Designing experiential learning for student success

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Abstract
In accounting education there is a history of a mismatch between employer expectations of graduate capabilities and the capabilities graduates possess. This is the result of an accounting education environment that is content and exam driven. A popular response to address this issue has been the introduction of Work Integrated Learning (WIL). Over the years, the University of Newcastle has implemented (WIL) opportunities for undergraduate accounting students. WIL is problematic for a number of reasons including cost, recruitment, liaison with employer groups and providing equitable opportunities to students. For example, WIL is only offered to high achieving students with the majority of the cohort missing out. As a result, we are currently undertaking a review that focuses on embedding graduate capabilities through active and experiential learning opportunities in accounting courses. This paper explores an approach to doing this through a curriculum renewal strategy in an introductory management accounting course.

Introduction
The term ‘career ready graduates’ continues to gain momentum as employers, governments and universities increasingly emphasise the need for a skilled workforce (Smith, 2012). However, in accounting education creating ‘career ready graduates’ is an elusive term because of a long history of a mismatch between employer expectations of graduate capabilities and the capabilities graduates possess (De Lange et al., 2006; Hancock et al., 2009; Matthews et al., 1990). This lack of graduate capabilities is the result, inter alia, of an accounting education environment that is content and exam driven and has promoted lower order cognitive skills at the expense of higher order cognitive skills and graduate capabilities. (Stokes, 2008; Vu et al., 2011; Willcoxson et al., 2010; Yong, et al., 2011).
A report published by the ALTC in 2009, *Accounting for the future: more than numbers*, identified the technical and non-technical skills required of graduates as well as the deficiencies in skills that graduates possess. Interviews were conducted with employers of graduates, current students and recent graduates, with the following graduate capabilities referred to most frequently, communication, teamwork, self-management, initiative and enterprise, problem solving and planning and organising. Communication, teamwork and self-management were found to be the most desirable among graduates, with communication and problem solving the most inadequately developed.

The most popular response to the development of career ready graduates and engagement with practical experience has been a focus on ‘work-integrated learning’ (WIL), described by Smith (2012, pp248) as a “strategic way for institutions to respond to the demands of the ‘enterprise’ culture that places pressure on higher education institutions to produce graduates who are ‘career ready’”. However, WIL is usually limited to one course within a program and is neither appropriate nor affordable within the total curriculum (Patrick et al; 2008).

Like most universities, the University of Newcastle has been working towards enhancing the quality of its graduates and improving their overall learning experiences through a number of initiatives. Creating career ready graduates is a focus of the University of Newcastle with the WIL homepage stating “WIL should be available for all undergraduate students, should provide a meaningful and relevant experience, and should be recognised through assessment and credit” (The University of Newcastle, 2012).

The implementation of WIL has been problematic for a number of reasons including cost, recruitment, relationship with employer groups and providing equitable opportunities to students. In relation to the last point, WIL is only offered as an opportunity to high achieving students with the majority of the cohort missing out. WIL discriminates against lower achieving students, the same students that Biggs and Tang (2011) argue should be provided with greater learning opportunities than high achieving students. To address these issues, the accounting curriculum requires major rethinking. It requires a general restructuring of the accounting program including the
reallocating teaching and learning resources and refocusing teaching and learning efforts to strengthen graduates' ability to tackle the challenges of the future.

As an alternative to WIL, we are currently undertaking a review that focuses on embedding graduate capabilities through experiential learning opportunities in accounting courses. Our review takes into account the characteristics of our students, their learning experiences, key graduate attributes, the design and implementation of accounting courses and the mapping of attributes within the program. Our aim is to develop experiential learning opportunities within the accounting major in the Bachelor of Commerce program consistent with the need to create career ready graduates.

This paper represents a work-in-progress exploration of our proposed approach and the strategies that we are considering to use in curriculum renewal by providing an example of this process in an introductory management accounting course.

**Proposed approach**

Conceptions about how students learn in formal academic settings have changed considerably in the past two decades. A range of experience-led and situated learning models challenge the primary position universities once held on shaping learning through traditional lecture-based teaching and learning approaches such as those used in accounting education. The shift in focus from teaching to student learning has been characterised as a paradigm shift in higher education (Barr & Tagg, 1995). This paradigm shift in higher education challenges our teaching and learning methods in accounting education.

Central to the notion of student learning in higher education is constructivism – a learning theory that has a long history in cognitive psychology. Candy et al. (1994) claim that some of the advantages of constructivist pedagogy include experiential learning that is defined by Kolb (1984) as a process whereby knowledge is created through the transformation of experiences. That is, experience as the source of learning and development. Kolb’s theory sets out four distinct learning styles based on a four stage learning cycle. They are concrete experience, reflective observation, abstract conceptualisation and active experimentation. In Kolb’s cycle of learning
immediate or concrete experiences provide a basis for observations and reflection. These reflections are then absorbed and translated into abstract concepts with implications for action, which the person can actively test and experiment with, which in turn enable the creation of new experiences.

Experiential learning blurs the difference between learning at a university and learning in the workplace and emphasises learning that is comparable with that encountered in the world of work. As an advocate for experiential learning, Biggs (2012) argues that deeper and more practical learning arises from constructing learning situations that resemble the workplace. As a result students do not have to wait until they are employed or engaged in WIL opportunities to acquire and apply knowledge, skills and feelings in an immediate and relevant setting.

This leads us to explore other forms of active learning that achieve such outcomes within the confines of a classroom. Therefore, we aim to investigate the potential for incorporating active, experiential learning opportunities within undergraduate accounting courses as a means to engage, motivate and inspire students to develop and achieve higher level cognitive skills and graduate capabilities (Dewey, 1969; Kolb & Kolb, 2005).

Specifically, our project aims to inform curriculum renewal in accounting education by collecting and analysing learning, teaching and assessment methods that engage students in learning experientially. Our approach to do this is twofold. Firstly, we will investigate student learning experiences, and their perceptions of the graduate capabilities that they have achieved by undertaking study in accounting courses at the University of Newcastle. Secondly, we will approach selected academics in the field who have incorporated active and experiential learning in their accounting curriculum to study the design of courses and its implementation by observing them in their classroom. The accounts of students and academics will provide us with insights into developing learning and teaching opportunities and the conditions that are likely to promote the enhancement of the quality of accounting graduates.

An example of a curriculum renewal process as a result of applying this principle is presented in the next section.
**Curriculum renewal**

In this section, we focus on the strategies we used to redevelop an introductory management accounting course introduced in the second year of study. We chose this course for two reasons. Firstly, students have had the opportunity to settle into their university study and secondly, management accounting is a course that informs management decision making in an organisation which ties itself well to the graduate capabilities of critical thinking, problem solving, communication and teamwork.

With the 2009, ALTC report, *Accounting for the future: more than numbers* in mind and the results of our focus group interviews with students, we included the graduate capabilities of communication, teamwork and problem solving skills as they were amongst the most desirable and inadequately developed capabilities amongst graduates.

Students are key participants in any learning environment. As per our proposed approach to curriculum renewal, we invited final year students in the Bachelor of Commerce with a major in accounting to participate in focus group interviews. Students were asked about their overall learning experiences and their perception of the level of development of communication, problem solving, critical thinking, teamwork and ethical awareness skills in their course of study.

We addressed these questions through student focus groups. The results indicate that whilst students felt that the courses were good for learning technical knowledge, overall they did not believe they were learning what was required of them ‘on the job’, that is they did not feel ‘work ready’. This lack of practical experience made them feel under-prepared for a career in the accounting field. They also felt that their communication skills and teamwork skills needed to be developed and improved.

Alarmingly, students’ level of confidence and preparedness to tackle the challenges of the future warrants curriculum rethinking. If we want our students to be career ready, we have the obligation to teach them those key skills and assess their development and progress.

According to Toohey (1999, pp25) the key question that must be considered during any course design process is “What is most important for these students to know and what might be the best ways for them to learn it?” The response from students
provided us with an impetus for performing a needs analysis and we asked ourselves a number of other questions that Toohey (1999) recommends. For example:

- What characterises knowledge in our discipline or profession?
- What goals and objectives are worthwhile for this course and how are they best expressed?
- What does this course aim to achieve and how can students demonstrate the achievement of intended learning outcomes?
- How does learning occur and how is it best facilitated?
- What roles do teachers play and what responsibilities should students take?
- What content should be included and what can be left out for students to learn in other ways?
- How will the content be organised?
- What purposes do we need the assessment to serve and what forms should it take?
- What graduate capabilities will students undertaking this course develop and how is it positioned in the program overall?

As a result of this reflection and needs analysis, we took a radical approach to renew the management accounting curriculum for student success. There is considerable evidence in higher education literature that learning takes place when students are actively engaged and that the use of teaching and learning approaches that encourage active and experiential learning can increase student engagement. This places an emphasis on what students do and how they respond to various learning opportunities that we provide them with (Biggs and Tang, 2011). The management accounting course was redesigned by embedding active and experiential approaches that allow students to develop and apply key graduate capabilities including, problem-solving, critical thinking and communication skills to provide information for decision making within an organisation in a group learning environment. This course was also mapped to meet program attributes. We now turn to the strategies that we attempted to incorporate in our courses to achieve curriculum renewal in accounting education in order to enhance the career readiness of graduates.
Strategy 1: Formulating and clarifying curriculum objectives to encourage deep learning

The goal of most teachers is that our students ‘understand’ what we teach them. However, what is meant by ‘understanding’ is very subjective and open to varied interpretation. Hence, the objectives of any course is best communicated to students in the form of outcomes that we want them to achieve and demonstrate through learning and assessment activities. This is the key to reflecting how students approach and progress learning. It also helps us to change the way we teach to encourage a deep learning approach (Biggs and Tang, 2011).

An analysis of the existing aims of the course and intended learning outcomes from discipline-based, performance-based, cognitive and knowledge based, and socially critical viewpoints (Toohey, 1999; Bloom, 1956; Anderson and Krathwohl, 2001) revealed that the aim of the course was vague and the intended learning outcomes subjective.

Based on this, we rewrote the course objective so they were clear and succinct and gave students a clear overview of what the course sets out to achieve. The process of rewriting the intended learning outcomes began with considering what students were able to demonstrate at the end of the course. For example, upon successful completion of the course, students will be able to solve management business problems through the explanation, application and analysis associated with cost concepts and methods. As a result of formulating and clarifying curriculum objectives, the intended learning outcomes are now progressive - from lower-order to higher-order thinking and learning (Anderson and Krathwohl, 2001), they are measurable and objectively communicate the expected level of performance to students.

Strategy 2: Engaging students in active and experiential learning

The existing course was initially delivered through lecture-based approaches to teaching – an approach that was teacher controlled rather than student-centred. Undertaking the analysis on course aims and intended learning outcomes gave us the opportunity to consider various teaching and learning activities and the kind of
learning they elicit. We examined what is the best way for students to achieve what they need to know.

Teaching and learning activities in the course was re-designed by thinking through the breadth and depth of topic areas that underpin knowledge in management accounting. The first step was to build knowledge based on what students should already know. The next step was to expose students to learning opportunities that allow them to experience, reflect, conceptualise and experiment with new knowledge. As a result, the newly designed course now incorporates strategies including case-based and scenario-based experiential learning opportunities to explain, apply, analyse and solve management business problems. While additional resources may be required to engage students in learning, these activities can be implemented in a regular lecture theatre or classroom for large cohorts.

Strategy 3: Designing assessment for student success

Assessment items are key to learning as students approach learning based on how they believe they will be assessed (Biggs and Tang, 2011). We reflected on assessment items by considering what we expected students to be able to do at the end of the course and worked backwards. An analysis of the existing assessment items from this perspective raised some specific concerns with respect to its alignment with teaching and learning activities and the intended learning outcomes. With the weighting of the final exam at 60 percent our concern was that students are more likely to approach learning at a surface level by focusing on passing the final exam. This limits the development of graduate capabilities that are embedded in learning activities and other assessments.

To encourage a deep learning approach, assessment items required modification. The final exam was reweighted from 60 percent to 40 percent to summatively assess overall learning in the course. The weighting of case study was increased from 10 percent to 30 percent as it provided formative opportunities for students to develop problem solving, communication and critical thinking skills in a team environment. A diagnostic test in the middle of the semester worth 20 percent was also introduced as a wake up call for students who are lagging behind with their development of key concepts and methods. A further 10 percent was allocated for tutorial workshop
submission tasks to encourage students to develop problem-solving skills. Collectively, the formative assessments, which are now worth 60 percent give students better opportunities to assess and progress their learning. This change in focus now places a greater emphasis on students taking more responsibility for their learning and demonstrating that through assessment activities that realistically assess student success.

**Strategy 4: Timely and useful feedback for learning**

Providing feedback for students is key to helping them with progressing their learning. However, often students do not take notice of the feedback provided. This largely stems from feedback that is neither relevant nor timely (Jacobsen et al., 2010). For example, taking 2-3 weeks to mark an assignment submission often results in a pile of uncollected assignments, so rendering the feedback useless as students have moved onto other assignments. We also examined ways to get students to take notice of the feedback that was provided for their learning.

The re-designed course incorporates formal and informal feedback to students at various stages of the learning process and incorporates feedback within learning and assessment activities. One example is the case study activity in which students are to be provided with quality formative feedback in class for specific criteria that is staged throughout the case study and aligned with the intended learning outcomes of the course. For example, students in their group are required to submit and present their proposed approach (similar to a tender) to solve the case study which provides an early opportunity to provide formative feedback on their communication skills as well as their technical approach.

**Strategy 5: Course evaluation**

Students and universities evaluate courses on the basis of key performance indicators. These evaluations typically provide overall feedback on the quality of the course at the end of the semester. While this is important for reporting purposes and for future iterations of the course, it is too late to modify the course during the semester. Our take on the performance of the course is based on the quality of learning and student performance. This should be measured through formal and informal feedback on
learning and reflection. Therefore, we intend to use open ended questions such as ‘Give an example of something (technical / non-technical) that you developed in class today’, ‘Give an example of something that you did not understand’ on a regular basis to elicit anonymous feedback on student learning and the development of graduate capabilities. This will be analysed and appropriate strategies to enhance the development of key learning will be communicated to students to close the feedback loop.

Conclusion
This work in progress paper presents a proposed approach to curriculum renewal in accounting education to address graduate capabilities. We outline the limitations of WIL in achieving this and propose an active experiential learning approach for student success. We outline five strategies that we used for re-designing an introductory management accounting course as an example to teach and assess the development of key graduate capabilities. Further research is required to evaluate the implementation of curriculum renewal as well as measurement of the potential of the active experiential learning approach to create career ready graduates in accounting.

References


