

HOW STUDENT ASSISTANTS CAN DO A BETTER JOB
IN A “FLIPPED” CLASSROOM SITUATION IN ACCT 201A,
FINANCIAL ACCOUNTING INTRODUCTION CLASS

A Proposal

Presented to the

Faculty of

California State University, Fullerton and
University of Applied Sciences and Arts Northwestern Switzerland

By

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ABSTRACT

Student Assistants (SA) commonly take over instructive tasks in a Flipped Classroom, a form of blended learning that has a strongly increasing importance in the educational world. While the professor is often busy with the demanding management of the course, SA have a closer connection with the students during the semester, supervising their group work in Small Group Sessions and giving them homework support as tutors in the Assistance Center.

This proposal describes methods which give the SA applicable toolsets to help the students clarify their roles in the learning process and navigate through the Flipped Classroom therefore empowering them to manage their own learning processes. In addition it explains ways to organize group work; to illustrate and visualize accounting problems; and to instruct with a focus on learning objectives. Training in these skills will be an additional benefit and motivation for the SA and will lead to better and more consistent learning outcomes as well.

The survey I did with almost 500 undergraduates and with the ten associated SA shows that the contribution of the SA' has a great impact on the learning process. It also shows that some students are confused and frustrated due to reasons I will explain further on. I observed that this can happen to SA and professors too. Nevertheless the concept of the Flipped Classroom seems to produce better grades than the traditional classes. Thus the goal would be to optimize this teaching method.

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ACKNOWLEDGMENTS

I would like to thank the sponsoring Department of Accounting, Mihaylo College of Business and Economics for the friendly and generous hosting during the spring and summer semesters of 2014; my home University of Applied Sciences and Arts Northwestern Switzerland, School of Engineering and School of Business for making my sabbatical leave possible; Lay Tuan Tan, Director International Programs CSUF and Jeanette Merguin, Executive Assistant International Office FHNW.

A special thank you to the welcoming faculty members of the Accounting Department; my colleagues Glen Hatton, Randy Hoffmann, Kim Tarantino, Dr. Linda Fraser for their patience and for having me in their lectures; Dr. Vivek Mande for supervising me; Vicky McLeod and VJ Kuan-Roberts for their friendly support; and last but not least my wonderful boss Dr. Betty Chavis for encouraging me and letting me be a part of this great faculty.

CHAPTER 1

INTRODUCTION

The basics of financial accounting consist of several ultimately easy to understand elements that together build a rather complex, but basically logical system. The students have to deal with new terms but also with familiar words that now have a different meaning... They are faced with structures that picture PLUS and MINUS in an ingenious but not that easy to understand way, and processes within these structures that are supposed to depict business transactions. Actually it should be fun to learn and apply the 'mechanics' of accounting because almost everything is logical and clear. As my survey (Appendix A) shows students would be highly motivated to learn these "accounting mechanics". Why is it that so many students still suffer from a malaise I call "accounting-confusion" that they don't enjoy the class and fail the finals?

1. They don't understand the role and the responsibility of the professor, SA and their own in the Flipped Classroom and therefore often blame the professor and the SA for their frustration.
2. They get off course navigating through the abounding bulk of information that is provided or the 'accounting-construction' collapses because they missed an important part of the learning content.
3. They don't evolve their learning during the Small Group Sessions.

4. They get confused because the elements of the course are not consistent:

Some SA give bad advice because they don't know the course material, such as the content of the lecture, textbook, online assignments etc., well enough, the case study is too complicated and conflicting.

The SA instruct students as tutors and supervise their allocated group during group work. They are in regular contact with the students and therefore have great influence on the learning process.

I propose to train the SA before the semester starts including the following topics.

CHAPTER 2

ROLES IN THE FLIPPED CLASSROOM

Students, SA and the professor form a learning community that shares basically the same main goals which are to enable qualified students:

- to fulfill the course objectives defined in the Syllabus (Appendix B),
- to have a real chance to get a good grade.

The awareness of this common sense and mutual respect is especially important for this form of instruction and should be remembered whenever necessary. Some professors may establish a learning contract to formalize this community.

I suggest clarifying roles in a simple practical way.

The professor's role

The professor is the manager of the course and therefore responsible for the quality and the grading for the stakeholders, in particular the college and the students. As a professional educator he makes sure that the pedagogical, didactical and methodical elements of the course are consistent and that the learning infrastructure works efficiently. He gives in-class lectures and offers office hours according to the Course Syllabus. He coaches and supervises the SA during the semester.

The student assistants' role

The SA are usually novices in education. That's why they have to be trained and supervised by the professor. They implement their task according to their training, that

hopefully includes my proposal, and the professor's input as well. They are supposed to consult the professor before things get out of control. They have the opportunity to exchange experiences with the other SA and to get advice from the professor in regularly held meetings.

According to the course syllabus the SA mentor assigned groups of approximately 50 students during Small-Group-Sessions held in separate classrooms. Each group is divided into ten permanent teams that are graded collectively for their work on case studies by the SA. In addition the SA act as tutors in the Assistance Center where students primarily are supposed to come to resolve homework problems.

The students' role

The students are people that are formally engaged in learning at the college. To do this they should be active and self-responsible. It also means that they are willing do their best to prove that the resources provided by the state, their parents and themselves are a good investment. Nonetheless students are entitled to obtain the services described in the syllabus.

Especially in the Flipped Classroom it is very important that they are able to manage their own learning, which includes asking for help when needed.

Interaction

The survey shows that constructive interactions and good personal relations can encourage the participants to occupy their roles more effectively. For example some students tend to learn more because they respect their professor and like to please him, some students are motivated by their group working on case studies, while other students like to meet people in the Assistance Center. SA are certainly suitable as role models.

Unfortunately the survey also shows that personal issues can be a source of frustration and demotivation. For that reason it is important to reinforce the learning process in a positive way whenever possible (Appendix C).

CHAPTER 3

SELF-MANAGEMENT, METACOGNITION

Meetings at the Assistance Center are a good opportunity to discuss learning issues with the students and to give them advice on how to manage their own learning process i.e. self-management and how to “know about knowing” i.e. metacognition. This kind of knowledge enhances the efficiency of the instructing and learning process a lot. In my opinion these points are the most important for a practical SAs’ training:

Learning style

Due to the fact that not every student learns accounting the same way, and not every student grasps it the same way as the SA or the professor did themselves in the past, instructors using a variety of methods have the best chance to meet the objectives given in the syllabus.

In addition, it enhances the learning process when students know whether they truly understand accounting topics through attending lectures, working in groups or studying on their own and whether they prefer visual or verbal presentations.

Students should be aware that in accounting - nothing goes past the logical learning style. Especially for students who usually don’t have a logical approach it’s important to introduce new topics referring to the basic structures of accounting, like the four financial accounting statements. Later on in this report I will talk about using role plays to create emotions in accounting.

Time management

Another learning issue to talk about in the Assistance Center would be Time Management. Even the smartest student needs to reinforce his accounting knowledge on a regular basis by studying repeatedly and reviewing lectures. Students often underestimate how many concentrated learning hours are needed to work on all the assignments. Often a simple plan helps a lot. Students should be aware of what their best learning hours during the day are and consequently use these hours for learning....

Learning environment

A good learning environment enables concentration and minimizes distraction. Some students are not able to resist the ongoing temptation of gaming, texting, social networking etc. SA know about these problems from their own experience and therefore are able to give practical advice. I have had good experiences proposing addicted students to establish “game/surf etc. – free days” during the week. Sometimes it’s useful for learners to stay away from cell phones, TVs and to close all the games- and social networks applications on their computers while working on their assignments.

Some students experience a lot of emotional stress when they work at home. If this is the case, students should be encouraged to find a quiet place to study, such as a library, or any place they find appropriate.

Motivation/Concentration

Students tend to work on their learning subjects when the external pressure is at a high level, usually before exams... The most economical and relaxed way to build up a good anchored knowledge in accounting is to keep up with the material on a regular basis, studying intensely with full commitment. Usually short sessions before and after

the lectures, group work or visits in the Assistance Center, and longer sessions between the classes are the most efficient. To get self-confidence with the material every session should start with a familiar topic and expand from there. To do so students have to motivate themselves and we all know how tough this can be sometimes....

In regulating one's own learning process, sometimes it's helpful to apply simple "tricks".

- 3-Minutes Contract: You commit yourself to three minutes of concentrated intense study at the beginning of each learning session even if you are absolutely unmotivated. Usually "getting into it" during the contracted timeslot will result in the session being successful. If after the three minutes there is still no motivation it would be a waste of time to go further. Therefore it's better to postpone the session.
- Role Model Farmer: The Farmer has to feed his livestock every day otherwise he has to face dramatic consequences. He doesn't question this fact, he simply fulfills his obligations. How about "farming" your accounting?
- Role Model Bus Driver: The bus driver is responsible for the safety of all the people in the bus. He cannot play games or use his cellphone during the ride – he has to be concentrated during his work. How about driving the "accounting bus"?

Learning resources

Some students certainly would study more efficiently if they were advised individually by the SA how to deal with numerous elements that are provided by the publisher of the textbook and the professor.

"Read it – see it – do it – get it" This is what the publisher suggests at the beginning of the textbook. But not all of the provided Material is needed to meet the

learning objectives. Some students are overwhelmed by the various learning resources, and instead of choosing the ones that fit their learning habits, they get lost and frustrated. Other more talented students can improve their already good skills using additional material (Appendix D).

CHAPTER 4

HOW TO ILLUSTRATE AND VISUALIZE ACCOUNTING PROBLEMS

I propose to use a business model and some other didactical elements in addition to the learning material provided in the textbook. A variety of methods is certainly the best way to reach as many students as possible.

Business Model

The New St. Gallen Business Model (Appendix E) is an easy to understand Business Model that could be introduced at the very beginning of the semester and applied specially to illustrate the business cases.

I see three main reasons to use a business model in this class:

1. Distinction between reliable and ambiguous.

First-year students often have more problems in understanding the complex system of a business and its diverse environment than the distinct “Mechanics of Accounting”.

This is because the business cases that lead to the transaction are ambiguous and critical, not the accounting system itself which is introduced in 201A.

2. The business model is a good basis for role-plays that are mentioned later on in this report.
3. The students have a comprehensive model in which they can see the coherence of accounting in a business.

Turnover Process

To give the students an overall picture about transactions, I propose to use a graphic that illustrates the turnover process in a business (Appendix F). Relating to the business model, the turnover process distinguishes among operating, investing, and financing activities. The scheme can be customized to the actual business case of the class.

Role Plays

Role plays usually generate emotions and commitments, elements that complement typical cognitive learning with affective elements. Students identify with the role given to them and therefore better understand the resulting transactions. Clearly determined role plays generate a sustainable learning experience and when kept short, they never get out of hand.

In the classroom

When SA give a short input during the Small Group Sessions they could ask a student for example: “What would you do if you were the vendor? What are your incentives to do so?” He could ask a second student: “You are an employee of our business, does the vender’s behavior affect you?” A third student could represent the manager of the business who has to deal with stakeholders. A short discussion between the acting students would reveal the different incentives. Of course eventually role plays should lead to transactions and entries....

In Small Group Session

A simple role play is helpful to illustrate a new phase in the case study and to make the group understand for example, who the customer is, who the supplier is, and what these stakeholders expect from our business in this new phase.

Time Line

I noticed that there is no time-line-figure in the actual Textbook. A time line depicts fiscal years and fiscal periods and therefore visualizes the time-wise relevance of the statements. It's a great structure to display the difference between the accrual based and cash based accounting, and to demonstrate the influence of the adjusting entries in the fiscal periods.

Left-Right

It's important that the students get to see the correct structures in the appropriate format. That means that SA should be concerned to always apply these forms, and to expect the same from the students.

For example, the credit side of an entry should be indented or the balance of a closing entry should be on the "weaker" side of the T-account.

Using Excel

Excel is the right instrument to demonstrate cause and effect of transactions, and therefore impart the processes of accounting. Combining formulas with chart tools is the perfect way to illustrate changes in business (Appendix G).

Employers expect young accountants to be able to handle Excel; applying Excel is therefore also an appropriate training for their future business life.

CHAPTER 5

HOW TO INSTRUCT WITH LEARNING OBJECTIVES

The learning objectives of each chapter should be the reference when SA instruct the students. To disclose those objectives to the students at every given opportunity helps them to have an orientation throughout the learning process.

Consistent Learning Process

Unless the basics of the accounting cycle are introduced, it is imperative that the SA focusses on the provided material and that they don't use any other terms or structures that could confuse the students. It should be easy for them to recognize the topics in the case study and during discussions in the Assessment Center. Using visualization as introduced in the previous chapter helps a great deal to stay on track.

Dealing with Ambiguity and Critical Thinking

It makes sense to distinguish between “reliable” i.e. mechanics of accounting, and “ambiguous” i.e. business cases, learning material. Making this clear to the students gives them more confidence in the accounting system and sharpens their critical thinking regarding economic issues. The answers and remarks in the survey about the Case Study confirm this statement as do my many years of experiences as an instructor.

WH-Questions

Good instructors lead their students to the required knowledge using WH-questions that refer to the basic structures of accounting, specifically the balance sheet

and the income statement. The first question should always start in the students' frame of reference; a question they can confidently answer:

Where is this account stated?

Why is the account there?

How do you account for an increase?

What does this mean for the net income?

Etc.

WH-questions are challenging not only for the students, but also the SA asking the questions, therefore SA need to train each other in formulating questions.

CHAPTER 6

HOW TO ORGANIZE GROUP WORK

To obtain the maximum learning benefit the Small Group Sessions should omit all the-nice-to-have elements that contemporary science suggest for implementing group work. Accounting is simply not the right domain to improve social skills and suchlike. There is not a lot to discuss when it comes to the “mechanics of accounting”. As I mentioned before, the economic facts that lead to business transactions are potentially the ambiguous part for accounting beginners.

Small Group Sessions of approximately 50 students are planned in the course syllabus. Each small group section is divided into groups of approximately five students who work together on a case project provided by the professor. The SA’s role is to “act as a facilitator who guides and encourages students to think creatively in resolving problems encountered in the case projects and to serve as the discussion leader.”

The survey mentioned earlier in this document disclosed that the quality of the SAs’ leading function in the small group section varies a lot; some SA, who have been trained before in the army or in a sports club do a very good job, others are overwhelmed. In order to maintain an equality of opportunities the SA should be trained (Appendix H).

Group Work Set Up

Every Small Group Class should start with an initial “ritual” that provides optimal infrastructure and in the same time enhances good group dynamic:

- Pushing the tables together in order to sit face to face while using the space of the whole classroom.
- Getting a marker-box and a large sheet of paper for the group to take mutual notes and illustrate structures.
- Putting at least one printed textbook on each table to make sure the group work has a strong relation to the provided learning material.

It hardly needs mentioning, but at the end of the class the groups need to reset the classroom.

Small-Group Contract

I suggest the professor should design a simple Small-Group-contract that has to be signed by each group member at the beginning of the semester. This contract would state:

- To approve to take care of the infrastructure as stated in the “Set Up” section.
- Confirmation of having read the Small Group section of the course syllabus, including grading terms.
- Willingness to commit to the group.
- Promising to attempt every case-study-assignment individually before discussing and collaborating together as a group so that each student learns all the material present.

- Discussing primarily differences in the group's work and to only consult the SA if the group doesn't know how to progress.
- Focusing Class sessions around the completion of case studies, not to do homework. Conversely, the Assessment Center is for help pertaining to issues outside of the case studies, such as homework. The SA present should not provide help for case studies.

The SA's Task During the Small Group Sessions

Especially when they get clear and simple instructions and concise assignments, most of the groups will deliver good work, organizing themselves in a practical way. The SA control if the groups are working in the manner described in the contract and motivates them to apply the visualization and illustration tools described in chapter four. They lead the groups in the required direction through asking the right questions, such as WH-questions.

Usually it's much better to introduce procedures like gathering the students together to demonstrate the expected behavior with a real group.

I suggest the SA to briefly introduce every new phase of the case study using the business model. This input would be addressed to the entire group in a manner that every Small Group has a link to subsequently perform a role-play.

Only if a group doesn't get along well should the SA or the Professor apply additional group work principles which usually include topics like: Understanding and managing group processes, include everyone and their ideas, group leadership, focusing on directions, how people function in group roles, problems in group work etc.

CHAPTER 7

CONCLUSION

I would suggest that the professor in charge of the class would adapt my proposal in a manner that fits his teaching personality and the actual needs of the students. The resulting draft concept would be the basis for adjustments in the class syllabus.

I'm sure that optimizing the accounting class in the way mentioned earlier in this proposal provides anchored knowledge, more motivation, and satisfaction for the students throughout the semester. Thus the lower performing students would have a better chance to pass; average students a better general attitude towards accounting, and talented students a greater motivation to major in accounting.

Empowering the SA with up-to-date learning methods gives them more self-confidence; therefore they appeal more as role models to the students. Being well trained by the faculty and respected by the students, the SA-job would attract more graduate students to apply for it, which in turn leads to a higher quality selection process.

Having students who endeavor to manage their own learning process and well-trained SA, the professor gets spare time not only to manage the class organization, but also to concentrate on his lectures, to supervise the SA, and to deal with unforeseen events.

I hope that my work helps to maintain or even enhance the Department of Accounting's excellent reputation.

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