

Addressing Learning Issues in
International Student Cohorts to Enhance
Educational Outcomes in the Master of
Professional Accounting

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Context (1)

- Unit of study
 - Managerial accounting and decision-making’ (ACCT5002)
 - Entry level postgraduate unit of study
 - Nearly 400 students
 - Nine streams
 - Six instructors

Context (2)

- Its Aims & Outcomes
 - Management accountants need to be able to fully advise accountants, but more frequently non-accountant managers, of the ramifications of the financial and non-financial data they derive, re:
 - Strategic objectives and issues
 - Market dynamics and segmentation
 - Competitive issues
 - Cost structure
 - Ethical issues
 - Sustainability effects

Context (3)

- Diversity in student qualities & participation
 - Considerable evidence that the students are highly motivated to learn
 - Reluctance to contribute in class when asked to go beyond providing the results of a calculation and express opinions or argue for a position
- Significant proportion of international students
 - Substantial diversity amongst this student cohort in terms of
 - Individual initiative and self-management
 - Relevant work experience-based problem solving
 - Communication proficiency
 - Cultural background

Antecedents

- Slew of initiatives centred on proven methods were introduced, both piecemeal and in concert
 - Demand the production of homework to enhance preparation
 - Response: Share homework
 - Provide weekly podcasts (audio) discussing key issues and techniques
 - Response: 50% download usage
 - Provide background descriptions of a business 'from the inside'
 - Response: Regarded as 'more reading'
 - 'Bundle' a solution manual with the textbook at no additional cost
 - Response: Bought by 40%
 - Integrative assignments
 - Response: Members divide the work among themselves
 - Structure classes around short and long case studies
 - Response: Sit silently reading leaving insufficient time for discussion

Internationalising Learning: The Watershed

- Focus on preparation, diversity & active learning
- Focus on communication & problem solving skills
- Deploying Team Based Learning (Michaelsen 2004)
 - Readiness assurance test on key concepts
 - Remedial teaching with introduction to advanced material
 - Application of knowledge to business scenario
- Contrasted to other group methods
 - Different scenarios
 - Open ended choices
 - Sequential group answers
 - Non-permanent members

Re-examination of diversity

- Transform these impediments into lubricants for learning,
 - Reading at different rates
 - Uncertainty over weaknesses and gaps
 - Uncertainty over elements of content and context
 - E.g. concepts
 - Formulas or frameworks
 - Arithmetic or factors
 - Insufficient timely feedback in more traditional assessment structures (using major assignment and mid session exam)
 - Difficulty in adopting a business perspective rather than a consumer viewpoint
 - Substitute copying examples for making sense of what constitutes a quality response

Internationalising Around a TBL Structure

- Use a readiness assurance test to assess
 - Key concepts
 - Manipulation of those concepts
 - Simple applications of the concepts
- Completed as individual
 - Closed book
- Then as team
 - Discussion with immediate feedback (closed book)
- Target and remedy individual and team knowledge gaps
 - Based on individual scores processed and analysed during team exercise
- Extensive practical application of knowledge
 - Justify choice
 - Technical, conceptual and ethical aspects
 - Defend rejection of alternatives

Results to date

Random Sample Team Number	Individual Member Score			Team	Gain (Loss) Team to Highest Individual	
	Lowest	Average	Highest	Score	Mark	%
1-2	13	17	22	26	4	15
2-5	15	18	23	28	5	18
3-5	11	17	24	28	4	14
4-2	10	17.5	27	28	1	4
5-6	13	15.5	19	25	6	24
6-1	12	16	22	25	3	12
7-6	14	18.5	25	27	2	7
8-2	11	17	25	26	1	4
9-3	11	15	22	25	3	3
Average	12	17	23	26	3	12

What else did students learn?

- Self management of their time in class
- A changed student demeanour on arrival
 - Alert, active and ready to take the short weekly assessment task
- Student arrival focuses on team members
 - Drift between classes non-existent
 - Late arrival negligible
- Intense iterative communication as students draw on each other's understanding of course material and relevant business experiences
 - Learning as a dialogue around content, context, concepts and issues
- Instructor targets individual and team learning barriers and overcoming them systematically

What did students say?

- “Class time goes far too quickly because there is so much to do” (Student 4-2);
- “We learn why we went wrong [in the test] not just what is the [best] answer” (Student Team 6-6);
- “This is the first class where I have known more than three people by half way through [the semester]”. In answer to ‘how did you know three people?’ “The person who sat on each side of me and my friend from my project in the other [unit of study] class” (Student Team 2-5);
- “People in teams ask many more questions of the lecturer when they drop in to check progress than they would [if they had to] interrupt in a lecture” (Student Team 9-3);
- “I have learnt it is a waste of time [just] spending hours reading the textbook and not trying to do any problems” (Student Team 3-1).

Outcomes

- Students work together and like doing so. Different classroom experience for students and seminar leaders
- Student appetite for Business Practical
- Greater sense of purpose for private study with active learning
- Inclusivity

Thanks!

Questions

Directions

- **Develop unit materials**
 - Integrated case study will build evolving knowledge of a business
 - Give a sense of business deadlines, limited information and need for defensible and supported responses
- **Extended class opportunities**
 - Saturday classes will allow more steps in the analysis
 - Problem can span more than one topic