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Case

Do, reflect, think, apply: Experiential education in accounting

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ABSTRACT

Experiential education can facilitate student critical thinking improvement. However, this method is more than learning by doing, active learning, simulations, or incorporating real-world information in instruction. Instead, it requires students to *Do, Reflect, Think,* and *Apply*. Thus, the additional planning and preparation required may discourage instructors transitioning from lecture to experiential delivery. This teaching note provides resources to help accounting instructors adopt or design experiential learning activities for their courses. We provide background and features of experiential learning, identify relevant accounting-specific experiential learning articles, and offer examples to help instructors adapt and evaluate experiential learning activities.

1. Introduction

Educating students to be critical thinkers and problem solvers is on the forefront of business education. Henry Mintzberg, professor of management at McGill University, states that "a numerical view of the world . . . reduces very complex issues to rather simple things. But the world is nuanced and highly complicated." (Hemp, 2009). Furthermore, Mintzberg emphasizes the importance of context and deep understanding developed through experience in making good business decisions. Likewise, experiential learning is the process of creating knowledge through experience as opposed to merely receiving or transmitting information; it requires adaptation to the world and transformation of experience (Kolb, 1984; Kolb & Kolb, 2005).

Experiential Learning Theory, rooted in the learning theory models of Lewin, Dewey, and Piaget (Kolb & Kolb, 2005; McCarthy, 2010), emphasizes the central importance of experience in learning, a supplement to traditional theories focused on acquisition, manipulation, and recall (Kolb, 1984). Engaging learners directly in the studied phenomena is central to experiential education (Kendall, Duley, Little, Permaul & Rubin, 1986). Learners participate in a concrete experience (*Do*), reflect on that experience and other information (*Reflect*), develop theories based on experiences and knowledge (*Think*), and formulate a conclusion or solve a problem (*Apply*).

Traditional accounting instruction often emphasizes task completion, memorization, and clear-cut answers that are descriptive of surface learning (Turner & Baskerville, 2013). Conversely, deep learning (i.e., experiential education) involves developing a new perspective by integrating new material with existing knowledge.[1] Further, approaching accounting education solely from a technical perspective ignores the social realities of accounting practice (Dellaportas, 2015), whereas

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[1] For additional information on accounting perspectives of deep and surface learning, see Apostolou et al. (2015, 2016), Turner and Baskerville (2013), McDowall, Jackling, and Natoli (2015), and Everaert, Opdecam, and Maussen (2017).

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experiential education facilitates incorporating this perspective into instruction. Stout (2018) motivates the use of experiential education by citing the Association to Advance Collegiate Schools of Business (AACSB) accreditation standards that suggest using experiential learning activities as a strategy for demonstrating continuous improvement (AACSB, 2017). Experiential learning provides a means to integrate context, understanding, and experience.

The accounting profession expects graduates to possess critical thinking skills and professional judgment in addition to technical knowledge. For example, the American Institute of Certified Public Accountants (AICPA) Core Competency Framework for professionals includes managing relationships, gathering and organizing information, listening, analyzing data, building conceptual decision models, making decisions, and adapting to changing circumstances (AICPA, 2005; Kendall et al., 1986). The Certified Public Accountant (CPA) Examination evaluates complex problem-solving and judgment by testing abilities to identify and solve unstructured problems, develop reasonable hypotheses to answer questions, and generate responses rather than simply identifying the answer to a question (AICPA, 2018). In addition, the Pathways Commission, a joint project of the American Accounting Association and the AICPA, has published the Pathways Vision Model, which highlights the role of critical thinking and professional judgment in evaluating and creating information useful for decision-making, and ultimately the prosperity of society (Pathways Commission, 2013, 2015).

Intuitively, an education model that incorporates an experiential component would be favorable because students can recall more of what they do than what they hear (Hawtry, 2007). Through experiential education, students can develop skills identified by practice and academics as critical to professional success. As accounting educators respond to the profession's demand for students with critical thinking and problem-solving skills,[2] experiential education can facilitate this learning. The challenge, however, is understanding the transformative features of experiential education and knowing how to incorporate those teaching methods in the classroom.

We provide resources to help accounting instructors properly implement experiential education. These resources include a summary of experiential education and an explanation of experiential education benefits for accounting education. We also provide examples to help accounting educators evaluate, implement, or design experiential learning activities for their courses. We rely on previous research to demonstrate the efficacy of the experiential learning model and provide a detailed example of adapting an accounting course activity to an experiential learning model.

2. Experiential learning background

Active learning can lead to greater understanding, retention, problem-solving skills, and critical thinking ability (Brickner & Etter, 2008). This teaching method involves authenticity, application, engagement, struggle, and ownership of learning through experiences. However, active learning does not require some important elements for knowledge creation. According to experiential learning theory, it is through the reflecting, theorizing, and applying those theories that students create knowledge (Kolb, 1984; McCarthy, 2010).

Experiential education extends learning activities by requiring students to reflect on the experience from different perspectives, integrate observations into logical theories, and use those theories to solve a problem or decide a course of action (Kolb, 1984; Kolb & Kolb, 2005; McCarthy, 2010). These learning actions do not occur in a set order, but rather in a cyclical or recursive manner so that students perform them all at some point in the learning process, enabling them to learn at a deeper level, as described in Section 1 (Kolb & Kolb, 2005; Keeton, Sheckley, & Griggs, 2002). Of course, students need general knowledge of the subject matter before learning at this deeper level.

Kendall et al. (1986) describe this process, outlined in Table 1, as complete learning. We summarize these learner actions as *Do*, *Reflect*, *Think,* and *Apply* (see Table 2).

The National Society for Experiential Education (NSEE)[3] emphasizes the importance of reflection to learning.

> "Reflection is the element that transforms simple experience to a learning experience. For knowledge to be discovered and internalized the learner must test assumptions and hypotheses about the outcomes of decisions and actions taken, then weigh the outcomes against past learning and future implications."
>
> [(NSEE, 1998)]

Experiential instruction is student-centered because it requires the learner to identify and locate resources, develop questions, define problems, generate hypotheses, and undergo individualized evaluation (Harrison & Hopkins, 1967; Kendall et al., 1986). This method is in stark contrast to traditional teacher-centered instructional approaches of expert-provided information and questions with standardized solution evaluation. Learners that become dependent on an expert instructor may not know how to learn and therefore may have difficulty when faced with new problems and new information (Harrison & Hopkins, 1967).

Gosen and Washbush (2004) provide an overview of experiential learning effectiveness research and cite multiple studies that indicate positive effects of this learning method, while criticizing the research design and measurement standards used in published studies. We reference studies that primarily use a pre-post-test and/or control group research model to docu-

[2] *Inside Higher Ed* reports that thinking, communicating, and problem solving are more important to business executives than a new hire's major (Budryk, 2013).

[3] NSEE is a US-based nonprofit organization and resource for the development and improvement of experiential education programs.