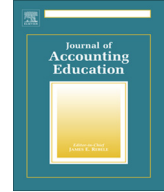




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Teaching and educational notes

Teaching internal control through active learning



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ABSTRACT

This teaching note presents the use of an in-class competition that actively engages students in learning about the basics of internal control in an organization. Student feedback and instructor's observation suggest that this active learning approach is effective for three primary reasons: (1) it focuses on the student's own personal experience resulting in the fact that students can more easily relate to the examples created by their peers; (2) it empowers the student; and (3) it creates a competitive, active-learning environment. This article provides a detailed description of an interactive lesson that innovatively guides introductory accounting students toward understanding the basic principles of internal control, a topic getting more and more important in AIS education in post-SOX era. Furthermore, the detailed materials at the end of the article provide ready-to-use teaching materials and related instructions to facilitate implementation.

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1. Introduction

Active learning, generally defined as any instructional method that engages students in the learning process, has been considered as one of best practices to achieve teaching effectiveness (e.g., Chickering & Gamson, 1987; Cook & Hazelwood, 2002; Prince, 2004). With rapid development of communication technology, engaging students is far more challenging than ever before (e.g., Bugeja, 2007; Fang, 2009). In addition, millennials favor learning by working in teams, collaboratively discussing

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“real life” issues that matter to them and that they can relate to. They like to develop their own examples and they like to find ways to “create meaning between students’ life experience and the material which we want them to be learning.” (McGlynn, 2005, p. 15). The result is that current students prefer a learning process that progresses quickly, actively involves the learner, and is interactive, while many classrooms involve discussions that are slow to develop, require students to be passive learners, and primarily involve one way communication.

To more effectively engage the millennial student in the learning process, professors are faced with the challenge of becoming more creative in the classroom and updating their pedagogical methods (e.g. Harris, 2010; Wilson, 2004). This article presents the use of an in-class competition that actively engages students in learning about the basics of internal control in an organization, an accounting education topic that has become more important in the post-SOX era (e.g., Jones & Mensching, 2007; Savage, Norman, & Lancaster, 2008). Student feedback and instructor’s observation suggest that this active learning approach is effective for three primary reasons: (1) it focuses on the student’s own personal experience resulting in the fact that students can more easily relate to the examples created by their peers; (2) it empowers the students; and (3) it creates a competitive, active-learning environment.

This article provides an innovative way of improving the effectiveness of accounting education by providing a lesson that demonstrates the educational benefits and value of active learning to the student, the teaching institution, future employers, and the instructor. In addition, this article adds support to earlier studies that found active learning makes classroom material more relevant to students (e.g., Bonwell & Eison, 1991; Graham, Peña, & Kocher, 1999; Whitfield, 1999). Furthermore, the detailed teaching materials provide a ready-to-use activity in internal control that is adaptable to other topics and other disciplines.

The remainder of the article is organized in four sections as follows. The first section outlines the learning objectives for the in-class competition. The subsequent section presents information pertaining to managing the activity. The next section discusses student feedback as well as the primary reasons this approach is effective. The final section concludes with a summary of our exploration in active learning and the implications of our findings.

2. Learning objectives

It is important to have objectives beyond the accounting content knowledge to help students understand that accounting is about more than memorizing technical information. We considered two areas when developing the activity learning objectives: assurance of learning for AACSB accreditation (AACSB, 2012) and the AICPA core competencies (AICPA, 2008). The respective learning objectives for each area are listed below:

AACSB learning objectives: Critical thinking and Accounting Content Knowledge.

AICPA core competencies: Broad Business Perspective (including industry/sector perspective and leveraging technology), Personal Communication and Interaction, and Risk Analysis.

The critical thinking objective is included because the activity is designed to help students think about how the internal control principles apply to their personal work situations. The intent is to help students think about internal controls on three levels. First, students should demonstrate an understanding that many policies and procedures at work are more than rules the company has created. They exist for a specific organizational purpose. Second, students should recognize that there are a number of policies and procedures that provide the foundation for the company’s system of internal controls. Third, students should discover that the different internal control policies and procedures are really part of an integrated system, not individual rules. For example, many students have worked as a cashier at their places of employment. One student may discuss the requirement for the cashier to have a large accumulation of cash in his drawer, say \$500, turned into the manager so that it can be properly secured. The manager is the only person authorized to accept a “pick-up,” and the proper signatures must be secured when the transfer of cash from the cashier to the manager takes place. This

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