Engaging First Year Learners: Creating Learning Pathways via Relevance in an Accounting Decision-Making Course

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Abstract: This paper intends to explore student perspectives of engagement in an accounting decision-making course (Acct 102). The paper initially describes the context within which the action research takes place, including the nature of the course, its learning objectives and its educational philosophy. Using Cardno/Piggot-Irvine (1994) research model, three stages of action are documented, namely, reconnaissance, intervention and evaluation. Relevance, an identified key theme in the reconnaissance stage, is used to address the problem of student re-engagement in an introductory university course, with references to appropriate interventions and literature. An evaluation of the implemented interventions follows and the paper concludes with suggestions for further research.

Keywords: Student Perceptions, Curriculum Design, Experiential Learning, Accounting Education

Introduction

ACCOUNTING AND FINANCE for Business, Acct 102, is a core requirement of the Commerce degree offered at Lincoln University, New Zealand. The study of accounting draws on knowledge and skills from a variety of areas including financial accounting, management accounting, finance and information management systems (Atrill, McLaney, Harvey and Jenner, 2006). A major challenge in delivering the course is the integration of its diverse parts into a single body of knowledge, providing students with a holistic view of the business reporting environment and process, enabling them to relate accounting theory to practice. In 2006, this challenge was addressed by re-designing the course, incorporating an active teaching philosophy and the utilisation of innovative classroom techniques, in order to engage the student cohort. The researchers used assessment design, classroom activities and external support to create a heightened level of relevance, ensuring students could relate what was occurring in the classroom to outside industry practice.

This paper describes the teaching interventions used and their implementation into the decision user course. The literature review examines learning approaches and the learning environment in first year accounting, followed by the action research methodology and implementation. The findings of the paper are reported in a description and reflective analysis of the reconnaissance, intervention and evaluation action research cycles (Cardno and Piggot-Irvine, 1994). The paper concludes with suggestions for further research.

Literature Review

There is a growing body of knowledge surrounding student preconceptions of accounting and the difficulty this brings to the facilitation of introductory accounting courses (Lucas, 2000; Mladenovic, 2000). Lucas (2001) and Lucas and Meyer (2005) report that students' negative preconceptions of accounting relate to learning the technique as opposed to the organising framework of accounting. These preconceptions include perceptions that accounting is boring and dull, a technical subject consisting solely of numbers and mathematical formulae, and objective with no need for judgement (Lucas, 2000 and 2001). The learning technique focus adopted by students can result in a superficial and limited understanding of the content presented within the accounting courses (Beattie, Collins and McInnes, 1997; Lucas and Mladenovic, 2006; Meyer and Land, 2005).

The learning strategies adopted by students are correlated with student perceptions of the teaching and learning environments that are put in place (Gow and Kember, 1990; Ramsden, 2003; Svensson, 1997; Vermetten, Vermont and Lodewijks, 1999; Zeegers, 2001). Ramsden and Entwistle (1981) demonstrated a clear relationship between students' perceptions of a heavy academic workload and the adoption of a surface approach to learning. Eley (1992) found that students were more likely to utilise surface learning approaches, techniques implemented to cope with content or set tasks through memorisation, when courses emphasised formal achievement, and conversely deep approaches, techniques implemented to understand underlying principles and practice,

when independence was encouraged and a clear course structure present. There is a need to embrace student perceptions of the learning environment to encourage participation in the lecture theatre.

Lucas and Mladenovic (2006) argue for new pedagogical approaches to be taken to engage students in learning accounting. The quality of student learning methods need to encourage students to learn independently, using techniques that actively engage them in the learning process (Albrecht and Sack, 2000; Mathews, Jackson and Brown, 1990). Barr and Tagg (1995) advocate a shift from a traditionally accepted form of University instruction, an 'instruction paradigm', to the adoption of an innovative means of facilitation where the goal of the institution is on continuous student learning, a 'learning paradigm'. The promotion of learning to become more student centred in a University environment is clearly evident.

Student enrolments in recent years in New Zealand universities have shown increasing diversity with high international student numbers and increasing numbers of mature students (Ministry of Education, 2006). Generation Y is equipped with advanced knowledge of the practical applications of technology used in many aspects of their life (Sheahan, 2005) and has an addiction to highly visual and interactive entertainment and stimulation (Prensky, 2004). Thus, the student population is dominated by independent, informal, innovative, assertive and technologically-minded young individuals (Sheahan, 2005). The overall student population results in diverse pedagogical preferences, where a teaching technique proving effective with one student may not necessary be the case with another (Johnson, 1991; Warner, 1991; Rodrigues, 2004). Undergraduate course design should consider utilising a variety of teaching techniques to increase learning (Rodrigues, 2004) while combining education and entertainment within a learning situation, to increase knowledge retention and the level of skills transfer (Sheahan, 2005).

Classroom based pedagogies of engagement, such as co-operative learning and problem-based learning, are becoming increasingly popular in undergraduate education (Barkley, Cross and Major, 2004; Duch, Groh and Allen, 2001; Johnson, Johnson and Smith, 1991; MacGregor, Cooper, Smith and Robinson, 2000). Smith, Sheppard, Johnson and Johnson (2005) state the importance of students being active learners, not only so a deeper approach to learning is achieved, but also so they get to know fellow peers and build a sense of community within a course. To achieve this desired level of student interaction, undergraduate courses need to be redesigned to focus on a student-centred experience, where the facilitator relinquishes control and guides students through prepared learning activities. Adler (1982) concurs stating that

all genuine learning is active, a process of discovery where the student is the main agent, not the facilitator. Students must "talk about their learning, write about it, relate it to past experiences [and] apply it to their daily lives [to] make what they learn part of themselves" (Chickering and Gamson, 1987, p. 3).

The literature review indicates an established need to adopt a student-centred, collaborative and interactive pedagogy, facilitating a deeper level of student learning. The purpose of this action research is to investigate new ways of engaging students with the learning material presented in Acct 102. The researchers hope to obtain a broader understanding of the issues that surround the development and delivery of the first-year course and to develop a reflective framework to improve the educational learning environment offered.

Research Methodology and Data Gathering Techniques

Action Research Model

An action research methodology has been adopted to facilitate a "community of inquiry" in which individuals are able to address social issues affecting their lives to bring about change (Carr and Kemmis, 1986; Lewin, 1938, 1946 and 1948; Kemmis and McTaggart, 1988; Reason and Bradbury, 2001).

Student feedback, attendance and course grades for Acct 102 during 2005 illustrated the need for a systematic enquiry and analysis of the course in order to improve its quality and learning outcomes for its stakeholders. An action research investigation allowed a comprehensive study in which a 'problem situation' could be diagnosed, remedial action planned and implemented, and the effects evaluated (Grundy and Kemmis, 1981 as cited in Grundy 1988). The researchers deemed it important to utilise a research methodology enabling not only the clear depiction of teaching innovations, but also incorporating the ability to reflect on these during the initial study (Riding, Fowell and Levy, 1995).

Stringer's (2004) approach to action research stated that each cycle of research is informed by the previous cycles of activities. An action research framework can therefore be recognised as a cyclic spiral of activity as represented in the Cardno/Piggot-Irvine (1994) model. Cardno and Piggot-Irvine identified three cycles of sequential research activity, namely, reconnaissance – identification and investigation of an existing situation, intervention – interventions in teaching practice put in place to improve practice, and evaluation – a reflection on the effectiveness of changes in practice.

Data Gathering Techniques

Action research provides a suitable means of investigation into educational learning scenarios as it adopts a holistic approach, using multiple sources of evidence (Bunning, 1995; Smith, Whipp and Willmott, 1988; Yin, 1994). Interviews, participant observations and document analysis have been utilised (Abraham, 1997; Yin, 1994) from various stakeholders in order to increase the contextual validity and reliability of the research (McKinnon, 1989; Patton, 1987). Triangulation of sources and methods ensures results are broadly based, balanced and comprehensively grounded in the perceptions of Acct 102 stakeholders (Winter, 1989).

Open-ended semi-structured interviews were conducted to allow a rich flow of information to be obtained (Strauss and Corbin, 1990). Interviewees included Acct 102 stakeholders: students, past and present lecturing staff, tutors, teaching and learning service support, and external department staff. Multiple respondents were used to guard against any single respondent's view being treated as representing the whole situation and to reduce the likelihood of a distorted reconstruction of events (Strauss and Corbin, 1990).

Participant observation was employed to document the action research process, detailing teaching interventions implemented and their subsequent evaluation. The researchers were actively involved in the facilitation and delivery of Acct 102 during 2006, making participant observation the logical choice for sourcing data. The researchers are aware of the limitations that exist within participant observation where research bias may affect the analysis process (Becker, 1958; Smith, 1988). For this reason document analysis has been employed to corroborate the information gathered from interviews and observations (Yin, 1994). Document analysis has provided a historical perspective of the action research (Goodman and Kruger, 1988) with a review of course information from 1996 to 2006. Documents examined include: Lincoln University course evaluations, Acct 102 course outlines, student grade distributions, academic calendars, student association publications and reflective journals from the researchers.

It is acknowledged by the researchers that data has been analysed and interpreted through the judgements, values and assumptions held by the research team, which may differ from other interpretative perspectives. Internal validity of the action research project has been enhanced through the repetition of the research cycle in both semester one and two of 2006 (Reason and Rowan, 1981).

The research commenced with the reconnaissance cycle in December 2005, where the researchers began to investigate the historical perspective of Acct 102. The intervention cycle was initiated in February 2006, completing two cycles of research through semester one and two. Evaluation of the research took place in December 2006 – January 2007.

Results

The results section aims to describe the purpose, objectives and current delivery environment of Acct 102 at Lincoln University. A description of events within each research stage, reconnaissance, intervention and evaluation follows. Each cycle is further enhanced through detailed reflection by the researchers; summarising findings, relating lessons learnt from prior investigation to current settings and linking student perspectives to those of the facilitators in order to navigate further course development.

The Course

Acct 102, Accounting and Finance for Business, is taught in the first year of a business degree at Lincoln University, New Zealand. The course is mandatory for all accounting majors who wish to satisfy the requirements of the New Zealand Institute of Chartered Accountants (NZICA)¹ and is also a core paper within the commerce degree programme. The aims of the course are to provide an understanding of the basic concepts underpinning the preparation and analysis of accounting reports and to apply these concepts to the interpretation and management of accounting data.

As Acct 102 is mandatory in the commerce degree, the course is run three times per annum; once in each semester and in January summer school. Approximately 600 students enrol in the course each year, with a roughly equal gender split and an increasing number of mature learners. The student composition can be classified into three main groups, namely, accounting major students, agricultural and life science students and students enrolled for other major areas of study.

Reconnaissance

Cardno and Piggot-Irvine (1994) describe the reconnaissance cycle within action research as a means of recording, describing and analysing an existing issue within educational practice. Anecdotal evidence in the form of student comments, grade distributions and participant observations, obtained by the researchers during their 2005 teaching involvement, indicated a need for a more in-depth investigation into the Acct

¹ The New Zealand Institute of Chartered Accountants (NZICA) is the professional accreditation body for chartered accountants in New Zealand.

102 teaching environment. During 2005 the researchers observed a decrease in student attendance at both lectures and tutorials and a lack of understanding of fundamental concepts, for example, the financial difference between cash flow and net profit. It was therefore not a great surprise that course pass rates had dropped significantly during this period.

The researchers felt that the fundamental aim of the study was to gain a holistic perspective of the undergraduate course. A historical perspective was needed to clearly understand the current position and provide a basis for the study (Goodman and Kruger,

1988). Official student grade distributions were examined for semesters one and two² over the period 1996 through 2005. Descriptive statistics collected included student enrolment numbers, pass percentages, grade averages and standard deviations. Table 1, Acct 102: Historical Trends 1996-2005, illustrates a comparison of both the pass rate and average mark for Acct 102 for the period 1996-2005. Table 1 illustrates a decreasing trend in both the amount of students passing the course and the average mark achieved, with reported figures for 2005 being 44.25% and 45.35% respectively.

Table 1: Acct 102: Historical Trends 1996-2005

The researchers subsequently split the yearly results from Table 1 into a semester basis for further analysis. Table 2, Acct 102: Pass Rate by Semester 1996-2005, details the pass rate for both semesters one and two. Table 2 illustrates a negative trend in both semesters resulting in a pass rate of 51.4% and 37.1% respectively and higher pass rates achieved by the

semester one cohort when compared to semester two. This outcome may result from the nature of the student cohort across semesters as a result of timetabling administration; business major students comprising the semester one intake and agricultural and life science students dominating semester two.

Table 2: Acct 102: Pass Rate by Semester 1996-2005

² The researchers did not collect statistics for the third delivery of Acct 102, January summer school. The course delivery comprises a five week condensed version of the semester based course and was therefore deemed incomparable.

Table 3, Acct 102: Average Mark by Semester 1996-2005, details students' average mark for both semesters one and two. Table 3 displays a similar

trend to Table 2, with average marks for semester one and two 2005, being 48.1% and 42.6% respectively.

Table 3: Acct 102: Average Mark by Semester 1996-2005

The results above drove the need to speak to Acct 102 stakeholders in order to obtain a broader perspective of the course. Interviews conducted with teaching personnel revealed a disagreement as to the accounting perspective the course should adopt and resulting content required. This can be illustrated in 2004, "it is frustrating to see that students who have completed the course are still unable to prepare an income statement at balance date", demonstrating a preparation perspective of Acct 102 held, compared to that of the 2005 teaching faculty who state "the biggest issue in Acct 102 is students' inability to grasp the analysis and interpretation of financial statements", indicating a decision-user focus. Course assessment analysis further demonstrated this discrepancy in teaching philosophies with students required to prepare financial statements in the 2004 examinations, compared to the interpretation and analysis of business performance in 2005. The course prescription, as prescribed by the university, established Acct 102 as an application course, requiring students to "identify the basic concepts underpinning the preparation and analysis of accounting reports and apply these concepts to the interpretation and management of accounting data" (Lincoln University, 2005). It is therefore suggested that a decision-user focus is adopted.

Interview findings illustrated a genuine discontent for the course held by previous lecturing staff. One lecturer described Acct 102 as "heterogeneous chaos". This was further elaborated on by stating "[students] hated it when they did it ... one of those subjects that students can see little purpose in until they actually have to use it in real life." A tutor in 2005 reinforced this claim stating the "students didn't know the value of the material they were being taught, which I always thought was a shame". When

asked about his teaching experiences he provided further evidence, saying "what didn't work was endless calculations which they could do easily, but had no idea of their context".

The teaching faculty perspective demonstrated a requirement in the teaching of Acct 102 to relate what was occurring in the classroom to concepts and experiences that the students were familiar with, yet it became apparent to the researchers that any developments that had taken place within the course since its inception were very much orchestrated from a facilitator perspective. The objective of the research team was to uncover the 'student voice' within the next stage of the reconnaissance cycle. This was achieved through the collection of Lincoln University official course evaluations for the period 1996-2005. The qualitative component of the course evaluations was used for analysis, as the written comments provided the richest source of data (Yin, 1994).

Student comments obtained were entered into NVivo, a computer software package allowing for the management of qualitative research data, for comparative analysis (Gregorio, 2000). Examples of students comments coded under various headings, using NVivo, include:

Content

"... hassle the lecturer to provide you with more interesting examples so you can find concepts easier to relate to"

Consistency

"Too indepth for an introductory course"

"... there is a lot more time required to achieve in this course compared to my other first year courses"

"... more communication required between lecturers and tutors so that we can relate the two together"

Accessibility

"Can lecture notes for the week be placed on the web well in advance as often not posted till after the lecture"

Personal commitments

"this subject places a real heavy burden on my time ... I have personal sporting and work commitments you know"

Three key themes (Miles and Huberman, 1994) of relevance, perception and support emerged from coded comments. The themes constitute inter-connecting layers in which the researchers were able to view the student perspective. This relationship is illustrated in Figure 1, Student Identified Issues: A MindMap.

Original

Figure 1: Student Identified Issues: A MindMap

Reconnaissance Reflection from Action Researchers

After the completion of the reconnaissance cycle, the researchers were able to appreciate a wider contextual understanding of the issues that faced facilitators of Acct 102. A decreasing trend in student grades and pass rates had developed, culminating in the semester 2, 2005 result. Mixed faculty attitudes and values had presented themselves, with a common view that students were not applying themselves, unable to relate what was being taught with relevant business practice.

Students had clearly articulated their need for relevance in their learning through student evaluations. Students commented on the course content and their inability to apply this to any outside context. They had asked for more examples in class, clearer explanations and increased problem solving opportunities.

The researchers felt that the students' voice needed to be an interpretive factor in the future planning of Acct 102. Discussion with previous stakeholders revealed that course content had previously been updated, assessment variations implemented, and multiple teaching staff included, all at differing intervals. This would be the first time that not only a complete restructure of the course had been proposed, but additionally, a student perspective had been adopted.

The reconnaissance cycle illustrated to the researchers a need to develop an improved teaching philosophy in order to re-engage learners with the course material. In order for learning to be effective it had to be presented in a way that was relevant to the students (Biggs, 2003) such as incorporating business practice into the learning programme in order for the course to appeal to a broader audience. The predominance of Generation Y in the student cohort led the researchers to think of methods to combine education and entertainment together, within a learning situ-

ation in order to engage learners (Sheahan, 2005; Prensky, 2003).

Intervention

An active teaching philosophy was employed in semester one and two of 2006, where students were engaged in an integrative and interactive classroom environment (Biggs, 2003; Ramsden, 2003). According to Paulson and Faust (2003), an active classroom is one in which students learn through diverse means, engaging in the course, rather than listening passively to an instructor's lecture.

Teaching Sequence

The teaching structure of Acct 102 was redesigned to encompass this active environment. An analysis of student comments and completed assessment, during 2005, indicated that students view accounting and finance as completely separate topics, unable to comprehend the interlinking relationships that exist. The researchers decided to re-sequence the modules taught within the course to achieve a blended content approach. To create links between modules in the course, accounting and finance in business was introduced in the first lecture, while financial analysis and organisational responsibility provided the capstone topic detailing both an accounting and financial management perspective of business appraisal.

Course Delivery

Acct 102 was delivered through a mixture of interactive lectures, workshops and assigned readings, all of which support the course content. Interactive lectures were presented three times a week to provide a structure to student learning, covering key concepts and issues, encouraging class discussion and conducting in-class group activities. Learning objectives were re-written, aligned with course aims and incorporated within each lecture in order to provide students with measurable and achievable outputs during class (Mladenovic, 2000). Activities conducted during lectures included: brainstorming, concept mapping, debates, structured group learning, peer discussion, recap of prior lecture and written questions.

Industry Perspective Workshops

Tutorials were rebranded to become 'industry perspective workshops' in order to increase participation, providing an active environment. Workshops were conducted on a weekly basis to support the teaching programme by offering a smaller group meeting (approximately 20 students), in which discussion focused on an industry perspective case study relevant to the prior week's learning material. Each

workshop presented a case based on New Zealand businesses. The workshop cases incorporated key concepts from the Acct 102 syllabus, namely, information presentation and summarisation, cost-volume-profit analysis, time value of money application and capital investment decision-making. Workshops became student centred as tutors developed a more facilitative role than what was traditionally present.

Course Assessment

The course assessment supports the teaching philosophy adopted, providing students with the opportunity to build on their knowledge of course material through formative assessment practice, including the development of business proposals and reports, which progress towards summative pieces of work (Race, 1996; Harris, 2003). The integrative nature of the assessment is developed by the completion of an evidence portfolio, which is applied to an integrative case study and linked to the final examination. Students were required to complete a written portfolio comprising four pieces of assessment, each contributing five per cent towards a student's final grade. Work evidence required included; brainstorming, multiple choice quizzes, short-answer activities, calculations, budgets, business memos and reading summaries. Portfolios were collected at three week intervals allowing students to receive constant feedback throughout the semester. The written portfolios were a mandatory part of the internal assessment, providing students with a compulsory means of study.

Online Consultation Time and Discussion forums

Due to the decrease in attendance at tutorials and lectures in 2005, coupled with the geographic location of Lincoln University, situated some distance from the central business district of Christchurch, the researchers decided to implement online consultation hours, in addition to face to face hours, and the ability to text the lecturing staff. Lincoln University's learning support system was used to facilitate virtual office hours as a synchronous recorded chat. Discussion forums were used to facilitate a social space in which students were able to informally communicate with each other (Wenger, McDermott and Synder, 2002).

Intervention Reflection from Action Researchers

The intervention cycle was undertaken in both semester one and two of the 2006 academic year. Data was collected in both semesters using student feedback, tutor comments and teaching staff obser-

vations. This was then analysed over the summer 2007 period to provide the researchers with some useful insights and direction for further research.

The restructured course sequence proved beneficial as a higher level of integration of both accounting and finance topics assisted in understanding the roles and requirements for each discipline. Heightened student understanding was demonstrated through informal questioning during lecture sessions and student performance in the final examination. The re-sequence of course material enabled a more rigorous analysis of the business, encapsulating financial ratio analyses, non-financial performance measurement, organisational statutory obligations, business risk and financial management.

One of the most significant discoveries for the researchers was the importance of generic learning skills for student success at University. Lecturer observations clearly indicated classroom activities became increasingly more student centred; students were dominating discussion, facilitating brainstorming and leading recap of learning. The researchers felt that this clearly aligned the proposed interventions with the active teaching philosophy sought.

Promoting attendance in large classes is often problematic as lessons are not compulsory for students. It was therefore pleasing in 2006 to see student attendance increase from that recorded in 2005. Student comments provided to teaching staff during the year indicated an enjoyment for the active methods of delivery employed in Acct 102. Workshop attendance registers were kept to analyse the impact these redesigned sessions had on student learning. The researchers found that attendance at workshops was poor with students voicing their concerns stating, "it is difficult to relate the content covered in tutorials to that in class ... I gave up" and "waste of time, tu-

tors not good at group work stuff". This proved concerning to the researchers who felt that the development of the industry perspective workshops were focussed, clearly aligned with class learning objectives and gave students an insight into New Zealand business practice. It was discovered that this area of delivery needed further work and refinement, from both a content and a process perspective.

During the semester the researchers noticed the benefits of the newly adopted assessment structure. Students were actively seeking assistance during consultation time for the completion of work portfolios, discussing accounting problems before and after class and as a result keeping up-to-date with required work. An example of student involvement was indicated when a researcher noticed that students had formed an informal study group on public transport and were actively discussing worked accounting examples. Students commented on the effectiveness of work portfolios in order to master key concepts within the course and provide examination revision guides.

Evaluation

The evaluation cycle reflects on the effectiveness of change caused by the interventions, measured primarily by examination of student grade distributions for 2006. Table 4, Acct 102: Historical Trends 1996-2006, displays and compares both the pass rate and average mark for Acct 102 for the ten year period. The results from Table 4 illustrate a marked deviation from the decreasing trend discussed earlier, in both the amount of students passing the course and the average mark achieved, with reported figures for 2006 being 65.78% and 53.75% respectively.

Table 4: Acct 102: Historical Trends 1996-2006

Table 5, Acct 102: Pass Rate by Semester 1996-2006, details the pass rate for both semesters one and two

for a ten year period. In 2006 there was an overall increase in the Acct 102 pass rate of both semesters.

Further analysis illustrates a close alignment in pass rates, a 1.79% difference, across semester cohorts

during 2006, the first time this has occurred in the ten year review period.

Table 5: Acct 102: Pass Rate by Semester 1996-2006

Table 6, Acct 102: Average Mark by Semester 1996-2006, details students' average mark for both semesters one and two for a ten year period. Table 6, in line with table 5, depicts an increase in the average marks for both semester one and two, 2006, being 53.9% and 53.6% respectively. However, for the first time in the review of Acct 102, the research-

ers have achieved an almost identical average mark across semesters during an academic year, with a 0.3% difference. This has the potential, given further research cycles, to prove the active teaching methods implemented into the course have increased the students' ability to learn within the course.

Table 7: Qualitative Student Feedback 2006

	Intervening techniques	Relevance
Success	"Loved the Interactive way that class was conducted" "Constant work doing portfolios helped keep my work ethic up" "Both lecturers were good people with varied methods of learning" "Very efficient marking /returning of assessment and feedback" "Well organised classes with material on web readily available" "A combination of many things enhanced my learning in this subject"	"Portfolios and case study applied what we were learning and we got a better understanding" "Enthusiastic teaching with real life examples" "The portfolios are very effective as they help with the learning of relevant material and they count toward end grade which is good and encourages people to complete them"
Improvement	"My difficulties with maths and lack of background experience with maths and accounting made it more difficult for me" "Far too much content is covered in this subject for the amount of time we have and that it's a 100 level paper" "Accounting is boring and lame" "More interaction with students rather than individual tasks – business is a team sport" "More videos" "Portfolios were great but they were too much work" "I found the workshops drag to go to so didn't attend most of the time. Tutors need more knowledge on how to conduct a class to gain more participation"	"Make sure that the 'big picture' is regularly referred to and how what we are learning fits into it" "Throw in some field trips"

Students have commented on the value of course assessment being continuous, in order to receive regular feedback. Relevance has improved the students' interest in the course with a number of positive comments on the interactive teaching philosophy implemented. It is apparent that there is an ongoing involvement required by the researchers in order to continuously improve the outcome, with specific intervention needed in the background preparation of students, workshop programme and the volume of course content.

Evaluation Reflection from Action Researchers

The researchers were pleased to see that both the pass rate and average mark were consistent across student cohorts for the academic year in 2006. Students were interested in the content delivered and the activity of the classroom with both impacting on students' performance. Further iterations of the research cycle are planned for 2008, providing increased analysis of the teaching philosophy adopted and the interventions occurring, in the hope of reinforcing the consistency indicated above, thus disproving 2006 as a single occurrence.

Student comments have indicated that relevance, a student-identified theme to improve learning, has been achieved in Acct 102 as a result of planned interventions. Surprisingly the work portfolio and case study assessment were the course activities found to promote relevance the most. This can be compared to the industry perspective workshops whose sole aim was to try to engage the learner in business practice and relate what was occurring in lectures to that of the real world. Based on student comments this did not occur, indicating the need for further refinement and development by the researchers. A revised workshop schedule is planned for implementation in 2008, integrated into the course assessment to ensure students place a value on the activity conducted. The planned workshops are focussed around building group work skills, case study assessment, presentations and facilitated group discussions.

The researchers learnt that an important component of the learning environment, identified by students, was the combination of different learning activities provided in lectures. Varying the delivery techniques through mixed mediums of activity and passive note-taking enabled a greater number of students to apply themselves to classroom learning (Paulson and Faust, 2003). In-class activities enabled

a more highly focussed learning environment with goals set and clearly achieved at session completion.

Students commented on the efficient organisation of classroom sessions, the speed in which assessment was turned around and the regular feedback provided, illustrating that these were all highly valued outcomes that assisted their study. The researchers felt this level of support was needed to maintain the motivation to learn within the course and therefore saw the immense value that this could offer (Ramsden, 2003). More time needs to be invested in developing the curriculum of Acct 102 in a way that considers the amount of content covered compared with that of other compulsory stage one courses. It is planned that this will be reviewed and evaluated more thoroughly in 2008.

Conclusion and Opportunities for Further Research

The researchers have identified a need to complete more iterations of the research cycle, collecting a greater level of data through different student cohorts. The opportunity for more rigorous statistical analysis will present itself with the collection of increased data. There is a need to dissect the evaluation

stage in the research to enable a detailed understanding of each learning resource implemented and its impact on students. It is the aim of the researchers to continue with the refinement of analysis and evaluation, during the completion of further research cycles to develop the teaching resources further.

It is the hope of the researchers that the study presented provides an example of how action research has been implemented in a classroom setting, to formalise reflective teaching practice in order to improve the educational environment of its learners. The research has provided an historical overview of the course and its progress over a nine-year period, informing the research team of its current position from a staff, student and administrative perspective.

Interventions occurring in the 2006 academic year have been based, for the first time, on a student-identified theme. Relevance has been used within the course to re-engage the first-year learner with what is deemed as more 'traditional' learning material. The research describes a teaching philosophy, course design and techniques that were implemented in order to clearly relate theory to practice. Preliminary evidence indicates students have responded to this heightened learning environment, resulting in a higher level of academic performance.

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