

MAKING MANAGEMENT ACCOUNTING LEARNING PRACTICAL

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Abstract

Reflecting on learning and assessment practice, and extant theories of learning; and sharing such reflections among accounting education practitioners should enable the improvement of the practices of such practitioners in order to benefit several stakeholders (e.g., learners, practitioners, stakeholders of learners' future employing organisations). Such reflection should also improve how learners perform accounting work and how they continue learning how to perform accounting work.

This study draws on the experiences in a university setting for four months in 2008 of fifty learners and two learning facilitators who elected to collaborate in a course involving management accounting learning. Using data amassed through participant-observation, action research, course records, group learning and assessment outputs, assessment scripts and course evaluation questionnaires completed by students, the two facilitators analyse various aspects of the learning, including its design, structure, process, assessment and evaluation. This analysis includes matters of wicked competences in learning outcomes; implementing learner-centred learning, including group interaction; using instructional cases and case-study research articles in an active way; the two facilitators working as a team inside as well as outside the formal learning space; the facilities available for learning having to be worked around to provide formal learning space; a virtual learning environment emerging supported by *Blackboard*; using group assessment to award individual grades, including having group members assess each other's contributions confidentially; and using seen questions in an otherwise conventional final examination.

Findings indicate that the learners had little exposure to collaborative learning before engaging in the experience on which the study focuses. The learning method in the course did not suit everyone. Those it did suit found it refreshing, and those it did not chose alternative courses, or were critical in their course evaluations. Many learners reported that the learning and its assessment inspired them to change their ways of studying. These ways had certain novelty values, opened up opportunities for networking, and were in line with things they expect to be doing when they are in practice. The study sheds some light on a series of matters with which many practitioners are grappling in the specialist area of management accounting. It has the prospect of improving learning experiences for learners and teachers of management accounting, among other subjects.

Introduction

The paper is authored by practitioners in an area of accounting expertise that is often overlooked and, in our experience as employees, usually undervalued, in contrast to auditors, financial accountants and reporters, tax practitioners, management accountants and so on. The area in question is that of accounting educators. The paper analyses descriptively the experiences of fifty learners (i.e., the *students*) and two learning facilitators (i.e., the *teachers*, being the two authors) who elected to collaborate in management accounting learning in a university setting for four months in 2008. Various aspects of the learning are covered in the analysis, including its design, the course structure and the process through which it was implemented, assessment of learners and an evaluation of the course of learning. The learning was undertaken in the course, *Contemporary Issues in Management Accounting* (hereafter, *The Course*).

The purpose of this paper is to document the teachers' experiences, share these experiences with other practitioners and surface ideas in order to improve how management accounting learning is facilitated, and to increase the theoretical and practical relevance of the learning that occurs. The study should allow reflection about learning and assessment practice and extant theories of learning, performing management accounting work and learning to perform

accounting work. It should shed light on a series of matters with which at least two practitioners in this specialist area of management accounting are grappling. It has the prospect of improving learning experiences for learners and teachers of management accounting, among other subjects. The structure of the paper is as follows. First, there is a review of the literature from which ideas arose that influenced the design and staging of *The Course*; and that provided purpose and scope for this paper. *The Course* is described formally. How and why *The Course* was designed and staged are analysed descriptively. The findings are reported and further reflected on. Lessons are drawn and further research avenues are enumerated.

Literature Review

This literature review examines learning using the concepts of learning outcomes, assessment strategies and methods, learning and teaching approaches, course contents and course evaluations.

Learning and its Outcome

Learning is difficult to define succinctly, but has to do with change in knowledge, skills, meanings, beliefs and values as a result of activities, reflections and other processes experienced by the learner (Bruce, 2001). It seems to be about knowing subject-specific details, and about developing cognitive and key skills (e.g., being questioning and analytical; being able to communicate effectively and appropriately) necessary to use the subject knowledge and demonstrating skills and knowledge. Learning can be seen as a product and as a process.

Learning outcomes are a way to try to pin learning down and give it some tangibility. They emphasise expectations of student achievement by the end of a course or award. They are expressions that encompass core subject-based outcomes, personal transferable outcomes and generic academic outcomes (Allan, 1996). They can be applied so as to give rise to the notion of study being distinguishable by levels, which underlies several qualifications frameworks that have emerged in various parts of the world in recent decades (e.g. New Zealand National Qualifications Framework (NZNQF)¹ as per New Zealand Qualifications Authority (NZQA), 2005). Learning outcomes for a course might be referenced to the level at which the course is designated. Such referencing can inform the desirable but difficult judgments about performance and development to be made in course design and implementation. Indeed, devising a scheme of learning outcomes can shift the stimulus of teachers and students for implementing courses. The scheme can embody the knowledge and skills that students are expected to demonstrate, and the process and activities in which they should engage (Centre for Outcomes-Based Education, 2007). It can be the cause of how teachers facilitate learning and its demonstration, in roles of lecturer and tutor cum assessor.

Allan (1996) points out a dichotomy between learning and teaching intentions, but argues that the process of defining and expressing learning outcomes should enable teachers to reflect upon what they intend their students to learn and thereby articulate the relationship between what they teach and what students actually learn. A scheme of learning outcomes can emphasise and affirm that there should be curriculum design, in which the teacher addresses issues about what is learnt at least as soon as dealing with what is taught. Course design using learning outcomes encourages the teacher to take a more wholistic view of those outcomes,

¹ In the NZNQF, learning is divided into 10 levels, of which levels 5 (100-level), 6 (200-level) and 7 (300-level) are the three stages of bachelor degree learning, the levels being distinguished by their successively demanding learning outcomes (NZQA, 2005)

assessment strategy and methods, teaching and learning approaches and curriculum content as elements in the learning environment s/he is creating, and a more concurrent approach to form a course. As to what might be aspired to, Lord and Robertson argue, “If teachers can establish a positive and supportive learning environment and embed within it an aligned curriculum that encourages deep and discourages surface learning through its choice of learning activities and assessment, then there is a greater likelihood of students achieving high quality learning outcomes” (2006, p. 44). An attempt by Philips (2005) to show the relationship of elements that go into course design as sequential and linear is reproduced in Figure 1.

[INSERT FIGURE 1 ABOUT HERE]

Regarding students and learning outcomes, transparency is associated with accountability among interested parties, some of which is two-way, for example, between student and teacher (Centre for Outcomes-Based Education, 2007). Publishing learning outcomes can help students to learn by informing them what they should expect from their course, and what they are expected to be able to do if they are to be successful. The more subject-specific, personal transferable and academic outcomes are clearly expressed, the more the learner is able to concentrate on what he/she needs to know in order to succeed on a given module or course (Allan, 1996). Students so informed should be able to take greater charge and be more responsible for their learning, and so develop as independent and lifelong learners, able to adapt and learn for themselves in a rapidly changing social and economic environment. In addition to students, other interested parties, such as other teachers, employers or professional bodies, would have a more transparent idea of what the course is about and what study demands and achievements are aspired to if teachers publish the learning outcomes of courses they design and stage.

Assessing Learning

Assessing learning is as difficult to define as learning. One way is to state what it is intended to do and how it might be done, and to use learning outcomes in this statement. As outcomes refer to the end of a course or award, and working towards the outcomes during study is a developmental process of which assessment is part, including by helping student and teacher monitor the learning, so assessment can be said to be carried out in order to measure the degree to which a student is achieving or has achieved specified learning outcomes. Assessing students on a course can be formulated into an assessment strategy, which, among other things, might be concerned with “giving students a range of opportunities to demonstrate their development of the intended learning outcomes” (Centre for Outcomes-Based Education, 2007, p. 2).

Many assessments are summative, used to serve the purpose of grading. Looked at more liberally, they give students an opportunity to show to their teacher-assessor how they are working towards the learning outcomes, or the extent to which they have reached or exceeded the desired outcome. Assessments can be, and frequently are, formative, giving students an opportunity to receive feedback to help them improve on their learning as a product and as a process. A further class of assessments by purpose is diagnostic, informing students and their teacher what students do or do not know at the start of a sequence of learning (O’Regan, 2007). How these different types of assessment are related is captured in a diagram adapted from Crisp (2008), as per Figure 2.

[INSERT FIGURE 2 ABOUT HERE]

As to further ways to regard assessment, stemming from a distinction within learning just alluded to, assessment can be dichotomised between assessment of learning as product (e.g.,

the contents of an essay on a topic) compared with assessment of learning as process (e.g., how efficiently, effectively and legitimately the product was produced). Crisp (2008) notes other dichotomies: that between assessment requiring selected responses (e.g., multiple choice type questions) compared with constructed responses (e.g., an essay on a topic); and that between assessment requiring convergent responses (i.e., all students can be expected to produce the same or similar answers) compared with divergent responses (i.e., responses of similar standards being different in content, etc.).

Approaches to Learning and Teaching

Student approaches to learning are affected by approaches to teaching and assessment (Beckwith, 1991). In most universities, the dominating approaches that teachers take to teaching are teacher-centred (Philips, 2005), being variously referred to as: the lecture and tutorial method, didactic, pedagogic (as distinct from andragogic). Their teaching styles are assertive, usually, but can be suggestive (to use styles proposed by Bibace, Catlin, Quirk, Beattie and Slabaugh (1981) and corroborated by Leung, Lue and Lee (2003)). These approaches entail the teacher telling to the students propositional and procedural knowledge (i.e., facts, concepts, how to solve problems), answers to questions, and opinions; and setting questions that students should answer, summarising student discussions and pointing out to students their mistakes. In terms of roles, the predominant ones are on-stage, as *information provider* and *role model*, and backstage, sometimes only incidentally, as *assessor* (to use the 12 roles of the (good) teacher proposed by Harden and Crosby (2000) (see Figure 3).

[INSERT FIGURE 3 ABOUT HERE]

Contrasting with teacher-centred ones are learner-centred approaches, which entail the student discussing issues, expressing feelings and points of view, exploring problems and opinions, making decisions, surfacing strengths and weaknesses, and reflecting on their learning. The teacher adopts styles that are predominantly collaborative and facilitative (Bibace *et al.*, 1981; Leung *et al.*, 2003). The on-stage roles of the teacher still are *information provider* and *role model* but more to the fore are *teacher facilitator* (and *teacher moderator*) (see Figure 3), including observing, listening to and encouraging the students, and so formatively assessing them. Thus, more effort goes into the role of *teacher assessor* of individual and group learning, both informal and formal; as well as into the roles of *teacher planner* and *teacher resource developer*, much of it ahead of students commencing their course of learning (Harden and Crosby, 2000).

Although found in many places, learner-centred approaches are mostly in the minority, as reflected by their users often advocating that their colleagues and institutions should adopt them more. Arguments advanced for greater adoption include that they can generate better results in terms of deeper, more effective learning and greater learner motivation, and by enabling students to increase their independent learning abilities and engage in lifelong learning of their own accord (e.g., Adler and Milne, 1995, 1997; Bowden and Marton, 1998; Leung *et al.*, 2003; Lord and Robertson, 2006). However, corresponding with their choices of teaching approaches, *teacher planners* often have expectations of the particular learning styles that their students should adopt. This coincides with the notion of clustering of teaching and learning styles, as discussed by Harden and Crosby (2000) and summarised in Table 1. In contrast to these teacher expectations, students on a course often have a mixture of styles, derived from a combination of what they are accustomed to, which will often be a limited subset of the styles that are available, and what they have come to prefer. Adler, Milne and Stringer (2000) found that passive and didactic learning-style preferences of students were contributing significantly to the lack of student readiness that was impeding the spread of learner-centred approaches in accounting education in New Zealand. Although

student styles can change through experience (Marriott, 2002), teachers acting to change their styles should not to be taken lightly (Adler, Whiting and Wynn-Williams, 2004).

[INSERT TABLE 1 ABOUT HERE]

Adler *et al.* (2000) grouped other impediments to learner-centred approaches as non-reflective education practices and inadequate educator support mechanisms. These teacher and teaching facility centred impediments included such factors as inadequate resources for teaching, large class sizes, inadequate staff development (e.g., study leave) and incentives (e.g., promotion criteria) in the area of pedagogic innovation, disaffection with group work's being used in assessing students, and a preoccupation with curriculum content, primarily the teacher being seen to tell the students about a body of knowledge in a limited timeframe.

Returning to student approaches to learning being affected by approaches of the teacher and the student to assessment (Beckwith, 1991), O'Regan (2007) distinguishes between assessments that measure learning and that shape learning. In the latter regard, she cites Ramsden's (1992) view that "assessment always drives the curriculum", notably by students making appropriate and inappropriate inferences of what to learn and how to learn it. It follows then that it is important for the teacher to discourage inappropriate inferences being taken and to encourage the appropriate inferences, or to be clear about what he/she needs to know in order to succeed. An extension to this is to distinguish the orientation of assessment, as being student-oriented rather than assessor and institution oriented. What this might entail is suggested by Centre for Outcomes-Based Education (2007), as follows: "Explicitly linking learning outcomes to assessment; providing opportunities for continuous assessment . . . and for formative . . . assessment; using assessment criteria that are shared with, and are understood by, the students; giving opportunities for students to gain experience of a range of appropriate assessment methods; . . . (and) giving markers of assessments guidance on how their feedback can support students' achievement of relevant learning outcomes and also feed forward to future assignments to guide students' further development" (p. 2). Among other things, such an orientation to assessment helps students to build confidence and be more effective learners. It puts the assessor under an especial obligation to take care over specifying assessment tasks and the criteria by which judgements will be made. It puts an onus on both the student and the teacher to examine and articulate the relationship between learning outcomes, assessment and the experience of learning, as per Allan (1996).

Content of Accounting Courses

In the matter of content, it is apparent that the field of accounting is continuing to expand in subject diversity and technical complexity. Many of the teachers who participated in the Adler *et al.* (2000) study wanted to or felt obliged to cover as much as time would allow, if not more, in their particular course's subject area, meaning that they were putting themselves under pressure to expand course content as accounting expanded, and so were unable to make room in their courses' design for introducing more student-led learning activities, which they perceived as time consuming and therefore at odds with obtaining maximum topic coverage. The teachers were generally unwilling to trade course content against what they felt were more time-consuming learner-centred approaches.

While Adler *et al.* (2000) portray teachers in New Zealand as grappling with accommodating the expansion of accounting knowledge in their course content, Lord and Robertson (2006) show that New Zealand students' conceptions of learning range from acquiring a volume of knowledge through the ability to reproduce said knowledge and to apply it, up to obtaining understanding. While the latter involves students in expending effort to make sense of ideas for themselves by relating them to their previous knowledge and experience, and transforming information into personal meaning, the rest all position learning as external to

the learner. Moreover, the learning stops short of the highest conceptions of learning: seeing something in a different way and changing as a person.

An area of learning valued by accountant employers and clients, and about which there have been concerns in accounting education, are so-called wicked competences (e.g. communication, inter-personal skills, group work, relating to clients). However, it is problematic for the teacher to specify relevant learning outcomes as clearly in advance as other competences can be. They are also competences that students develop gradually and assessing them is tough because they mostly fall outside the capabilities of the usual measurement-based approaches of assessment (Knight, 2007; Knight and Page, 2007).

Course Evaluation

According to Kogan and Shea (2007), the aims of course evaluation can include accreditation; collection of data to facilitate the faculty appointment and promotion process; to gather feedback for faculty and, when necessary, provide remediation to improve their teaching; feedback to course directors/organisers; improvement of the educational content and educational methods with the aim of improving student learning; and other matters of curriculum evaluation. Data to evaluate courses are usually derived from current and former students, peers and trained observers, and the teacher, using means such as questionnaires, interviews, observations and participation.

Students' evaluations of courses through questionnaires are widely used, especially following external pressure on institutions to be seen to evaluating course quality and teacher performance and corresponding institutional pressure on academic departments and staff. They can be administered at various times; for example, immediately after a student-teacher encounter has occurred, during a course, at the end of a course before the end of course assessment, at the end of a course after the end of course assessment has been administered but before results are released, at the end of a course after the results are released, or well after the course has been completed (Kogan and Shea, 2007). However, they are fraught with difficulties that need to be taken into account in interpreting evaluation data, and even then their reliability may be impaired and their utility may be limited (Hand and Rowe, 2001). One difficulty, examined by Kember and Wong (2000), is how students perceive good and poor teaching; a notion that might be extended to how students perceive good and poor learning, and good and poor courses of learning.

Research method

Data were amassed as part of designing and implementing the learning as constituted in *The Course*, for four months in the first half of 2008. The learning was described to the students in the *Course Outline* as being:

student-centred, allowing participants many opportunities to assemble ideas about the roles and practices of management accounting and the theories that underlie them, and to analyse, discuss, synthesise and evaluate these. (University of Canterbury, 2008a, p. 3)

The stated learning objectives were:

- *To enhance your understanding of management accounting theory and research and your ability to apply it individually and in teams*
- *To extend your appreciation for management accounting in organisational and social contexts*

- *To expand your management accounting horizons by investigating contemporary issues.* (University of Canterbury, 2008a, p. 3)

By completing *The Course* successfully, students obtained credit towards various undergraduate qualifications, primarily a Bachelor of Commerce degree. *The Course* was at 300-level and the amount of credit awarded was 14 points, using specifications in keeping with the NZNQF (NZQA, 2005)².

The data collected comprised those arising from participant-observation, action research, student responses to two evaluation questionnaires and documentary evidence, including documents created by the authors as teachers and documents created by the students in the forms of wall charts, PowerPoint slides and assessment scripts.

Findings

This section sets out a descriptive analysis of how and why *The Course* was designed, implemented and evaluated.

A Messy Business

The two teachers crafted *The Course* around the broad ideas of learning outcomes, assessment strategy and methods, teaching and learning approaches and curriculum content, interweaving these to form *The Course*. The use of the verb *to craft* to describe this activity of design and implementation derives from discussion of bringing about *strategy* by Mintzberg (1987). Adapting his metaphors, the teachers are crafts-persons who apply formal and experiential knowledge, and show commitment, as they work clay into a clay pot (i.e., *The Course*) in trial and error fashion as on a potter's wheel. They did this crafting during a design stage, before the students enrolled for *The Course* and attended the first class; and during an implementation stage, while the students were learning.

Reflecting on this experience, in contrast to the depiction of design (and implementation) as linear, as per Figure 1, we have tried to get closer to situated practice in Figure 4, by portraying the interdependence of the elements and how it was necessary to visit and revisit them to bring about an interwoven and wholistic learning experience for students.

[INSERT FIGURE 4 ABOUT HERE]

Necessarily, this was a messy business, and continues to be so, as we are evaluating what has transpired in order to design the 2009 version of *The Course*; that is, the design, implementation and evaluation repeat in the manner of a coil.

[INSERT FIGURE 5 ABOUT HERE]

As to the order in which the ideas represented in Figure 4 were tackled, if learning outcomes, assessment strategy and methods, teaching and learning approaches and curriculum content are represented by clays of a different hue, then during the crafting each clay was melded into the course. This gives rise to one whole pot but with the hues of each clay discernable, showing how each has been integrated in the pot and contributes to its size, shape and appearance. However, to analyse this crafting, it is necessary to deal with each in turn, as per the four subsections that follow the next one. In the meantime, the next subsection gives a

² This framework was outlined in footnote 1. Under this framework, courses at each level are assigned a credit or points value, which corresponds officially to how long it would typically take people to achieve the stated outcomes in the context specified, each point equating to 10 notional hours of learning by such people. Notional hours comprise: direct contact time with teachers and trainers ('directed learning'); time spent in studying and doing assignments etc ('self-directed' or 'on-task' learning); and time spent in assessment (NZQA, 2008b, 2008c; New Zealand Vice-Chancellors' Committee, 2007; University of Canterbury, 2007).

potted version of events and related matters that are necessary to understanding these later subsections.

Outline of Events of The Course

An important matter to clarify is how *The Course* came into being and how the two teachers came to work together in designing and implementing it, and assessing the students. *The Course* came about when the university declared that all learning, with some specific exceptions, should be provided in single semester courses from 2008. In the few years before, some courses taken by bachelor of commerce students were single semester but many were whole year, akin to the university's original pattern that can be traced to its precursor's inception in the 1870s. *The Course* was one of two 14-point courses derived from a 300-level whole year course of 28 points. That whole year course had included learning outcomes laid down by the New Zealand Institute of Chartered Accountants and had been a compulsory course for accounting majors. These outcomes were now consigned to the other 14-point course, meaning that *The Course* is not compulsory for this or any other major, but is an elective, and is free of externally prescribed outcomes.

One of the teachers had guided the paper through the approval process. In the spring of 2007, when workloads were allocated for the departmental staff for 2008, the second teacher joined *The Course*. Of particular relevance re their backgrounds is that while the one has been at the university for almost two decades, the other was only in his second year, having previously been at a university whose courses are delivered in *supported open learning* mode (see Open University, 2008). Thus, the two have had significantly different recent experiences of staging a course. In particular, a course delivered in *supported open learning* mode normally takes two to three years of design, production and quality control work (e.g., testing using dummy students and comments from critical reviewers) before being presented to students, and there is little scope to change much in the final three months before a course presentation starts. In contrast, in *The Course*, design, production cum presentation and quality control would be much more contemporaneous.

Even so, designing *The Course* commenced about four months before the students started to study. One approach considered at this point but quickly rejected was to divide the programme in two, one teacher preparing and presenting the two one-hour lectures that were officially designated for each week of *The Course* in the first half semester, the other teacher the second; with assessments, including the obligatory three-hour final examination, being divided between the two teachers. This approach would have been in keeping with how most other courses at the university are staged when more than one person conducts the lectures. In discussing this scenario, it emerged that both teachers envisaged something different from a teacher-centred, lecture-tutorial approach. However, it was still the plan then that the one teacher would conduct classes in the first half semester, the other the second. Then, this plan came to be set aside, as several changes of tack occurred as *The Course* was being presented and as the teachers experienced and reflected on events, including how students were behaving and seemed to be feeling about *The Course*.

An important juncture in this change was when the second-half teacher expressed a wish to attend the first class or two of the first half of the semester "to see what happens". Why it was important to observe these classes was that the plan was to build learning around group work and other activities in which students were active. It transpired that for the entire semester both teachers participated in all classes, working together, although they each knew who was to take the lead as per the "half-semester each" plan. Both adopted the role of learning facilitators, as distinct from compilers and deliverers of lectures. They (re-)arranged how the

assessing was shared between them, although the basic pattern was retained of having an assessment during each half-semester and at the end of the semester.

The Course attracted students of several nationalities and ethnicities, and of both genders. In their previous and other concurrent studies, the students were generally used to learning face-to-face, but didactically, the format being formal lectures supported by structured tutorials and assessed predominantly through individual scripts, mostly written while being invigilated. *The Course* brought into play group work and group assessment, working with learning materials such as research articles and instructional case studies, sharing learning within groups and among groups, and working beyond the formal classroom setting in active, inquiring ways. Group assessments were used to award individual grades, including having group members assess each other's contributions confidentially. The final examination comprised a selection of questions seen in advance as part of the learning process and designated as examination type questions (see Appendix C for an example question). The rooming facilities provided through the room allocation and timetabling system of the university comprised tiered lecture theatres with fixed seating on quite a steep gradient, with narrow aisles and space and equipment (whiteboard/chalkboard, overhead slide projector and projector driven by choice of PC, laptop and VCR) at the front for the lecturer. This accommodation had to be worked around to provide learning space for groups, plenaries and group work displays. Something that could eventually be called a virtual learning environment began emerging supported by *Blackboard*.

Extracts from the *2008 Learning Programme Schedule* for the entire course is shown in Appendix A. This was as published in its final form at the beginning of the second half of the semester; earlier versions had less detail particularly about the format and composition of second half semester activities.

Learning Outcomes of The Course

“Learning outcomes represent what is formally assessed and accredited to the student and they offer a starting point for a viable model for the design of curricula in higher education which shifts the emphasis from input and process to the celebration of student learning (Allan, 1996, p. 1).

Given the “end result” nature of learning outcomes, as per Centre for Outcomes-Based Education (2007) cited earlier, a rational place to start to design the learning would have been to agree some learning outcomes. In turn, the rational place to start to derive these would have been the study programme objectives and graduate outcomes of the qualification being pursued by the greatest number of students expected to enrol on *The Course*. Indeed, relevant university committees insisted on an expression of learning outcomes being inserted into the official documentation (i.e., a “Major Change Proposal” template) that they considered when they approved *The Course*. However, typical of other approval processes in the authors' experience, the expression had to be compiled before any significant design work was undertaken.

Most students who would elect to study *The Course* would be completing a bachelor of commerce degree. The study programme objectives and graduate outcomes of this qualification are not published in the calendar or on the web page of this qualification (see <http://www.canterbury.ac.nz/courses/undergrad/bcom.shtml#unique> 8). However, there is an *Outcome Statement* for this degree on the NZQA Kiwiquals web site (NZQA, 2008a), as follows:

Bachelor of Commerce

Graduates will have a broad range of commerce skills as well as specialised knowledge in their chosen subject area(s). Graduates are able to progress to postgraduate study or enter professional careers as managers, economists, accountants, computer specialists and in many other roles in a diverse range of industries

The statement that was included in the “Major Change Proposal” document regarding *The Course* read:

Students will gain an understanding of management accounting theory and research; contemporary issues; insights from practice, research and academic commentary.

From a rational perspective of course approval within a structured system of awards and courses, the above expression is clearly inadequate (as is the *Outcome Statement*, which by the way, was not referred to explicitly in devising the statement for *The Course*). Even so, it resembled that of other course proposals that were manoeuvred through formal approval processes and approved. This may be an indictment of the processes as being uncritical and mere rubber stamps. However, rationally inadequate expressions of learning outcomes being allowed through formal approval processes is consistent with our experience as accounting education practitioners. It affords the teachers who go on to design, implement and evaluate successive offerings of an approved course over several years much discretion, and so plenty of scope to exercise expert judgement. As Hofstede’s (1981) management control framework indicates, the latter is consistent with being able to perform well the specialist and often ambiguous tasks that are entrusted to such teachers, especially to be cognisant of changes to the subject, the learners and the teachers that occur over the life of any course. Starting with an inadequate expression of learning outcomes, teachers have much freedom to frame, change and publish learning outcomes, and to apply and adhere to them while facilitating learning, performing assessment and evaluating a course. They also have much freedom not to devise any learning outcomes explicitly, even for their own use, and to take other approaches to teaching and assessment. If, as has been the authors’ experience, there is no formal, systematic reporting of learning outcomes and similar (or alternative) information that reflect a course as actually presented, then, in terms of practical accountability between teachers and the student and university stakeholders of courses like the one in question, there is not much boundary control, much less interactive or diagnostic control (Simons, 1995).

Even if a better-looking expression of learning outcomes had been compiled for the official documentation, the outcomes would have changed, probably significantly, once the teachers exercised the authority given them by the approval process to expend resources and get design work underway. Indeed, the changes to learning outcomes that occurred as design and production work went on are reflected in the learning outcomes that were published at different times between *The Course* being approved and when it was underway. The following were inserted on the official web page about *The Course* (University of Canterbury, 2008b) before enrolments opened a few months before *The Course* started:

Learning Outcomes

- 1. To gain an understanding of management accounting theory and research.*
- 2. To build an appreciation for management accounting in its organisational and social context.*
- 3. To expand management accounting horizons by investigation of contemporary issues.*

A few months later, at the first class meeting of the students enrolled on *The Course*, the official *Course Outline* was issued to students. By this time, a detailed plan of student and teacher activities and of assessment had been devised for the first half of the semester, along with an outline plan of same for the second half, including the final assessment. The *Course Outline* included the following:

Learning Outcomes for the Student

To complete the course successfully, you must be able to:

- *explain and discuss various frameworks for understanding management control;*
- *exemplify and discuss how accounting ideas apply in the range of topics and contexts covered in the learning sessions, the assigned work and the study materials;*
- *exemplify and discuss (with some critical awareness) skills that are entailed in accounting practice, such as communicating and negotiating with other people, coordinating tasks and people, presenting to audiences, questioning other presenters and evaluating presentations and the work of others and other interpersonal skills. (University of Canterbury, 2008a, p. 4)*

Note that incorporated in the last of these are some so-called wicked competences (Knight, 2007).

An important reason for formulating and publishing these learning outcomes in the official *Course Outline* (University of Canterbury, 2008a) was that they could be useful to students as they learnt and were assessed on that learning, provided they were an accurate reflection of the latter. A further reason was to be able to defend among our colleagues the assessment strategy and methods used in *The Course*, as some of them routinely air concerns about the use of non-invigilated assessments and of group assessments.

As the course design was articulated and as *The Course* was presented, so the outcomes were elaborated orally and in written form. Notice that in the *2008 Learning Programme Schedule* reproduced in Appendix A, a column *Main Learning Outcomes* is incorporated. More is said below on how and when the learning outcomes came about in relation to other elements of course design.

To conclude this subsection, it is useful to comment about the concept and application of learning outcomes to *The Course* and in general. In the authors' experience, outcomes have gradually permeated the university and other higher education institutions but using and publishing them for particular courses is still at the discretion of teachers associated with the courses in question. A perusal of published items about the other 30 undergraduate courses staged by staff in the same department as *The Course* bears this out. The matter was only marginally confused by some use of the terms learning outcomes and learning objectives interchangeably across these 30 courses. Without having to make much allowance for this, learning outcomes were published in course outlines of only 13 out of 31 courses, but for 22 courses out of 31 learning outcomes appeared on course web pages. In the 13 instances of the course outline and the web page including an expression of learning outcomes for a course, the two mostly differed, albeit marginally in some cases. This occurred inadvertently in respect of *The Course*, a problem of information for publication being provided through separate channels not being in tandem (e.g., information generated through the course approval and publicity processes of the university, and information conveyed in documents prepared for teaching by the two lecturers).

Learning and Teaching Approaches of The Course

Students enrolled on *The Course* were usually studying two or three other courses simultaneously and had already studied as many as 20 other courses during their time at university. The most significant visible difference between *The Course* and most of these others was what happened during formal class sessions. As for any other course in their programme, these sessions were timetabled for set hours on a weekly basis (two one-hour “lectures”), in set rooms (“lecture theatres”); no “tutorials” were timetabled because of departmental limits on class contact for 300-level courses and the teachers’ choice to use the two hours of allocated contact hours as whole group sessions (the exception were classes in the penultimate week, when the class was split in two, to accommodate group presentations that were assessed). However, most of the class time saw students in groups of three to five students engaged in discussions, with a scribe recording ideas on flip chart sheets, and with the two teachers listening, observing and, occasionally, posing and answering questions and otherwise joining group discussions. Other significant amounts of time were used by students to wander around the room or adjacent foyer and hallway to look at the said flip chart sheets, now pinned on walls; to mingle in front of particular sheets; to discuss, take notes from and photograph them; and otherwise to conduct general educational and social related interactions. During these formally scheduled, active learning events, the teachers interspersed the student interactions with short comments, announcements and similar interjections, as part of their facilitating, organising, motivating and control roles and responsibilities.

Other things the teachers did besides those mentioned in the above paragraph and the previous parts of this main section give a fuller picture of their teaching approach. These other things included:

- selecting topics that would feature during *The Course*
- putting the topics into an order, using scheduled classes to bring about the order
- choosing which topics to include and which not to, based on the learning time available within 14 points and on the number of classes
- deciding on assessment, based on topics and learning time (see next subsection)
- deciding that the main learning resources were the students and the teachers, and publishing that to students
- selecting adjunct learning resources, such as instructional case studies and articles, and distributing these resources to students
- planning and organising particular episodes of learning and assessment, and conveying to students the make up of each episode, including what students were expected to do. These expectations included working inside classes and outside them, often in the order “before”, “during” and “after” a particular class
- constructing and maintaining a *Blackboard* web site for *The Course*, laid out in terms of folders of topics and activities
- marking and grading assessments, and communicating to students the marks/grades and feedback on matters they had demonstrated that they had learnt, matters they needed to increase their learning of and matters to do with improving future learning and assessment

- working as teachers together, in tandem, while still bringing individual knowledge, skills, experiences and opinions to *The Course* both as a learning experience and as an organised activity.

In keeping with remarks made in discussing Figure 4, the above is not a sequential order of what was done when, as most things were being worked on simultaneously, but it does give some idea of things that were started first, second, etc.

We would describe what we did as more of a learner-centred approach than most other courses in the bachelor of commerce, which use the lecture and tutorial method(s), but concede that it was a teacher-determined, learner-centred approach, with students having little say in any of its features. The decision to use this learner-centred approach was made quite early on but tentatively, and there was probably a Plan B, in case the students revolted, struck or just could not or would not cope. We were conscious of what Adler *et al.* (2000) found, that students were a significant impediment to implementing learner-centred approaches in accounting education in New Zealand, many preferring or only aware of passive and didactic learning styles. Being so aware, and having considered research about group work, co-operative/collaborative learning and similar (see Adler and Milne, 1995, 1997; Berry, 1993; Carland, Carland and Dye, 1994; Conway, Kember, Sivan and Wu, 1993; Cottell and Millis, 1992; Cunningham, 1999; Gowri Shankar and Seow, 2007; Ravenscroft, Buckless and Hassall, 1999; Scofield, 2005; Tempone and Martin, 1999), we took several steps to get the students onside.

We informed the students in the *Course Outline* that they would

be involved in 140 hours (\equiv 10 hours per point) of learning activity. This activity will comprise preparing assessments, examination revision and sitting the exam, specific learning tasks and general study activities, and self-administration. It will include 23 formal hour-long classes, each of which will involve some preparation (e.g., studying articles, preparing case studies, considering some questions) and afterwards some similar follow-up tasks. During classes, a variety of learning activities will take place, such as small group discussions and brainstorming, debates, role-plays and similar student-centred, cooperative learning. For most of the learning time, you will be active in problem-based learning (for a definition, see <http://www.swap.ac.uk/learning/pblearning1.asp>), including group working and carrying out group project; there will be very little passive learning. (University of Canterbury, 2008a, p. 3)

We also informed them that who would be the main learning resources:

The main learning resources are you, your fellow course participants and the lecturers. Your roles are to participate in the learning activities, learn and teach others by sharing your learning successes and learning difficulties, and allow us to assess your learning. Our roles are to facilitate your learning alongside that of everyone else in the class, to monitor your experience and adjust the course design as necessary, and to assess your learning rigorously and fairly. For example, we shall guide you about identifying ideas in the course materials, and pose questions for which you should prepare answers beforehand for sharing at each class session.

Apart from other course participants and ourselves, learning resources will comprise various electronic and hard copy journal articles (see list below), case studies (see list below) and other materials that we expect you to work with individually and in assigned groups. There is no set textbook to purchase. We shall post some items on the AFIS 342 Blackboard website (hereafter "Blackboard") as Acrobat (pdf) files and provide URL links there to other

material as necessary. Should items not be available electronically, including on the Internet, we'll make these available through the Central Library. We expect that all of us will acquire useful material as the course proceeds. If you find something that will be of use to everyone else, we would encourage you to post it to Blackboard, or ask us to do it for you. (University of Canterbury, 2008a, p. 4)

We explained group work in the context of being accountants, as reflected in the following item posted on *Blackboard*:

Group skills are an important part of accounting education because the role of the accountant in the profession and in industry and public services is one of judgement, of organisational and financial advice, and of management. Much more than only technical skills and procedures are involved. Aspiring accountants who lack the inter-personal skills needed in teamwork and management are unlikely to make a significant contribution, or to reach levels of responsibility for which they are otherwise qualified.

The nature and likely experiences through being involved in collaborative and co-operative learning in general and group work in particular are reflected in the following item that we posted on *Blackboard*:

Group Learning Context provides you with conflicting viewpoints on a topic. By attempting to understand the ideas of others in a group, you and the other group members restructure your own knowledge. Through explaining and defending each other's views, members of the group reconcile conflicts. The end result is an opportunity for you to observe the reasoning, logic and, decision-making and problem-solving behaviours of other members in your group.

When you first meet as a group, the group should:

- *Learn each other's names*
- *Give everyone a minute or two to say something about themselves, without being interrupted*
- *Allow some brainstorming on the discussion topic, which means everyone can call out ideas, without having to explain or defend the ideas called out.*

We arranged access on *Blackboard* to the De Montfort University (2001) series called Focus on Group Work, and issued these as a handout for a group-based class discussion a few weeks into *The Course*. We made provision in the first use or two of group work for ice breaking: students were given "Hello" and "Introducing" stickers, and an exercise that involved introductions and telling each other something about themselves and listening to what each other was saying. We backed up these measures with access to some articles on the how and why of cooperative and group learning (e.g., Cottell and Millis, 1992; Tempone and Martin, 1999).

The first task that students tackled in groups on topic involved only a few minutes reading, and so required minimal before class preparation. Groups were provided with flip chart sheets, pens and blue tac. They were encouraged to speak, listen and write. Towards the end of the activity, they displayed their work, and were urged to go and view other groups' work, and to wander around the tiered lecture theatre, discuss, chat, mingle and have fun. This pattern continued from class to class but we gradually increased the competence level of the tasks, and the amount of pre and post class work required. We encouraged reflection and discussion of "what am I and are we learning?", "how do I feel and we feel about the learning?" and "how are groups I've been working in functioning, and how can they improve their

functioning and results they produce?” Individual reflection on group work was a task included in the first assignment, along with other group and individual tasks (see below). In the second major piece of assessment, groups were required to make a PowerPoint presentation. All this was in keeping with the learning outcome for *The Course* of being able to exemplify and discuss (some of the) skills that are entailed in accounting practice (see extended version above).

How groups were formed was something we considered. We mixed random allocation methods (e.g., using playing cards) and selection methods to arrive at mixed groups based on gender, age, grades obtained in previous courses at the university and indications of nationality, mother tongue, race and ethnicity. One issue that was not anticipated as much as it should have been was enrolment and class attendance. At the beginning of semester 1, students are enrolling in several courses for the semester and for the year. Although names and student numbers had been expected to be accurate by the first class, this proved optimistic. Names and numbers were changing significantly well into the second week of the course and did not truly settle down until the fourth week. Some of this may have been because semesterisation of 300-level courses was new, and so students and advisors were still getting to grips with what compulsory and elective courses were on offer. Another factor was that some students were attending the first class or two of the various electives to see “what they were like” without necessarily enrolling. Numbers officially enrolled on *The Course* were just over 40 at the end of the week before the first class; they rose to over 60 a few days later and then fell back to 50 in the second week of classes. Meanwhile attendance at class was as many as 56 in the second class. Allocating members to groups using playing cards as students entered the lecture theatre and carrying these groups across two classes was difficult enough. An attempt to use a selection method in the second week had to be corrected with some hasty juggling.

From the fourth week, official enrolments were certain, but class attendance still varied, and so disrupted some groups from one class to another. Otherwise, attendance proved consistent and high, with classes in excess of 80% and often in excess of 90%. Only one class session went below the 80% level, when another course was conducting a test in the evening following the poorly attended session. Occasional absence of group members was still an issue for many students, but we explained that such was often the case in organisational situations, with members of groups having other, more pressing work to perform, off sick or on leave. Where group work was part of an assessment task, and absence might have been equated to free loading or free riding, arrangements for confidential peer review of group members was put in place, as described below.

One issue of learner-centred learning, particularly learners sharing knowledge with each other during group work and similar, is doubts students have about their personal knowledge and that of other students; they seem to place much greater faith in teachers, textbooks and other reference material than each other. Our impression was that as *The Course* proceeded, and students got used to not only group discussions but also seeing and discussing the displays of their knowledge on group-generated flip charts, students came to have greater confidence in each other and that what they were learning was “right”. At the same time, they gradually seemed to appreciate and to look for divergence in issues, situations, cases, opinions and so on, and bring this quality to learning and assessment tasks. A further important matter we emphasised to them is the nature of learning as a struggle, something that does not come easy or that can be done without action, emotion and applying ideas.

As related above, something that could eventually be called a virtual learning environment began emerging as *The Course* was in progress, supported by *Blackboard*. Not only was 2008

the first occurrence of *The Course*, but this was the first year that *Blackboard* or a similar proprietary platform was widely used in Bachelor of Commerce degree courses, and so many of the students of *The Course* were only starting to use it, previously having only been able to download PowerPoint slides and a limited range of other course materials from a public folder for their courses. Among the new features that *Blackboard* provided and we considered utilising were the announcement, mail, discussion and chat features. The first two were used quite a bit but the others hardly, if at all. We did not make these a priority, particularly as we sensed that students' expectations were of face-to-face interactions with participants (i.e., teachers and students). The assignment drop box was not used either, although we did allow electronic submissions of assignments, and most students took advantage of this, whereas most other courses still use hardcopy as the means of assignment submission and return. We did use *Blackboard* more extensively than the public folder arrangements to distribute course materials (e.g., articles, cases, the *Course Outline*, an *Assessment File*, tasks to be done ahead of, during and following class sessions, web links, further reference materials) and make announcements. Much of the feedback on student assessed items was by email rather than handwritten comments on hardcopy. Clearly, the potential is there for greater use of these features once students break the ice of discussing their learning with each other face-to-face and get used to a virtual learning environment, and take on a learner-centred style of learning.

Assessment Strategy and Methods of The Course

Students joining *The Course* were required to have passed prerequisite courses covering management and financial accounting and information. We did not engage explicitly in any additional diagnostic assessment of prior learning, taking for granted that students were reasonably versed in the learning that they had undertaken in these courses, or at least how to refresh this learning. Assessment of the learning occurring as part of the course was a mix of informal and formal.

Assessment matters were decided on within the bounds of *The Course's* learning outcomes, the learner-centred approach, the course content and the 140 hours of learning time, as well as university policies and requirements, departmental and college boundaries, and assessor/teacher resources. We were concerned with giving students a range of opportunities to demonstrate their development. Virtually all the informal and formal assessment tasks generated divergent responses, requiring us to judge the similarity of standards from work that was different in content. Some of work allowed an assessment of process but mostly it we assessed product. All the assessment comprised constructed responses. For example, in one part of an assignment, groups of students constructed an answer to a case study situation, displayed the answer on a flip chart sheet, received feedback from other students, and revised the answer, submitting it on a PowerPoint file, and then commented on each others activities during the group process (this example is set out in Appendix B).

Much informal assessment of students' learning was possible because of the student-centred nature of *The Course*, and specifically because of the group and similar activities the teacher assessors observed and participated in, including the outputs written by students and displayed during plenaries. It was apparent that increasingly students became engaged in these inside and outside the class sessions, and that they were learning actively and to a high standard, overcoming some initial characterisations of some articles as "b***** difficult" and of some ideas being "not really accounting". As reported earlier, the level of the tasks was gradually increased, and reflection and discussion took place on questions such as "what am I and are we learning?", "how do I feel and we feel about the learning?" and "how are groups I've been working in functioning, and how can they improve their functioning and results

they produce?” So, the informal assessment was carried out not only by the teachers but also by students, of themselves, their groups and of the whole class.

Formal assessment of students’ learning was also conducted as part of the learning activities generally and as the finale to *The Course*. While we were concerned about measuring the learning of the students, we were cognisant of the assessment shaping the learning. Students were careful about what to do in order to be efficient in earning marks, but they were also motivated to be active and they responded during activities to peer pressure, most of it positive or expectant of pulling one’s weight and doing preparatory work, etc. The items comprising this assessment gave rise to three percentage scores, which were combined as a weighted average to arrive at the final mark and grade for *The Course*. Two of these three marked items were submitted, marked, graded and returned during the course and were meant to be both formative and summative. The returned scripts provided feedback on matters students had demonstrated that they had learnt, matters that increased learning and matters to do with improving the effectiveness of learning and engaging with assessment. The third marked item was a final examination at the end of the course, the scripts for which were accessible to their authors after *The Course* was finished and the results published. This we regarded as summative assessment.

An outline of formal assessment was provided to the students in the *Course Outline*, as follows:

The extent to which each student has achieved the learning outcomes will be assessed in three ways and in accordance with the weights indicated as follows:

<i>Assessment 1: Individual and group activities</i>	<i>30%</i>
<i>Assessment 2: Assignment</i>	<i>30%</i>
<i>Assessment 3: Final exam</i>	<i><u>40%</u></i>
<i>Total</i>	<i><u>100%</u></i>

Individual and group activities (Assessment 1) will be observed by us during particular classes and evidenced further by submission of written and oral work afterwards. These submissions will enable you to demonstrate how well you have completed activities assigned for those classes. These observations and submissions will accumulate from a few weeks into the course until the start of the exam revision period.

.....

There will be a final closed-book exam (Assessment 3) of 3 hours comprising six questions, of which not more than four must be attempted: The questions will be selected from a bank of 11 that will form part of the learning on topics from week to week in terms 1 and 2, and so students will have forewarning of all 11. Each question will relate to more than one topic, thus anticipating and encouraging some integration of ideas and synthesis of learning. Discussion of these questions will be encouraged as part of these topics, as well as during the exam revision period.

(University of Canterbury, 2008a, pp. 6-7)

Examples of specific tasks are shown in Appendix B.

The Course brought into play group assessment, working with instructional case studies and research articles, and working beyond the formal classroom setting in active, inquiring ways. Part of one assignment required groups to display for all students their work-in-progress on a flip chart before making the final group submission (on a limited number of PowerPoint

slides) (see Appendix B); and in another, groups prepared and staged a presentation in front of half of the class and one teacher. Both these assessments included individual tasks and scripts as well as the group submissions. The assessed group submissions were incorporated into individual grades after taking account of each group member's confidential assessments of the other group members' contributions. A form adapted from Johnson and Smith (1997) was used to do this. Group and individual submissions were commented on, awarded a mark and made available for collection. A short time was allowed between telling students their marks and entering them in the official record. This allowed students to comment on marks and make representations about them, and in the few instances these arose, they were resolved good-naturedly.

A wide habit occurring in many Bachelor of Commerce degree courses is that a significant minority of students do not collect returned scripts and so cannot be reading the feedback remarks they include, thus losing out on the formative quality of these assessments. We encouraged students to submit work electronically and returned scripts in the same way and issued most comments electronically, either on the marked electronic script or via email. Another way we provided feedback that made the assessment more formative was to spend half a class session reviewing the work submitted on PowerPoint for the example task from Assignment 1 laid out in Appendix B. This created quite a stir, as groups saw extracts from their work used to exemplify what might have been achieved generally. One issue raised by students was about fairness about communication by the assessors of their expectations, and how groups had differed in how they had interpreted the various things said during group work and plenaries in classes. A particular group who felt hard done by had their scores reviewed without rancour and were reasonably satisfied that they were fairly treated in the end. A related matter that came out of the review was a sense that students collectively were quite naïve about how much science and objectivity there is in assessment. This was a useful learning point relevant to *The Course* because control and evaluation of organisational, divisional and personal performance were major topics.

The use of seen questions in the final exam took the place of the traditional unseen written examination that students on *The Course* were most used to in other courses at the university. A final examination is more or less the obligatory form that end-of-course assessment must take in undergraduate courses, but variations such as open-book exams are permissible. The use of seen questions was clearly not something students were used to as the teachers were asked several times for assurance that the six questions in the actual examination would be exactly the same as six of the exam-type questions available to them during the course (see example in Appendix C). A seen-questions examination format was used to improve the effectiveness of the learning on *The Course*. Taking cognisance of Race (1999), we particularly wanted students to have a more positive attitude to the examination as well as the other assessments and we wanted to encourage deeper learning than that which traditional unseen written questions tend to promote. Students were able to receive feedback from teachers and fellow students on practice attempts at the exam-type questions. The examination was an extension of the learning, rather than something "bolted onto" *The Course* primarily to generate grades, although clearly it served that purpose as well.

As to the results of the student assessment, of 45 active students 43 passed at various grades ranging between A+ and C. The mean level of attainment in the group work and individual assignments was higher than the final examination. However, most of the difference between these means was caused by the greater skewedness of the final examination marks, there being a much longer lower tail to these marks than in the assignment work. The standard of work of over 60% of the students in the exam was on a par with their assignment work and exhibited much more depth than typical answers to unseen questions.

Curriculum content of The Course

The topic content of *The Course* is reflected in the *2008 Learning Programme Schedule* and associated lists of case studies and articles shown in Appendix A. Subject to the usual muddling through, the content was selected and planned alongside the development of the teaching and learning strategy, assessment strategy and learning outcomes. As we move to the next occurrence of *The Course*, this development is still occurring, this paper being part of that process.

Evaluation of The Course

Course evaluation by students was a mix of the informal, through conversations during class sessions; the semi-formal, requiring an essay about group working as part of the assessment; and the formal, through two questionnaires. Both these questionnaires took the form of statements. In the first case, students were asked only whether they agreed with the statements or otherwise (5-point Likert scale, from 5 = strongly agree to 1 = strongly disagree). Most questions were stipulated by the university but there was space for a few questions at the discretion of the teachers. In the second case, two types of questions were posed: one type comprised questions supplementary to those posed in the first survey, including an overall satisfaction question, viz., *Overall, I would recommend this course to a student who is studying for the same qualification as me*; the other type probed how important or unimportant various aspects or elements of the course were (5-point Likert scale, from 5 = very important to 1 = very unimportant). Both questionnaires had room for short comments under each statement, and again at the end, asking specifically what about the course was most helpful to learning, and how the course could be changed to assist learning.

The first questionnaire was administered by an independent academic during a well-attended class session partway through the course (n=35, representing a 73% response rate). The second questionnaire was administered by an independent unit of the university, which emailed it to students immediately after the final grades for the course were notified to students (n=15, a 30% response rate). This latter is not the usual time to assess courses at the university, and nor is email a normal medium for same. These circumstances may account for the response rate of the second survey being much lower. The results of this second survey are more favourable (see below), leading one to suspect that the response bias was towards the more successful students and/or the happier students.

Results of evaluation

In this section, the results reported and further reflected on derive mainly from the course evaluations and our own reflections. For the statements in the first student evaluation questionnaire, which was administered about two-thirds through the course, mean scores ranged from 2.9 to 3.7 (it should be borne in mind that the mid-point separating the favourable from the unfavourable was 3). The item scoring most favourably was *The course helped to develop interpersonal skills that I believe will be valuable in my career*. Group work was clearly the feature of the course that evoked this response, and many of the additional comments. Among the many positive comments provided were:

Developed my group working skills, by working in small groups.

Good doing group work regularly, gained a lot of confidence, nice to talk to people you have been going to uni with for 3 years but not yet talked to!

Group activities – make me brave and speak up.

Meeting new people and learning to work with them.

Required the most effort because didn't want to let down groups ...

Group working skills being developed, e.g., negotiation, expression of own opinions. These skills are really important in everyday life and future work places.

Lots of group work meant you had to be up to date with readings as not to look silly.

... I think that the advantage of having to carry out lots of group work was that there was pressure, from the rest of the group, to keep up with readings and evaluate and form opinions on them, instead of just skimming over.

However, some positive comments about group work were qualified:

Good interaction on some groups and not in others.

Group participants (some) tend to "free ride" and rely on work of others. If wanting good mark, more dedicated students pick up slack.

Group work was great by there could have be a lecture for each topic to give notes/main points before group work started.

All very "Practical" as used in group work, maybe more "dry" theory slides wouldn't have hurt.

Although this course is mainly based on group discussions, I think it might be better for the facilitator to explain some of the key points related to the topic and explain some of the "big" words in the journal articles for better understanding.

And some comments about group work were negative:

Group work disorganised, have to rely too heavily on others, who often not bothered.

Group work [that was done] doesn't reflect real world. In real world employees [in groups, etc.] perform or risk losing job, not same disincentives here.

[I would prefer] more individual assessment, I usually had free loaders in my groups.

[I would prefer] group work that couldn't just be copied from the other groups i.e., share [work with class] after assessment [completed not during time when assessed work is being prepared].

Thus, for future stagings of *The Course*, there are issues about working in groups that need sorting out, mostly in line with previous research (e.g. the free-rider problem). Furthermore, the extent to which group work is used vis-à-vis lectures and tutorials presented didactically by the teacher crept into some comments above. More comments on this matter included:

No lectures meant balance heavily on practical and tutorial like learning. A few lectures my have been helpful.

A few more slides and some/little more traditional lecturing put in.

It would be good to have a few lectures where you teach us material. Maybe more essays on the readings you provided. This helps me learn the material better.

Teacher should teach not just gives the materials that we read it by ourselves.

At least some of these sentiments support one of the roles of the lecturer identified by Lord and Robertson (2006): "[to] be a model to the students, and inspire them and challenge them to further reading, discussion and research themselves" (p. 46).

The Course scored worst in the first survey on two statements (both means 2.9): "*The course helped to stimulate my interest in the subject*"; and "*The assessments in this course measured*

my learning effectively. On the first of these, the five respondents who *strongly disagreed* with this statement were also very negative about most other statements proffered in the questionnaire and made comments mostly about wanting or preferring lectures and about wanting the teachers to answer questions directly and unequivocally, rather than otherwise and with other questions. There were some similar comments among the seven students who *disagreed* with the statement, and some of these also complained about free loading in group work assignments. On the second statement, the comments do not throw much light on the issue, except for one or two comments about not being sure what was expected for assessments (and in activities generally) and about perceived lack of feedback on marked assignments, such as:

Assessments at time lacked communication of outcomes required

My feedback seemed like they hadn't read my stuff at all.

The first claim was in contrast to another student's comment that there was:

Enough direction without dictating what to do exactly, good to use initiative in 3rd year.

Moving to the second student evaluation questionnaire results, of the agree/disagree statements that reflected on the course quality, the means ranged from 3.4 to 4.2 (3 was again the mid-point on the scale). The question to detect overall quality of the course in this survey attained a mean of 4.1 compared with 3.2 in the first survey. Other particularly positive-rated statements were that *The Course* improved how I work with students on other courses (4.2) and enhanced valuable skills that had not been practiced much before (mean score 3.8).

The second survey asked several questions about the examination. The mean score for the examination as a measure of learning was 3.4 compared with an importance mean score of 4.2, indicating a gap to be made up there. Other results imply that students spent slightly more time preparing for this exam than for other 300-level course exams, that they found the notes and other materials amassed during the course very helpful for the examination and they spent some of their preparation time interacting with other students on the course. As to how easy the examination was compared with other 300-level course examinations, the mean score of 3.4 was just above the neutral point of 3. Whether this perception of its being slightly easier is significant and was because of the way the learning was facilitated or because the examination questions were "seen", or some other reasons is not clear.

The exam problems were essay type of questions, so I think it allowed us to incorporate all the relevant knowledge we gained from this course, or even outside this course in the answers.

The structure of having a question bank suited this paper well, but I would not say this made it easier or harder to study than my other exams. There was still a lot of preparation needed to be ready for 9 questions but it was helpful in knowing how the questions were structured in advance.

I discussed some revision with other students but as a lot of this had already taken place during the year I mostly used this exam prep for forming my own arguments and conclusions.

As being particularly useful in learning the theoretical concepts covered in the course, the exam was rated 3.6, and so, as intended, making up for the practical emphasis of the course while in progress, when students rated the balance between theory and practice with a mean of 3.0 in the first survey, and commented on the lack of theory. The examination was rated a motivator of learning (mean 3.9), although not quite as much as students thought it important

to be so (mean 4.3). Students marginally agreed (mean score 3.2) that they would have done better in the examination if there had been some lectures during the course.

Regarding assignments overall, the students agreed marginally that these were easier than for other 300-level courses. Again, whether this was because the group work environment had motivated them, or because they were less demanding, or some other reason is not clear, except the following comments may provide clues:

I was definitely motivated to do more work so as not to let down my group in assessment activities, did much more work during the term for this course than my other papers. These activities were not more difficult but required more time which paid off at exam time and allowed us to accumulate valuable points during lecture time.

Of the other importance statements, the highest means were for having a well-organised course (4.5), having feedback during the course from teachers (4.5) and having a course that stimulates interest in the subject (4.3). The first course evaluation had indicated some wanting in these matters, partly because this was the first time the course had been offered. The stimulation and feedback gaps, however, are partly attributable to the learning style and teaching approach not suiting some students, as discussed above. Even so, they need addressing.

Interestingly, the importance of feedback from other students on progress scored a mean of 3.4, with an even distribution from 2 to 5. Opinion then seems divided on the worth of the peer assessment that is integral to learner-centred approaches based on cooperation and/or collaboration. However, one wonders what the mean score would have been at the beginning of *The Course*. For example, Lord and Robertson (2006) report only about 15% of their 300-level management accounting students seeing responsibility for learning being a matter of interaction between teacher, student and peers. In other words, peer assessment is generally lowly rated by students, and so the mean of 3.4 almost certainly represents a much higher rating than would be obtained from students on most courses, if the question was ever asked.

The two importance statements of wider significance (i.e., integration between individual course and qualification (3.9), and evaluating courses for the teachers and university (4.0)) scored as important but not as high in importance as most statements limited to *The Course*.

Revisiting the overall quality statement in the second questionnaire, comments made in relation to it included:

This course taught us valuable group and presentation skills that we have not covered much in other papers, and is obviously very important for the profession.

Enjoyable course where finally a University course now understands the inefficiency of learning by lecture method. The lecture method was identified to me by a University staff member as an inefficient way to teach but was efficient economically for delivery. Good use of new learning techniques

Although quite a different course, the work was interesting and something different, reflecting the more interactive nature of management accounting. An excellent course and I feel I gained a lot from it.

Though daunting at first, this method of teaching greatly enhanced group skills that will be necessary as an accountant or any profession dealing with other people. This paper was incredibly valuable and I'm glad it was available for my study this year.

Conclusions and Further Research

In this section, lessons implied in the body of the paper are drawn together and further research avenues are enumerated.

Findings indicate the students had little exposure to collaborative learning before engaging in the experience on which the study focuses. This is consistent with findings of Adler *et al.* (2000) about accounting courses in New Zealand of a learning-centred nature being uncommon, partly because of various impediments: lack of student readiness, nonreflective education practices and inadequate educator support mechanisms. Although these impediments affected *The Course* in a variety of ways, the teachers and students largely overcame them. Some students were not suited to the learner-centred nature of *The Course*. However, as the course was elective, many who realised this in the first week or so chose alternative courses. Mostly, students already were or came to be enthusiastic about the learner-centred approach, finding group work in particular a refreshing change and something likely to be valuable in their careers. Unfortunately, a few who did not, regretted this, and evaluated the course accordingly, complaining about the absence of lectures and other teacher-centred approach features, and the loose and uncertain structure and divergent nature of their learning and assessment. Implicit in the responses and comments these students provided in the course evaluation form (and indeed in the questions on the form) was the view that it is the teacher who is responsible for a student's learning, not the student, other than to absorb and recite what the teacher has taught, which is reminiscent of findings by Lord and Robertson (2006) of a significant minority of 300-level management accounting students' conceptions of learning.

Regarding the other impediments, these were manifested variously. The teachers and students had to contend with learning spaces (lecture theatres) with steep gradients, and with university-wide standard weekly timetabling of lectures and tutorials. The teachers had to cope with departmental materials and resources that were standard, and so difficult to change; and that were non-standard, and so difficult to procure. There were also departmental, college and university policies and expectations about measurement/assessment of learning and course evaluation measurements. For the teachers, they also had to contend with being the rope in a tug of war between research and teaching being ascendant. Although these were mostly overcome through confidence, experience, guile, enthusiasm and voluntary work, we suspect that they could easily deter or prevent many academics from straying away from conventional teacher-centred courses, which dominate the way the university is organised. This would apply more so to courses that are compulsory for well-patronised majors and/or needed to meet externally imposed education requirements that are primarily concerned with students surface learning at the level of skimming a body of knowledge to obtain a passing familiarity and regurgitating passively absorbed facts.

As to what was achieved by students who completed *The Course*, although much evidence we have is anecdotal, it seems that the learning and its assessment inspired some students to change their ways of studying and their conceptions of learning. These ways had a certain novelty value, opened up opportunities for networking, and were in line with things they expect to be doing when they are in organisational work. We suspect, more than was realised explicitly and recorded through evaluation questionnaires and other data presented in this paper, that they helped clarify for participants what *The Course* was about, its espoused and *de facto* learning outcomes, how to study, when to study, who to learn with, what learning is and how to demonstrate learning for assessment purposes.

For further research, the authors will run *The Course* again, applying what they learnt and suggestions made by students, and recording evaluation data more systematically and in line with particular questions covered in this paper or extrapolated from the analysis it contains.

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Table 1 Teaching and Learning Style “Clusters” (as adapted from Grasha by Harden and Crosby (2000) and reproduced from Vaughn and Baker, 2001)

PRIMARY TEACHING STYLE	PRIMARY LEARNING STYLE	PREFERRED TEACHING METHODS
Expert/Formal Authority	Dependent, Participant, Competitive	Didactic lectures, technology-based presentations, teacher-centered questioning and discussion
Personal Model/Expert/Formal Authority	Participant, Dependent, Collaborative	Role modeling, coaching/guiding students
Facilitator/Personal Model/Expert	Collaborative, Participant, Independent	Case-based discussions, concept mapping, critical thinking, fishbowl discussions, kineposium, guided reading, problem-based learning, role plays, student teacher of the day
Delegator/Facilitative/Expert	Independent, Collaborative, Participant	Contract teaching, class symposium, debate formats, small group discussions, independent study/research, modular instruction, panel discussions, learning pairs, student journals

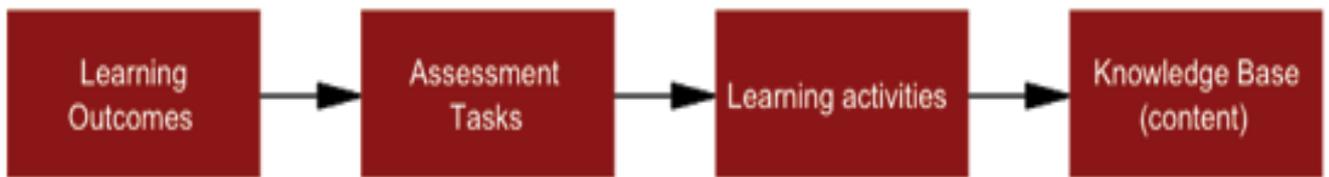


Figure 1: Parts of an Outcomes-Centred Educational Design Process

Figure 1 Design in a linear fashion as portrayed by Philips (2005, Fig. 2, no page no.)

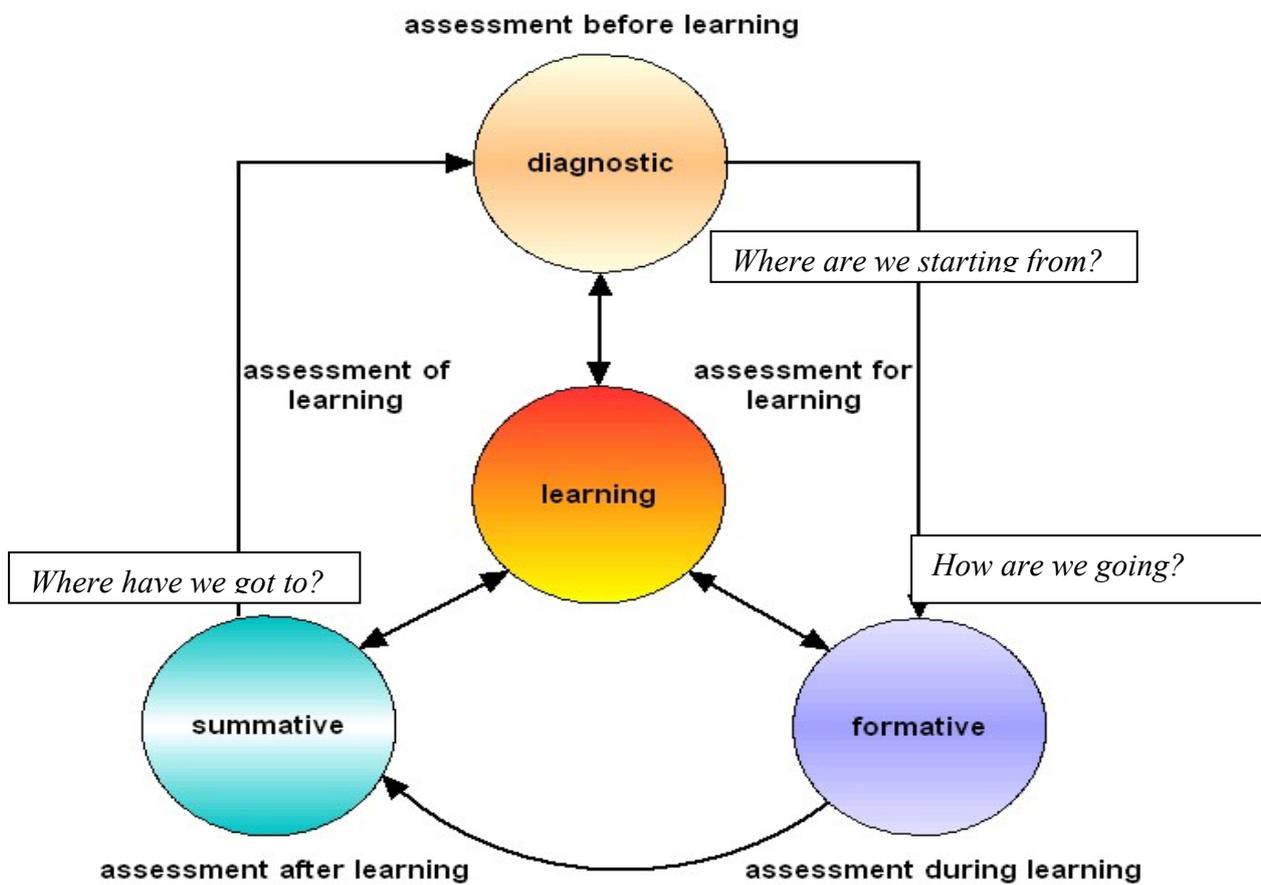


Figure 2 Classification of assessment by purpose and how the classes are related (adapted from Crisp, 2008, slide 12)

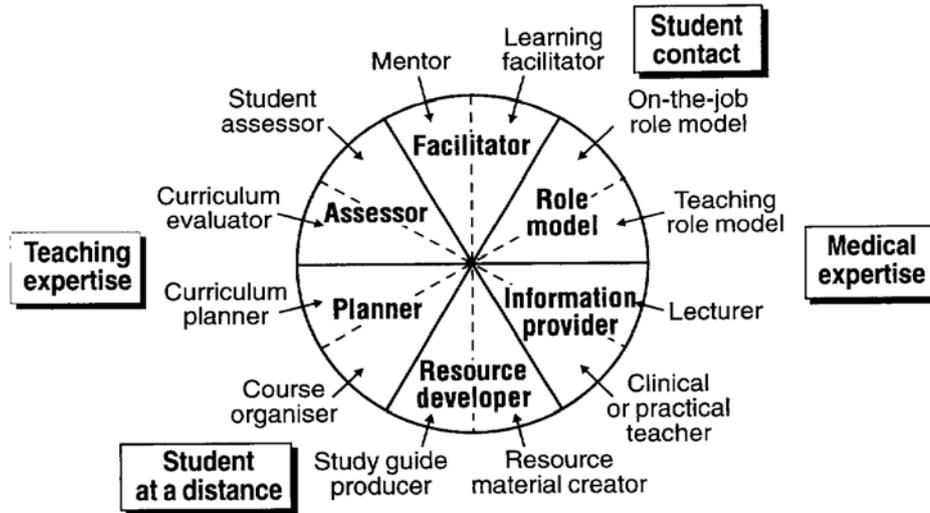


Figure 3 The 12 roles of the teacher (Source Harden and Crosby, 2000, p. 336) (NB to adapt to the accounting education environment, for “medical” and “clinical” substitute “accountancy” or similar)

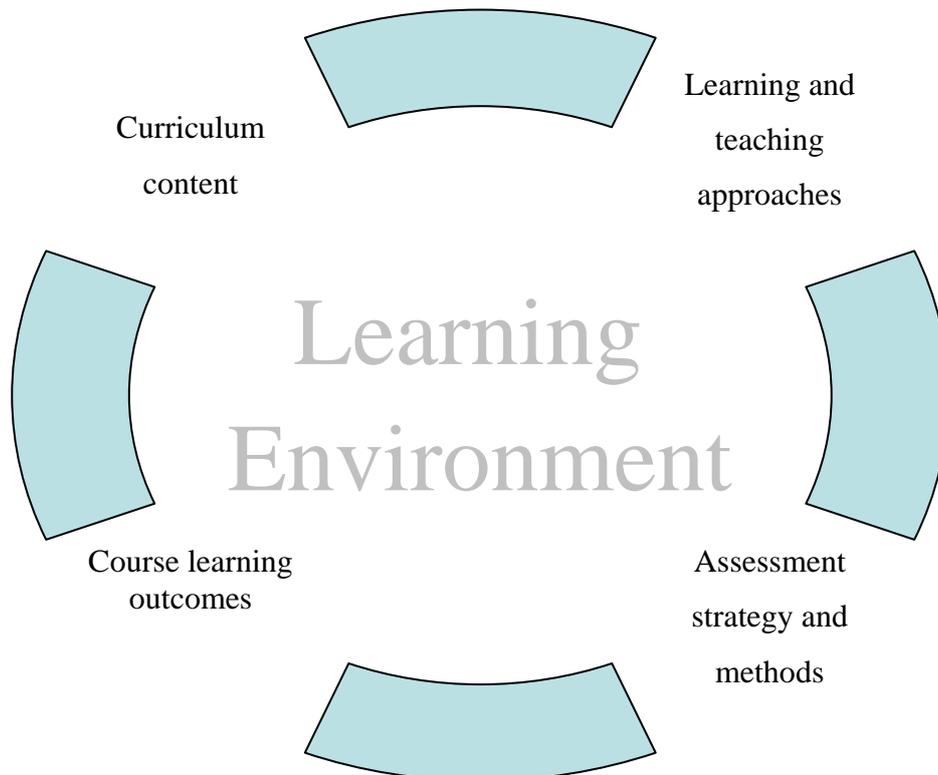


Figure 4 Fundamental aspects of the course of learning that the designers attempted to interweave within the context of an affirmative and supportive learning environment

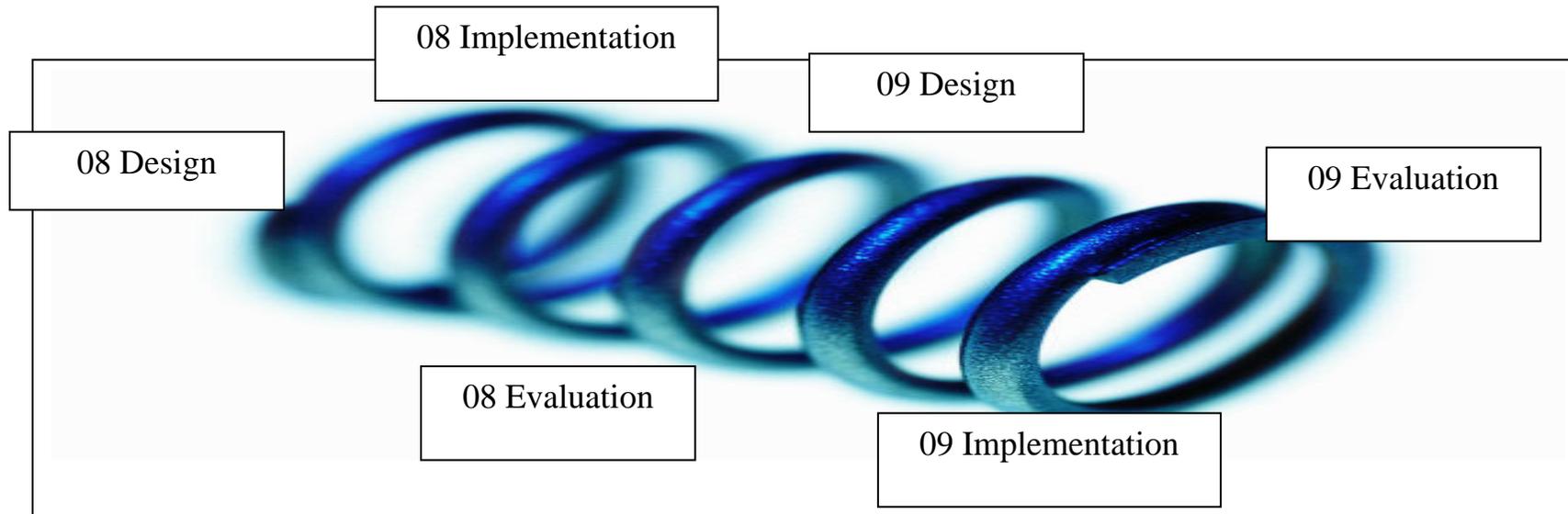


Figure 5 Stages over which crafting of the course has occurred and is now re-occurring

2008 Learning Programme Schedule

Articles and case studies are referred to by number (e.g., Article 1, CS1). These items are listed immediately after the schedule.

<i>Topic</i>	<i>Main learning outcomes</i>	<i>Learning and assessment hours</i>
Familiarity with course participants, cooperative learning method, scope of the course Frameworks for understanding management control and their application in entrepreneurial organisations	Exemplify and discuss (with some critical awareness) skills that are entailed in accounting practice. Explain and discuss various frameworks for understanding management control	20
Group working	Exemplify and discuss (with some critical awareness) skills that are entailed in accounting practice.	4
Transfer pricing, organisational change, constitutive properties of accounting usage	Exemplify, apply and discuss how accounting information can constitute organisational change, as well as reflect the structure, process and circumstances of an organisation	36
Performance measurement (groups of same suit: 3-6; 7-10; picture cards – JQKA)	Exemplify and discuss the process of management accounting change	18
Budgeting (same groups as previous topic)	Discuss, compare, and evaluate the applicability of: traditional budgeting, “better budgeting” and “beyond budgeting”	18
Management accounting in developing countries	Exemplify and discuss (with some critical awareness) the applicability of Western management accounting in developing countries	32
Accounting for sustainable development (SD)	Discuss and evaluate the measurement of sustainability	12

Case Studies

1. Gaudin, Chen and Papalu, Eco-Friendly Heating Co.
2. Black Water Rafting (A) – 1990
3. Gladstone South Museum
4. Cooperative Bank

Articles

1. Collier, P. M. (2005). Entrepreneurial control and the construction of a relevant accounting. *Management Accounting Research*, 16, 321-339.
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18. Alam, M., Lawrence, S. and Nandan, R. (2004). Accounting for economic development in the context of post-colonialism: the Fijian experience. *Critical Perspectives on Accounting*, 15, 135-157.

Formal Assessment during *The Course*

These are examples of specific tasks from the formal assessment of students on *The Course*. The first activity for Assessment 1 carried 10 percentage points of the 30% available for all activities it included. The task was as follows:

During class on Tuesday 26 February, each class member will be assigned to a four-person group (some groups may be five-person to absorb remainders) and given a copy of Collier (2005) and an individual task. During class on Thursday 28 February, each group will be given a task and start work on it. Everyone will then receive a copy of the Black Water Rafting – 1990 (A) case study and over the following two weeks, in their groups they will address the following task:

Each group member will have read BWR(A) and the Collier article, and made some mental and written notes about:

- *how and why controls in BWR are as they are, and*
 - *what changes may have to be made to these controls, given the trends in the BWR business.*
- What you have to do as a group is discuss these individual findings, synthesise them, and put them onto flip chart sheets ready for display at class on 11 March. You should of course bring in issues that you encountered in the work you prepared around the Collier (2005) article.*

During class on Tuesday 11 March, each group will exhibit its display. Over the following days, groups will revise their displays, transfer them to PowerPoint slides, and submit these, by Monday 17 March. In addition, each individual must submit a completed group evaluation questionnaire to assist in grading individuals based on group outputs. The questionnaire will be available through Blackboard.

Outputs

Flip chart display as part of your group [Due date: Tuesday 11 March].

PowerPoint submission as part of your group [Due date: Monday 17 March (1 pm)].

Individual group evaluation questionnaire [Due date: Monday 17 March (1 pm)].

Marks Allocation

Initially, a group grade will be given for this assessment. This will be apportioned among individual group members using data from the individual group evaluation questionnaires, supplemented with the observations of the teachers during discussions and displays.

Review

This will be done at class on Tuesday 1 April.

One task included in Assessment 2 was as follows:

Process

An individual submission is required, as follows:

- *A feature of the course is group work, reflecting the way accountants often work with other people in employment positions. During class on 13 March, time will be set aside to conduct a discussion in groups about group working experiences in the first weeks of the course: some briefing sheets will be provided on which to focus the discussion. Between then and the assessment deadline on Friday 4 April, each student should prepare a short essay (about 600 words) about an aspect of his/her experience of group working and its implications for future work as an accountant (or similar business professional).*

Outputs

A short essay about group working, as per above [Due date: Friday 4 April (3 pm)].

Final Examination type of Question for *The Course*

The final examination comprised a selection of questions seen in advance as part of the learning process. One question on the exam paper was as follows:

- (a) *Using examples, explain what is entailed in interactive use of management control systems by entrepreneurial business managers in order to deal with strategic uncertainties.*

(14 marks)

- (b) *Discuss the comparative merits and demerits of using budgeting systems interactively.*

(11 marks)

TOTAL: 25 MARKS