

# **Don't drop the ball! Implementing a team building approach to support learning in and progression from a first year decision-making course.**

Kirsten MacDonald<sup>1</sup> and Nick McGuigan  
Commerce Division, Lincoln University

*A systematic enquiry of Acct 102, Accounting and Finance for Business, was conducted in order to improve its quality and learning outcomes for stakeholders. The resulting action research analysis revealed three key themes, relevance, perceptions and support, which were used to design and implement an integrated package of interventions. While overall the interventions had a positive impact on student perceptions and the learning outcomes of the course, the tutorials, rebranded as industry perspective workshops, failed to meet their aim still being perceived as a low value aspect of the course and with continued low attendance. The project continues to focus on improving student perceptions and their link to improved learning outcomes (Biggs, 1985; Mladenovic, 2000; Ramsden, 1988). This nuts and bolts session follows up on the industry perspective workshop initiative, tracing the redesign process from an “at me” approach to the “team” approach for implementation in July 2008.*

## **The Course**

Acct 102, Accounting and Finance for Business, is a core first year BCom course at Lincoln University, New Zealand. The challenge of the course lies with it being delivered to around 600 students per year from diverse age, cultural, degree and major-based groups. It is not only mandatory for all BCom students, but in addition is expected to serve as an elective for non-BCom students and to provide the pathway for accounting and finance students to progress to more advanced levels, thus being obliged to satisfy New Zealand Institute of Chartered Accountants (NZICA) requirements.<sup>2</sup> The aims of the course, which focuses primarily on a decision-user appreciation of financial reports, 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.

## **The Action Research Project – Phase One**

The course history, including many attempts to address course-related problems by changing textbooks, assessment methods and more, along with anecdotal evidence of the course's reputation lead to the inception of an action research project. Essentially, if previous changes had not alone nor in combination addressed the problem, did the teaching staff truly understand the nature of the problem in the first place? So began the first full phase of action research,

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<sup>1</sup> Commerce Division, PO Box 84, Lincoln University, New Zealand. Email: [macdonak@lincoln.ac.nz](mailto:macdonak@lincoln.ac.nz).

<sup>2</sup> New Zealand Institute of Chartered Accountants (NZICA) is the professional accreditation body for chartered accountants in New Zealand.

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comprising the three cycles of the Cardno and Piggot-Irvine (1994) model of reconnaissance, intervention, and evaluation. An overview of each cycle was presented at the First Year in Higher Education conference 2007.

Three key themes of relevance, support and perceptions emerged from student feedback collected from written documentation spanning the period 1996-2005. An integrated package of interventions was designed to address primarily relevance, but additionally student perceptions of the course and the need for support for students with their extra curricular commitments. There was an improvement in pass rates and average marks across semester cohorts following the implementation of interventions, however, although student feedback indicates increased buy-in to the value of the course and a greater understanding of its relevance for some, for others negative perceptions of the learning environment and self-efficacy issues remain.

### **The Action Research Project – Phase Two**

Biggs' (1985) 3Ps model links student characteristics and the learning context (presage) to students' perceptions and learning approaches adopted (process) which in turn are linked to student learning outcomes (product) measured by both quantity and quality of what students learn. Students' perceptions of the teaching and learning environment influence the learning styles adopted by students (Jackling, 2005) and play a direct role in learning outcomes (Biggs, 1993; Mladenovic, 2000; Ramsden, 1992) and thus student progression beyond first year. Students' perceptions of themselves - their self-efficacy - is the key to whether or not a student actively engages in learning and the pursuit of new skills or avoids what is believed to be beyond one's own capabilities (Bandura, 1977). The overall goal of phase two of the action research is to enhance student progression by manipulating the teaching and learning environment to foster a change in students perceptions' (Ramsden, 1988) of themselves and the course. Initially, however, phase two follows up on the failed industry perspective workshop initiative.

With more access to technology and less time taken to participate in formal and informal team activities such as sports, Gen Ys arrive in tertiary education potentially less equipped than their predecessors with team competencies (Jewels & Albon, 2007). Jewels and Albon argue that the university curriculum must embrace this problem to ensure learners are equipped for their future employers. Although interactive learning environments, such as the intended environment for the industry perspective workshops in 2006, can have positive effects on learning outcomes (Pascarella & Terenzini, 1991), team-based approaches improve performance in adult learners (Johnson & Johnson, 1987).

The market context reinforces theory. Job vacancies indicate the need for team players in general business and, in particular, in professionally accredited roles in accounting and finance. To state just a few of many examples: "Exciting opportunity for a dynamic and analytical team player to join a market leading supplier...", "dynamic 3 partner Chartered Accountancy practice...is looking for a team player", "CPA qualified...must possess first class communication skills, team player". Furthermore, an industry-based survey relating to the accounting and finance majors served by this course reports that:

*"...the ability to work well within a team environment...is commonly taken for granted. It can, however, be a clear point of distinction between candidates going for finance positions and can determine whether or not they get the job," says SACS consultant Jarrod McLauchlan* ("Wanted", 2007, p.14).

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## **From Tutorials to Industry Perspective Workshops and Beyond**

In 2005 the researchers observed poor student attendance at tutorials. Tutorials were rebranded in 2006 to become industry perspective workshops in order to increase participation and an active versus passive environment. Workshops were conducted on a weekly basis to support the teaching programme by offering a smaller group meeting (approximately 20 students) in which group discussion and presentations 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. Workshops became student centred as tutors developed a more facilitative role than what was traditionally present.

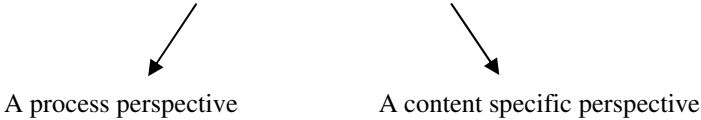
Attendance registers were kept at workshops during 2006 to analyse the impact these redesigned sessions had on student learning. The researchers found that attendance at workshops was poor with students voicing their concerns stating "it is difficult to relate the content covered in tutorials to that in class ... I gave up" and "waste of time, tutors 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.

Findings and reflections on the workshop programme indicated a need for further refinement and development from both a content and process perspective. The researchers took their prior knowledge of Acct 102 course design and structure, student feedback and industry stakeholder perspectives and redesigned the workshop programme to incorporate an integrated group based case assessment for 2008. The case study has been built over a ten week interval to incorporate both an accounting and finance content perspective and a group process focus in order to provide students with the necessary learning skills to progress with further academic study and the real world.

Students are asked to form groups of four at the commencement of the teaching programme and remain in these groups for the duration of the semester. Students will meet during their workshops at weekly intervals to discuss the roles of the group, the learning material to cover and the group answer for submission. During this time, students will be exposed to both content specific problems, for example, the decision for a business to be structured as a company, and problems that they may be facing in a group environment, for example, the formation of a group contract, indicating the way they intend to conduct themselves during the semester. Students are asked to complete activities each week covering both of these areas and submit their completed documentation for marking. These are then reviewed by the teaching team and feedback provided to the student groups at the end of each week.

Students are required to keep a reflective journal of their learning within the workshop programme, clearly detailing their experience within the group, difficulties arising and how they have or have not been overcome, areas of their learning they are struggling with, interested in or have mastered and topics they would like to further investigate. Individual reflection reports are required to be submitted by each student at the end of the workshop programme. They will act as a summary of the student's reflective journal, articulating a student's thought process through notes made in response to setting two personal learning goals that the student would like to achieve on completion of this programme. It is with this aim that the researchers believe this innovative teaching resource will enable first year students to clearly ascertain the benefits associated with working in a team environment, build social communities of inquiry (Wenger et al., 2002) and begin to acquire the necessary skills to function well in future group activities.

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Time	Description	Resources
5 mins	<p>Previous study – Engaging First Year Learners: Creating Learning Pathways via Relevance in an Accounting Decision-Making Course.</p> <p>Provide an introduction to set the scene of prior action research taking place – completed three cycles of research, reconnaissance, intervention and evaluation</p> <p>Results found:</p> <ul style="list-style-type: none"> <li>• Improved performance across semester cohorts</li> <li>• Increased student buy-in to the overall course</li> <li>• Need for further development on student perceptions</li> </ul> <p>Bigg’s (2003) 3 P’s model – introduce relevance into the workshops in greater detail. Narrowing focus of research to implement a strong case based workshop structure that assesses not only content but also group process skills.</p>	<p>PowerPoint Presentation</p> <p>Examples of student feedback and comments will be flashed through the presentation.</p> <p>Provide a background description of the course, diversity of student composition (Sheahan, 2005), discipline, evidence collected:</p> <ul style="list-style-type: none"> <li>• Official course evaluations</li> <li>• Prior lecturer and tutor observations</li> <li>• Grade distributions</li> <li>• Lincoln University student magazine ‘rough guide to lectures’ comments</li> <li>• Lecturer administered surveys</li> </ul>
3 mins	<p>Introduction</p> <p>Expand on group work within a large first year class</p> <p>Focussing on the pro’s and con’s of group interaction from a student and teaching (administration) perspective</p> <p>Industry based need for this generic learning skill to be developed.</p> <p>Teaching faculty perspective for teamwork to occur at the first year level where it is fundamental to students’ progression to higher levels where group interaction is expected.</p>	<p>Sourced group inspiring / discouraging quotes from popular media, including:</p> <ul style="list-style-type: none"> <li>• Facebook</li> <li>• Warner Bros Friends sitcom etc</li> </ul> <p>PowerPoint flowchart – establishing common points of difference with group work on a pro vs con format.</p>
7 mins	<p>Audience brainstorm</p> <p>In groups of three the audience have a chance to discuss these issues and come up with others that maybe found in a course of a similar nature (compulsory with non-major first year students) within their own institutions.</p> <p>Focus of brainstorm is to take our “pros and cons” and narrow to our first year course to ask ourselves the question –</p> <p><b>How can we create group buy-in from our students?</b></p>  <p>A process perspective                      A content specific perspective</p> <p>Effort is required to balance both perspectives so students leave the course with an appropriate level of business analysis content and perhaps more importantly the ability to understand and function in a group environment.</p>	<p>Brainstorm resource used to illustrate a continuum from “At me”, a traditional means of teaching with very little interaction, through to, “Team” where group work is encouraged, modelled and real to the student group.</p> <p>This will pin point where we were (historical reflection from 1996), through to our progression to 2008, asking the audience where on the continuum they place value and acting as a prompt for discussion.</p>
12 mins	<p>A presentation detailing our group case design being implemented into the course’s workshop programme.</p> <ul style="list-style-type: none"> <li>• Explanation as to the perspectives the case has been written from: <ul style="list-style-type: none"> <li>○ Student demographics</li> <li>○ Prior research into relevance and engagement in the course</li> <li>○ Industry relevant content material</li> <li>○ Student perspective</li> </ul> </li> </ul>	<p>PowerPoint presentation</p> <p>Diagrammatic handout of design structure</p>

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	<ul style="list-style-type: none"> <li>• How it works: <ul style="list-style-type: none"> <li>○ Time period - 10 week workshop delivery</li> <li>○ Integration with lectures / course support</li> <li>○ Assessment structure – constant feedback to students through marked group work</li> <li>○ Content vs Process - students can achieve and learn more through the process of completing an experiential exercise as opposed to concluding with the correct answer</li> <li>○ Reflective analysis</li> <li>○ Technical/administrative implementation – pitfalls and practical tips to overcome</li> </ul> </li> </ul> <p>The group case design process incorporates student reflective analysis within the workshop schedule, where students are required to assess their own ability to work within a group environment and translate this to the development of their group’s performance. This occurs throughout the developed case for the 10 week period culminating in an individual reflective report on the overall experience.</p>	
8 mins	<p>Demonstration</p> <p>Audience members will be provided with an extract of our integrated group case study illustrating key tasks required of the students and the process in which they are to go about them.</p> <p>An audience-guided discussion will then occur in relation to how we intend to create the group buy-in and assess the merits of the case’s ability to enhance the students’ academic progression from their first year at University.</p>	Powerpoint Presentation Handout – illustrated example
5 mins	<p>Questions</p> <p>An opportunity for participants to ask questions related to the presentation.</p>	

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