

# Developments In Business Simulation & Experiential Exercises, Volume 23, 1996

## COLLABORATIVE LEARNING THROUGH REAL-LIFE ASSIGNMENTS IN ACCOUNTING COMMUNICATIONS CLASSES

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### ABSTRACT

Adding a unit to an existing Reporting for Accountants course increases student opportunity for oral communication and presentation practice. We have also been able to integrate technical material from real-world exercises into this class, now team-taught by faculty from the Departments of Information and Decision Systems (IDS) and Accounting.

Through team teaching and collaborative classroom assignments, we incorporate the move by the Big Six accounting firms to specialize in industry groups (our company/industry reports) and have students produce payroll workpapers, an area not covered in detail in the auditing/systems course. We have also added more material on teamwork and on critical thinking.

This presentation will discuss how the new course integrates technology, collaborative learning, teamwork, and team teaching into a formerly more traditional course. Students are experiencing how to communicate in a professional way by using techniques proven to be useful in actual accounting practice.

### INTRODUCTION

Real-life professional communication has the following attributes not always found in university communication courses: ambiguity of assignments, use of strategies rather than models, individual and collaborative work, and use of technology for editing, production, and visuals.

Adding active learning and critical thinking to the reporting class gives students a chance to figure out how to approach communication problems (both written and spoken) rather than be told exactly how to handle an assignment. It also gives student teams more practice in effective group work (not just dividing up a task, but sharing the task).

To teach these new skills, we chose assignments related to work students will encounter on the job as professional accountants.

### SAMPLE ASSIGNMENTS

Company/Industry Report Assignment Integrating Accounting

Potential industry groupings used by the Big Six include financial services, health services, entertainment and media, government and not-for-profit, retail merchandising, computers and software, and communications. Using different subgroups and different companies gives this assignment a different flavor every term (and encourages students to produce new work).

One major assignment combining individual and teamwork is the company/industry report. Students each are assigned a different publicly traded company to follow during the semester, with a goal of assessing business risk and audit risk for a potential new client. An individual report limited to two single-spaced pages assesses these risks (students are asked to use headings and to make these papers look like professional reports).

Required attachments include the most recent annual report and a list of references used to collect information. Other attachments include graphs, tables, work-papers, and other supplementary documents.

Working in teams by industry grouping, students then produce an industry report using their company analyses as part of their information. An industry report, limited to two single-spaced pages with headings, assesses industry business environment risk. This report also has required attachments as well as supplemental attachments.

In addition to teaching business research skills (among more traditional sources, students use EDGAR, the SEC electronic filing Web site), this assignment integrates accounting course information into the communication course, reinforces team work skills, and gives students real-world experience in preparing information for business audiences. Report writing, document design, graphics development, and other communication topics become more relevant to students when they apply this material to accounting topics.

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Teams of students make professional oral presentations on their industry reports toward the end of the semester. PowerPoint or a similar program is required for development of visuals, which can include overheads and charts.

### Accounting Cycle Assignment

Payroll was chosen for this assignment because it is not covered in detail in the auditing/systems course for accountants. Each student team identifies a business to interview about its payroll system. Students then write up workpapers documenting the system in a flowchart and narrative discussion of strengths, weaknesses, and recommendations. Teams present their findings orally with visuals; again, all team members must speak.

This assignment teaches students how to plan an interview and get information from a company, how to prepare professional work papers, and how to analyze a company's system. Students soon realize that these companies apply the theory taught in accounting classes in many different but still acceptable ways.

### CLASS CONTEXT AS PART OF THE ACCOUNTING CURRICULUM

In the late 1980's, the professional accounting community joined with educators on a national basis to stimulate accounting education reform aimed at developing skills and abilities for a changing environment. As a result, the School of Accountancy revised its undergraduate upper division program to replace traditional accounting courses with three mandatory six-unit accounting courses, two accounting electives, and one expanded writing for accountant's course.

### Interrelated Courses

One objective in adopting these courses was to demonstrate the interrelated nature of the various accounting subdisciplines. Another objective was to show how accountants are part of a larger, dynamic environment where they must anticipate, understand, and respond to the information needs of a variety of constituencies, both within and beyond the bounds of their organization. A third objective was to create a learning environment that included students as interactive participants in the process.

### Technical and Computer Depth

Students see on-line demonstrations of computer conferencing, Email, and tours of the Internet showing

connections to on-line library resources, gopher access, and Usenet. A lab manual introduces students to the LAN in the new Windows-based Computer Lab.

Spreadsheet templates for projects that previously had been distributed by copying floppy disks are now stored on the server and students can upload these to workstations. The LAN also is connected to the campus backbone allowing students telnet access.

Over the course of the year, a specialty assigned classroom has been outfitted with a Sony video projector, VCR, computer connection, CD-ROM capability and telephone line to support connection to the modem pool.

### Active Learning

Active learning techniques are the featured teaching methodology. There is little lecture from the faculty. Instead, cases with open-ended (and ambiguous) solutions are discussed in class. Students are evaluated on both written work and oral class presentations.

### Use of Teams

In-class teams and out-of-class teams are extensively used for homework problems, case discussions and write-ups. All students use computer conferencing for interacting with the faculty and other students outside of class. In addition, students use Email to correspond individually with classmates and faculty.

### CONCLUSION

The Reporting for Accountants course is now an even more integral part of the revised accounting curriculum. Team teaching by Information/Decision Systems and Accounting faculty allows for more cross-discipline topics for writing assignments, more technology-based assignments, and provides opportunity for experiential tasks as well as ready access to real-world databases. In addition, team teaching may provide useful role models for building students' team skills.

For related references and more detail, please contact the authors at the College of Business Administration, San Diego State University, San Diego CA 92182-8234.