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Cooperative learning: resources from the business disciplines

Carolyn Strand Norman^{a,*}, Anna M. Rose^b,
Constance M. Lehmann^c

^a*Department of Accounting, School of Business, 1015 Floyd Ave, Box 844000, Virginia Commonwealth University, Richmond, VA 23284-4000, USA*

^b*Montana State University, College of Business, 432 Reid Hall, PO Box 173040, Bozeman, MT 59717, USA*

^c*School of Business & Public Administration, University of Houston, Clear Lake, Houston, TX 77058, USA*

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Abstract

This article identifies, classifies, and summarizes cooperative learning papers from the business disciplines to provide a resource for accounting educators who wish to promote collaboration in the classroom. This cross-disciplinary approach offers accounting educators a substantive resource on cooperative learning that guides implementation of this pedagogy. The article also offers suggestions for implementing cooperative learning.

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1. Introduction

Peer review, peer networking, and peer collaboration are familiar terms to accounting educators and researchers. Examples of collaboration can be found in both academic and practitioner journal articles. Academic research papers are submitted to journals and undergo a peer review process, which results in significantly improved manuscripts. Accounting educators network at conferences to share classroom methodologies and techniques and to find co-authors with whom to col-

* Corresponding author. Tel.: +1-804-828-3160; fax: +1-804-828-8884.

E-mail addresses: castrand@vcu.edu (C. Strand Norman), aniarose@montana.edu (A.M. Rose), lehmann@cl.uh.edu (C.M. Lehmann).

laborate on research projects. Gaffney and Krishnan (2000) note that peer review is a useful tool for discussing and documenting teaching effectiveness, and that peer collaboration can help junior faculty improve their teaching performance.

Effectiveness of peer groups and peer collaboration has also been demonstrated in accounting practice. Hagen et al. (1996) describe “best practices” that were achieved when internal auditors from 12 different banks formed a bank peer group. Russell et al.’s (1999) survey indicates that 56 percent of management accountants work in cross-functional teams, and according to Siegel (2000), today’s accountant frequently works on cross-functional teams with professionals in other parts of the firm.

The vast array of examples demonstrating the benefits of collaboration speak to the importance and effectiveness of peer groups as integral components of learning in academic and business environments. This paper considers teaching approaches from non-accounting business disciplines to offer accounting educators additional perspectives and options for implementing cooperative learning. Drawing on the cooperative learning exercises and experiences of educators in all business disciplines can augment and enhance efforts to effectively promote collaboration in accounting classes and enhance the development of skills needed by students to succeed in the profession.

Over the past decade, a considerable number of studies have investigated cooperative learning in accounting education.¹ The purpose of this paper is to identify cooperative learning studies from non-accounting business disciplines, categorize these studies, and summarize them as “best practices”.² This cross-disciplinary approach offers accounting educators a substantive resource on cooperative learning that can guide implementation of this pedagogy in the classroom.

Existing cooperative learning studies can be classified into six distinct research streams: (1) student involvement/engagement through cooperative learning; (2) group and team processes to produce effective learning; (3) effects of cooperative learning on student performance; (4) student satisfaction with the learning process; (5) examples of cooperative learning experiences; and (6) reviews of cooperative learning, mostly from the general education literature. When describing studies within each classification, we indicate the business discipline of the article and the article type. Article types include “descriptive” papers, which describe a particular cooperative learning technique and “empirical” studies, which investigate a cooperative learning mechanism through experimental manipulation, a survey, or other data collection method. Some papers explain how to implement a particular aspect of cooperative learning and also empirically test that implementation. These papers are included in the “empirical” studies category. Each paper is assigned a number for easy reference in the narrative.

¹ For example, see papers 1, 2, 7, 8, 9, 26–35, and 40.

² We searched for articles on collaborative or cooperative learning in the following journals: *Issues in Accounting Education*; *Journal of Accounting Education*; *The Accounting Educators’ Journal*; *Advances in Accounting Education*; *Accounting Education: An International Journal*; *Journal of Management Education*; *Journal of Marketing Education*; and *Journal of Financial Education* for the period 1990 through August 2003.

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