Cooperative Learning: A Teaching Tool for Accounting Classes

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As a pedagogical technique, cooperative learning has been plagued with a number of myths: that it takes time away from content, that it’s impossible to grade and that slackers present an insurmountable problem. In contrast, a long history of academic research in cooperative learning calls these myths into question and suggests that the following benefits can accrue when cooperative learning is skillfully applied to a course: increased student engagement with the material, increased academic achievement, more positive attitudes toward the material, and better communication skills (Johnson, D. W., Johnson, R. T, & Smith, K. A., 2006). Maintaining a balance between individual student accountability and group processing is essential to using cooperative learning effectively. In addition to these general benefits, cooperative learning can help accounting instructors develop in students some of the personal competencies required by the American Institute of Certified Public Accountants (AICPA). In this context, the most relevant of these competencies are problem solving and decision making, interaction, leadership, and communication (American Institute of Certified Public Accountants, Inc., 2005). Gabbin and Wood (2008), while studying a particular cooperative learning technique other than the two techniques used in this project, suggest that for accounting majors affective benefits may be among the most important outcomes of cooperative learning techniques. For students in Accounting I courses, an association has also been shown between the use of cooperative learning and students’ attitudes toward learning accounting (Caldwell, M.B., Weishar, J., & Glezen, G. W., 1996).

The project described in this paper used two cooperative learning strategies—base groups and small group problem solving—to increase student achievement in two introductory accounting classes. Students were divided into permanent groups of four; these permanent groups are often termed base groups. Such groups have several advantages; they lessen the anonymity that many students feel in a large class, they increase students’ sense of accountability to the class, and they provide a more comfortable venue for interaction (Barkley, E. F., Cross, K. P. & Major, C. H., 2005). In addition, in this project small group problem solving was a regular feature of most class sessions, accounting for about 50% of a typical class period; such sessions made it more likely that all students—even the weakest ones—grappled with the issues presented that day.

The course’s structure balanced individual responsibility for learning and opportunities to practice problem solving techniques with the support of a small group. A typical class proceeded in the following way: students took a brief individual and graded quiz on the day’s reading; then the instructor lectured on theory and demonstrated a practical problem. Next, small groups worked together on problems relevant to the lecture material. During this ungraded activity, the instructor and her graduate assistant circulated through the room, observing students, offering assistance and making corrections on the accounting problems. Often class ended with a small,
informal writing assignment that reinforced a key theoretical point and tied it back to the theory. Because the groups worked at somewhat different paces, the instructor kept multiple problems or short writing tasks available so all students could be busy and challenged through the session. Individual responsibility returned to the forefront of the course when students periodically took traditional exams and were graded individually on their learning.

Since the faculty member had used cooperative learning satisfactorily for several years, she wanted to fine tune her approach. Over the years she had seen cooperative learning lead to stronger engagement by first year accounting students—a group that is not necessarily easily engaged with analytical and quantitative subjects. However, she also felt that students’ participation in the cooperative tasks was uneven, that many students brought to the classroom styles of interaction that were more suitable for high school, and that some lacked experience with a classroom culture emphasizing students’ personal responsibility for learning. As a result, she decided to add a new element to the introductory accounting class, coaching in effective classroom communication. This coaching involved three brief sessions spread throughout the semester. The first 15-minute session dealt with sharing information in a small group, the second emphasized asking for elaboration, and the third focused on asking peers for clarification. While the three brief sessions dealt with progressively more demanding communicative tasks, each followed the same format. Using a simple T-chart, the instructor would lead a discussion in which students provided specific examples of what the communication task “looks like” and “sounds like.” This process provided students with some information about effective ways to behave during small group problem-solving sessions, it subtly set classroom norms, and it provided the instructor with a point of reference if individuals occasionally backslid. In addition, in the coached section, both the instructor and the graduate student reinforced good cooperative work by praising students’ efforts to help each other.

Because the communication coaching was a new addition to her class, the instructor chose to assess its effectiveness. Since she teaches two sections of the same introductory accounting class, she introduced communications coaching to one randomly selected section and used cooperative learning techniques without communications coaching in the other section. While that research project is in early stages and thus not the focus of this paper, several preliminary results are worth noting. These results, a mix of structured observations and numerical course grades, suggest that communication coaching may build class attendance and assist students in engaging with the course content so they master it more successfully.

First, the students in the coached class simply talked to each other more, and more of their talk was focused on the class content. In contrast, there was virtually no real interaction in the non-coached groups despite the instructor’s occasional admonishment that students should work on the practice problems with their groups. Second, the groups in the coached class were more cohesive; students in that class named their groups, they seemed to feel a real sense of group membership, and they policed slackers in a way that did not occur in the non-coached class where daily students typically sank or swam alone. The groups in the non-coached class kept dissolving; without periodic reminders from the instructor, most students would have only addressed the practice problems independently. As a result, the able students in this class forfeited the opportunity to lead a group and teach one another, thus solidifying their mastery of the material, while the struggling students simply continued to struggle or gave up. In the coached class, the most able students never left early, although they may have personally mastered the practice problems; at the end of class, they were working hard with their groups and class as a whole needed to be reminded when it was time to vacate the room. Third, the coached
class relied less on the instructor for clarification and corrections than the non-coached class. Given the vagaries of random selection, the coached class was not a particularly able class, yet by the end of each day’s session they appeared to have gained adequate confidence in their abilities to solve the problems under discussion. This was less true in the non-coached class, especially for students in the mid- to bottom-range of the class, as the students’ grades suggest. At midterm, only one student in the coached class was in academic trouble, in contrast to six in the non-coached class. In addition, at the midterm students in the coached class had higher grades on their quizzes as well as on the first and second exams, all assessments which were taken individually.

Works Cited
American Institute of Certified Public Accountants, Inc. (2005). Sample teaching strategies and classroom techniques that address the core competencies. Retrieved October 7, 2008, from Accounting Education Center: [link to website]