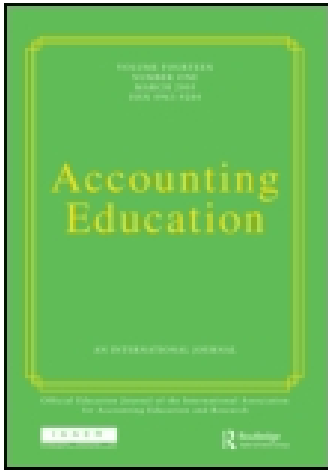


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Using Classroom Layout to Help Reduce Students' Apprehension and Increase Communication

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POSTCARDS FROM THE PODIUM

Using Classroom Layout to Help Reduce Students' Apprehension and Increase Communication

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Problems Experienced by Students Learning Management Accounting

When teaching introductory management accounting courses at undergraduate level, we have noticed that some students experience difficulty in integrating theoretical and technical knowledge of management accounting and applying it to specific scenarios. Our students seem to struggle with the content of the course for one or more of the following reasons. Firstly, the same items of cost can have different categorisations, either within the same topic (i.e. an item may be classed as a fixed cost in one context, but classed as a variable cost in a different context) or in subsequent topics (e.g. labour is a direct cost in one topic, but part of conversion costs for equivalent units in another topic). Also, there is often flexibility in the format that answers to management accounting questions can take, whereas in financial accounting there are often mandatory or prescriptive formats for answering questions. This subjectivity inherent in the language used to communicate basic managerial accounting concepts and in how managerial accounting 'solutions' are organised and presented makes it difficult for students to learn on their own.

However, based on our experience, the problems faced by students when learning management accounting were exacerbated by the manner in which students made use of the tutorials that formed part of their course. At our university an introductory management accounting course typically has a weekly two-hour lecture (PowerPoint slides are provided to summarise the content) plus a weekly one-hour tutorial. Each week, different tutorial questions (mini case studies) are set as homework and for 'in-tutorial' work. However, we found that students were performing poorly in the course despite attending the tutorials. Tutors noted that it was difficult to engage students in class discussion of their completed homework. When asked to discuss answers within the tutorials, the tutors reported that apprehension was evident among the students, with many appearing to be afraid that their answer might be wrong, which would result in them being embarrassed in front of their peers or the tutor. Also, some students seemed apprehensive about their level of

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English for communication, and may have felt that others were better speakers than they were, while others were apprehensive about their ability to grasp the unfamiliar concepts of management accounting.

We were concerned that students were uncomfortable acknowledging their lack of understanding and felt that their unwillingness to seek clarification of the concepts in the tutorials was inhibiting their learning. We recognised that something major had to be done to address the problems of poor engagement and performance. We decided to change the nature and design of the tutorials to provide greater support for students to discuss the concepts on an individual basis. In order to do so, we needed to overcome the communication apprehension we had observed.

The Alternative Approach Initiatives

We started by utilising classroom layout theory to guide us in altering the placement of desks and chairs in the tutorials in a manner that would help overcome the evident communication apprehension and encourage student engagement. While working in groups worked well for those students who were resilient to peer correction, not all students worked well in groups due to various individual or cultural reasons,¹ so we took steps to ensure that no-one was forced into a group and that groups were formed voluntarily. The classroom layout was changed so that some tables were arranged into several short rows, while other tables were grouped in small clusters. This provided the opportunity for those who felt that they worked best in a group to do so, while those who felt uncomfortable or anxious about working in a group had the opportunity to work alone. This created an informal classroom in which student anxiety could be reduced and allowed the level of communication in the class to increase.

The structure of each tutorial was also changed. Previously, after a brief summary of the week's content and displaying some answers on the whiteboard, students were asked to discuss their answers to the weekly questions. Students had typically been very reluctant to disclose their answers to the weekly questions. Using the new approach, after a brief content summary, students were asked to complete a new weekly in-class exercise. They were encouraged to form groups if they felt they could and to talk about how to complete the question, or otherwise they could elect to work alone. In so doing, they were free to seat themselves where they wished. The flexibility in the classroom layout allowed students to self-determine their physical placement in the learning environment based on their preferred learning style. During the task, each student had to prepare an answer either in collaboration with their self-selected group or individually.

This learning environment allowed students a much greater degree of choice about with whom they discussed their knowledge of the concepts and allowed flexibility in the ways in which students could seek clarification of the content. Also, the tutor-student discussions could become somewhat more private because, due to the new layout of the classroom tables, the tutor's discussion with individual class members could be largely isolated to either the single individual or a small self-selected group. We allowed around 30 minutes for this activity, which was sufficient for the tutor to approach each student or group at least twice and allowed the tutors to develop a much better understanding of the progress of individual students than had previously been possible.

The Results of the New Classroom Setting

The time set aside for class activities became far more productive for the students. Non-participating students were noticeably in the minority. Consequently, what had previously

been a relatively frustrating period for the tutor became productive, with the tutor able to speak with each student or group during the tutorial and address any misunderstood or incorrect parts of their work to an extent never achieved previously. In addition, where previously many of the students were apprehensive and reluctant to communicate with the tutor, many of these students seemed more relaxed, and were now far more willing to seek advice from each other and/or from their tutor and then respond positively to the explanation they received. The critique each student's work received in this process, either from their group or from the tutor, facilitated understanding and reduced the gaps in the knowledge of individual students to an extent not achieved previously.

Most noticeably, these innovations resulted in far more students attempting to answer the questions and many of those who previously would not have participated at all in the process became involved in some group discussions. Also, tutors were better able to identify each student's knowledge weaknesses or concerns, while students were more open about describing their weaknesses or concerns.

Engagement was noticeably higher following these innovations, communication in the tutorials was much freer and students seemed more comfortable with the course material, with their classmates, and with their tutor. Tutors noticed that students seemed to enjoy their tutorial time, often happily discussing, with each other or with the tutor, different ways of answering the questions, and what that could mean in a real-world business setting. Student feedback indicated that they felt a better connection with their tutor, and even the students that initially felt embarrassed about a tutor seeing their work reported later in the semester that they felt more confident to ask about the concepts they had not understood.

Students' overall results in the introductory management accounting course noticeably improved compared to the previous year. From being a problem we needed to address, teaching this course became stimulating and student engagement and performance markedly improved.

Lessons Learned

The changes made to the classroom layout worked well with undergraduate students in an introductory course, which is where levels of apprehension about new subjects are likely to be high. Allowing students to choose between group and individual work, and allowing self-selection of group members, along with the change in classroom layout, appeared to increase the amount of one-to-one communication between the tutors and the students. This seemed to eventually break down the communication barriers caused by student apprehension. In summary, the changes to classroom layout for the tutorials appear to have reduced apprehension and increased participation, as students felt more comfortable talking about the course content, which ultimately enhanced their knowledge of management accounting and their performance in the course.

Note

¹Reasons for not enjoying group work may include: individual factors such as shyness; those who self-report as being on the Autism spectrum or other conditions; also cultural reasons such as some cultural norms requiring that some demographic groups are not to associate with other demographic groups.