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Teaching and educational notes

Enhancing the AIS curriculum: Integration of a research-led, problem-based learning task

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ABSTRACT

Issues relating to student learning outcomes, retention and engagement, together with pressure to reinvigorate and differentiate higher education programs through integrating research-based material into the curriculum, are repeatedly in the spotlight. This paper reports on successful results from a case study of a student-centered, research-led, problem-based learning task that was incorporated into the curriculum of an Accounting Information Systems subject. Through engaging students with the learning experience, the curriculum changes addressed identified needs for improved communication, reflective appraisal as well as analytical and critical thinking skills in higher education graduates. The paper concludes with details of student perceptions of the task and learning outcomes, a review of academic performance, and reflection on the methodologies employed.

"Tell me and I forget, teach me and I may remember, involve me and I learn."
Paraphrase of a Chinese Proverb by Xunzi (312 to 230BC)

[The paraphrase is attributed to Paul Rowell writing in an article "Heavy Stress On Reading In Boston Schools" on 12 June 1967, Boston (MA) Traveler, p. 3, col. 5, where he said "There is an ancient Chinese proverb that in its wisdom relates...'I hear...and I forget. I see...and I remember. I do...and I understand.'"]

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1. Introduction

There is growing pressure to reform and differentiate higher accounting education programs to ensure students acquire skills rather than memorize content; learn strategies to update knowledge and skills in order to remain operative in the profession (Killian, 2013); and acquire the "core professional competencies (e.g., communication, analytical skill, critical thinking) [which] are important for success" (Apostolou, Dorminey, Hassell, & Watson, 2013, 146). Calls from existing research encourage a "shift away from documenting the importance [of achieving these competencies], which is now generally accepted, toward identifying the best ways to teach or learn" them (Apostolou et al., 2013, 146). In line with Brew (2003) this was transitioned to action in the reported study through integration of research-based material into the curriculum experiences of postgraduate students. Through reporting on a research-led task the study demonstrates how a constructivist approach to learning can assist students to engage in constructing their own knowledge about current issues for Accounting Information Systems (AIS). This facilitates transformation of students from passive to active learners. In doing so the task and related research responds to the: (1) considerable body of literature (i.e., Brew & Pesta, 2001; Healey & Jenkins, 2005; Irving, 2011; McGowan, 2012), which emphasizes the merit of research-led teaching (RLT) for invigorating the classroom and ensuring students have the latest knowledge; (2) influential pedagogical discourse that higher education programs should foster students' personal epistemology to enhance higher order thinking and the ability to make reasoned judgments (Hofer, 2001; Jiang & Roberts, 2011); (3) initiatives suggested by senior academic researchers to improve the relevance of contemporary research (Moisander & Stenfors, 2009), with less theoretically-driven, more people-focused approaches; (4) merits of engaging wider commentary on research endeavors beyond the typical audience of academic journals (Galliers, 2011); and (5) calls from a variety of authorities (i.e., the International Federation of Accountants IFAC, American Institute of Certified Public Accountants AICPA, the Institute of Chartered Accountants in Australia and CPA Australia) to develop professional skills such as communication, reflective, analytical and critical thinking (AICPA, 2013; IAESB, 2009; ICAA & CPA Australia, 2009). As postgraduate students are the very professionals who should be objects and beneficiaries of research, the reported task responds to calls for improved "practical relevance of contemporary research" (Galliers, 2011, 1).

A compelling case exists to include an element of research-led discourse in the curriculum. The reported student-centered active classroom assessment task (henceforth referred to as the task) addresses requirements such as AACSB's mission to promote scholarship, innovation and collaborative learning (AACSB, 2013). Additionally, consistent with prior studies into the valuable outcomes arising from integrating research into the related AIS curriculum, the task developed students' critical thinking and communication skills, as well as their experience of working in teams (Bierstaker, 2007; Irving, 2011; McGowan, 2012). Yet its implementation also contributes new insights. Firstly, the successful outcomes were generated in a postgraduate subject concerned with enterprise systems. Whilst the subject curriculum was established, deployed and taught in English, it was not the students' primary language. Secondly, selection of the research article (on topics such as the impact of Enterprise Resource Planning (ERP) systems on the role of accountants; and the potential of RFID, business intelligence, mobile computing, and the cloud) formed part of the task itself rather than students selecting from a predefined list of research articles clustered according to the weekly topics. Consequently at every stage of the task students were required to apply their own critical thinking. Thirdly, part of the task required an accountable exercise in written reflection, not only individually on the student's own syndicate's presentation of their chosen research article, but also joint reflection on the presentation of a research article by another syndicate. This required critical thinking about the relevance and accuracy of material in a manner that tested students' capacity to apply knowledge from the curriculum to an unanticipated scenario.

The presented task offers a new and replicable exercise in delivering a RLT, problem-based learning (PBL) strategy that stimulates critical thinking about theoretical and practical aspects of the AIS curriculum. This not only extends research in accounting education, where to date there has been little use of this approach (Stanley & Marsden, 2012), but it also develops professionally desirable skills related to student engagement and enhancement of more relativistic cognitive development. Similarly