

PEDAGOGICAL SHIFT: TEACHING REPORT WRITING FOR ACCOUNTANTS ONLINE

Helen Anderson-Cruz
San Diego State University
HCruz@mail.sdsu.edu

Gretchen N. Vik
San Diego State University
GVik@mail.sdsu.edu

ABSTRACT

Online learning is proliferating in learning environments nationwide. The new technologies offer greater levels of access to students, more flexibility in course scheduling, and cost-effectiveness. A review of the research suggested that students, especially graduate students, want more flexibility with scheduling and universities wanted more access for remotely located students (Oliver, 1999).

To meet the needs of a growing student population and a diminishing state budget, we are developing an online version of a 4 unit communication course for upper division accounting students. The course will include face-to-face teacher/student interaction, distance teacher/student and student/student interaction, self directed and teacher directed learning, and individual and group learning. This paper will discuss the pedagogical framework, course design, and how rubrics and scoring guides can provide students with the most useful feedback.

PEDAGOGICAL FRAMEWORK

Online instruction has the potential to revolutionize education by improving the quality of learning (Oliver, 1999; Ostow, 1997; Powell, 2003). A well-designed online course will facilitate the construction of knowledge through supportive interactions, communication and collaboration among teacher, students and information (Pudichery, 2003). A review of the research suggests that online education is based on constructivist-Vygotskian philosophy, wherein students learn within a framework of socially constructed experiences such as online discussions, collaborative online activities, online assessment, and interactive course materials (Gulati, 2008; Mason, 1998).

Web-based instruction requires instructors to have very specific knowledge and training that goes beyond simply changing the physical venue to a “virtual” classroom” (Vik & Anderson-Cruz, 2008). Instructors must shift away from the role of *expert* to learning catalyst. Bates and Watson (2008) suggested that this shift can occur if the instructor designs tasks that require students to learn through guided discovery; students must ask appropriate questions, observe phenomena, conduct experiments and read and research seminal information while

receiving consistent and timely guidance and feedback from the on-line instructor.

Online course websites serve as a repository for class materials such as the course calendar, syllabus, projects, lectures, reading assignments, discussion board topics, team assignments, and course rubrics. There are web tools to facilitate message exchanges between teacher and students to clarify criteria, technical difficulties and to discuss course assignments. E-mail provides one-to-one feedback and software tool allow group-to-group exchanges. The web also provides an array of media (i.e. graphics, audio, and video) which contribute to a learning environment designed to foster cooperation/collaboration between teacher and student (Pudichery, 2003).

Hybrid learning occurs in a traditional classroom setting, but a significant portion of learning occurs using the virtual classroom. Volery (2001) defined online learning as a type of distributive learning enabled by the Internet. For the new technologies to improve student learning, courses must be more than an electronic version of the conventional print versions from which they originated.

RATIONALE AND LOGISTICS

Upper division and graduate courses seem to have less pressure to succeed at any cost (Vik & Anderson-Cruz, 2008), so our first upper division entry in online development in the business communication area is an upper division writing and speaking class: Report Writing for Accountants. This is a four-unit required course for all accounting majors, so there is always a demand for this course. Currently, four sections of Report Writing for Accountants are offered during each academic year. One section of the course is offered during the summer. Unfortunately, sometimes the need for extra sections exceeds the availability of classrooms.

Offering this class in a *virtual* classroom will eliminate this problem. The online platform will also make the class more accessible to students in remote locations and to working students. One of our concerns is that administrators will assume that an on-line class can have higher enrollment than a face-to-face class; for writing courses, this is definitely not true and would be a reason to stop teaching the course on-line. Another concern is that changing the platform to online requires that very good internal controls are in place to mitigate cheating.

COURSE DESIGN

As instructors of this online course we have identified the course objectives, developed assignments and provided website links to assist learners with access; all of these are aspects of the regular class and its course management system. We also provide access to collaborative technologies to assist with teamwork and general interaction. The backbone of this online course includes access to course materials, synchronous/asynchronous group and individual communication, and timely feedback using rubrics and scoring guides. Course materials are posted on the course website. Students who are officially enrolled in the class have unlimited access. The material will be organized into the following categories: Course Syllabus, Assignments, Course Documents, Course Information, External Links and Discussion Boards.

The classic communication models remind us that communication only takes place when the information sent by a speaker or writer is actually understood by a listener or reader. This is especially true of on-line instruction, where students do not have a live person in the room to question about assignment details. Our course design tenets below helped us design an effective on-line class for students.

1. On-line instruction needs a great deal of up-front development to be clear to students. Based on our experience teaching classes on-line, we knew that posted information needs to be very clear to students unfamiliar with the subject. This seems obvious, but instructions clear to us are often misinterpreted even by thoughtful students. For example, in a course requiring a rationale of a course paper, we asked for annotation on the initial source list. This elicited many questions, from what did annotation mean, to how to format it, to which source lists needed to include it. In the second version of the course, giving an example of an annotated source list cleared up the problem.

2. On-line instruction benefits from deconstructing assignments into smaller pieces of required information and skills in order to give students all the resources they need to succeed on an assignment. To make sure that students have what they need to think through and complete an assignment, we developed lists like the one below for each assignment. Using the list, we post resources; we then give students a page like Exhibit 1 for each assignment so that the available resources are easy to find and use. (Exhibit 1 has an assignment map for the NFP Project and also for the Payroll Project.) This is also helpful in a face-to-face class to ensure that everything students need successfully complete an assignment to understand is available to them. The weak link for us, of course, is that students may not actually download, read, and use the information we have made available to them.

OUTPUT: COMPANY RISK ANALYSIS REPORT

Syllabus Learning Outcomes applicable to this assignment:

- Analyze and interpret numbers' meaning appropriately for various audiences; *think* with the numbers.
- Identify economic, broad business, and financial risks of an industry/sector; competitive advantages; financial and non-financial performance. Use facts and

information to create meaning and analysis rather than just list facts.

- Analyze the quality of information and evidence; find and evaluate relevant research sources, both print and electronic databases online.

Information needed:

- Most recent Form 10K on the company (SEC Edgar)
- Value Line on both the company and its industry (print version only)
- List of competitors, comparative ratios, industry averages (Factiva Comparative Ratio Report)
- Market share of company and several main competitors (IBIS World, Gale marketing sources)
- Company Overview: Hoovers, Factiva Snapshot,
- Industry overview: Value Line, Mergent
- Datamonitor SWOT analysis
- Actual external analysis: Forbes, Business Week, Fortune, Wall Street Journal (Not just press releases on quarterly results, profits, stock prices, litigation)

Research and writing skills needed are ability to:

- Gather appropriate internal and external info on the company
- Differentiate between external analysis and internal public relations slant
- Use gathered info to draw conclusions and perform analysis
- Write clearly and specifically
- Create and integrate graphics into a paper in a meaningful way

Business skills needed are ability to:

- Read financial documents
- Understand basic efficiency, management, and growth ratios
- Put numbers in context for a company and competitors

3. On-line instruction needs examples, access to related documents and readings, links to helpful sites, and edited instructions. We have found that partial examples can deflect many questions, but we do not post entire completed assignments as students hoping for an easy on-line experience tend to copy them slavishly rather than learn how to produce their own documents. For a typical assignment, we post a one-two page assignment, plus course documents that give more detail on various aspects of that assignment. For example, for a payroll process analysis assignment, these are the posted extra documents:

- Payroll Work Plan sample and reminders about producing the list of questions for the interview
- Payroll Handout on Index, Headings, page format (required signatures and dates)
- Management Letter slides
- Payroll Assignment Walk-through
- Four Sample Payroll Work Papers Pages (flowchart columns; employment narrative and flowchart; company description narrative; partial strengths, weaknesses and recommendations charts)

For some assignments, posting External Links is helpful to students to provide information the class should not have to

cover. We have links to good APA and MLA documentation sites (since many students tell us that this is the first class in which they have written a research paper). We also have links to expanded information on assignments for which students have little background. In this category are How to Read the IRS Form 990 and Find Out What it Means, National Charities Information Bureau (evaluating charities' use of funding), and Guidestar (including tax forms on many charities), all for the Not For Profit Project. We know that every iteration of the course will give us ideas about how to edit the on-line instructions to make them more clear.

4. On-line instruction needs both synchronous and asynchronous opportunities for interaction.

We will be using two collaborative technologies: synchronous and asynchronous. Synchronous collaboration provides real time interaction to allow learners immediacy for planning, problem solving and decision making. Some examples of synchronous tools are video conferencing and live chats which provide opportunities for individual and team assessment. One of the perks of synchronous communication such as live chats and video conferencing is that it mitigates cheating (Marjanovic, 1999).

OFFICE HOURS AND E-MAIL

Synchronous communication is useful for limited office hours, usually 1-2 hours each week. This way, students can get immediate answers to their questions. Using synchronous communication tools, office hours will occur at a specified time in live time chats. Students will be able to make individual and team appointments to meet with their instructors online.

Checking e-mail frequently the rest of the week also gives students reasonably fast feedback on questions. As long as the office hours and general timing of our e-mail habits are posted in our initial announcement to on-line students, they know when to expect our feedback. We typically tell them that we check e-mail daily between 6 and 8 am, mid-day, and early evening, but not after 9 pm. This forestalls getting two messages, one sent at 1 am and one at 8 am asking why we have not yet replied to the first message.

Asynchronous collaboration provides learners with freedom of time. The nature of asynchronous collaboration provides learners with opportunities to exchange information at their convenience. Sometimes the exchange of information will take place through a series of online asynchronous audio lectures, video streaming or PowerPoint presentations. In this way, asynchronous online discussions and presentations will facilitate knowledge construction; active student engagement will result in deeper understanding of concepts (Gulati 2008; Marjanovic, 1999).

DISCUSSION BOARDS

We will use class discussion boards to explore the assigned readings, assignments, and cases. We ask that students prepare for these discussions by completing the assigned readings and activities before each discussion begins and warn that participation in these discussions is a key part of the overall evaluation.

Discussion Boards typically last one week. They begin on Monday and end on midnight Sunday, of the same week. Students are required to make at least one posting of substance

on three different days for each discussion board assignment. We advise them to go onto the discussion board early in the week to respond to the instructor's initial postings, then mid-week and at the end of the week to continue the conversation and interact with fellow students and the instructor. We also ask them to plan on reviewing the discussion board near the end of the final day that it is active to catch all of the postings.

Here's how the discussions work: The instructor will start the discussion at the beginning of the week by posting one or more questions on the board on that week's topic. The instructor will typically send out some readings in advance that will provide a background of the topic or issue to be discussed or will list related handouts in that week's message on Monday. Students are to focus on the questions posted, either by responding directly to the instructor or to another student. They can bring in related thoughts and material, other readings, or questions from the ongoing discussion. Students are expected to post at least one message on three different days for each discussion board assignment. Postings should reflect an understanding of the readings.

We remind students to revise the subject line if the posting changes topics so that others can more easily follow the progression of the discussion. Postings should advance the group's negotiation of ideas and meanings about the material rather than just say "ditto." We list some ways to further the discussion:

- expressing opinions or observations. These should be offered in depth and supported by more than personal opinion.
- making a connection between the current discussion and previous discussions, a personal experience, or concepts from the readings,
- commenting on or asking for clarification of another student's statement,
- synthesizing other students' responses,
- or posing a substantive question aimed at furthering the group's understanding.

If students refrain from posting brief comments of agreement or approval (or even encouragement) only, it keeps the number of messages on the board more manageable, and thus makes it easier for all to follow the discussion. Each discussion board will normally be active for one week and then closed at midnight Pacific Time on the following Sunday. Only postings made prior to the closing time on a Sunday will receive credit.

COLLABORATIVE PROJECTS

Collaborative work tends to require more initiative, more dependence on team members, more time and time management skills. As a result, collaborative projects are sometimes more popular with the instructor than with the students. However, once students grasp the concept that the sum of the parts is greater than the whole, there is more buy-in and interest in participating in joint activities. It also helps to give students a chance to evaluate group members, as this discourages social loafing.

We use a peer evaluation form several times during the course. Students are asked to rate themselves and other group members on knowledge, preparation, group contribution, and attendance, as you can see in Exhibit 2: Peer Evaluation. We

encourage students to add comments, as this helps us visualize how the group dynamics are working.

5. On-line instruction needs careful handling of testing situations to eliminate potential cheating.

In a class involving primarily writing assignments, cheating is perhaps easier to catch, as we get to know students through their writing and can tell when the student is writing in a different voice. To avoid students' seeking outside help on a written exam, we use a timed case exam:

You will be asked to develop a written communication (memo or letter) in response to a work situation. You will have 1.5 hours to complete the assignment online. You should develop your communication in Microsoft Word first, and then copy and paste it into your WebExercise. After your WebExercise is submitted, you will upload your Word document using the Assignments Upload tool. When you upload your file, select the title: Case Exam.

This is a redundant system, but it enables us to have time checked and also to receive the letter or memo with good (or poor) document design visible.

6. On-line instruction needs thorough grading rubrics and scoring guides. A problem in teaching on-line classes is providing detailed enough feedback on assignments and providing it soon enough to help students prepare later papers. To facilitate timely and appropriate feedback, we have developed rubrics and scoring guides specific to each assignment. Using grading rubrics, grading and commenting on some projects online, and using consistent score sheets to align two sets of grades on some assignments can help solve this problem.

Grades and comments will be entered individually for each student and each assignment. Since this process tends to be time-consuming, we will streamline the process using the Track Changes tool. This way each student will receive detailed comments that are legible and accessible electronically.

CONCLUSION

Bruner (1999) defined pedagogy as the science of becoming aware of different learning strategies and how, when and for whom these strategies should be used. In the traditional classroom, the learner has often been viewed as a passive recipient of knowledge who received *knowledge* from the teacher/expert through lectures and assigned readings.

Online instruction adheres to the philosophy that learning is an active process. Learners must be active participants in their own learning; this is part of the construct of the learning process. In other words, online instruction is designed so that knowledge is socially constructed and situated in activities that require the learners demonstrate their knowledge through application and participation in individual and team projects.

While not the same as a traditional face-to-face course, the proposed online class affords students with learning opportunities in both writing and speaking, and enables us to have quality control over the online version of our course. We

can cover professionally related topics and formats specifically designed for accounting majors who must complete this writing course.

In a perfect world, we would rather see our students and get to know them, but the course we designed is a worthy replacement for the on-campus course. Teaching online can never provide the depth of comments of a face-to-face class, but using rubrics, scoring guides, and track changes can provide more efficient and more detailed comments.

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Exhibit 1: Example Handout Maps on Assignments

Not for Profit Project

In addition to your *SEC Plain English Handbook* and *Communication for Accountants* texts, resources for your assignments are posted on the course management site as follows:

Resources for all Assignments

<i>Resource Name</i>	<i>Course Management Area Where Located</i>
Course Syllabus Narrative	Syllabus
Course Calendar	Syllabus
Point Sheet	Course Information
Team Minutes	Course Information
Peer Evaluation Form (use at end of each project)	Course Information
Presentation Evaluation Form	Course Information
Assignment instruction detail	Assignments
Document Design and Emphasis	Course Documents
Documentation Handout	Course Documents
Good Documentation Sites and Examples	Course Documents
Letter Headings	Course Documents
Punctuation, Wordiness, Analysis	Course Documents

Resources for the Not for Profit Project

<i>Resource Name</i>	<i>Course Management Area Where Located</i>
Not for Profit Project incl. suggested organization page	Assignment
NFP Presentation Ballot	Course Information
Individual Memo Tips, NFP Individual Walk Through	Course Documents
Slides on Form 990 and Standards	Course Documents
Individual NFP Slides	Course Documents
NFP Team Project: Special Events Checklist	Course Documents
Team NFP Walk Through	Course Documents
NFP Team Proposal Budget Ideas	Course Documents
NFP Team Proposal Evaluation Form	Course Documents
How to Read the IRS Form 990	External Links
National Charities Information Bureau	External Links

Payroll Project

In addition to your *SEC Plain English Handbook* and *Communication for Accountants* texts, resources for your assignments are posted on the course management site as follows:

Resources for all Assignments

<i>Resource Name</i>	<i>Course Management Area Where Located</i>
Course Syllabus Narrative	Syllabus
Course Calendar	Syllabus
Point Sheet	Course Information
Team Minutes	Course Information
Peer Evaluation Form (use at end of each project)	Course Information
Presentation Evaluation Form	Course Information
Assignment instruction detail	Assignments
Document Design and Emphasis	Course Documents
Documentation Handout	Course Documents
Good Documentation Sites and Examples	Course Documents
Letter Headings	Course Documents
Punctuation, Wordiness, Analysis	Course Documents

Resources for Payroll Project

<i>Resource Name</i>	Course Management Area Where Located
Payroll Project	Assignment
Payroll Format Slides	Course Information
Payroll Workplan Reminder Slides	Course Documents
Payroll Workplan Memo Sample	Course Documents
Payroll Handout on Headings, Index	Course Documents
SWR Partial Example	Course Documents
Payroll Evaluation Sheet for Workpapers	Course Documents
Four Sample Pages for Payroll (Flowchart columns, Employment Narrative and Flowchart, Company Description, SWR Partial Example)	Course Documents
Writing the Management Letter	Course Documents
Payroll Walk Through	Course Documents
Flowcharting Tips	External Links

Exhibit 1: Peer Evaluation

Project _____ Overall _____

PEER EVALUATION: THIS FORM IS CONFIDENTIAL

This form is a requirement of the course. Its purpose is to provide information on your team members. It is expected that you will provide a fair and accurate evaluation. Circle the response that most accurately describes you and your team members for each category.

Your Name (or team member name for page 2)

	1	2	3	4	5
Knowledge	provided no ideas	provided a few ideas	provided some ideas	provided many ideas	provided majority of ideas
Preparation	never prepared	occasionally prepared	sometimes prepared	usually prepared	always prepared
Group Contribution	poor team player	below average team player	average team player	above average team player	excellent team player
Attendance	attended no meetings	attended a few meetings	attended some meetings	attended most meetings	attended all meetings

Comments: _____

You have 100 points to divide among the group members, how many would you give this person? _____