TRENDS

LEARNING ACTIVITIES: BUILDING BLOCKS FOR CONSTRUCTING A SUCCESSFUL COURSE

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In recent *Trends* pieces, I addressed the "Changing Environment in First-Year Accounting" (Spring 2013) and "Managing Change Through Continuous Improvement." (Fall, 2013). My colleague Sue Crosson described the implications of "The Evolution of Accounting Concepts." (Summer 2014). In this issue, I begin a two-part series on how to make first-year accounting a more dynamic learning environment. In this issue, I delineate the set of learning activities from which the instructor may use in a first-year accounting course and suggest the criteria that may be used to select among these learning actives to successfully construct a successful course.

LEARNING ACTIVITIES

A number of learning activities are effective in motivating students to become more involved in their learning process. An active learning environment is critical for the development of communication, interpersonal, and personal skills in students. These learning activities are an important component of an effective instructional strategy. Learning activities include discussions, video viewing, demonstrations, simulations, computer-based instruction, case study analysis, integrated case study analysis, mini-case analysis, role-playing, field trips, games, and group work/team tasks. Definitions of these and other learning activities are shown in Table 1 below.

Table 1. Definitions of Learning Activities

Lecture	A lecture is a carefully structured oral presentation of a subject by a qualified expert. It is a discourse given in front of a class or an audience for instructional purposes.
Demonstration	A demonstration is a presentation that shows how to perform an act or procedure. It can be done live or through a prepared videocassette. It should be brief, allowing time for interaction with the learner, before proceeding to the next point.
Discussion	A structured discussion is a presentation that follows a specific and detailed agenda.
Simulation	Simulations attempt to reflect reality by creating a scenario that imitates a real situation and puts the participant in control. They may be role-play, paper-based, or computer-based.

Role-Playing	Role-playing is a learning activity in which learners act out a situation in order to acquire the skills needed to manage the interpersonal dynamics of that situation. Role-plays are enactments of situations the student has faced in the past or will face in the future. Role-plays help students try out new behaviors they have learned or discovered. As observers, students use active listening skills.
Case Study Analysis	Case study analysis is a detailed account of an event or organization that is presented to the participant as a basis for discussion or activity. The case can use a variety of media, such as film, video, written materials, oral presentation, or a combination of these.
Integrated Case Analysis	Integrated case analysis is a detailed account of events of a company that is referred to many times throughout the course as a basis for discussion or activity. For example, one case company can address issues or contain content problems for each topic. Case history and background information are often provided at the beginning of the course or module.
Mini-Case Analysis	Multiple mini-case analysis is used in a course to present a number of different situations. Participants often read the case background and work on an activity.
Video Viewing	Video viewing is a learning activity that enables students to visualize a real-world location, process, or encounter otherwise unavailable to participants.
Computer-Based Instruction	Computer-based instruction presents information followed by questions in a computer-based format. Some examples include tutorials, general ledger packages, spreadsheet programs, and case simulations. On-line instruction and course management programs have greatly expanded the possibilities of computer-based instruction.
Field Trip	A field trip is a learning activity in which observation of a real-life situation contributes significantly to the participants' understanding. For example, a field trip to a factory would be an appropriate way to show participants an assembly line operation. Also appropriate would be an individual field trip or a virtual field trip at a company's web site.
Game	A game is a learning activity governed by rules, entailing a competitive situation that provides an opportunity to try out previous learning. The learning comes from experiencing the game, including the interacting of students, not from the content of the game per se.
Group Work/ Team Task	A group work/team task provides students an opportunity to work with others in the classroom to pool their thoughts and efforts to complete an activity. This technique is especially effective if the activity is particularly difficult or unfamiliar to the students. By working in a team/group of four to six students, students feel less frustrated and more secure in completing the activity.

CRITERIA FOR SELECTION OF LEARNING ACTIVITIES

The choice of learning activity can be complex. As a guide for selection of the appropriate learning activity, a matrix is provided in Table 2 that shows the appropriateness of learning activities on the basis of six criteria. In the matrix, an "X" means that the learning activity is effective in meeting the indicated criterion, and an "(X)" means that the learning activity is *especially* effective in meeting the indicated criterion. The criteria are explained as follows:

- *Learning levels:* Some learning activities are better at achieving higher levels of learning than others and some are best with the higher levels. For instance, lecture is especially effective in imparting a body of knowledge quickly and efficiently, whereas case analysis and groups/teams are better at achieving higher levels of analysis and synthesis and evaluation.
- *Skills:* All learning activities are good at imparting technical/analytical skills, but some learning activities are better at developing communication, interpersonal, and personal/self skills. Role-plays, games, and groups fall into the latter category.
- *Interaction:* Some activities achieve a low level of interaction, such as lecture and some case analysis, whereas others achieve a high level of interaction, such as groups.
- *Placement:* Some learning activities may be better used in one part of a course than in others. In some cases, it is better to start with the less complex activities, such as lecture, and end with the more complex, such as role-plays.
- *Motivation:* Some learning activities require a high level of motivation on the part of students if they are to achieve the most from them. Role-plays, case analysis, computer-based instruction, and groups fall into this category. Others may require less motivation on the part of students.
- *Class size:* Some learning activities work better in small classes and others work better in large classes.
- *Time frame:* Since class time is valuable, it is important to recognize that some learning activities require more time than others and to plan accordingly.

These criteria are intended as general guidance about constraints and goals, in the judgment of the authors. Instructors should use their own experience to modify the indications in the matrix to their own use.

TO BE CONTINUED

In the next issue of *Accounting Instructors' report,* I will address the challenging task of implementing learning activities into a cohensive and interesting course for today's environment.

Table 2. Criteria for Learning Activity Selection

		L	DE	DI	SI	RP	CA	ICA	MC	VT	CBI	FT	G/T	G
Learning Levels	Knowledge/ Recall	(X)	X	(X)						X	X			
	Comprehension	(X)	X	(X)					(X)	(X)	X	X		
	Application	X	(X)		X		X	X	X	X	X	(X)	X	(X)
	Analysis				(X)	X	X	X	X				(X)	(X)
	Synthesis				(X)	(X)	X	X					(X)	X
	Evaluation				X	(X)	X	X	X				(X)	X
Skills	Technical/ Analytical	X	X	X	X	X	X	X	X	X	X	X	X	X
	Communication	X	X	X		X	X	X	X			X	X	X
	Interpersonal			X		(X)						X	X	(X)
	Personal/Self			X		(X)							X	X
	Technology	X	X		(X)		(X)	(X)	X	X	(X)		X	X
Interaction	High Interaction		(X)	X		(X)	X				X		(X)	X
	Low Interaction	X			X		(X)	X	X	X		X		
Placement	Start of Course	(X)	X		X				X	X	X			X
	Middle of Course	X	X	(X)	X	X	X	X	X	X	X	X	X	X
	End of Course	X	X	(X)	X	(X)	(X)	X	X	X	(X)	X	(X)	X
Motivation	High Motivation	X	(X)			X	X				(X)		(X)	X
	Low Motivation		X		X						X			(X)
Class Size	Large Class >50	(X)	X	X	X	X	X		X	X		X	X	(X)
	Small Class	X	X	X	X	(X)	X	(X)	X	X	(X)	X	(X)	X
Time Frame	Short Time Frame	(X)	X		X	X	X		(X)	X		X	X	X
	Long Time Frame		X	X				(X)			X	X	(X)	

X = Effective (X) = Especially Effective

Learning activities:

L = Lecture
DE = Demonstration
DI = Discussion
SI = Simulation
CBI = Computer-Based Instruction
CA = Case Analysis
ICA = Integrated Case Analysis
MC = Mini-Case Analysis
VT = Video Viewing
FT = Field Trip
G/T = Group Work/ Team Task
G = Games
RP = Role-Playing