TRENDS

DO LEARNING STYLES MATTER IN INTRODUCTORY ACCOUNTING?

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What is the impact of learning styles on academic performance, especially in an introductory accounting course? Are certain learning styles more dominant than others for certain disciplines? This question was asked in a fine research article by two academics from New Zealand.[1] By using major assessment methods in an introductory accounting course, students 'learning styles were assessed using Kolb's Learning Style Inventory Version 3.1, the authors find some interesting results that can help us be better teacher in introductory accounting. The results summarized in this *Trends* indicate that students' academic performance is associated with several factors.

From a broad perspective, learners' characteristics would have an influence on student performance, including gender, age, prior knowledge, academic ability or aptitude, language, and motivation. More importantly, learning styles pose further importance for educators addressing students' learning needs and assisting them in succeeding academically. Some students learn best by active participation whereas others learn best through observation. Some prefer to work in groups whereas others learn best through observation. The concept, learning style, has gained wide acceptance and its importance to teaching and learning has been discussed for more than four decades.

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[1] Lin Met Tan and Fawzi Laswad, "Academic Performance In Introductory Accounting: Do Learning Styles Matter?". Accounting Education: An International Journal, Vol. 24, No. 2, 383-402.

*Academic Performance in Introductory Accounting: Do Learning Styles Matter?

By using Kolb's LSI model, this paper points out learning as a circular and continuing process and identifies four stages of learning, as follows:

Stage 1: *Concrete Experiences (CE)*

Stage 2: *Reflective Observation (RO)*

Stage 3: *Abstract Conceptualization (AC)*

Stage 4 *Active Experimentation (AE)*.

From concrete experiences and reflective observations, students conceptualize by developing theories or solutions to the problems. These theories are then tested and put to practice under active experimentation. Students develop different individual learning styles by combining of two or more adjacent stage preferences in the experiential learning cycle leading to four basic learning styles:

Diverger (CE and RO),

Assimilator (RO and AC),

Converger (AC and AE)

Accommodator (AE and CE).

Divergers view concrete situations from different points of view. They are imaginative and emotional, good at generating ideas and prefer to observe than take action. Such learners have broad cultural interests and tend to specialize in the arts, counseling and personnel management. Students with the diverging style work best in groups as they enjoy brainstorming within a group, and prefer to receive personal feedback.

Assimilators are less interested in people and more concerned with abstract concepts. They are best at putting information into a logical and detailed form. In a formal learning situation, people with this style prefer reading, lecturing, exploring analytical models and having time to think things through. People who prefer the assimilating learning style would not be comfortable being thrown in the deep end without notes and instructions. With these orientations, they are more interested in basic sciences and mathematics rather than the applied sciences.

Convergers are effective at finding practical uses for ideas and theories. They tend to use hypothetical-deductive reasoning to solve specific problems, and prefer to deal with things rather than people. People with a converging style like to experiment with new ideas and to work with practical applications. Such learners are often found in specialist and technology careers such as the engineering professions as well as the accounting professions.

Accommodators prefer "hand-on"learning and rely on intuition and information from other people rather than books and lectures. They tend to be risk-takers as they commonly act on 'gut'instinct rather than logical analysis. People with the Accommodating learning style prefer to work in teams to complete tasks. They are likely to become frustrated if they are forced to follow many instructions and rules, and are unable to have a self-guided experience as soon as possible.

Using statistical analysis of assignments and examinations of more than 400 students, the authors find that both *Assimilators* or *Convergers* had higher scores in the final examination for both MCQ and CRQ questions, followed by *Diverger* (Concrete, reflective) and *Accommodators* (concrete, active). The study confirms that business students were predominantly *Assimilators* or *Convergers*.

Learning activities play a central role in students 'learning. Learning styles influence students' learning preferences. The diversity in students' styles means that there is a need for diversity in assessment approaches as one single type of assessment may disadvantage some students over others. Therefore, assessing student entirely by means of examination only may greatly disadvantage some students given the diversity in learners' style. An exposure to different assessment tasks has the potential to enhance the learning and performance of a wider range of students.

Another approach is to consider splitting the class into learning cohorts and employ appropriate assessment methods that suit their preferred learning styles. Educators might also consider the possibility of incorporating flexibility in the assessment process where students can have a choice in the assessment format to demonstrate their understanding.

Students with a particular learning style might find certain formats better suit their learning preference. Students can also use various resources when they respond to questions analysis and solve problems. Therefore, students not only have more control over the assessment process but may also become more motivated to learn as they are engaged in their assessments.

The bottom line of this research is that we should accept the fact that every one of our classes has students who display different learning styles and that we must use a variety of assessment approaches, including group work, during the introductory course so that all students have an opportunity to excel.