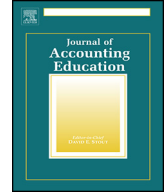




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Best Practice

Using a course redesign to address retention and performance issues in introductory accounting



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ABSTRACT

This article describes how one accounting program addressed declining retention rates and student performance issues with a focused course redesign of its introductory financial accounting course. The course redesign unites (a) the notion of promoting a thorough comprehension of “core competencies” rather than providing a cursory acquaintance with a broader variety of less critical ancillary topics; (b) an assortment of “continual review” techniques designed to maximize retaining the in-depth knowledge attained; and (c) utilization of a variety of stimulating and effectual technological enhancements to engage students and foster an active learning environment in the course. Anecdotal evidence gathered and limited empirical analysis suggests that the redesign endeavors have increased performance, enhanced student retention, and stimulated growth in the number of accounting majors relative to enrollment growth in the college of business. This approach, or any of several variants, can be adopted by other accounting programs to address similar issues. With many institutions currently facing declining enrollments and student retention along with accompanying financial consequences, our experience provides a timely potential remedy.

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1. Introduction

Universities today are facing unprecedented financial constraints that heighten the appeal of attracting, retaining, and graduating students.¹ This paper describes our university's strategies to overcome a declining retention rate in its introductory financial accounting course and attract more of its students to become accounting majors. It was considered important to do so without sacrificing student learning or increasing costs. Two key elements of the redesign were to refocus the course on an abridged set of core competencies and to better align course delivery with the learning styles of current students. We fashioned our redesign to be consistent with extant education literature and with a similar initiative of the National Center for Public Policy and Higher Education (<http://www.thencat.org>).

A student's introduction to accounting establishes the foundation for his or her ability to understand and interpret accounting information in subsequent courses and later careers (Warren & Young, 2012). The course also comprises the critical foundation for future study in the field by accounting majors. Introductory accounting courses are commonly characterized by high failure and withdrawal rates (Froman, 2001; Kealey, Holland, & Watson, 2005). Many students struggle with the analytical thinking process required in accounting. Without a strong motivation to apply the extra time they may need to be successful in accounting, students will often get discouraged and stop trying (De Lange, Suwardy, & Mavondo, 2003; Sargent, 2009). For some students, this means missing out on accounting as a career choice. For others, it can mean delaying their degree or even dropping out of school entirely. In 2010, the Pathways Commission was formed to "identify better ways to attract, educate, and continue to develop the human resources that accounting needs in order to fulfill the accounting profession's responsibility to protect the information needs of participants in our economy" (Black, 2012, p. 602). Emphasis on improving student performance and generating interest in accounting as a career are desirable priorities in introductory accounting courses.

This paper describes how our School of Accountancy redirected the course content and developed course tools and technology enhancements to turn around our declining retention rate, instill new interest in introductory financial accounting classes, and grow the enrollment of accounting majors. The purpose of this paper is to share one school's experience with other instructors and accounting programs and encourage them to incorporate some or all of our initiatives as effective learning strategies and educational pedagogies in the introductory financial accounting course.

1.1. The course redesign

In late 2008, the Information Technology Division at the University of Memphis in cooperation with Academic Affairs launched a competitive faculty fellowship program designed to encourage faculty to fundamentally redesign courses with a goal of increased overall student success. This "Course Redesign Fellowship" program (or CRF) was modeled after a similar initiative of the National Center for Public Policy and Higher Education (<http://www.thencat.org>) in which an infusion of core redesign and targeted technology innovation was applied to large-enrollment, lower-division classes with a stated goal of increasing access to higher education, improving the quality of student learning, and controlling the rising cost of instruction (Twigg, 2005). With the focus already on the need to improve student outcomes, our School of Accountancy embraced the CRF to discover methods and techniques that would assist in accomplishing the goal. While the CRF program offered the accounting faculty inspiration and confirmation, it did not provide financial resources. We are confident that we and other programs could achieve similar results with internal efforts alone.

To initiate the course redesign, the School of Accountancy convened a committee to evaluate the perceived weaknesses of the current model and outline appropriate changes. The committee consisted of current Introductory Financial Accounting professors as well as Intermediate I and Intermediate II professors. Input was also gathered from other professors in the college of business. The concern was twofold: (1) how to achieve increased overall student success while (2) maintaining or enhancing

¹ In some states, the state subsidy to colleges and universities is now tied to one or more of these metrics.

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