Experiential learning in accounting education: A prison visit

Steven Dellaportas a,*, Trevor Hassall b

a School of Accounting, Economics and Finance, Deakin University, 221 Burwood Hwy, Burwood, Victoria 3125, Australia
b Sheffield Hallam University, Sheffield Business School, City Campus, Howard Street, Sheffield S1 1WB, UK

Abstract

Traditional pedagogic methods in accounting education have been the subject of some criticism with potential solutions referring to out of classroom experiences. This paper relies on the concepts of situated and experiential learning to assess the effects of a learning opportunity involving visits to prison by students enrolled in the final year of an accounting degree program. Data collected from a self-designed survey suggest that the students were intellectually and emotionally engaged in the experience emanating from the novelty and anticipation of entering closed walls and meeting inmates who were former professional accountants. Students appeared to learn a number of lessons including the nature of conflicts faced by professional accountants, factors contributing to fraudulent conduct, and strategies on how they might deal with such conflicts in their professional careers.

1. Introduction

Accounting education has come under increasing scrutiny for its limitations in developing students’ generic skills and higher learning outcomes (Adler, Whiting, & Wynn-Williams, 2004; Booth, Luckett, & Mladenovic, 1999; Deppe, Sonderegges, Stice, Clark, & Stueling, 1991). In response to such criticisms, entities such as the Accounting Education Change Commission (AECC) (1990) the Committee on Future Structure Content Scope of Accounting Education (1986) have called for a refocus of accounting education on intellectual, communication, and interpersonal skills within an active learning framework that emphasises self-learning. Following such calls, accounting educators have been repeatedly challenged to promote students’ thinking skills in order to develop attributes that meet the expectations of the profession. In spite of changes in business practice and the respective skill sets that have transformed accountants into knowledge workers, there is little empirical evidence that traditional pedagogic methods, that have remained static for many years, can enhance the critical thinking skills of accounting students (Howieson, 2003; Wolcott, Baril, Cunningham, Fordham, & St. Pierre, 2002). Whilst graduates of accounting education are well regarded by the accounting profession as first-class technicians, this same praise also draws its critics. The traditional approach to accounting education has a mechanistic perspective that emphasises technical competence at the expense of an active learning framework that emphasises self-learning. Following such calls, accounting educators have been repeatedly challenged to promote students’ thinking skills in order to develop attributes that meet the expectations of the profession. In spite of changes in business practice and the respective skill sets that have transformed accountants into knowledge workers, there is little empirical evidence that traditional pedagogic methods, that have remained static for many years, can enhance the critical thinking skills of accounting students (Howieson, 2003; Wolcott, Baril, Cunningham, Fordham, & St. Pierre, 2002). Whilst graduates of accounting education are generally well prepared with technical knowledge, they are ill-equipped to face the ethical challenges of the profession. Empirical research suggests that accountants are no more ethically aware than...
their peers in other business disciplines (see, for example: Armstrong, Ketz, & Owsen, 2003; Dellaportas, 2006). As a technical and value-free technology, accounting education could, in fact, be contributing to the moral decline of the profession (McPhail, 2001). A growing body of research suggests that rather than contribute towards students’ ethical development, accounting education may actually inhibit students’ ethical sensitivity and moral reasoning by emphasising ‘rule-based’ learning and conformance rather than autonomous judgement (Dellaportas, 2006; McPhail, 1999). Proponents of this view claim that accounting students are insensitive to the non-economic impacts on stakeholders, calling for ethics interventions in accounting education to sensitise students to the ethical challenges facing the profession. This is due in part to a profession that relies on neoclassical economic thought to analyse the practice of accounting (Ferguson, Collison, Power, & Stevenson, 2005). A broader approach to understanding the role of accounting is needed if accountants are to appreciate the impacts of the profession on matters such as the global financial crisis (Arnold, 2009). McPhail (2003) argues that the key to developing emotional and ethical sensitivity lies in the individual’s empathetic capacity to enter into the experience of others. This paper represents an attempt to engage students in the learning experience by relocating the place of learning with those who have fallen outside of the law.

The gravity of the problems facing accounting education was acknowledged by Albrecht and Sack (2000) who identify pedagogy as one of six perceived problems in accounting education. They are critical of pedagogic approaches that deliver content-based syllabi which do not prepare students for the ambiguous world of business. These methods, they argue, lack creativity and contact with real business situations. In their recommendations they emphasise the need to use, where possible, out-of-classroom experiences. Service-learning involving supervised work experience is one example in which students learn and benefit from real-world experiences, which according to Surridge (2009), have a positive and significant influence on the academic performance of accounting students. In addition to service learning, accounting educators have pursued and embraced many forms of experiential learning strategies (such as problem-based learning, role-playing and self-reflection techniques) to increase student participation in the learning process (Smith, 2001). However, such applications of experiential learning are classroom-based experiences that primarily involve business simulations such as case studies, film and role-plays (Bradford & Peck, 1997). Such simulations are advantageous because they save curriculum time and space, and they generate ideas which can be immediately tested (Wynder, 2004). However, such strategies are somewhat removed from the out-of-classroom experiences recommended by Albrecht and Sack (2000). Furthermore, pedagogical strategies that simulate real-world environments can only approximate rather than replicate the environment (Zlotkowski, 1996). Therefore, the likely effects of a simulated out-of-classroom experience are limited unless students are exposed to real-world situations rather than simulated environments.

This paper relies on the concepts of experiential and situation learning to understand the lessons learned from an out-of-classroom experience involving a visit to prison. Few studies have been undertaken on prison visits and when they are, they are limited to examining the experience of entering prisons sometimes with notorious reputations (see Castlebury, 2007; Loeb & Osts, 1997; McPhail, 2002). This paper complements existing studies by extending the experience of a prison visit to examine students’ reactions to meeting and liaising with inmates who were former accountants. The aim of this paper is to determine the self-identified learning outcomes of a situation-specific experiential learning exercise that involved a field trip to prison where students engaged with inmates who were former accountants. Unlike traditional approaches to learning, this study does not assert nor assess predetermined learning objectives but explores the benefits of an out-of-classroom experience and the knowledge that students constructed from post-observation reflection. Overall, the findings suggest that meeting inmates with similar professional beginnings established a rapport that engaged the students in the experience, thereby enhancing the experience and crystallising the learning outcomes for future reference.

The remainder of this paper is organised as follows. The next section describes the concepts of experiential and situated learning. In section three, we outline the research methodology which relies on the survey method of data collection. Section four analyses and presents the findings in terms of students’ affective, cognitive and behavioural response to the prison visit. A discussion of the data along with a conclusion is presented in sections five and six.

2. Experiential and situated learning

Experiential learning centres on learning that occurs in the context of a situation or an experience in which the mind constructs knowledge, taking account of and interpreting the experience with an outside reality to construct new meaning that is, to a degree, realistic to the learner (Kolb, 1984). Learning that occurs in isolation from, and is unrelated to, the student’s personal experience will lack reality to the individual concerned and will limit the benefits of such learning. For example, intermediary accounting that is taught as a catalogue of discrete topics does little to develop an appreciation in students of the financial reporting choices available to them, and the implications for stakeholders of such choices (Howieson, 2003). Advocates of experiential learning claim that experience is a central consideration of all learning (Boud, Cohen, & Walker, 1993). In fact, the relationship between experience and learning is so strong that learning cannot be considered in isolation of experience (Cuffaro, 1995; Goel, Johnson, Junglas, & Ives, 2010; Kolb, 1984). Where classroom learning using traditional methods is principally concerned with instruction that transmits knowledge from the instructor to the learner, experiential learning is conceived as a process that occurs through enacting and then experiencing the consequences of those actions (Coleman, 1977; Wurdinger, 2005).

Research that compares active and passive learning shows many benefits associated with learning by experience. Experiential learning provides learners with an approach to learning that enables them to obtain a deeper understanding of what
دریافت فوری متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات