

# Teaching Accounting and Finance to non-specialists: revealing the students' perspective on the learning experience

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## Abstract

This study is concerned with the non-specialist accounting and finance students' perspective on the usefulness, scope, and practical application of relevant modules within their program of study. It also evaluates relevant teaching and learning approaches adopted by accounting academics teaching non-specialist - instead of introductory - accounting modules, through revealing the students' perceptions on the effectiveness of these approaches in creating a high quality learning experience. Lectures' teaching competencies are rated first in terms of importance for their learning experience by the vast majority of students. Issues relevant to the curricula's *'real world'* application, as well as, the development of clear links between lecture material and assessment practise, engrossed considerable attention by the respondents. Education technology and reading material on the other hand appeared to be of prior importance for a smaller number of students.

**Key words:** Non-specialist accounting, students' perspective, learning experience

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## **1. Introduction**

Addressing the issue of accounting education one finds themselves in front of a multitude of approaches, requirements, and dilemmas with regards to both its orientation and objectives. Relevant literature, addresses a wide spectrum of interests covering philosophical and ethical predicaments, the issue of academic versus professional orientation, requirements proposed by professional bodies and practice, curricula development, as well as assessment criteria and objectives (see Boyce 2004, McPhail 2003, Apostolou et al. 2001, Ingram and Howard 1998, Akers et al. 1997). However, the common presupposition of most of the relevant literature considers specialist students as the key audience of accounting education.

In most cases the requirements of teaching accounting to non-specialist students are evaluated through research focusing on their performance whilst attending introductory or intermediate accounting modules, which are most often designed to cater for the needs of specialist students. Relevant research shows that non-specialist students tend to underperform in undergraduate accounting modules compared to other subjects (Guney 2009, Lucas 2001, Lucas 2000, Wooten 1998, Doran et al 1991). Lucas and Meyer (2005) argue, however, that non-specialist students enter their studies with very different perceptions of accounting compared to accounting students and these perceptions are differentially linked with transformative, accumulative and pathological learning processes. Moreover, non-specialist cohorts are likely to have heterogeneous expectations fuelled by differences in students' educational backgrounds.

On the other hand increasing complexity of the business environment over the last few decades, requiring managers and individuals to be able to promptly respond to a multitude of environmental challenges, increased the influence of accounting as an information system. The importance of developing financial literacy amongst university students, for improving both personal financial management and employability, is increasingly recognised by a number of universities offering non-specialist accounting courses as part of both their undergraduate and postgraduate programmes of study (see DeLaune et al. 2010, Stretcher et al. 2010, Choi and Muller, 1992). This raises a series of questions in terms of the adequacy, relevance, and effectiveness of these courses in meeting the students' expectations and requirements, as well as poses a challenge for accounting lecturers to anticipate and cater for the requirements of an audience with diverse learning needs and expectations.

This paper makes an empirical attempt to address the above-mentioned issues by presenting the views of students, who attended a module of non-specialist accounting as part of their undergraduate or postgraduate studies, on their initial expectations, their engagement with the module, their overall performance, and the potential relevance of accounting to the primary field of their study and their future career. It then presents their perception of factors that affected their engagement with, and performance on, the module. These factors included the lecturer's teaching competencies, the curriculum design, the reading material used, the use of educational technology, and the assessment practice. In the next section we provide the theoretical grounding of the study and the selected factors which the students had to rate in terms of importance.

The paper is set up as follows: The next section provides the theoretical grounding of the study and the selected factors which the students had to rate in terms of importance, as well as, a description of the data and methodology. Section 3 discusses the findings of the empirical results and section 4 concludes.

## **2. Literature, study design and objectives**

Guney (2009) evaluated the importance of a range of endogenous and exogenous factors affecting students' performance on undergraduate accounting modules. Lecturers' general competencies, assessment practice, teaching environment, and teaching material were classified as exogenous factors of influence on the performance of students. Curriculum design and course development, use of well developed course materials, good presentation skills, appropriate use of relevant pedagogical methods and assessment devices as well as further guidance and advising, are perceived as critical characteristics of effective teaching (see Stout, and Wygal 2010).

Use of education technology to enhance the learning experience has also attracted considerable attention by educators and researchers and found to positively contribute to students performance (see Apostolou et al. 2009, Mcvay et al. 2008 and Chickering and Erhmann 1996, Doran et al. 1991). Understanding of both the students' and lecturers' perceptions on various aspects of the learning experience and student engagement has already been identified as a factor of importance in the course of selecting suitable teaching approaches and techniques (see Mariot et al. 2011 and Exeter et al. 2010).

As with most professionals, university lecturers have to rely on their specialist knowledge in meeting the basic requirements of their work Calderhead (1994). However, the necessity to communicate their knowledge, instead of just implementing its technical part, leads to the necessity of developing additional skills, teaching styles, which need to be compatible with their students' learning styles, in order to achieve effective knowledge transfer (Boles et al. 1999). Developing teaching strategies by integrating elements of diverse learning styles and taking into account cultural issues can be helpful in providing a good learning experience (Turner 2006, Ramsden 2003).

Additionally, lecturers across different disciplines may have different levels of flexibility and be influenced by a range of both external requirements and personal approaches when developing their teaching strategies. The influence of the prerequisites set by accountancy professional bodies when designing an accounting course can be a good example of influential external requirements (see Boyce 2004). Macfarlane's findings of 1997 demonstrate a diversion on the teaching approach between business school lecturers which shows the influence of personal approaches to teaching. Macfarlane found that lecturers coming from a traditional academic background view business education as being about business, whereas those with a practice based background view it as being for business.

Addressing the issue of curriculum development in accounting one is coming across a range of suggestions and alternatives broadly outlining a difference in the roles and expectations between accounting educators and practitioners (Apostolou et al. 2001). Boyce (2004) argues that accounting education continues to be constrained within narrowly defined, but miss-conceived, disciplinary boundaries, focusing on the techniques and skills of accounting practice and mainly imposed by accountancy professional bodies. McPhail (2003) suggests broadening of the accounting curriculum to cover areas outside the traditional rationalism of the discipline and consider the influence of emotion in managerial decision making. Thomson and Bebbington (2003) pose the issue that considering how one teaches is equally important as considering what is taught.

Reviewing the literature on learning outcomes and assessment in accounting education, one sees two primary lines of inquiry, outcomes assessment and classroom assessment techniques. Outcomes assessment focuses on institutional attempts to assess a range of educational outcomes in the current environment of higher education. Classroom assessment takes account of techniques to evaluate learning within the scope of the individual instructor,

aiming to improve teaching effectiveness (see Kimmel et al. 1998, Moncada and Sanders 1998, Geiger and Higgins 1997). However none of the above appears to take account of the needs of individuals who only want to develop an insight into accounting from a manager's viewpoint and to focus on using and understanding, rather than preparing accounting information.

However there is well established scholarly consensus on the significance of adopting teaching strategies which are aligned with students' learning styles and expectations (see, Ramsden 2003, Boles and Pillay 1999, Lucas 1990). Additionally, in order to appropriately identify students' needs, the lecturer should also consider their stage of academic development (Dreyfus and Dreyfus, 1980). Taking the above into account one sees that the subject matter of accounting education literature may not be fully applicable when teaching accounting to non-accountants. This leads to the question of how to identify the needs of non-specialist accounting students and how to align a lecturer's teaching style and way of thinking to the learning styles and expectations of the students.

The ability to effectively communicate knowledge to heterogeneous groups of students, instead of just implementing or presenting its technical part appears to be at the forefront of a modern lecturer's required skill-set. On the other hand, Biggs (2003) suggests that lecturers usually know very well the theoretical concepts of their discipline, but they appear to have limited knowledge of theories about how to teach it. This leads to the necessity of developing additional skills in order to achieve effective knowledge transfer (Boles and Pillay 1999). Developing teaching strategies by integrating elements of diverse learning styles and taking into account cultural issues can be helpful in providing a good learning experience for the students (Turner 2006, Ramsden 2003).

Aiming to contribute to accounting academics' understanding of the learning requirements and styles of non-specialist students and enrich their arsenal of pedagogic options whilst designing and delivering non-specialist modules, this paper presents the student perceptions on various aspects of their learning experience. Starting with the students' views on the relevance of accounting to their future career, their expectations on the modules' level of difficulty before their enrolment, and their level of engagement during the learning process, we then present the students' evaluation of their overall experience and their rating in terms of importance of factors influencing the learning experience's overall quality.

Following to review of relevant literature, feedback from 15 out of 50 students on the pilot study questionnaire, and consultation with 10 accounting academics - experienced in designing and delivering non-specialist courses – we identified five main factors with direct influence on the learning process comprising of four sub-factors each. The lecturer's teaching competencies as a main factor is broken down into the sub-factors of: his/her ability to develop links with real life examples relevant to the students' primary field of study and future career; the lecturers ability to develop a positive learning environment through adopting a range of teaching technics e.g. problem based learning; the lecturer's ability to clearly communicate the learning objectives and assessment criteria; and the lecturer's availability for off-classroom communication e.g. via email, development of an online class discussion facility, office hours availability, one to one meetings outside the lecturer's office hours.

The curriculum factor comprises the sub-factors of: relevance and 'real world' practical application of the topics covered within the module; its ability to provide an intellectual challenge; the academic substance of the curriculum e.g. inclusion on the curriculum of a wide range of theoretical accounting aspects similar in nature to those taught to specialist accounting students; the level of similarity between topics covered and the students' primary field of study.

The reading material factor includes the sub-factors of: using an easy to follow text book written to cover the needs of non-specialist students, instead of using an introductory accounting text-book; the provision of a number of relevant books to choose from; provision of relevant academic and financial press articles; the provision of additional reading in the form of clearly presented notes and exercises.

The use of educational technology is broken down into the sub-factors of: use of online resources for practice, e.g. eBooks, and systems like MyAccountingLab, EQL, etc; use of power point slides in conjunction with availability of lecture recordings and videos; use of online support by the lecturer e.g. class discussion blogs, wikis, virtual learning environments, etc; use of an electronic voting system during lectures and/or seminars to increase student engagement and participation.

The assessment practice includes the sub-factors of: variety of assessment elements e.g. combination of a number of tests and written assignments instead of just one major exam or coursework; the development of clear links between material presented during the

lectures/seminars and the assessment; the provision of timely feedback on each assessment element; the opportunity to be provided with feedback and guidance on how to reflect on own learning after each lecture/seminar.

The data for this study were collected through an on-line questionnaire. The purpose of the on-line questionnaire will allow us to make inferences from an adult population drawn from students whose field of study is not accounting. This allowed this research to then draw inferences regarding the students' perceptions and expectations. This also aligns with the view that *'quantitative data, analysis and methods are usually used with the positivist paradigm'* (Morgan et al, 2008: p.12). The survey questionnaire approach provides the best research method for obtaining primary quantitative data. That is, a literature review allowed the formation of a conceptual framework, but testing its application in practice is essential. Further reasoning for using survey instruments are due to them being amongst the more popular research methods which are employed in quantitative research. This is because they are easy to administer, provide responses that can be generalized to other members of the population and can be used to predict behaviour (Newsted et al, 1998).

The survey took place at a British university's business school, which was offering a range of non-specialist - instead of general introductory - accounting modules as part of its undergraduate and postgraduate programmes of study. Following to the identification of factors and sub-factors influencing the students' learning experience, an online questionnaire was developed and sent to 1,000 students who took a non-specialist accounting module during their undergraduate or postgraduate studies through the academic years 2009/10, 2010/11, and 2011/12. The sample included a range of management, marketing, strategy, events and tourism, information systems, art and design, human resource management, law, and joint honours students. 232 students provided complete and valid responses to the questionnaire hence forming the final sample of the survey.

### **3. Findings and discussion**

Evaluating the sample structure, out of the 232 students 49.6 per cent were British, 35.3 per cent internationals and 15.1 per cent were form other EU countries. 52.6 per cent were females and 47.4 per cent males. The age distribution was from 18 to 52 years old with 75.5 per cent of the students being between 18 to 22 years old. 56 per cent of the students took a non-specialist accounting module during the first year of their undergraduate studies, 17.7 per

cent during the second year, 1.3 per cent during the final year, and 25 per cent during their postgraduate studies.

In terms of prior knowledge of accounting 53 per cent of the students had no prior knowledge, 29.3 per cent considered their prior knowledge as basic, 15.1 per cent as good, and 2.6 per cent as very good. This variation in terms of prior knowledge is explained through the diversity in terms of level of study and the student's prior occupation. For example out of those students who declared having good or very good prior knowledge of accounting 83.8 per cent had studied accounting in the past and 16.2 per cent had gained exposure to aspects of accounting or finance through their working experience before enrolling on their programme of study.

Considering the students' performance on the non-specialist accounting module included on their programme of study, 13 per cent achieved marks in the area of a first class - excellent, 32 per cent in the area of a 2:1 – very good, 29 per cent in the range of a 2:2 – good, 21 per cent passed the module with a 3<sup>rd</sup> class mark – just passed, and 5 per cent failed. Evaluating the sample findings with the module leaders of the respective modules the above percentages appear – with small variations per module - to broadly represent the overall students' performance.

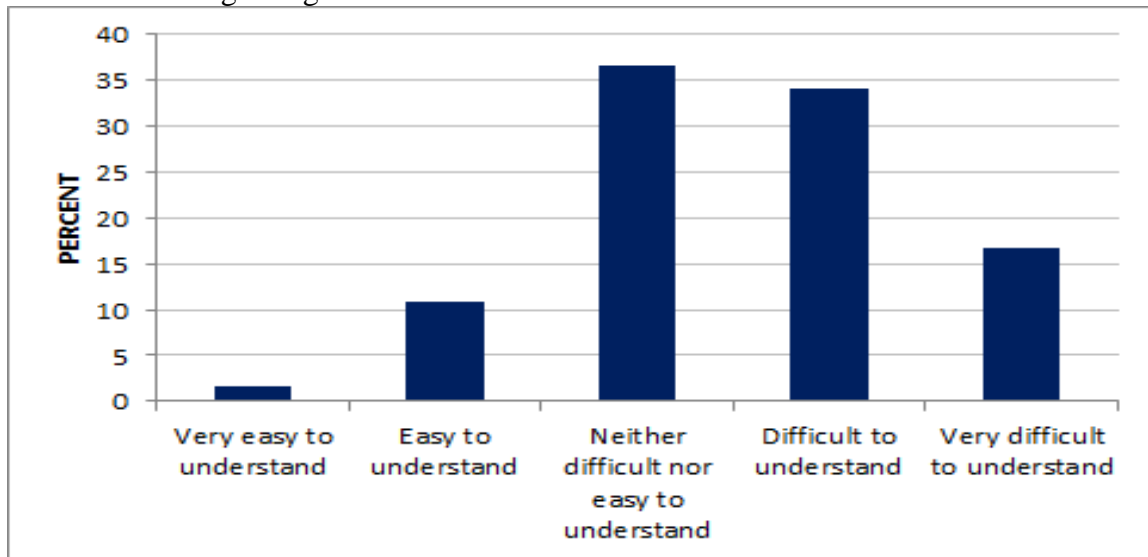
### **3.1 Students' expectations of accounting, level of engagement with the module, and evaluation of their learning experience**

A clear contrast, in terms of students' expectations regarding the level of difficulty of accounting in the beginning of the module and the reflection on their performance at the end, is presented through graphs one and two below. Even though only 12.5 per cent of the students were expecting accounting to be easy or very easy to understand (see graph one), eventually 62.9 per cent of the students reported that they performed either better or significantly better than expected (see graph three).

Although a significant proportion of the students thought that an accounting module would be difficult to understand and digest, the data show that the majority performed better than they expected. There must be a factor that explains this kind of performance and this factor is likely to be the lecturer's competency as we present on the next section of this paper. Only 11% (12+13=25 students) of the students who regarded accounting a subject difficult or very difficult to understand performed weaker than they expected (see table one).



Graph one: Students' expectations on the level of difficulty of their non-specialist accounting module in the beginning



Graph two: Students reflection on their performance with the non-specialist accounting module at the end

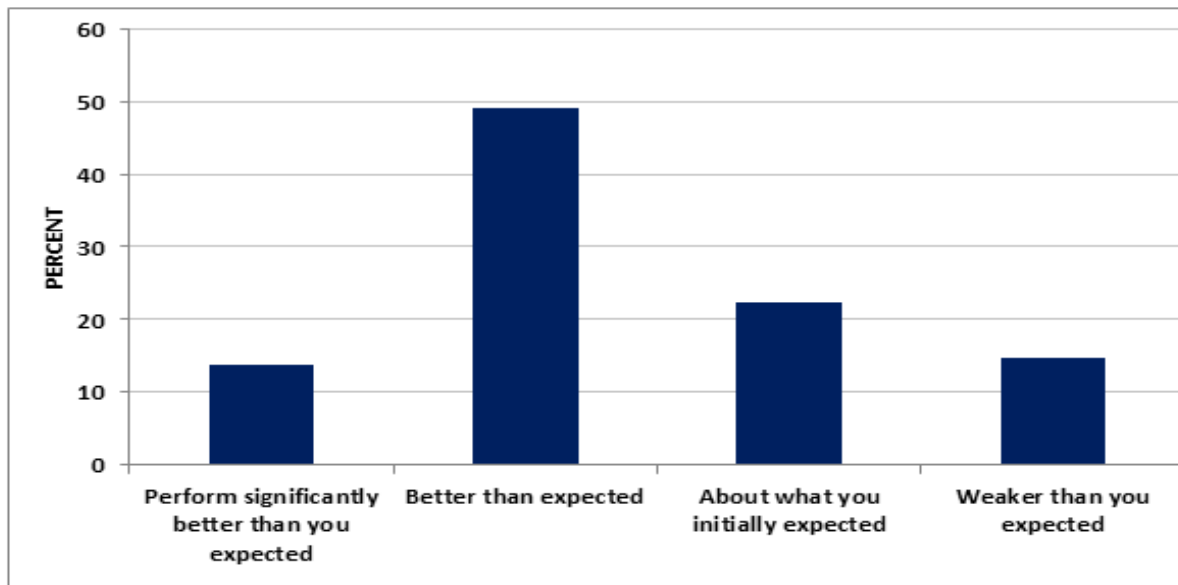
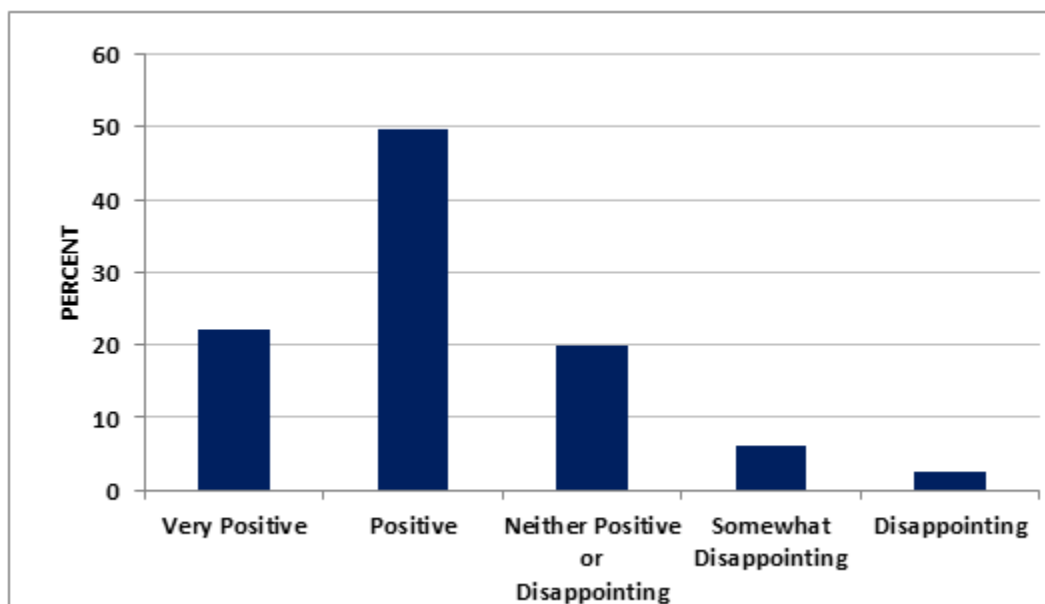


Table one: Contrasting students' perceptions of accounting modules' level of difficulty and overall students' performance

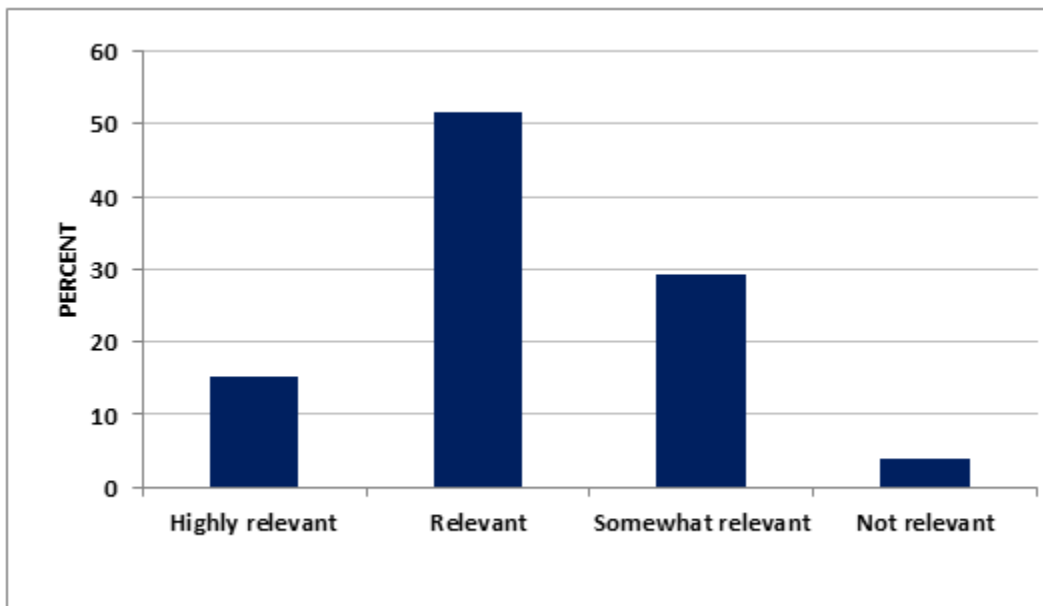
		PERFORMANCE				
		Perform significantly better than you expected	Better than expected	About what you initially expected	Weaker than you expected	Total
ACCOUNTING PERCEPTIONS	Very easy to understand	1	1	2	0	4
	Easy to understand	4	12	6	3	25
	Neither difficult nor easy to understand	6	50	23	6	85
	Difficult to understand	12	39	15	13	79
	Very difficult to understand	9	12	6	12	39
Total		32	114	52	34	232

The vast majority 71.6 per cent of the students found their learning experience with their non-specialist accounting module as either positive or very positive whilst 8.6 per cent found it disappointing or somewhat disappointing (see graph three). Evaluating the potential usefulness of accounting for their future career at the end of the module 15.1 per cent of the students expected it to be highly relevant, 51.7 per cent relevant, and 29.3 per cent somewhat relevant (see graph four).

Graph three: Students' evaluation of their learning experience with non-specialist accounting

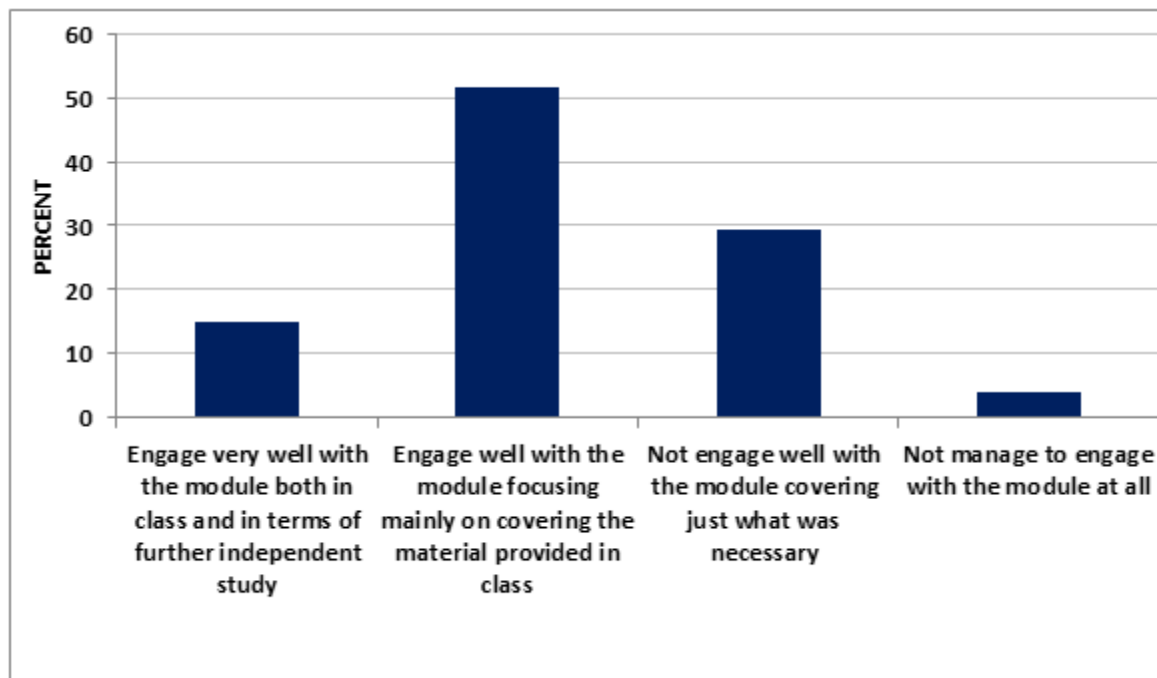


Graph four: Potential usefulness of accounting for the students' future career.



Regarding students' engagement with the module (see graph five below) 18.5 per cent of the students reported that they engaged very well both in class and in terms of further independent study, 59.5 per cent reported good levels of engagement but focusing predominantly on covering the study material and general guidance provided in class. On the other hand, 19.8 per cent of the students reported that they did not engage well with the module and they were mainly focusing on identifying and studying what they perceived as relevant to the modules' assessment requirements. Finally, 2.2 per cent of the students reported that they did not engage with the module at all. In the next section we present the rating of factors, perceived to influence the quality of the students' learning experience and consequently their engagement and performance, as they have been ranked by the non-specialist students of our sample.

Graph five: Students' reflection on their engagement with their non-specialist accounting module



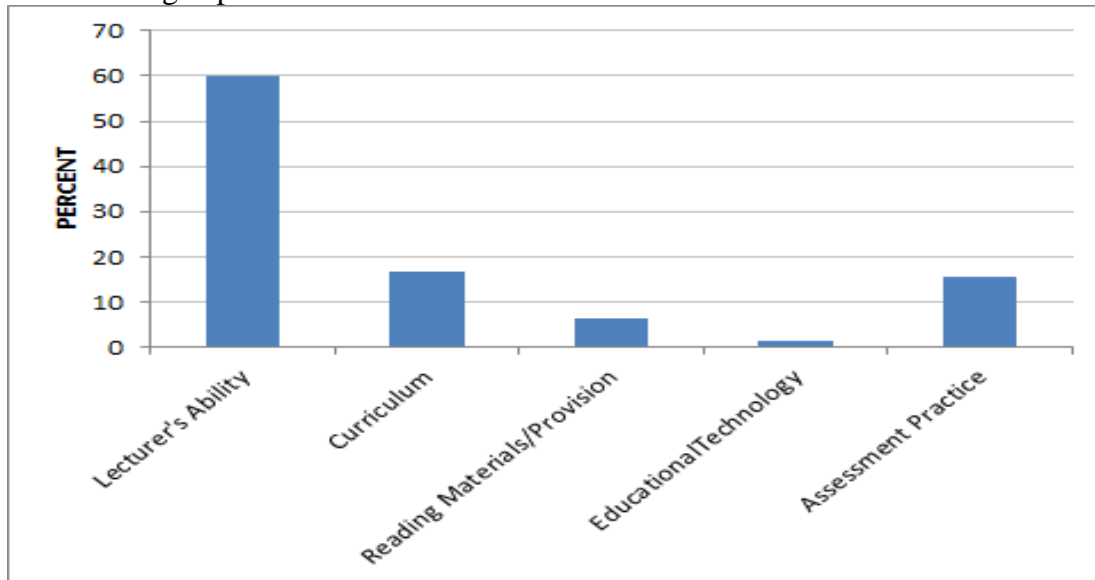
### 3.2 Importance score of factors influencing students' learning experience with a non-specialist accounting module

The vast majority 59.9 per cent of the students perceived the lecturers teaching competencies as the most important factor influencing the quality of their learning experience (see graph six). On the other hand, education technology was perceived as most important by only 1.3 per cent of the participants. The module's curriculum was seen as most important by 16.8 per cent of the participants, the assessment practice by 15.5 per cent, and the reading material by 6.5 per cent.

The results of our analysis appear to verify literature findings on the significance of adopting teaching strategies which are aligned with diverse students' learning styles and expectations (Ramsden, 2003, Boles and Pillay, 1999, Lucas, 1990) as heterogeneity in terms of preferences and learning styles is becoming evident amongst the participants. However, the strong preference of the majority of students to the lecturers' teaching competencies highlight the importance of developing further the lecturers' ability to organise and effectively communicate knowledge. Integrating elements of diverse learning styles to provide a good learning experience (Turner 2006, Ramsden 2003) appears to also be seen as a lecturers' responsibility by the students of our sample. Our analysis of students' perception on the importance of the various constituents of each of the main factors of influence on their

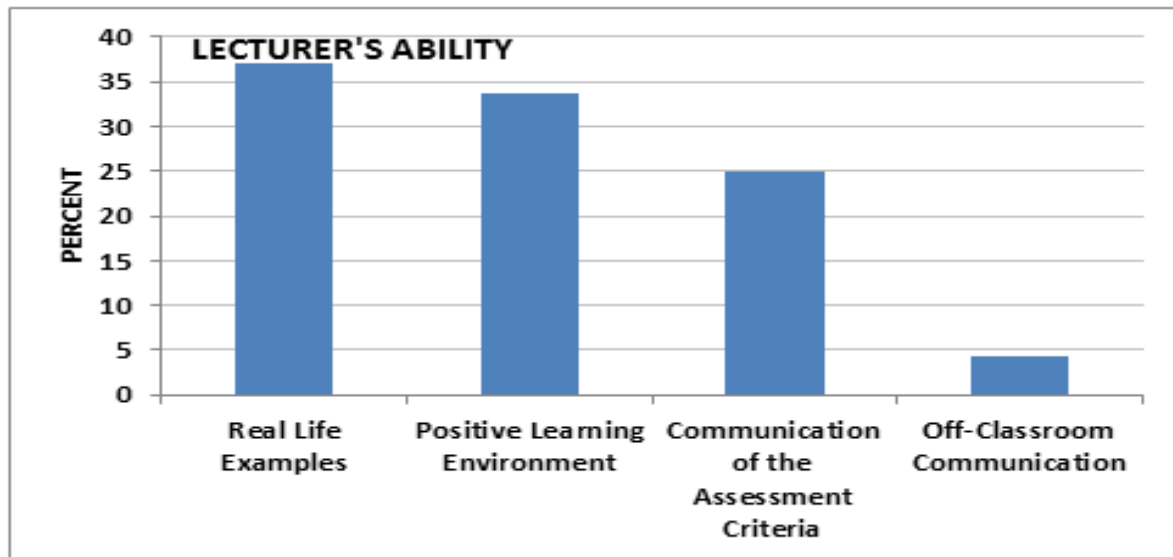
learning experience aims to provide lecturers with suggestions and guidance on developing a potentially optimal learning structure for relevant modules based on students' preferences and priorities.

Graph six: Students' perception of importance of various factors influencing the quality of their learning experience



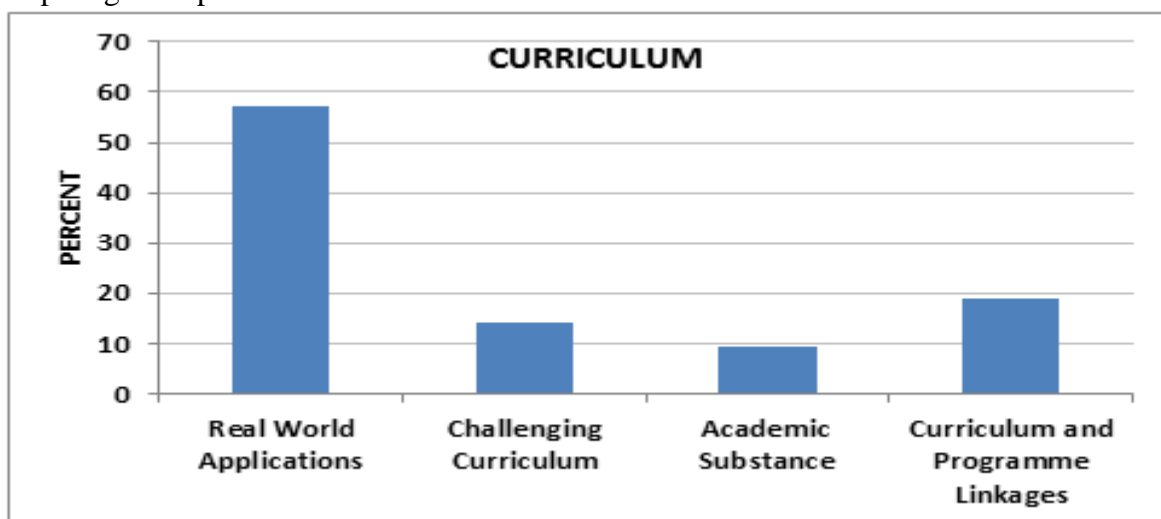
A balanced range of priorities in terms of the lecturers' teaching competencies has been provided by the participants as three out of the four sub-factors appear to attract similar levels of attention by the students. 37.1 per cent of the participants rated the lecturer's ability to develop links with real life examples relevant to their primary field of study and future career as the most important of a lecturer's teaching competencies. 33.6 per cent of the students considered as most important the lecturer's ability to develop a positive learning environment, whilst 25 per cent of the students indicated the preference for the lecturer's ability to clearly communicate the learning objectives and assessment criteria during the lectures and seminars. The lecturer's availability for off-classroom communication in various forms including, email, online class discussion facility, availability during office hours, one to one meetings etc. was only rated as the most important factor by 4.3 per cent of the students.

Graph seven: Importance of the lecturers' teaching competencies sub-factors



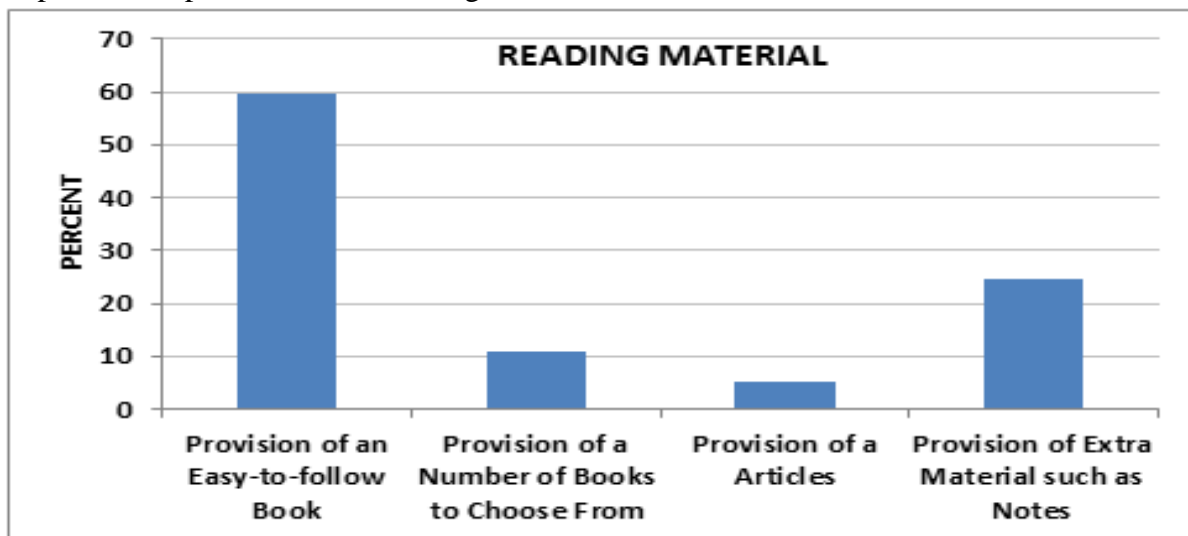
The real world application of what is included on a modules' curriculum is perceived as the most important sub-factor by 57.3 per cent of the students, whilst the relevance of the curriculum to students' primary field of study is rated first by 19 per cent of the participants (graph eight). This is very much in line with the students' preference for use of real life examples by the lecturers as their main teaching competence. The ability of the curriculum to provide an intellectual challenge – 14.2 per cent - and its academic substance – 9.5 per cent – were seen as most important factor by a smaller number of students.

Graph eight: Importance of the curriculum sub-factors



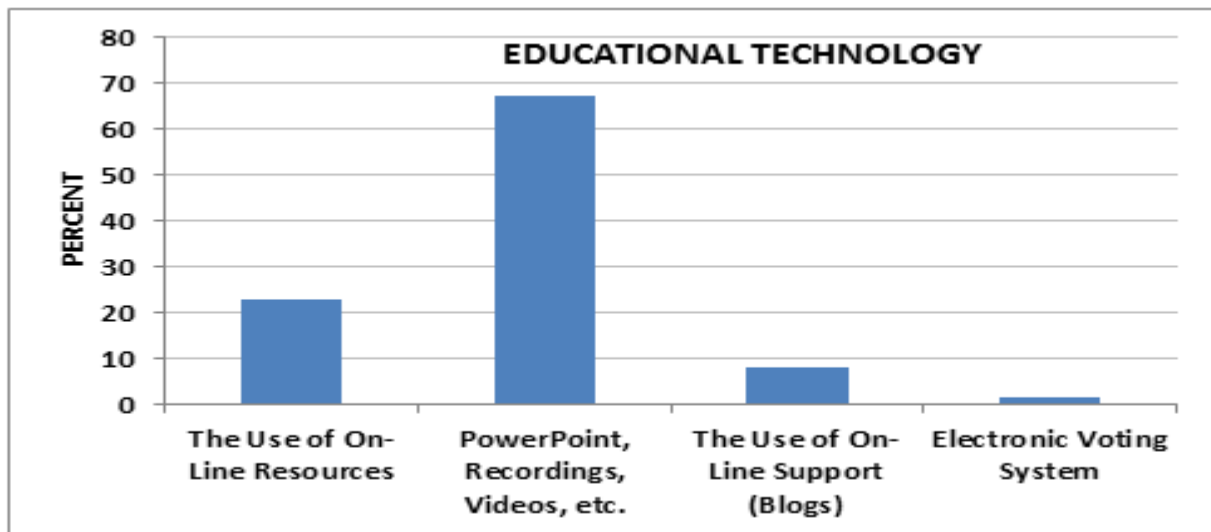
The use of one text book specifically addressing the requirements of non-specialist students is considered as the most important aspect of a module’s reading material by the vast majority of the students, 59.5 per cent. The provision of extra notes and exercises provided by the lecturer is also seen as the most important factor by 24.6 per cent of the participants. No strong preference for providing a variety of books and academic articles is observed as these were seen as most important by only 10.8 per cent and 5.2 per cent of the students respectively.

Graph nine: Importance of the reading material sub-factors



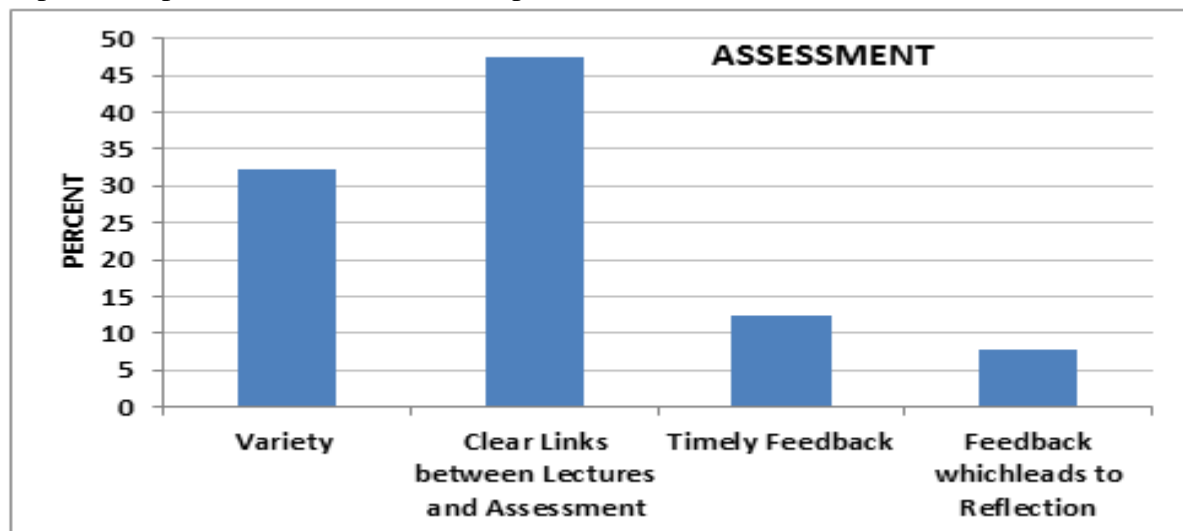
Regarding the aspects of education technology the students perceived as important for the quality of their learning experience, the use of power point slides in conjunction with availability of lecture recordings and videos was seen as the most important factor by 67.2 per cent of the participants. 22.8 per cent of the students show the provision of additional online resources for practice, such as. eBooks and practice websites like MyAccountingLab and EQL as the most influential element of education technology. The use of online support by the lecturer in the form of developing online class discussion blogs, wikis, and virtual learning environments, was only seen as the most important factor by 8.2 per cent of the participants. Finally, only 1.7 per cent of the students show the use of electronic voting systems during lectures and seminars as important for their learning experience.

Graph 10: Importance of the reading material sub-factors



47.4 per cent of the non-specialist accounting students considered the development of clear links between the material presented during the lectures/seminars and the actual assessment as the most important sub-factor for a successful assessment practice. 32.3 per cent favour the use of a variety of assessment elements instead of just having to take one exam or to complete one large coursework. Timely feedback on each assessment element and the opportunity to be provided with feedback and guidance on how to reflect on own learning after each lecture/seminar were only seen as the most important sub-factors by 12.5 and 7.8 per cent of the students respectively.

Graph 11: Importance of the assessment practice sub-factors





#### **4. Summary**

Recent literature has addressed the role that accounting plays in individual professional trajectory and learning experience. Focusing on the underlying identification of students whose field of study is other than accounting, this study makes three important contributions to that literature. First, we illustrate the problem of skewed preferences towards research about students taking specialist or introductory accounting courses. This neglect makes it impossible to identify the underlying trends and expectations amongst the students who have studied non-specialist accounting and they are likely to make use of it in the future. Second, we describe and implement a simple estimation strategy designed to address this gap in the empirical literature. Third, we obtain results that indicate that the expectations and the past perceptions can be altered mainly through the lecturer's competency to teach and deliver the module coupled with real world examples and applications without neglecting that the various elements of the provisions should be tuned properly.

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