The themes mentioned most often appear in Table 1 [3].

FINDINGS

The results of the interviews and questionnaires provided in Table 1 appear in order of usage or preference.

SUMMARY

This study indicates that faculty do not use the methods they state they should use and suggests that the reason lies with the faculty’s efforts to accommodate students’ preferences and dislikes. These results differ from those cited in the literature review. They even challenge the literature somewhat by questioning the validity of student teaching evaluations as an effective means to evaluate faculty. Furthermore, where the studies cited in the literature review consider specific teaching methods, this study approaches teaching effectiveness in a more holistic manner, with open-ended questions and an evolutionary information-gathering process.

REFERENCES

- [1] Merriam, S. B., & Caffarella, R. S. (1998). Toward Comprehensive Theories of Adult Learning. Teaching and Learning in the College Classroom (2nd ed., pp. 117-124) (K. A. Feldman & M. B. Paulsen, Eds.). Boston, MA: Pearson Custom Publishing.
- [2] Creswell, J. W. (1998). Qualitative Inquiry and Research Design: Choosing Among Five Traditions. Thousand Oaks, CA: Sage Publications Inc.
- [3] Miles, Matthew B., & Huberman, A. Michael (1994). An Expanded Sourcebook: Qualitative Data Analysis (2nd ed.), Thousand Oaks, CA: Sage Publications, Inc.

Table 1

Survey of Teaching Methods

(in order of usage or preference)

<u>Teaching Methods Used versus Those Which Faculty Said Should Be Used</u>		
<u>Used by Faculty</u>	<u>Should Be Used with Younger Students</u>	<u>Should Be Used with Older Students</u>
1 Group Work	1 Entertainment	1 Unstructured Problem Solving
2 Lecture	2 Group Work	2 Active Participation
3 Whole Class Discussion	3 Learning How to Learn	3 Learning How To Learn
4 Case Analysis	4 Active Participation	4 Group Work
5 Structured Problem Solving	5 Unstructured Problem Solving	5 Entertainment
6 Unstructured Problem Solving		
7 Conceptualization		
8 Student Presentations		
<u>Teaching Methods Preferred by Students</u>		
<u>Younger and Older Students</u>	<u>Only Younger Students</u>	<u>Only Older Students</u>
1 Solicit Feedback for Change	1 Structured Problem Solving	1 Active Participation
2 Interesting and Fun		2 Increase Self-expectation/esteem
3 Teach to Examination		
<u>Teaching Methods Not Liked by Students</u>		
<u>Younger and Older Students</u>	<u>Only Younger Students</u>	<u>Only Older Students</u>
1 Competition	1 Unstructured Problem Solving	1 Subjects Not Covered in Detail
	2 Reflection with Logs & Journals	