

Redesigning Intermediate Accounting II

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The Problem

I applied for the Learning By Design Grant 2014 to redesign Intermediate Accounting II course because a large portion of students had failed to show sufficient progress toward achieving the course learning objectives in this course in the past. The course's main objective is: "to prepare students interested in careers in public accounting or finance", including "serious preparation for professional certification". The professional certification referred to in the course objective is the Certified Public Accountant (CPA). The course depth of coverage and the difficulty level are benchmarked against the requirements of the CPA certification.

I was particularly concerned with many students failing to achieve even minimal levels of competency expected in this course. At least half of the students who remained enrolled through the end of the semester scored less than 70% on the final exam every semester. The final exam presented students with problems similar to what they might expect on a CPA exam. In the field of Accounting, scoring below 70% on a final exam shows a failure to learn the concepts and skills the course was supposed to teach. For comparison, the CPA exam passing grade is set at 75%. Forty percent of students scored even below 60%.

The final score distribution tended to be distinctly bi-modal like in this example from the two semesters immediately preceding the course redesign (Spring and Fall 2013 combined):

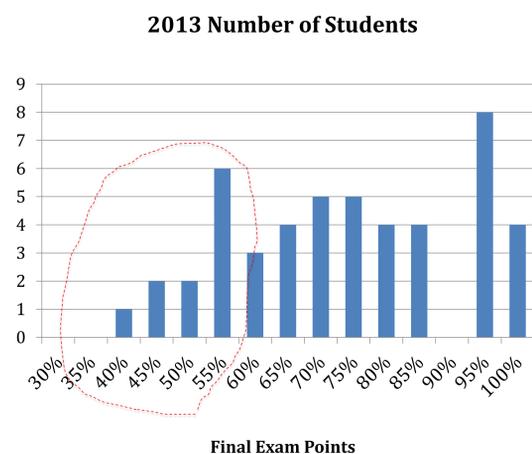


Figure 1. Final Exam Grade Distribution Prior to Course Redesign

Two Challenges

I believe the challenges most students face in this course are twofold. First, many students fail to acquire study skills necessary for high-level college work. They keep on relying on study techniques that had served them well in high-school, such as memorization and pattern recognition. The second reason is that students lack discipline to spend sufficient time on work outside class.

Two Solutions

1. In order to address the first issue I changed the principle underlying the sequencing of class and homework activities. Whenever possible, I tried to make students complete easier problems before moving on to harder ones. Prior to this change, I used to assign few easy problems leaving it up to students to do easy problems if they needed to gain some confidence before moving on to the problems which were sufficiently hard for the level of the course.
2. To help students with the second issue I essentially flipped the classroom. Now we spend class time mostly working on problems, with very limited lecturing on as-needed basis. I also encourage students to work in groups when working through problems. To help them develop such a habit, I assign several graded and non-graded structured group activities throughout the semester.

I let students self-select into the work groups while making sure the group sizes are between 3 to 5 people. Often, the groups turn out quite different in terms of the students' achievement levels. There are "strong" groups and "weak" groups. I find that students learn a great deal from group discussions be it a "strong" group or a "weak" one. Each group discusses the material at *their own level*, and all group members can participate and learn.

I tried assigning my own groups and intentionally mixing up strong and weak students, but did not find such an approach productive. I have observed strong students taking the lead in group discussions, and weaker students being shut out and afraid or not able to participate in a discussion.

Results

In the two semester following the course redesign I see an encouraging bridging of the gap between the few "stars" and the majority of the class. I also see fewer students at the very low end of achievement (scoring below 60%).

2014-2015 Academic Year Number of Students

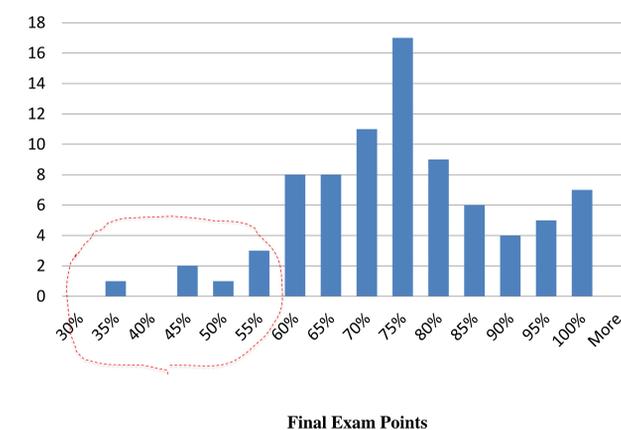


Figure 2. Final Exam Grade Distribution Following Course Redesign

Conclusions

The initial assessment of the redesign outcomes is encouraging. The final exam performance indicates that the students on the lower end were able to improve relative to their performance under old course design. Going forward, I see two main challenges being helping students become comfortable with the new design and increase students' involvement in outside class study activities.

While students seem to have liked the new format, many may have been initially confused by it. A few students did not seem to understand the concept of flipping and expected me to "cover material in class" anyway.

Although flipping the course helped alleviate the problem of students not doing enough outside class by re-allocating class time to more productive activity (doing vs listening), it may not have changed students' "bad habits". I still sense that many students are doing very little in between classes, which hampers their ability to take full advantage of the in-class activities.