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The 'Jim Factor'—My Experience as a First-Time Accounting Tutor

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The following is an account of my first experience as a university tutor in Australia and, in particular, the inspiration I gained from a student whom I shall call Jim. Being a fresh academic, previously a practicing accountant, and coming from a non-English-speaking background, I was considered 'international' by my (mostly) Australian students. I was tutoring on an introductory accounting course, a core subject for all business undergraduates, and taken by combined Business/IT and Business/Human Movement degree students.

The tutorials were of two hours' duration with an average of 18 students in each class. The course coordinator had provided me with a list of textbook questions that the students were expected to have completed before attending classes. I was instructed to go through the answers with the students, which seemed straightforward enough.

Being anxious about my first tutorial, I meticulously prepared all the homework questions and even rehearsed in front of the mirror the night before. Despite a few calming deep breaths before entering the classroom, I found my knees shaking in front of the students, and was convinced that they were all aware of this. As the tutorial progressed, I became conscious that, despite my thorough preparation and earnest efforts to explain the answers, the material and my teaching approach were simply not clicking with my students.

This was particularly so with Jim, a Business/Human Movement student and avid gym enthusiast. Comments such as, 'This debit and credit doesn't make sense', and 'Why do we need to learn all this boring double-entry stuff?' indicated to me that he was struggling to understand the material. My initial tactic was to go over the answers again, but to no avail. Jim finished the tutorial confused, and I was disappointed—not with Jim, but with my own performance.

I knew that, if I stuck to the same approach in subsequent tutorials, I was bound to feel frustrated, as would Jim and probably other students. Reflecting on Jim's comments about being bored by debits and credits, I asked myself what could I do to make learning accounting 'stuff' more interesting? Simply going through the textbook questions would not engage the class. I decided to take a risk and try something new, but acknowledged the need for some help. The educational designer in my School introduced me to some inspiring education literature, such as books by Biggs (2003) and Ramsden (2003). The following is a summary of the exercises I utilized (in addition to the preset textbook questions) in subsequent tutorials.

1. Active learning exercises. I designed a variety of active learning exercises, ranging from some simple hands-on activities such as a 'puzzle' which helped students to classify balance sheet items, to more exotic challenges such as a 'forensic accounting activity' to locate and correct hidden incorrect journal entries.
2. Activities with real-life flavours. These included an exercise called 'Inside the world's most profitable money-machine', which utilized a case study of Louis Vuitton Moët Hennessy. Students were required to apply ratio analysis techniques to analyse the financial health and performance of this company.

3. Learning and teaching activities that encouraged students to apply what they learnt in class to their everyday lives. For example, students were required to prepare personal cash budgets for the semester. Working in groups, each estimated his/her cash receipts and payments, and then they presented their budgets to the class. Thus, they gained insights into their surplus or deficit for the semester. They were then asked to propose how they would invest their surplus or finance their deficit.

The primary purpose of these exercises was to make accounting concepts meaningful and relevant to students. I encouraged them to think about practical uses of accounting knowledge, such as making sense of their own finance and wealth management. While acknowledging that few students enrolled in non-accounting degrees would go on to become accountants, I emphasized the potential benefit of accounting knowledge to their future pursuits, such as running a small business. I made Jim an example in class by suggesting that if he were to start a gym, the concepts he was learning now would be valuable in maximizing the performance of his business. Little did I know that this spontaneous example would bear fruit—I ran into Jim three semesters later, and he had just started a sports entertainment business while continuing with his studies. He mentioned that he had used, among other things, the budgeting and Cost-Profit-Volume analysis techniques to project ticket sales and sponsoring income in organizing his first fight night event. I was overjoyed to hear of his business venture and that I had, in some small way, played a part in bridging the gap between the accounting and sports disciplines for Jim.

Whilst I did not have a questionnaire with which to measure the effectiveness of my teaching ‘innovation’ during the semester, I did gather feedback from end-of-class chats with students and employed several Harvard one-minute feedback sessions, similar to those described in Almer et al. (1998). Students were asked to respond on post-it notes to the following questions:

1. What aspect of my teaching did they find helpful in understanding the topic?
2. What point in today’s tutorial was the least clear to them? and
3. Any other comments?

Just before the Easter semester break, I received a post-it note, which read: ‘Classes are more active, no real problems. More depth to questions is good. Enjoying accounting finally’.

This note was from Jim—the best possible Easter present for me as a new tutor! It seemed that the interactive tutorial activities had helped turn this student around from being bored by accounting ‘stuff’ to now enjoying accounting. I felt encouraged by this. However, the assessment for the subject seemed to have done just the opposite—despite enjoying accounting, Jim failed the examination.

While there were certainly many factors that contributed to his failure, one of the reasons was that there was a misalignment between components in the curriculum. The tutorial activities were designed to motivate students to engage in deep approaches to learning by stimulating their interest in applying accounting concepts to their everyday lives. However, the assessment items in the final examination predominantly focused on testing procedures and the recall of facts.

As a tutor, with no input into the curriculum or assessment process, I felt frustrated by this. This incident was a turning point in my experience as a tutor. I now term it the ‘Jim factor’—it inspired me to explore ways in which tutors can be empowered to make a difference in students’ learning experiences and their academic performance. Now, as a course coordinator, I often ask myself the question: ‘How can we as educators provide our students with an enjoyable learning environment and academically rewarding learning outcomes, and thereby reduce the ‘Jim factor’?’.

On reflection, the interactive learning and teaching activities I initiated were not wellplanned interventions as they were designed on an ad hoc basis when preparing for the

tutorial classes. Perhaps my position as a fresh lecturer, wanting to be innovative in my classroom, enabled me to be spontaneous in responding to my students' needs. I recognize that the learning experience from tutorial participation forms only part of a course's learning outcomes, and acknowledge that I am dedicated to furthering my own knowledge and practice of the art and craft of teaching.

My experience of the 'Jim factor' highlighted the importance of the notion of constructive alignment (Biggs, 2003). I have now learnt that curriculum objectives and assessment tasks must be inter-related with the design of learning and teaching activities. All of these components are important in shaping the learning outcomes experienced by students.

The 'Jim factor' experience also shapes my current teaching practice as a course coordinator. I now work closely with all tutors teaching this course in systematically designing a range of activities. Indeed, my experience as a first-time tutor subsequently led to a research project in which I collaborated with the educational designer and another tutor in my school as well as an IT lecturer in receiving a teaching grant. We are now investigating the possibility of applying a 'blended' approach to learning and teaching accounting, through the provision of an additional computer-mediated learning environment.

I also recognize the importance of the rationale and design of assessment in reducing the 'Jim factor'. Hence, to reward deep approaches to learning as well as develop students' generic skills, I have designed a number of new assessment tasks. One such task requires students to work in teams in delivering an oral presentation, a written report, and an individual reflective account of their learning experiences. In addition, assignment and certain examination questions now require not only numerical responses but also research, analysis and recommendations. Furthermore, a number of on-line multiple-choice tests are progressively released throughout the semester to help students revise the topics and prepare for their final examination.

It is my hope that the range of tutorial activities, combined with these assessment tasks, will provide each student with both an enjoyable learning experience and academically rewarding learning outcomes, and thereby reduce the 'Jim factor'.

References

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