

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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Chapter 1:

Why We Care How Classes Are Taught

A **1938** textbook, *How to Teach*, posed some compelling challenges and asked some provocative questions, including the claim,

‘We do not baby our freshman. We just pile on the work, hard and heavy, and they intuitively learn how to study’ [However,] simply telling a failing child to ‘study more’ by the same methods that has produced poor results already is as bad as requiring the patient to take twice as much of the rheumatism medicine that has already made his rheumatism worse.... One plan for the improvement of study that has been extensively tried in recent years involves prepared study questions, exercises, or workbooks, wherein the pupil looks up the answers to definite questions, fills in the blanks, and draws maps or diagrams as directed, using textbooks or other assigned materials as sources of information from which to work.... It is reasonable to suppose that children will learn specific facts or concepts more readily if they are directed specifically to them than if they are told to ‘take’ the next ten pages and come prepared to guess what the teacher has on his mind when he begins to ask questions about the lesson. [However,] constant use of study guides and workbooks, instead of improving study habits, may actually result in a condition of dependence upon them. It is unlikely that answering specific questions and filling in blanks will train pupils for original and independent study of subjects or problems for which no such prepared ‘crutches’ are available” (Crawford 1938, pp. 93–97).

How, if at all, has the teaching profession changed since **1938**?

According to Merriam and Caffarella (1998, p. 6), “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.

I have taught accounting and related business subjects for more than 30 years, and many of those classes have consisted of both older and younger students in the same class, each of

whom seemed to have different learning styles. If different students have different preferred learning styles, educators should adjust their teaching styles to accommodate them to ensure that each student can learn effectively and efficiently.

The question that then emerges considers which teaching methods might be used to accommodate the needs of different learning styles, if in fact different learning styles exist. Because my experience is limited primarily to accounting, I limit this question to improving accounting education. That is, which teaching methods are preferable for younger accounting students, and which teaching methods are preferable for older accounting students? During the information-gathering process designed to answer this initial question, the focus of the study and its crucial question evolved.

Chapter 2:

What Others Have Found

For more than 30 years, I have observed many different groups of younger and older accounting students, and these observations clearly have biased my opinions. I am not neutral. I begin this study with preconceived beliefs, though when I was aware of them, I tried to neutralize them. However, this study inherently is tainted by those beliefs that are so ingrained in me that I do not perceive them to be biases but rather representations of reality. For example, having taught for many years in California, its culture had become my reality. When I started teaching in Hawaii, I did so with a reality that I had developed in California. This implementation was improper, because California and Hawaii have remarkably different learning cultures. Indeed, the differences between the mainland United States and Hawaii are so pronounced that the University of Hawaii created a pamphlet for new faculty, *In Celebration of Students: Reflections on Learning at the University of Hawai'i at Mānoa*.

Before going to Hawaii, I had developed a Socratic teaching style that seemed to work well for both older and younger students. However, at the *Mānoa* campus of the University of Hawaii, which hosts a significant number of foreign students from Eastern and Pacific Rim cultures, younger students seemed to prefer lectures, whereas the older students accepted a variety of teaching styles, including the Socratic Method. Thus, instead of claiming to have removed my biases, I contend that they continue to exist and encourage readers to interpret my findings accordingly.

With this acknowledgment, I can move on to consider existing literature, which reflects other people's observations, experiences, and findings. The following literature review includes articles related to younger and older accounting students, as well as topics such as competition, intrinsic versus extrinsic motivation, effort versus aptitude, student demographics, self-efficacy, lack of teacher motivation, student teaching evaluations, and developing teaching methods.

Fifty years ago, accounting professors used lectures and routine problem solving to teach accounting. Today, little has changed. To be more precise, the people have changed, but accounting professors still use mostly lectures and routine problem solving, although class discussion has received more emphasis. Academia, which has hoped to develop creative thinking and self-development in accounting students, has been disappointed in the apparent lack of academic improvement in this field (Cummings, 1995).

In response to these criticisms of teaching methods in accounting, the Big-Eight Accounting Firms¹ funded the Accounting Education Change Commission (AECC; Kullberg et al., 1989), and it created the Bedford Committee, which reported that current accounting education methods were inadequate to meet the needs of the expanded accounting profession.

¹ In the 1970s, the Big-Eight Accounting Firms were the eight largest CPA firms in the United States, and each was substantially larger than the next smaller firm. As time passed and the size of CPA firms changed, this number also changed. Subsequently, the Big-Eight became the Big-Six, and then the Final-Four.

The existing methods do not instill creative thinking or self-development in students (Cummings, 1995). The AECC also reported that too much emphasis was placed on learning factual rules and procedures rather than developing an ability to use knowledge analytically (Bedford et al., 1986). Furthermore, the report suggested that students needed to change from being passive learners, who learned accounting rules, to being active learners, who learned how to learn (Williams, 1993).

Calls for a shift from passive to active learning in accounting education emphasize the need for accounting students to be more self-directed, life-long learners. Life-long learning emphasizes the importance of adult education (Cummings, 1995), and these characteristics are the same as those of nontraditional student education (Merriam & Caffarella, 1998; Wooten, 1998)². For example, both adult and nontraditional students tend to be part-time, compulsory learners (Merriam & Caffarella, 1998). The shift in accounting education from passive to active learning requires a wealth of knowledge and scholarship, and this has prompted “professional schools—from architecture, to medicine, to journalism, to education, and accounting—increasingly [to link] scholarship to real life. [This demonstrates] that not only can knowledge be applied, but theory can in fact emerge from practice, and scholarship can occur” both in and out of school (Boyer, 1992, p. 90).

Shifting in accounting education to more self-directed, life-long learning emphasizes the importance of an understanding of adult education (Knowles, 1984, 1990). To accomplish this shift, educators and professionals, as well as academic institutions, need to cooperate to develop consistent, convenient, and cost-effective life-long learning educational systems (Previts, 1991).

² A study by Jinkens (2009) showed that the difference between traditional and nontraditional students is that the nontraditional student has had a life changing event which influences how the student’s perspective towards education, e.g. marriage, profession, military experience, etc.

A good program of instruction should guarantee successful student reinforcement (Skinner, 1987). However, accounting faculty have clung to teaching styles similar to those they used 50 years ago (Cummings, 1995). Faculty continue to use lecture and routine problem solving to teach accounting, even though academia has established that lecture and routine problem solving cannot provide adequate accounting education.

Students do not need to have a natural interest in what they are studying, and the subject matter does not need to be embellished to attract their attention, but students perform better if they can attribute their success to themselves rather than to the teacher (Skinner, 1987). Furthermore, persistence and hard work are primary factors that lead to successful careers in accounting (Park & Lau, 1995). That is, most students can succeed in accounting if they have sufficient desire and are sufficiently motivated to do so.

However, accounting may not be an appropriate major for all students, because persistence and the ability to perform difficult work are two key factors necessary to be successful in the accounting profession. Accounting can be stressful (Park & Lau, 1995). Managing stress requires an ability to judge, select, and assign priorities to scarce resources, as well as to organize work to meet tight deadlines (*Perspectives on Education*, 1989); and not all people can cope with these high levels of stress inherent to the accounting profession. Even if a student can cope with the stress, other issues must be addressed. Students often lack the ability to write, speak, listen, and organize issues effectively. In addition, some students lack the ability to work in groups or interact with culturally and intellectually diverse people (AECC, 1990). In response, the Bedford Committee formed by the AECC, made 28 recommendations, including several that relate specifically to teaching methods:

1. Students should be active, independent learners, and problem solvers rather than passive

recipients of information.

2. Programs should increase interaction between students and faculty on intellectual issues, emphasizing the personal development of students.
3. Programs should design materials to support new changes (Bedford et al., 1986).

The preceding items were supplemented by the Big-Eight accounting firms from the perspective of the practitioner. These additional recommendations included:

4. Programs should create an understanding of the flow of events in history, and an understanding of the different cultures in today's world.
5. Programs should create the ability for students to interact with diverse groups of people, and for the students to interact at the highest levels of intellectual exchange.
6. Programs should create an understanding for a breadth of ideas and issues, as well as an understanding of contrasting economic, political, and social forces in the world.
7. Programs should provide students with experience to make value judgments.
8. The general education component of a university education should support the development of the preceding factors, and it should prepare and excite students for life-long learning (Kullberg et al., 1989).

Even considering these recommendations, the most important class accounting students will take remains their first accounting class, because this class will set the tone for what is to follow in their course of study and future career in accounting. As the AECC (1992, p. 249) suggests, "The primary objective of the first course in accounting is for students to learn about accounting as an informationally developmental and communicational function that supports economic decision making."

Friedlan (1995, p. 47) showed that

The teaching approach used in accounting courses has significant effects on students' perceptions. Students exposed to a nontraditional introductory financial accounting course that placed less emphasis on technical material, made extensive use of prescriptive [mini-cases] and other contextual materials, used classroom discussions and stressed critical thinking skills, tended to have perceptions about the skills and abilities that are more consistent with those identified as necessary by the accounting profession, [and] that students enrolled in a course using the traditional teaching approach were either unaffected or adversely affected by the course.

This finding is important, because the career choices that a student makes are based on stereotypes, and if teaching methods affect students' perceptions of these stereotypes, accounting courses must create realistic perceptions about the accounting profession to attract students who have the qualities consistent with the qualities that the profession wants and needs (Friedlan, 1995).

The teaching styles included in the AECC goals are important to help students form proper perspectives to learn accounting. Unfortunately, business schools nationwide have either not adopted the AECC recommendations or are only making token adoptions in introductory accounting courses (Holt & Swanson, 1993). These are generalizations. More specific educational methods include the following.

Competition: Group activities and cooperation sit in opposition to competition, because the former “foster more intrinsic motivation, more continuing interest and commitment to achievement, greater persistence, and the incentive for everyone to succeed together.... [while] [c]ompetition seems to motivate only ‘winners,’ students with high ability to achieve in competitive situations” (Smith & MacGregor, 1998, p. 588).

Intrinsic versus Extrinsic Motivation: Evidence suggests that “the more competitive individuals' attitudes are, the more they see themselves as being extrinsically motivated” (Johnson & Johnson, 1989, p. 78). If accounting students major in accounting because they are extrinsically motivated by money, and if there is a correlation between extrinsic motivation and

competition, then competition might be an effective method to educate accounting students.

Effort versus Aptitude: Effort can overcome a student's poor self-expectations, and further effort can overcome a student's poor cumulative grade point average (GPA). Aptitude (SAT scores) and effort (percentage of class attendance, homework completed, study guides used) correlate positively with examination scores for both younger/traditional and older/nontraditional students, but effort is more than three times as important as aptitude for younger/traditional students, whereas it is only slightly more important for older/nontraditional students (Wooten, 1998).

For younger/traditional students, Wooten (1998) found that effort is influenced by three constructs: (a) grade history, (b) motivation, and (c) family.

Where:

- grade history is affected by aptitude,
- motivation is affected by the environment and self-expectation, and
- self-expectation is affected by grade history.

For older/nontraditional students, effort is influenced only by the construct motivation.

Where:

- motivation is affected by environment and self-expectation, and
- self-expectation is not affected by grade history.

Thus, a younger/traditional student's performance is the result of a complex matrix of interconnected factors, whereas an older/nontraditional student's performance depends only on three relatively unconnected factors: (a) aptitude, (b) self-expectation, and (c) the environment. Of these three, aptitude ranks is approximately 15% more important than self-expectation, and both of these are approximately three times as important as the learning environment.

Therefore, for a faculty member to increase an older/nontraditional student's performance (grades), the faculty member must first increase the students' expectations, and second try to create a proper learning environment. (Aptitude is not considered because it is assumed to be beyond the faculty member's control.)

Faust (2002) did not find any difference in student participation between older and younger students, but did find the following to influence student participation: (a) physical structure of classroom, (b) instructor's expectation, (c) social culture, and (d) a negative affect due from discussion patterns formed early in the semester.

Eskew and Faley (1988) found that aptitude and effort account for the majority of the explained variance in student examination performance in a first college-level financial accounting course. Brophy (1987, p. 40) further noted that "Students are more likely to want to learn when they appreciate the value of classroom activities and when they believe they will succeed if they apply reasonable effort."

Student Demographics: Ma (1983) found students who perceived their family status to be high had better GPAs, and that married students with children earn the highest GPAs, while those who were married and without children scored in the middle, and those who were not married scored lowest. (This study probably measured motivation, and was not a self-evaluation of class status.)

Self-Efficacy: Self-efficacy involves not the skills a person has but the judgments of what a person can do with the skills a person possesses (Bandura, 1986). In an academic setting, self-efficacy refers to "students' confidence in their cognitive skills to perform the academic task" (McKeachie et al., 1998, p. 106). Successful performance provides the best source of positive self-efficacy, because it involves mastery experiences, whereas failure has the opposite effect.

People with low self-efficacy attribute their failure to personal ability deficits (Bandura, 1986; Campbell & Hackett, 1986; Lent & Hackett, 1987). For self-efficacy to be successful, students should be led through successful experiences by faculty who structure tasks and assignments in ascending order of difficulty (Eden, 1990).

Self-efficacy also provided a significant predictor of performance (Multon et al., 1991). Persons with higher self-efficacy considered setbacks learning experiences and persevered despite the setbacks, while those with lower self-efficacy believed they could not do the task if they encountered a setback, and they did not persevere (Krueger et al., 1994). High self-efficacy persons are less likely to approach a complex task in a panic and they perform better (Latham et al., 1994).

In learning accounting, it is important to build a person's self-efficacy before the first examination. When students fail an examination, they may believe that they cannot master accounting or related activities and tasks (Lent & Hackett, 1987). To improve a student's self-efficacy, a student needs to start with easy tasks and then progress to harder tasks (Bandura, 1977) while receiving positive feedback (Eden, 1990).

Mentoring: Langer (2010) observed there was no clear indication mentoring helped students. The results were varied across gender, ethnicity, self-confidence, age, major (concentration), and enrollment status (part-time or full-time) with the exception that women and minorities were less inclined to seek the help of mentors.

Mode: face-to-face in class, cf. satellite broadcasting to remote sites, cf. live video-streaming to home or work: Abdous and Yoshimura (2010) found there was no significant difference in final grade or student satisfaction whether the student learned face-to-face in a classroom, or via satellite broadcasting to a remote site, or via video-streaming to the student's

home or work.

Critical Thinking: the ability to engage in purposeful, self-regulatory judgment: Critical thinking skills should be a specific goal of the class and students should be taught the skill prior to it being applied to a specific subject (Abrami, 2008).

Lack of Teacher Motivation: Boice (1998, p. 241) observes that new faculty display “a surprisingly slow pattern of establishing comfort and student approval; of moving beyond defensive strategies, including over preparation of lecture content; and of looking for supports in improving teaching.” According to Smith and MacGregor (1998, p. 595), “The lecture-centered model is reinforced (both subtly and blatantly) by institutional reward systems that favor limited [student] engagement in teaching and give greater recognition to research.” Finally, according to Slavin (1989), student achievement does not differ significantly whether students learn through cooperative, collaborative, or individual learning styles, and according to Smith (1989), some researchers conclude that teaching methods actually make no difference.

For many accounting students, the reward for studying accounting is extrinsic (money from future employment), and according to McKeachie et al. (1998, p. 113), “extrinsically based learning situations suffer in attractiveness to students because they tend to emphasize the fact that the activity is simply a means to an extrinsic end, and that the locus of causality for involvement with [tasks lie] outside oneself.” Therefore, motivation in general becomes problematic, because allegedly, students who are only extrinsically motivated, such as accounting students, do not perform well.

Student Teaching Evaluations: For those who believe that teaching methods influence learning, what is the best way to determine whether a faculty member teaches well? The answer, according to Murray and Renaud (1998, p. 299), is to ask students, because “Student ratings of

teachers and courses have been shown to provide reliable and valid information on instructional quality in higher education.”

However, if this is correct, then why do faculty teaching arts and humanities consistently receive higher evaluations than those teaching math and engineering (Feldman, 1998; Murray & Renaud, 1998)? Since accounting is more closely aligned with math and engineering than arts and humanities, does this mean accounting faculty and courses should receive lower evaluations than those in arts and humanities courses? Perhaps student evaluations are not an effective means of evaluating accounting faculty?

Summary of Literature Review: 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 rather 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, or 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 a specific goal and if taught prior to application.
- Faculty are not motivated to be good teachers.
- Student teaching evaluations produce questionable results.

Ostensibly, teachers can improve by becoming more critically reflective. As Brookfield (1998, p. 527) suggests, “Becoming aware of the implicit assumptions that frame how we think and act is one of the most challenging intellectual puzzles we face in our lives, It is also something we instinctively resist, for fear of what we might discover.” Such critical reflection “urges us to create conditions under which each person is respected, valued, and heard” (Brookfield, 1998, p. 540).

Although many studies address accounting education and how to improve it, the current study differs in its focus. Previous studies have examined how, if at all, learning styles might differ. Because of the open-endedness of this study, I instead focus on how to improve accounting education in general according to the perspectives of faculty, younger students, and older students. The focus of this study evolved as it progressed.

Chapter 3:

Conceptual Framework of the Current Model

No database for this study exists in the usual sense, because I am not testing a hypothesis.

Rather, I gathered information to answer a question. As noted in the introduction, the questions also evolved during the course of the study as I gathered more information. However, the central research question consistently focuses on how to improve accounting education.

Not only has the question evolved, but the information-gathering process also shifted as I acquired more information. Beginning with my own experiences and observations as an

accounting instructor, the pertinent information then expanded to include other people's experiences and observations from the literature; finally, it moved on to encompass additional people's experiences and observations through the use of faculty interviews and student questionnaires.

I attempted to keep the interviews as open ended as possible while still retaining the basic concept of improving accounting education and taking special note of any emerging themes regarding the differences associated with educating traditional and nontraditional accounting students.

All interviews began with an explanation of what the study was trying to accomplish. A small pilot study with accounting instructors and general questions suggested a reexamination of the answers and focus of the study. After adjusting the elements accordingly, I consulted the remainder of the accounting instructors in the sample. The information acquired from all interviewees, both pilot and main test, then revealed any additional procedures that needed to be performed. On the basis of these results, I developed an appropriate questionnaire and administered it to a diverse group of accounting students.

The questions for the faculty were deliberately vague (open ended) to elicit as much information as possible while simultaneously trying to avoid any question bias. Generally, the explanation of why the study was being conducted was sufficient to make the faculty tell me the information I wanted. Occasionally, I would have to redirect the faculty member if he or she were going too far afield. I did this with general questions. Only occasionally did I have to ask a multitude of questions to acquire the desired information. 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 difference in age, 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. The desired faculty information (open ended questions) are in Appendix A. Appendix B contains the student questionnaire.

Chapter 4:

Methodology: Specifics

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” (Creswell, 1998, p. 55).

As data, 30 faculty members engaged in one-on-one interviews, and 54 students filled out 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 those 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, making note of the responses on a spreadsheet. Similarly, I classified the answers on the questionnaires administered to the students on spreadsheets. After listening to all of the faculty tape recordings and tabulating their

responses on a spreadsheet, then 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 (Miles & Huberman, 1994).

Chapter 5:

What Accounting Faculty and Students Said

The results of the interviews and questionnaires provided in Table 1 appear in order of usage or preference. The table consists of three sections: (a) teaching methods that faculty state they use, versus those they claim should be used for younger students and then for older students; (b) the teaching methods students state they prefer; and (c) the teaching methods students state they dislike.

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	

The three columns in the first section describe the teaching methods faculty claim they use, in order of usage, then the methods faculty claim should be used for younger students, and finally the teaching methods they claim should be used for older students. The teaching methods employed, in order of usage, are (a) group work, (b) lecture, (c) whole class discussion, (d) case analysis, (e) structured problem solving, (f) unstructured problem solving, (g) conceptualization, and (h) presentations. In contrast, the teaching methods these same faculty say should be used for younger students in order of usage are: (a) entertainment, (b) group work, (c) learning how to learn, (d) active participation, and (e) unstructured problem solving. The ideal methods for older accounting students indicate the same teaching preferences, except that the order of usage is

exactly the opposite. Thus, for younger students, faculty believe they first must entertain the students, capture and keep their attention, and then help them solve unstructured problems, whereas for the older students, they think they can go directly to helping the students solve unstructured problems, though without completely eliminating the need for entertaining (i.e., holding and keeping students' attention).

Of the eight methods faculty claim they use, only two coincide with the methods that they assert they should be using, namely, group work (most often used) and unstructured problem solving (sixth most often used). Thus, though faculty use group work and occasionally unstructured problem solving, in general, they apparently ignore the concept of learning how to learn and active participation—the preferred teaching methods of the AECC. We therefore face two significant contradictions: Why are faculty using methods other than those that they believe they should use, and why are faculty using methods other than those that the AECC asserts they should use? (I deliberately ignore the entertainment method, because most teachers tend to use entertainment when they teach, whether they admit it or not.)

The answers to these questions may emerge from the next two sections of the table, which should be considered together to reflect both what students like and what they dislike. The second section lists four methods preferred by younger students: (a) faculty soliciting feedback from students to adjust class presentation and content, (b) making classes interesting and fun, (c) teaching specifically to the examination, and (d) structured problem solving. It also features the five methods that older students prefer: (a) faculty soliciting feedback from students to adjust class presentation and content, (b) making classes interesting and fun, (c) teaching specifically to the examination, (d) structured problem solving, and (e) increasing student self-expectations/esteem (that is, making students feel good about themselves). In contrast, younger

students cite three methods they do not like: (a) competition, (b) unstructured problem solving, and (c) reflection in logs and journals; older students note two: (a) competition and (b) not covering all subjects in detail.

Although these two sections (what students prefer and what they do not) do not conclusively explain the inconsistencies in the first section (i.e., why faculty fail to adhere to the AECC's teaching recommendations or their own preferred teaching methods), they may hint at what appears to be happening. The two primary methods not used by faculty but that they state should be used are learning how to learn and active participation. Learning how to learn would mean students would have to recognize and solve problems on their own. However, this capability very closely parallels unstructured problem solving (in which students are given too much and/or insufficient information) and subjects not covered in detail (which again means students would have to look up things on their own rather than being given all the information). Might faculty be using the methods they believe to be less effective in response to student preferences and dislikes? This explanation would be disappointing but perhaps understandable if faculty are trying to accommodate students' likes and dislikes to improve their student teaching evaluations.

Chapter 6:

Summary, Implications, and Outcomes

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, whereas 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 evolutionary information-gathering processes.

The need for further studies seems obvious, especially those that might answer some key questions. What are the best ways to evaluate faculty, and accounting program performance? Are student evaluations effective, as past studies seem to indicate, or are they ineffective? If student evaluations are ineffective, with what should they be replaced?

In the introduction to this paper, I stated that the study is inherently biased by my past experiences. In turn, I note that my personal experience has been that student teaching evaluations are not effective, because students do not always know what is best for them. For years, I have seen students major in accounting only because they believed it to be an easy way to make a lot of money, without any consideration about whether they were well suited to becoming an accountant, and for years, I have seen students drop out of accounting for a variety of reasons. For years, I also have seen students concerned only with obtaining a degree, believing that somehow they would be able to keep their jobs, without really knowing how to do them. These students do not seem to realize that people are being paid large sums of money not because of their title, such as CPA, but rather because they perform jobs that either most people cannot do or do not want to do. (Anomalies of course exist, and some people can maneuver themselves into well-paying positions that they like, but in general, people are not paid a lot of money to do something that is fun and that anyone can do.)

Also for many years, education has been divided into three main camps: faculty, students, and administration. Each tends to believe that it is more important than the others, but each also depends on the others. I have heard some faculty complain that all they want to do is engage in research and would prefer not to cope with students and administration; I have heard

administrators express how important they are, without ever acknowledging that their positions would not exist if it were not for the relationship between the faculty and the students; and I have seen and heard students complain about the ineptitude of administrators and faculty without giving any considerations to the demands of their positions.

The problem thus seems to be that instead of a well-balanced, three-legged stool consisting of faculty, students, and administration, education allows one leg to remain longer than the other two—namely, the student leg. We need to ask ourselves who the students are. Are students customers, who are always correct? Or, should we consider students to be like patients of a medical doctor, such that sometimes they must be subjected to unpleasantness to be “cured”? If, as this study seems to indicate, faculty tailor their teaching methods to accommodate student preferences and avoid students’ dislikes, despite their own opinions and AECC recommendations to the contrary, are faculty and accounting programs serving the students the best they can?

However, we also are stuck in a quandary. If we do not provide students what they want, regardless of what is best for them, they may choose to attend other schools, taking their tuition and/or state funding with them. It is sometimes a difficult balance to both educate the students and provide them with what they think they want. A possible answer might be to create programs with sufficient demand based on reputation, such that faculty could teach programs with proper content and in a manner the AECC and they believe is appropriate rather than based solely on student demand. Student importance is paramount, but students do not necessarily know what is most effective and efficient. They should not control the schools. Finally, this was not meant to be a static conclusion but rather a living document that readers may embrace, use, and adjust to apply to their own lives.

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