ENGAGEMENT WITH ACTIVE LEARNING: REFLECTIONS ON THE EXPERIENCES OF IRISH ACCOUNTING STUDENTS

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ABSTRACT

Accounting students have been characterised as being in the main extrinsically motivated, introverted surface learners, who may fail to achieve higher learning outcomes and are reluctant to engage in active learning. Using a phenomenological approach, this study considers how Irish accounting students engaged with active learning methods, recounting the benefits which arose and the difficulties encountered. Its findings demonstrate that the difficulties encountered related to the application of active learning methods, rather than the methods themselves; all students can potentially benefit from active learning if carefully introduced into their programme of study.

INTRODUCTION

This study explores and reflects upon students' experiences of and engagement with active learning in accounting education at a third level institution. Accounting students have been characterised as extrinsically motivated, introverted surface learners, who may fail to achieve higher learning outcomes. The need to foster deeper learning has led to calls for moving beyond traditional teaching methods and towards a broader view of accounting education. Case-based learning and problem solving have been advocated as a means of fostering deeper learning. Using a phenomenological approach, this study considers how Irish accounting students engaged with such active learning methods, recounting the benefits which arose and the difficulties encountered.

CHANGE IN ACCOUNTING EDUCATION

Pressure for change in accounting education over the last two decades has come from a variety of sources. These include the accounting profession as both employers and self-regulators, with support from the academic community; bodies concerned with 'quality promotion' in third level education, such as the Higher Education Authority (HEA), the Irish Universities Quality Board (IUQB) and the Quality Assurance Agency for Higher Education (QAA); and the output of academic research into third level education generally. Realising a broader view of accounting education however is not easy, with changes to traditional teaching methods advocated as one means of doing so (Boyce, Williams, Kelly and Yee, 2001).

The Accounting Education Change Commission (AECC) was formed in the United States in 1989 by the American Accounting Association (AAA) under pressure from and with the sponsorship of the then 'Big-8' accounting firms. It included representatives from the main professional accounting bodies as well as employers and academia. Over its nine-year existence the AECC promoted change in the accounting curricula in line with the findings of an earlier 'Big-8' white paper (Arthur Andersen & Co., Arthur Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick Main & Co., Price Waterhouse, and Touche Ross, 1989) and the Bedford committee report (American Accounting Association Committee on Future Structure Content and Scope of Accounting Education, 1986). The need to move accounting education from what was then a narrow and rigid curriculum which emphasised technical competencies was stressed. It was felt that, as the technical content of accounting programmes expanded in an increasingly complex regulatory environment, conceptual understanding had been crowded out. Furthermore, accounting students were not well adapted to change in an increasingly dynamic business environment. The solution proposed by the AECC was a move towards a broader curriculum, which included general knowledge and organisational and business knowledge, as well as accounting and auditing, and placed a new emphasis on skill-sets such as communications, presentation and critical thinking. Accountants could not possibly learn all they needed to know over the course of an undergraduate programme – hence the need for an emphasis on 'learning to learn'.

The pressure for change in the United States has been echoed in other jurisdictions: for example in the publications of the International Federation of Accountants (IFAC, 1994; IFAC, 1996); and in Australia, for example, in the Mathews Report (Mathews, Jackson and Brown, 1990). In Europe the European University Association (EUA) has been promoting change through its quality review procedures (European University Association, 2006). In the United Kingdom the QAA subject benchmarks for accounting include cognitive abilities and generic skills such as communication skills, the capacity for critical evaluation, and capacities for independent and self-managed learning (QAA, 2000).

STUDENT APPROACHES TO LEARNING

In parallel with the calls for change outlined above, academic research over the last twenty years in the field of education generally has paid an increasing amount of attention to the student's approach to learning and learning styles (see Gow, Kember and Cooper, 1994; Friedlan, 1995; Lucas, 1996; Sharma, 1997; Boyce et al., 2001; Byrne and Flood, 2004). Such research has highlighted the virtues of a deep approach to learning (see English, Luckett and Mladenovic, 2004). The idea of deep and surface learning dates from the work of Marton and Säljö (1976a, 1976b). Students who understand learning as something which is external to them, and who consider themselves to be passive recipients of knowledge, are characterised as 'surface learners'. On the other hand students characterised as 'deep learners' actively engage in the learning process; they abstract meaning and apply knowledge beyond the educational context. They are alive to alternative viewpoints and to personal change and development.

Prior research has also established a definite relationship between deep approaches to learning and higher order learning outcomes (see Trigwell and Prosser, 1991; Eley, 1992). However, this is not to say surface learning is inappropriate where surface outcomes are desired. Some students, as identified by Biggs (1979), can adopt the approach to learning most likely to achieve the highest grades. Biggs (1979) characterised such students as 'achievers'. Other studies describe them as 'strategic learners' (Ramsden, 1979): they are motivated to succeed and their approach is largely context-driven, based on what they see as the particular requirements for success in a given educational context.

As research in higher education developed over the years since the seminal research of Marton and Säljö (1976a, 1976b), there has been much debate about whether approaches to learning are fixed, i.e. inherent in the individual, or variable, i.e. responsive to the learning context. Accounting students have been characterised as being more likely than others to adopt surface or strategic learning approaches (Booth and Winzar, 1993). This finding has been attributed partly to their personality types; they have been depicted as 'introverted-sensing-thinking-judging' (ISTJ) types, with a preference for reading rather than discussion and for individual rather than group work (Booth and Winzar, 1993). Byrne and Flood (2004) found that Irish accounting students' conceptions of learning pre-dispose them to adopting a surface approach to learning. Unless the learning context is constructed to foster deeper learning, they are, for the most part, likely to resort to strategies of rote memorisation rather than critical reflection. However a student's approach can be modified by specific learning situations, thus providing an argument for a strategy of intervention (Beattie, Collins and McInnes, 1997). As English et al. (2004) state, 'while educators cannot influence the orientations to learning that students' *bring* to their studies, they are able to manipulate the learning *context*, providing a *window of opportunity* to influence the approach students adopt, and therefore the quality of student learning. The *learning context* includes both the *nature of the course* and the *teaching within the course*' (English et al., 2004, p. 463; emphasis as per original).

THE CASE FOR ACTIVE LEARNING

Elements of the learning context which have been suggested as likely to foster deep approaches to learning are the motivational context; active learning; interaction with others; and a sound knowledge base (Biggs, 1994). This has led to increasing advocacy of active learning as an alternative to traditional teaching methods (Boyce et al., 2001). Active learning comprises a number of key features, summarised by Lucas (1997) as follows: 'a search for meaning and understanding, a greater student responsibility for learning, a concern with skills as well as knowledge, and an approach to the curriculum which looks beyond graduation to wider career and social settings' (Lucas, 1997, p. 189). Active learning thus refers to any instructional method that engages students in the learning process through activities which are introduced into the classroom (Prince, 2004). Examples include but are not limited to case-based discussion, problem-based learning and role-play. This is contrasted with traditional instruction where students passively receive information from the instructor.

Accounting educators however have been reported as reluctant to use such activities and to change from the traditional didactic style of teaching. They are reported as being accepting of the need to expand the competencies of accounting graduates, but less accepting of the need to change their own teaching approaches (Adler and Milne, 1997). In part this reluctance to change can be attributed to a perceived resistance to such methods on the part of students. Libby (1991) found that educators believe student attitudes to be an impediment to case usage. Despite the beliefs of educators there is some evidence that accounting students have responded positively to more innovative interactive teaching methods. Adler and Milne (1997) found that students perceive the active learning components of a management accounting course to have a positive impact on the development of lifelong learning skills. Similarly Stout (1996) noted that undergraduate accounting students found the case study experience to be simultaneously more interesting, more valuable and more difficult. However Weil, Oyelere, Yeoh and Firer (2001) and Weil, Oyelere and Rainsbury (2004) reported variations amongst students, according to gender, language and prior educational achievement, in their response to active learning.

Rebele (2002) argues that in instances where accounting education programmes did try to change, 'too many have made changes for the sake of making changes, without giving enough thought to how effective such changes will be for improving accounting education over the long-term' (Rebele, 2002, p. 4). Adler, Whiting and Wynn-Williams (2004) suggest that the link between the use of case studies and the development of personal and interpersonal skills is not as automatic as once thought in some instances and that where students do not become empowered to adopt a self-directed approach, some approaches to case teaching may actually threaten students' future learning. Milne and McConnell (2001) suggest that student resistance to problem-based learning is to be expected but that it is important to differentiate between anxiety and insecurity connected with gaps in their knowledge base, and an avoidance of responsibility and effort in uncomfortable situations. Lord and Robertson (2006) suggest that those

accounting students who approach their learning with the intention of understanding will find value in both traditional, didactic approaches and more interactive approaches; however students who approach their learning using a surface approach are less likely to derive value from an active, discussion-based approach. In contrast Cullen, Richardson and O'Brien (2004) report a positive response to using 'messy stories', with no evidence of accounting students' resistance to the problem-based learning approach as a result of existing learning preferences.

The manner in which accounting students experience active learning is not well understood. Uncertainty about the student response can reinforce attitudinal barriers on the part of instructors towards using active learning methods. For those who do engage in active learning a lack of understanding of the student experience hampers efforts to anticipate and avoid difficulties in achieving the learning objectives. Greater understanding of and insights into student experiences of active learning contexts is needed to inform the discussion on whether and how to expand active learning approaches within accounting education.

RESEARCH APPROACH

Student experiences of active learning approaches (i.e. approaches requiring active participation) form the focus of this research project. The research objective therefore is to reflect on how students experience such active learning contexts, towards enabling a greater understanding of the issues arising from the use of such approaches. Phenomenology is concerned with how individuals experience and make sense of the world around them (Bryman and Bell, 2003) and can be defined as 'the empirical study of the limited number of qualitatively different ways in which various phenomena in, and aspects of, the world around us are experienced, conceptualized, understood, perceived and apprehended' (Marton, 1994, p. 4424, cited in Ashworth and Lucas, 2000, p. 296). A phenomenological approach therefore was chosen by the researchers as the most appropriate research design.

Phenomenological research demands a 'bracketing' of prior conceptions of the phenomena under investigation, towards allowing the research phenomena to 'present itself' (Pietersen, 2002, p. 5). The researchers do not set out to question whether the experiences described in the research findings either conform to or contradict those previously documented by other studies. Instead, the researchers must remain open to viewing the evidence from the points of view of those providing it and no pre-conceptions or suppositions of any form should influence its collection and analysis (Ashworth and Lucas, 2000). However some shared sense of the research topic and context is needed at the outset of any research project.

To minimise the imposition of researcher pre-conceptions and suppositions on the design of the questionnaire used to gather the research evidence a student focus group was convened in April 2006 to identify issues bearing on the

student experience of active learning. Focus group members self-selected in response to a request for volunteers to participate. A broad-ranging discussion was held covering a series of issues prompted largely by matters raised on end-of-year student course evaluation forms and by the students themselves during the course of the focus group session. Four key themes emerged from the focus group findings as a whole: (1) benefits from active learning methods were viewed largely in terms of personal development; (2) challenges exist for students arising from the need to move to an active, participative role; (3) the key role of assessment as a motivator; and (4) specific benefits and challenges arise from group work.

In exploring further the findings of the focus group, and bearing in mind the importance of the researchers striving to enter the 'life world' of each individual student, an open-ended set of questions, based on the issues identified by the students themselves, was drawn up. These questions were stated in terms of what students experienced as the objective of the module under review; the 'gains' and 'difficulties' associated with the student's experience of that module; and consideration of possible changes that could be made in how the module was approached by both the lecturer and the individual student (see Appendix 1 for the full list of questions used). For each of the modules, the questionnaire was administered by one of the module coordinators, at a time-tabled session within the overall programme of study. The case-based and problem-based modules are the only modules on offer to accounting students where active learning comprises the totality of the module. The traditional module chosen was typical of the remaining module offerings in Accounting and Finance.

The specific context of this study concerns student's perceptions of active learning methods. The experiences of three groups of respondents are presented in this paper, initially organised in terms of the particular module in which a given respondent was enrolled. Table 1 presents summary details of the respondents. The specific modules chosen are not intended to provide a means of comparison of each against the other; their choice is instead intended to provide the researchers with the possibility of a breadth of experiences emergent from the questionnaire responses. There was no possibility of over-lap between courses; each of the respondents could only have taken one of the three modules, depending on their programme of study. When the questionnaire was administered (April 2007), each student had completed the given module on which they based their response but did not know the grade allocated to them for that module – a situation within the normal context of course evaluations conducted generally for such students and expected by them at the end of each academic cycle.

To analyse and interpret the output of phenomenological research, it is vital that the researchers also bracket all prior expectations of the research findings (Lucas, 2001), towards facilitating the emergence of issues grounded in the student's own experiences, rather than being either arbitrarily derived or (perhaps worse) products of the experiences of the researchers. All completed student questionnaires were coded in terms of the module to which they related. Each researcher then independently read and reviewed the responses a number of times to become familiar with the data contained therein.

TABLE 1: INFORMATION ON TYPES OF RESPONDENTS

	Active Learning		Traditional
Module	**AC3021**	**AIS531**	**AC3111**
Learning context	Active: 'case study-based learning'; in-class group presentations	Active: 'problem-based learning'; in-class group presentations	Traditional: lectures and tutorials
Subject area	Finance	Management Accounting and Information Systems	Financial Accounting
Level of student	Penultimate year – undergraduate Finance programme	Year 1 (of 2) – post-graduate 'conversion' masters programme in Management Accounting & Information Systems	Final year – undergraduate Accounting programme
Module is…	Core; 5 credits	Core; 10 credits	Core; 10 credits
Assessment	Group-work: 70% Individual project work: 30% No end-of-year exam	Group-work: 100% No end-of-year exam	Group work: 30% End-of-year exam: 70%
Number registered for the module	28	20	70
Number of descriptions collected	26	15	44

The importance of revealing the individual students' experiences of each module forced the researchers into a slow, careful analysis of each open-ended response. Constant care and vigilance was required to avoid drawing comparisons between responses and to remain focused on the search for 'themes', represented by the identification of differences, amongst the total set of experiences presented. Ashworth and Lucas (2000) stress the need for empathy with the student experiences throughout the research process, in the sense of 'imaginative engagement with the world that is being described by the student' (Ashworth and Lucas, 2000, p. 299). Given the written nature of the research data, this involved careful consideration of the sentiments of each response rather than simply focusing on just the particular words or phrases used per se. Responses to questions regarding possible changes that could be made also enabled the researchers to better consider answers to questions regarding 'gains' and 'difficulties', by allowing the respondents to also express these sentiments in other terms and thereby affording the researchers to view a greater depth of 'experience' than that offered by just considering the written responses regarding 'gains' and 'difficulties' in isolation. After many sessions of review and discussion, the student experiences, as described in the following section, began to emerge.

DOCUMENTING THE STUDENT EXPERIENCES

Difficulties Experienced with a Particular Module

Each student was prompted in three different ways to describe difficulties with their particular module. They were asked to identify the biggest difficulty they had with the course, what change(s) the lecturer should make to the course, and what change(s) they would make to how they themselves had approached the course. Considering the focus group findings, it might have been anticipated that difficulties would centre on areas such as presentations, participation, group work and assessment. However, rather than search for these aspects amongst the experiences provided, the researchers had instead to allow the actual difficulties experienced by the respondents emerge. Table 2 summarises four distinct types of difficulties that actually emerged from the analysis of the student responses and lists the number of students expressing sentiments akin to that category of response. It is interesting also to note that a number of students described experiencing no difficulties whatsoever.

The difficulties presented in Table 2 relate to module content, teaching method, level of support offered and timetabling issues, with clear differences emerging in the experiences within each module. The traditional module generated least difficulty for its students, with 20 per cent (9 out of 44) experiencing no problems whatsoever. The main difficulty reported concerned the module content. It was mainly focused on International Accounting Standards (IAS) – a topic which the students variously described as being 'boring', 'repetitive', 'complex' and 'lacking in numbers'. Typical responses were:

> Some of the IASs were hard this year, especially pensions.

> Learning the IAS ...[I] found them very repetitive.

TABLE 2: DIFFICULTIES ENCOUNTERED

	Active Learning			Traditional	
	Case-Based	**Problem-Based**	**%**	**Lecture-Based**	**%**
Subject matter too complex/too theoretical	4	1	12	18	41
Difficulties with group work/presentations	10	3	32	6	14
Support and direction	3	9	29	9	20
Timetabling issues	6	2	20	2	5
No difficulty experienced	3	0	7	9	20
Total	*26*	*15*	*100*	*44*	*100*

However while the students taking the traditional module stated that content was the main source of difficulty, they were also looking to address this (and other difficulties) via requests for increased levels of support, particularly tutorial support, and for greater guidance on the exam, rather than through changes in the course content itself. Only three of the eighteen students who expressed difficulty with module content suggested any changes to that content. 50 per cent of the students felt that they had approached the module appropriately while the other half felt they should have worked harder in the earlier stages or attended more lectures.

The experiences of students taking the case-based module were quite different. For this module the main source of difficulty was the learning context itself (case study-based) and in particular the group work elements of it:

> The group assignments… not that they were difficult… it's just that different people were prepared to spend more time doing them in class.

> Presenting opinions that the group had come up with that you weren't sure of yourself….

Although students generally found the module challenging, by and large the teaching method was accepted or even welcomed by the students. The changes suggested by students focused on adding additional topics to the course rather than changing the teaching method itself. Only four of the twenty-six students suggested any changes to the method. Many of the students also felt that the initial difficulties they experienced had been overcome. For example, one student said the following:

> My biggest fear was the first presentation but once I got over that I was happy to do more.

More than half of the students felt that they should have approached the module differently by preparing more for classes and reading or thinking more widely. This did not mean by working harder however, but by working differently. A typical example of this response was:

> I would look at the broader picture more. This was something I learned later in the course – but now I know it's important to consider the wider, less obvious consequences of a decision.

Students taking the problem-based learning module experienced difficulties regarding issues arising from the manner in which the module and their overall programme were delivered, particularly in relation to what they considered the provision of inadequate support. These students conveyed a sense of having been 'thrown in the deep end':

> Too much may have been expected of us too soon into the project.

> Not having enough knowledge to do something at the right time.

Reactions to these experiences were strongly echoed in the changes proposed for future iterations of the module. Eleven of the fifteen students suggested changes which would enhance the levels of support and direction given, such as:

> More clarity on the requirements from the outset.

Whilst students taking the traditional module (delivered via a lectures and tutorials format) acknowledged that they should have *worked harder*, and students taking the case-based module felt that should have *worked differently*, the overall sentiments from the problem-based learning module was that the students felt they should have *worked smarter*. They felt that strategically they put in too much effort and let the module take over their approach to their programme. For example one student, when asked what (s)he would change about how (s)he approached the module, wrote:

> Spend more time on my other modules rather than stressing about the overall project.

Benefits Experienced

All students were asked 'what did you gain from this course?' There was a clear and marked difference in the responses between the students taking the traditional module and those taking the active learning modules. Two distinct types of response emerged in terms of the experiences of the students. One set describes benefits in terms of personal development or transferable skills. Benefits experienced here were expressed in terms of confidence in expressing opinions, ability to work in teams and self-learning. The second set of responses described a broader or deeper understanding within the confines of the curriculum: deepening of knowledge and elaboration of knowledge. Figures 1 and 2 summarise this categorisation of the student survey responses.

In the 'traditional' module the majority of students (84 per cent or 37 out of 44) experienced benefits expressed solely in term of subject-specific skills. While subject-specific skills were important on the 'active' modules also – with 66 per cent (27 out of 41) of the students describing some subject-related benefits – students also described benefits in terms of personal development. 34 per cent (14 out of 41) of the students taking the active learning modules expressed the benefits solely in terms of personal development.

Personal Development

Some students saw the primary benefits of their module as outside the confines of the subject matter being studied. For example, for one student taking the problem-based learning module the main benefit was described as:

> Learn[ing] to work in groups and how to teach myself things fast; how to deal with people.… We learnt every lesson the hard way.

FIGURE 1: BENEFITS FROM LEARNING VIA 'ACTIVE' LEARNING

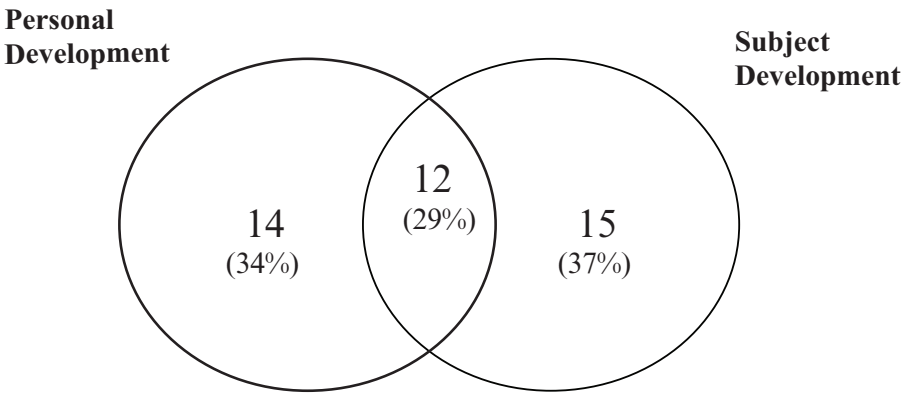
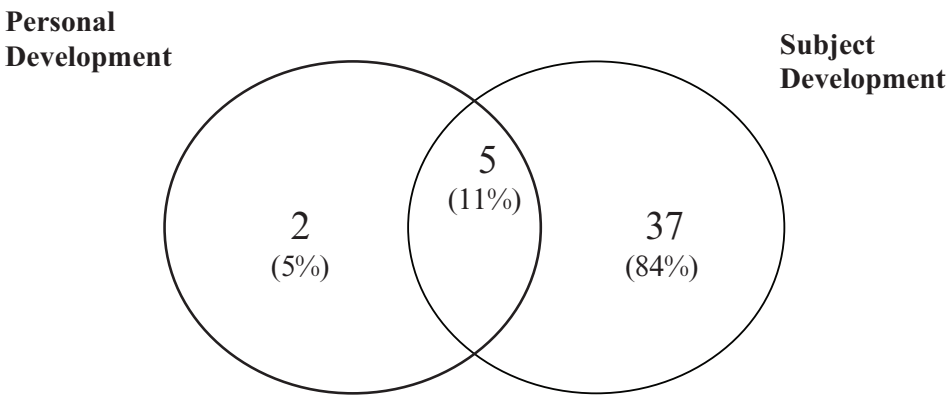


FIGURE 2: BENEFITS FROM LEARNING VIA 'TRADITIONAL' LEARNING



Students of the case-based module found the material challenging and a distinct theme in their descriptions was that of gaining confidence or of overcoming difficulties:

> I gained confidence when speaking publicly; when doing presentations for other classes I now find that I am not so nervous.

Critical thinking and self-learning skills were also reported as benefits gained on both of the active learning modules:

> Learn and understand the things [I] didn't know before; developed self-learning skills; knowledge extension.

> I think that after this course I have a critical attitude when I read the newspaper or watch economic news in TV.

Subject Development

A second category which emerged from the responses was those students who saw the benefits in terms of acquiring new, course-specific skills or as building on the skills and knowledge attained elsewhere in their programme. Their understanding of specific topics had improved, or they had gained tools in financial analysis, or a deeper understanding of how companies make decisions:

> Learned how to analyse different aspects of a business and that individuals as well as financial decisions are important when it comes to making a decision.

> Different ways of problem solving… stronger understanding and application ability.

In the traditional module the students were strongly focused on the development of their subject-based skills. A typical response was:

> [Knowledge of] the effect other issues have on the information contained in the financial statements.

Combined Benefits

The most positive experiences described were for those students who gained transferable skills and deepened their understanding of the subject area, perhaps typified in the following quote from a student of the case-based module:

> Confidence… confidence in that I understood all that I have learned over the years in Finance. Confidence to stand up in front of people and give presentations.

Approaches to Learning on the Active Learning Modules

The opening question on the student survey asked each student what learning meant to them. When the answers were reviewed 63 per cent described a surface conception of learning, while 37 per cent exhibited a deep conception. This breakdown in conceptions of learning is broadly similar to that reported for Irish students by Byrne and Flood (2004), thus serving to validate our initial analysis of the student descriptions and provide us with confidence in our use of the phenomenological method.

The purpose of exploring the conceptions of learning is to determine whether there was any discernible connection between students' description of the benefits of active learning and the approach to learning inherent in their stated conception. Table 3 presents the benefits from learning experienced by those respondents taking modules involving active learning (as shown in Figure 1), subdivided into those who articulated a surface conception of learning and those who described a deeper conception. As is evident from the table, the student's conception of learning does not seem to influence the nature of the benefits obtained using active learning methods.

TABLE 3: CONCEPTIONS OF LEARNING ON THE ACTIVE LEARNING MODULES

	Surface		Deep	
	No.	**%**	**No.**	**%**
Personal development	10	40	4	27
Subject development	9	36	5	33
Combined benefits	6	24	6	40
Total	*25*	*100*	*15*	*100*

TABLE 4: REACTION TO ASSESSMENT

	Active Learning			Traditional	
	Case-Based	**Problem-Based**	**%**	**Lecture-Based**	**%**
'Assessment is fair'	8	6	34	27	61.5
'Individual assessment preferable'	4	0	9	1	2
'Alter the assessment method'	4	2	15	9	20.5
'Expectations are not clear'	5	1	15	7	16
'Alter the timing/weighting'	5	6	27	0	—
Total	*26*	*15*	*100*	*44*	*100*

Reaction to Assessment

Consideration of how students experienced assessment on these modules fell into five broad categorisations as shown in the first column of Table 4. Students of the active learning modules were evaluated primarily through group work, with assessment elements including reflection, written reports and group presentations. 70 per cent of the marks for the case-based module were for group work, as were 100 per cent of the marks on the problem-based learning module. The traditional module was assessed by way of an end-of-year examination (70 per cent of marks available) and a group project (30 per cent).

'Assessment is Fair'

Most frequently the responses (from 41 students) described a lack of problems with the assessment process:

> Project-based assessment is far [more] innovative for studying; written exam is purely [an] overview of the course.

'Individual Assessment is Preferable to Group Work'

Issues concerning the nature of assessment (identified by 5 students) largely related to problems with working in a group, rather than as an individual:

> I think that there should be more individual assessments as I feel that people work better on their own.

'Alter the Assessment Method'

These issues were most frequently expressed in the traditional module where students suggested replacing the project with an interim exam.

> Project took a long time in relation to the marks that were going for it…. An interim exam would be much more successful as [we] have to study the topics anyway.

'Expectations are Not Clear'

Concerns about what is expected of the student were also apparent in both traditional and active learning modules. Such concerns echo the requests for greater support and direction and are as apparent in the traditional as the active learning modules:

> Make it more precise so that when a question is asked about a case study there will be a definite answer which a student can aim for.

> Give examples of the type of questions that could be on the exam…. Better guidance on what was expected in project and presentation.

'Alter the Timing/Weighting'

Reactions in relation to the timing of assessments were relatively minor, with students mainly concerned with the balance of their workload across modules over the academic year. Some deeper concerns were expressed however in the problem-based learning module regarding the assessment of material prior to it being judged (by the students) to have been adequately covered.

DISCUSSION AND CONCLUSIONS

The benefits experienced by students in engaging in each of the modules tie closely to the learning objectives of the modules concerned. In the active learning modules all students experienced benefits – in spite of their initial trepidation in

entering the process. Students described significant benefits relating to the acquisition of life-long skills such as team-working, confidence and self-learning. They also reported deeper or broader understandings of their subject areas and in many cases combined both subject- and skill-based benefits. Very strong curriculum-based benefits were experienced by those taking the traditional module; however these students reported few benefits in terms of skills or personal development. These differences in the nature of the benefits described points to complementarity between what are sometimes seen as alternative teaching methods (traditional and active). Neither method is simultaneously satisfying the demands of the curriculum and the need for a broader accounting education.

Prior literature (see Stout, 1996; Milne and McConnell, 2001; Lord and Robertson, 2006), discussions of the focus group and anecdotal evidence suggest that accounting and finance students experience significant difficulty in engaging in active learning. Certainly more students on the active learning modules than on the traditional module articulated experiencing difficulties, but it is also worth noting that the majority of students on *all* of the modules experienced difficulties. An element of the learning objectives of the active learning modules is to challenge students to acquire new skills so some difficulty, at least at the initial stage, is to be expected. In the case-based module particularly, difficulties in areas such as group work were seen as challenges to be overcome and few students felt that the learning method should change. Some students recognised that, with hindsight, they would have approached the module differently. This suggests that greater direction at the outset is needed to encourage students to take responsibility for their own learning. Students were not clear how much pre-class reading was required for them to participate effectively in a classroom setting. This echoes Milne and McConnell (2001) who argue that instructors need to be more directing at the early stages of an active learning module. In the problem-based learning module a number of students clearly articulated a need for greater support at the earlier stages where they felt thrown in at the deep end. Here however the student experience of active learning was hampered by the lack of a sound knowledge base, particularly in relation to key skills needed to complete the project.

The student experience documented in this paper emphasises the need for active learning to be integrated into the programme of study as a whole, with consideration given to the appropriate sequencing of activities. In summary therefore the difficulties encountered by students were related to the *application of the methods* rather than the methods themselves. There was no sense that active learning proved an insurmountable challenge to any students but there was a sense of the need to prepare students for the change in teaching method and to be realistic about the prior skills and knowledge of the students.

The students in this study reported conceptions of learning which are typical of accounting students generally. Prior literature suggests that students with surface conceptions of learning as more likely to be subject-oriented and to be less likely to report benefits from active learning, at least in the short term (Lord and Robertson, 2006). The evidence of this paper however is not supportive of the student response to active learning being negatively affected by a surface conception of learning – a finding which accords more with the experience of Cullen et al.

(2004). Students categorised as surface learners experienced a far wider range of benefits from active learning, even in the short run, than that categorisation might have implied. How this experience in turn might affect their approach to learning in the future is unclear. The disconnection between the conception of learning as expressed by the students in this study and the categories of benefits experienced from coping with active learning leads us to question the extent to which researchers can rely on the validity of *articulated* conceptions of learning. The students have clearly engaged with and learned from the use of active learning methods; the extent to which they consciously see those benefits as part a process of learning however is not evident.

The student focus group made much of the difficulties with assessment. Issues concerning the free-rider problem, the fairness or equity of awarding a common grade to all group members, and an over-riding focus on the end-of-year final grade were the dominant concerns of the focus group members. Learning outcomes which are rooted in the desire to engender critical, reflective thinking can also be more difficult to assess (Hand, Sanderson and O'Neill, 1996). Against this background we might have been expected to find major issues arising in relation to assessment. However, the forms of assessment used on the active learning modules were not seen by the students as being problematic. Concerns may have been over-stated within the focus group format, leaving the researchers to speculate on the extent of the real versus the perceived barriers to the use of such methods in the learning environment. In fact there were more calls for change from the students on the traditional course. Difficulties which are described seem minor and easily remedied. Many of these difficulties relate to student demands for structure and predictability and relate to an articulated dislike of ambiguity.

In summary, this study gives voice to the student experience of active learning. The students presented an enthusiastic account of the acquisition of broad skills and personal development from the active learning modules which were not reported for the traditionally delivered module. Areas for improvement related to the need to prepare students for the change in learning approach and the need to ensure the requisite key skills and knowledge. Difficulties reported elsewhere in relation to group work and assessment were not evident on the ground. Whatever the learning approach, it appears that *all* students can potentially benefit from active learning *if* carefully introduced. This study is limited in its focus on the student experience in retrospect; further research could, for example, track the student experiences throughout the duration of a module. The use of other research methods – e.g. in-depth interviewing – might also enhance the findings. Research documenting the concurrent experiences of the lecturers of such modules would complement existing evidence.

APPENDIX 1: STUDENT SURVEY QUESTIONS

- What does learning mean to you?
- What do you see as the main objectives of the *[module name]* course?
- What was your biggest difficulty with this course?

- What did you gain from the course?
- Can you suggest any changes to the assessment of the course?
- Do you think the course objectives were met?
- If *[lecturer]* were to change one thing for next year's course what should it be?
- If you were to change one thing about how you approached the course what would it be?

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