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Simulation – is it all worth it? The impact of simulation from the perspective of accounting students

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ABSTRACT

Module and programme leaders within higher education strive to improve module materials to enhance engagement and learning outcomes. However, questions remain whether these improvements are seen as a benefit by the student cohorts. Simulations have been discussed within the literature, and a number of institutions have implemented a range of business games and simulations as enhancement initiatives.

The audit simulation that has been developed in this case, is not a game, but has been designed to simulate the environment of a working audit. This research evaluates the perceptions of student using the simulation. Data has been collected across two student cohorts (final year accounting students): the first cohort having access to basic audit documentation materials, and the second cohort experiencing full access to an enhanced simulation model. Both cohorts are asked to comment on their use of the learning material, and perceived benefits and drawbacks of using simulations.

The research will make a valuable contribution to the existing literature by offering a student perspective of the benefits (or drawbacks) of implementing simulation to the practical topic of audit. This will be of interest to other universities and professional training providers who are considering the adoption of simulation within teaching practice.

1. Introduction and context of the 'Northumbria' simulation

Audit can be a difficult subject to teach, due to the practical nature of the subject, and the unfortunate pre conception by some students that "auditing really is boring" (Power, 1999, p. xii). To avoid these issues, there have been innovations in the past within the auditing module at Northumbria University, including the use of corporate associate partners (Slack, Loughran, & Abrahams, 2014), which complements the delivery of module materials by academics who have previously worked in audit practice. Case study material has also been used within classes to try to bring the subject to life further, with practical application by students using examples of audit documentation. Other initiatives to increase student engagement have included guest lectures (Deloitte/KPMG), in order to bring the topic into real life context. These guest lecturers are asked to prepare a discussion on current issues/reforms within the sector, which then enables the students to start questioning what it is like to work within the audit environment.

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The previous initiative of using corporate partners included visiting seminar activities from a local firm (Ryecroft Glenton) who carried out a number of tasks with students, based on the case of a multinational client (Sanchez, Agoglia, & Brown, 2012; Slack et al., 2014). The implications of these initiatives, however, included cost, timetabling and resourcing implications (which the practitioners dictated) and in some cases students became critical of the visiting practitioners (with comments including 'they are not proper teachers').

In April 2014, the module team attended the UK Higher Education Academy (HEA) event at University of West of England (UWE) which promoted the use of online environment to host an audit simulation. The reasoning behind attending this event was to explore other teaching methods, as despite the introduction of the case materials and use of corporate partner, the students were still feeding back that they could not always visualise how these documents were used in practice. The simulation case study presented at the HEA event was a user friendly and more advanced case study, using Second Life to guide students through the audit engagement. This simulation took the use of audit documentation a step further by incorporating a virtual reality including avatars of the characters/videos/recorded telephone conversations.

Once the team returned from the HEA event, resource funding (staff time) was applied for to develop an in house audit simulation. The rationale to develop our own simulation was to improve the student learning experience. Whilst the learning outcomes would remain unchanged, the delivery using technology enhanced learning was considered an important step to ensure continuous improvement within the module delivery, and ultimately using simulation to engage students' learning (Bell & Loon, 2015). Feedback from students indicated that they enjoyed reviewing the case of real life documentation, however, engaging purely with documentation can be difficult to appreciate in light of real life 'career' sometimes. Reflection is seen to be a key part of the learning process within simulations (Hughes & Scholtz, 2015). Students enter higher education with expectations that their programme will "enhance career prospect" (Byrne et al., 2012). Given these increasing expectations of students, the university needed to keep up to date with latest technologies to compete with other institutions delivering similar modules, alongside overall objectives to maintain/improve student satisfaction.[1] Consistent with these requirements, a team was formed between the module tutors and the Technology Enhanced Learning (TEL) support team and the idea to create an audit simulation using some virtual technology was initiated.

The objectives of this case study paper are twofold. Firstly, this paper aims to reflect on the experiences of the module teaching team during the design, development and implementation stages of the simulation. These reflections may facilitate other educators' decision making when adopting such initiatives. Secondly, this paper provides evidence of students' perceptions on the simulation, through feedback data collated from students during and after the implementation of the simulation, of which the team believe will aid in providing some understanding of the work involved and the benefits of adopting such an approach. These perceptions are synthesised against the current literature base, in order to update current thinking around adopting such approaches within curricula. An important aspect of this paper is the presentation of some of the perceived drawbacks, and pitfalls that the teaching team have encountered during set up of this teaching initiative. These will provide reflection for other academics, who should consider these prior to implementation of similar teaching enhancements.

In Section 2 the prior literature is reviewed. The design phase of the simulation is then briefly introduced in Section 3.1, with details of implementation included in Section 3.2, and the final incorporation of assessment in Section 3.3. The qualitative feedback comments and simple quantitative analysis is presented in Section 4 for each of the affected cohorts of students. An overall analysis of the perceived benefits and drawbacks from the students' perspective is reviewed in Section 5. Finally, in Section 6, conclusions are drawn and learning points for other academics are detailed.

2. Literature

As discussed in the previous section, audit presents a challenging and somewhat tiresome subject to teach (Beattie, Fearnley, & Hines, 2012). Students have identified that it is hard to engage and grasp the reality of audit in practice and thus traditional lecturing techniques may not be the most effective learning mechanism (DeNeve and Heppner, 1997; Lane and Harris, 2015). A recent review of the accounting education literature, by Apostolou, Dorminey, Hassell and Rebele (2013, p. 73), indicated that reviews of educational technology accounted for 15% of the 256 articles reviewed. However, on further review the topics explored included online course management systems, course delivery and technology assessment (rather than considering concepts of simulation). Abed (2014) also reviews the content of technology enabled learning within accounting courses, although, again this is not focussed specifically on simulation. Within the limited literature available, focussing on simulation, there is recognition of the need for real-life appreciation and application within the classroom in order to bring the subject to life (Boyce, Williams, Kelly, & Yee, 2001; Drake, 2011). As has been previously explored by this institution, the involvement of practitioners is something which the literature recognizes as beneficial for the subject and serves to create links between theory and practice in developing students ready for employment (Sanchez et al., 2012; Wells, Gerbic, Kranenburg, & Bygrave, 2009).

[1] As measured in internally administered module evaluation satisfaction surveys, and externally administered surveys such as the NSS in the UK, see http://www.thestudentsurvey.com/.