

EDU009

Title: Enhancing student understanding in an undergraduate accounting course through student-created videos

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Category: Refereed

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Key words: Accounting education, Group accounting, Student-created videos, Technology,

Enhancing student understanding in an undergraduate accounting course through student-created videos

Abstract

Explaining a concept to someone else has been shown to increase an individual's understanding. Using this idea to enhance student understanding in a second year accounting course, a tutorial assignment was designed where students were required to film themselves explaining basic group accounting concepts, an area where a poor foundational knowledge results in poor performance in later years of study. The tutorial also serves to develop student graduate attributes and pervasive skills, such as critical thinking, communication and time management skills and the ability to work in teams.

This paper examines the current literature around both enhancing student understanding and the use of technology, and specifically student-created videos in the classroom. The paper then discusses the rationale for the development of this tutorial using student-created videos, the practical considerations in setting up such an assessment, as well as feedback from tutors and students relating to their perceptions of the effectiveness of the video tutorial in enhancing student understanding.

Key words: Accounting education, Group accounting, Student-created videos, Technology,

Introduction

As discussed in more detail below, it has long been established that when an individual explains a concept to someone else, their own understanding of that concept increases (Sweet, 2002). In an attempt to use this idea to enhance student understanding in an undergraduate accounting course, a new tutorial assignment was designed for second year students.

Students studying towards a BCom in accounting must complete three years of undergraduate accounting studies, with an additional postgraduate fourth year for those students specifically on the Chartered Accounting program. Knowledge gained in each successive year of accounting studies builds on the understanding from prior years. Often the results of rote learning become apparent when fourth year students show a poor understanding of certain accounting principles. One of these areas identified as being problematic is 'group accounting' which is introduced to students in their second year of studies.

In an attempt to address this weak understanding of group accounting, a tutorial exercise was introduced in the final week of group accounting lectures for second year students. The tutorial requires students, working in groups, to create a short digital video where each student has the opportunity to explain at least one basic concept relating to group accounting. The tutorial was not compulsory, although the grade received was likely to boost the student's overall result for the course if they chose to participate.

A project of this nature was made possible by the easy access to technology that most students enjoy that enable them to produce a digital video in this way, as was found to be the case by Hofer and Swan (2008) when they had middle school students creating a digital documentary. In this study all students had access to the necessary computer hardware and software (either with their own personal computers, or the computers available to the students at university computer labs) and mobile devices.

This study aims to investigate how student understanding of basic group accounting principles can be enhanced by the explanation of concepts, and further how the use of technology can facilitate this.

Graduate attributes are becoming increasingly important in the workplace (Bath, Smith, Stein, & Swann, 2004) and this assignment aided the students in developing several of these attributes. By having the students work in groups, with a fixed deadline, they developed their time management skills, as well as improving their ability to work within a group. As they fulfilled the assignment to explain various concepts, the students also developed their communication and critical thinking skills. All of these skills have also been identified by the South African Institute of Chartered Accountants ('SAICA') as pervasive skills in terms of the Competency Framework of 2010. This Framework outlines the competencies that a potential Chartered Accountant (SA) should have at the point of entering the profession. (South African Institute of Chartered Accountants, 2010)

This paper will begin by examining a selection of the current literature on enhancing student understanding through active learning, as well as on the use of technology in the classroom, focusing on the use of student-created videos. The paper will then outline the context and the teaching intervention will be described. The paper will conclude with feedback received from students and staff, and recommendations and areas for improvement.

Literature Review

The Benefits of Explaining Concepts

Going as far back as the first century AD it has been recognised that an individual's understanding is greatly improved by the process of teaching. Seneca, the Roman Philosopher (ca. 4 BC–AD 65) said "While men teach, they learn" (Sweet, 2002).

Paul (2011) recently re-affirmed this, explaining that students who tutor others will generally make an effort to better understand the material, and ultimately are able to better recall the material as well as applying it more successfully. This was attributed to the fact that they are forced to identify areas in their own understanding that are

lacking as they organise their knowledge in order to be prepared to explain it, and are often forced to attempt explaining things in various ways.

A mentor will usually have this same experience with their protégé. Welsh (2004) identifies self-reflection as a benefit to the mentor in a mentor-mentee relationship. Over time fundamental concepts, principles and practices become second nature, and it is often only when an individual is forced to explain these concepts, principles and practices that they are forced to examine the thought processes behind each one. This process of self-reflection therefore results in a deeper understanding by the mentor. Mumford (1997) similarly found that discussions with others are likely to increase an individual's knowledge, skills and insights.

The 'Learning Pyramid' (Figure 1) was originally designed by the National Training Laboratories (NTL) for Applied Behavioral Science in Virginia, in the United States. It illustrates the retention rate of knowledge, depending on what a student is participating in while the knowledge is being transmitted. As a student is more actively engaged with material, moving from passively listening in a lecture to actively participating in a discussion group, their retention is greatly enhanced. And when a student then teaches others their retention level is at its highest (Wood, 2004).

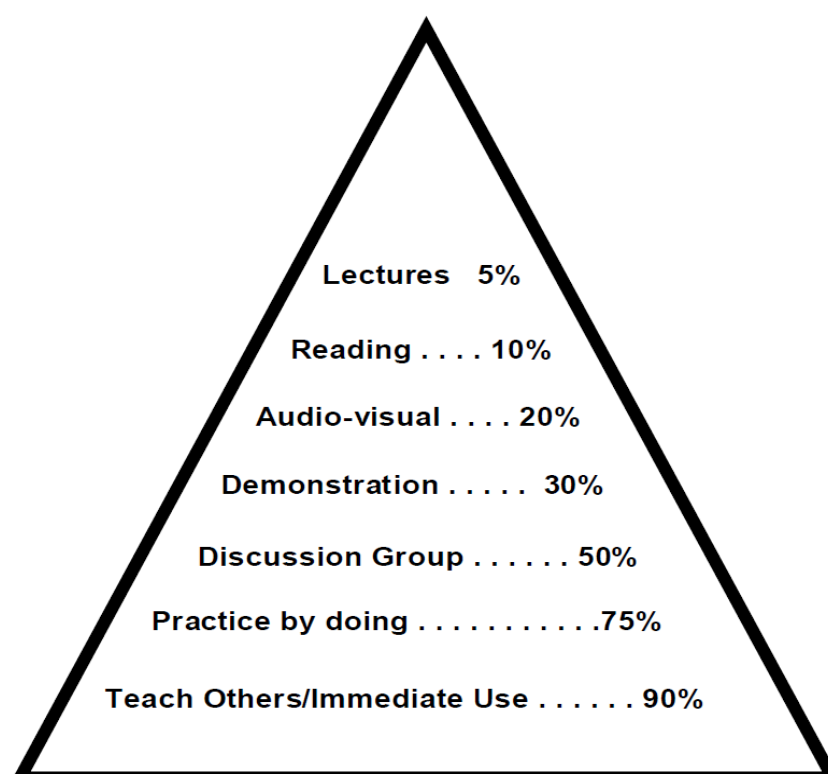


Figure 12 The Learning Pyramid

The experiences of student tutors (Paul, 2011) and mentors (Welsh, 2004) place them at the highest level of engagement on the Learning Pyramid, and their increased understanding bears out the notion that learning is improved by explaining concepts to others.

Active learning and the use of technology

Marshall (2002) provided the following summary of active learning as originally presented by Bonwell and Eison (1991):

- students are involved in more than listening;
- less emphasis is placed on transmitting information, and more emphasis is placed on developing students' skills;
- students are involved in higher-order thinking (e.g., analysis, synthesis, evaluation);
- students are engaged in activities (e.g., discussion, writing, kinesthetic activities); and
- greater emphasis is placed on students' explorations of their own attitudes.

As students engage in active learning their ability to understand and process information is greatly enhanced. Technology allows active learning to take place in new and creative ways (Marshall, 2002).

Marshall (2002) further discussed how the use of technology in the classroom can aid in active learning, by allowing students to be in control of their environments, and by allowing them to receive information, think deeply about it, and then respond in a meaningful way. It was particularly identified that when students are required to produce their own digital video they are required to show higher-order thinking, as a key component of active learning.

A study of the use of student-created digital videos was conducted in Australian schools and concluded that the use of this pedagogical tool provided an authentic, real-life learning experience for students and also provided an opportunity for developing contemporary media literacy (Kearney & Schuck, 2004). Burn *et al* (2001) also found that students derive a deep sense of pleasure as a result of producing their own film, and ultimately from the creative process.

Hofer and Swan (2005) conducted a digital moviemaking project among education students. They found that the medium allowed students to engage with the material in a flexible way, however some students became so involved with the process of making a movie that they lost sight of the educational aim of the project.

The use of this technology was brought into the accounting classroom by Holtzblatt and Tschakert (2011) by having students create a 10-15 minute digital video of interviews that they conducted with IFRS (International Financial Reporting Standards) experts. The benefits of this project were found to be numerous. The students developed multiple skills, including time and project management skills, technology skills and experience working within groups. In addition, a general excitement about the use of video technology was created in the class which carried over into the actual classroom setting.

Greene and Crespi (2012) used student-created videos in both marketing and accounting undergraduate classes. The marketing students were required to create a one minute television advertisement while the accounting students were required to create a two to three minute educational video on a chosen topic that would be presented to the class. The topics for the accounting class were chosen by the instructor based on concepts that had proven problematic in previous years. The responses from the students were very positive with the only significantly negative comments being around a lack of knowledge relating to the actual use of the technology needed to create the videos. The students largely found the projects to be enjoyable, entertaining and educational, and they particularly enjoyed the opportunity to use their own personal creativity in the project. It was particularly noted that student-created videos lead to deeper and more engaging learning.

The evidence, as cited above, is overwhelming and constantly growing that allowing students to be involved in creating their own digital videos can have a positive impact on their learning, as well as imparting valuable technological and professional skills.

Context

The context of this project is within a second year undergraduate financial accounting course within the College of Accounting at the University of Cape Town ('UCT'). The class of over 700 students is made up of students from a diversity of backgrounds who are studying to become Chartered Accountants.

During their studies these students do four years of financial accounting. The nature of the discipline is that knowledge is cumulative, and is taught using spiral learning, with topics being introduced in their initial years, that are readdressed and expanded on in later years, and are examinable at each level.

One such topic is 'group accounting'. Group accounting relates to the preparation of financial statements for a group of companies, reported as a single entity. Students are introduced to group accounting in the second half of their second year of financial accounting over five weeks of lectures. In their third and fourth years they will go on to do a total of a further 12 weeks of lectures on the topic. The knowledge

they gain in second year becomes the foundation upon which the concepts taught later on are based. Students who do not grasp the foundation correctly will usually not have the ability to understand what is taught in later years. It is therefore critical that students come to a complete understanding of the topic during their second year.

Teaching intervention

In an attempt to help students increase their understanding of the basic principles of group accounting, and drawing on the idea that students will experience an improved understanding through explaining or teaching a concept (Welsh, 2004), a tutorial assignment was designed that was to be completed by the students in the fourth week of the lectures on group accounting.

With input from various colleagues six questions were designed that addressed the basic concepts relating to group accounting that students were often found to be lacking in later years of study. (Refer to **Appendix A** for the list of questions)

Each student is part of a small tutorial group of between 22 and 25 students, with a fourth year student tutor assigned to the group. The tutors were asked to split their tutorial groups into smaller groups of between four and six students, and each of these small groups was tasked to create a five to ten minute digital video where they answered the six basic questions. Each student was required to answer at least one of the questions as part of the video in order to benefit from the experience of explaining a concept.

Practical considerations

A number of practical considerations had to be taken into account in designing this project.

The first, and perhaps most obvious consideration, was how would the students make their videos? The aim of this project was not to reward students for their film making skills, but rather to reward those students who were able to understand and explain the questions required of them. Therefore students were allowed to use any recording device and video editing software that they had available to them. In each group of four to six students at least one student had a cellphone that had video recording capabilities, and many had access to other video recording devices. It was made clear to the students that the recording had to be of a sufficient quality that the dialogue was audible, but they were not going to be penalised due to the fact that they did not have access to high quality recording equipment. This was done in an attempt to counter the observation of Hofer and Swan (2005) that many students became caught up in the production of their video, and the educational outcomes suffered as a result.

Similarly, students did not need to have access to expensive video editing software. Students were instructed that they could use any video editing software, and for those students who did not have ready access to such software, Windows Movie Maker Live was made available, which is free software on any Windows computer. Students were also provided with free tutorials created by Microsoft on how to use the software. Students who had previous experience in creating videos were at an advantage in this area, however again, the emphasis in the grading was not on the quality of the final product but rather on the students meeting the educational objectives.

Another consideration was how the student would submit the digital video that they created. UCT uses Vula, a Sakai learning management system. Vula has an Assignments tool which allows students to upload digital files of up to 500MB. Students were therefore able to upload their video files, which were then visible to their tutors who could grade the videos. Depending on the video file type there were a few students who could not upload their videos because the file size exceeded

500MB. These students handed in their videos individually to the lecturers or tutors before the hand-in date using a flash drive.

Each tutor was required to mark the videos submitted by the small groups within their tutorial group. The main objective of the tutorial was to assist students in their understanding of group principles, and therefore the greatest weighting of the mark was for the clarity of their explanations and the correct application of accounting principles. Students were provided with the assessment criteria and rubric before they began the project. Each student was assessed based on their individual contributions primarily, and a small proportion of the grade related to the creativity and professionalism of the final product, which was a shared grade.

The students were free to use any format they chose to answer the questions. Several suggestions were made, but students were free to be creative in this area. (Refer to **Appendix A** for the suggestions provided to students)

The grade students received was included in their year mark as an objective test. The students write a weekly short objective test within their tutorial groups, which tests the principles taught in lectures in the previous week. Approximately 22 objective tests are written during the year, and the average of the students' top 15 tests make up 6% of their final grade. Students who had a low average for their objective tests could boost their year mark by participating in the project.

There were students who did not participate in the project because the reward was not great enough and they had more pressing assignments due at a similar time. This resulted in some groups not being complete. Groups were told that they could work in smaller teams, however if there was a single student left alone they were able to join another group if they wished to complete the project.

Some students were not willing to participate initially because they were shy, and did not want to be filmed. However, when they realised that they could have only their hand filmed while they explained the concepts on a piece of paper they were prepared to participate.

In total 120 videos were submitted, which represented 360 students. This was approximately half of the registered students for the course. Of the 360 students, 300 received grades of 80% or higher for the assignment, based on the grading done by the student tutors.

The end product

Among the 120 videos that were submitted there was a wide variety in the formats that the students chose to use, however most students did demonstrate a good level of understanding as they explained their answers. A small selection of the videos are outlined below:

Group A

The students in Group A each took a turn to answer their question individually, and the individual portions were then combined at the editing stage. One of the students chose to only film his hand and his voice, but instead of writing on a piece of paper, he had pre-printed a number of pages that he then pointed to, and flipped through, similar to giving a lecture using an overhead projector or a PowerPoint presentation. He also at times referred to his IFRS for SMEs handbook, and the camera panned to the handbook as he turned to the relevant page and read from it. (Refer to screen shot 1 in **Appendix B**)

Group B

The students in Group B also answered the questions individually, and then combined them. One of the students in this group also chose to film only her hand and her voice. She had prepared a mind map on a whiteboard, which outlined her explanation, and she then used a stick and pointed to the relevant sections as she answered her question. (Refer to screen shot 2 in **Appendix BAppendix A**)
Listed below are some of the practical elements of the project.

Students were required to answer the following six questions relating to group accounting:

1. A consolidated statement of financial position should have all the assets and liabilities of the parent and subsidiary company included on it. Why is the

R4 050 000 cost of the investment in the subsidiary not included on the consolidated statement of financial position?

2. Goodwill is included on the consolidated statement of financial position but is not included on either the parent or subsidiary's separate statement of financial position. What is it and how is it calculated? Why does it not appear on the separate financial statements?
3. Land is shown at a cost of R30 000 000 on the subsidiary's statement of financial position and is shown at a cost of R33 050 000 on the consolidated statement of financial position. As it is the same piece of land, why does the amount differ when the group policy is not to revalue land?
4. The parent company's separate statement of financial position has a liability 'Loan from Subsidiary (Pty) Ltd'. Why is that liability not on the consolidated statement of financial position?
5. Only 60% of the shares in Subsidiary (Pty) Ltd are owned by Parent (Pty) Ltd. Why does the consolidated statement of comprehensive income include 100% of the profits of the subsidiary?
6. The total group profit in the consolidated statement of comprehensive income is less than the total of the subsidiary plus parent company's profit. What sort of factors cause that?

The following suggestions for the format that the videos could take were made, although students were free to use an format they wished for their video.

- The students could take turns standing at a board in a classroom setting and pretend to be teaching a class.
- The students could have a group discussion where they took turns to ask and answer the questions.
- The students could take turns being filmed using a pen and paper to explain the concepts. The filming angle could be from behind the students shoulder, which would allow them to not have their faces filmed, or they could be filmed from the front. If students chose this option they were encouraged to use a thick marker that would be visible in the video.
- The students could use pictures, text or other video files to visually present the answers to the questions, with a voice over explaining the concepts. If students chose this option it was emphasised that they would need to use subtitles or some other means of identifying who was speaking, in order for the video to be graded.

Appendix)

Group C

Group C only had two students who were willing to participate in the project, and these two students each answered half of the questions and filmed their sections completely separately before combining them. The first student sat at his desk at home and set up the recording device to film himself. He then read the questions, and his pre-prepared answers. Although for the most part he read his answers he did pause periodically, and explain a concept in more detail. He also referred to his IFRS for SMEs handbook regularly.

Group D

Group D took a different approach. They filmed themselves in a lecture theatre, with one of them standing at the lectern asking rhetorical questions, and then answering them, as a lecturer may do in class. In addition the camera then panned to the blackboard, where a second student drew a diagram to illustrate one of the points, explaining what she was drawing, and the concepts behind it.

Group E

Group E was an example of a group that didn't create a highly polished product, but they were creative in the way that they introduced the video. Their video started with one of their group members saying: *"I am the head of the internal audit committee of Woolworths Holdings. We have encountered major difficulties in the preparation of our financial statements which are due tomorrow. What are we to do?"* From this original introduction they then took turns asking each other the questions, and answering. They sat in a casual informal way in the student computer labs, but they were in no way penalised for this, because the students' were not required to produce a high-quality product.

Group F

Group F created a product that was polished and original. Their video started off with a Star Wars theme, with the music and the receding text used in the movies (refer to screen shot 3 in **Appendix B**). For the body of their video they filmed themselves in a tutorial venue, with a member of the group sitting and asking the

questions as a student would do, and then the 'tutor' standing at the board and answering, often using the board to illustrate the point. They also used a fair amount of appropriate comedy in the way that they presented their 'tutorials', and included a bloopers reel at the end. This group obviously had a great deal of fun, as was found by Burn *et al* (2001) to be the case among high school students who were required to create their own film. It was evident from the responses of the students in Group F, however, that they did have a good understanding of the concepts that were being assessed.

Skills development for students

In addition to enhancing the students' understanding, there are a number of other skills that are also developed as result of a project of this nature.

The phrase 'graduate attributes' is becoming widely used for the generic skills and attributes that all university graduates should acquire. Bath *et al* (2004) listed the following as graduate attributes: critical thinking, intellectual curiosity, problem-solving, logical and independent thought, communication and information management skills, intellectual rigour, creativity and imagination, ethical practice, integrity and tolerance. In addition, they argue that it is the responsibility of the educator to ensure that these attributes are embedded within the curriculum, rather than the frequent assumption that these skills should be learned outside of the classroom.

In addition to the graduate attributes that are fostered at a university-wide level, SAICA (2010) has identified a number of pervasive skills that potential CAs (SA) should acquire during the course of their studies. These pervasive skills include:

- the ability to self-manage
- working effectively as a team member
- managing time effectively
- striving to add value in an innovative manner
- the ability to obtain and interpret information
- communicating effectively and efficiently
- the ability to use computers

The development of several of these attributes and skills was possible for students as part of this project. Students were able to improve their critical thinking skills as they were required to analyse the questions that they were required to answer and decide how best to approach their responses. Their communication and information management skills were also enhanced as they were required to explain the concepts in a clear manner. They had an opportunity, which is often scarce during a commerce undergraduate experience, to exercise their creativity and imagination in deciding how they would choose to present their answers.

In addition to the attributes identified by Bath *et al* (2004), the students were also able to improve their time management and team work skills, which are part of the pervasive skills of SAICA. This project was positioned at a stage when most students had tests and projects for other courses as well, and they were required to prioritise their activities, and find the necessary time to complete the project. And by being forced to work in groups they had the opportunity to develop skills such as communication skills, interpersonal skills and willingness to share ideas and recognise limits when completing difficult tasks (Gevers & Lubbe, 2012). Working in a team can be a positive or a negative experience for students, but it is vitally important that they are exposed to teamwork.

Equally important as the skills mentioned above was the development of technology skills. As the students had to film and edit their videos they were exposed to the filming equipment and how it works, as well as video editing software. Although they were not graded for the technical quality of their production some students took the opportunity to produce high quality and very creative videos. By exposing the students to new software and technology tools, it also allowed students to experiment, and those who discovered something that interested them could take it further in their own time if they so wished. All of these skills are an added benefit to students as they enter an ever-increasingly competitive job market after graduation.

Feedback

Feedback from students

As part of the course evaluation that all students registered for the course participated in the students were asked the following questions:

1. Do you feel that the video tutorial assisted you in developing your understanding of group accounting? (Five-point Likert scale: strongly agree to strongly disagree)
2. Do you feel that the video tutorial should be included in the course in future? (Five-point Likert scale: strongly agree to strongly disagree)
3. Do you have any comments relating to the video tutorial?

Only 360 students completed the project, although 679 submitted a course evaluation, therefore a large proportion of the respondents did not participate in the project. However 244 students either agreed or strongly agreed that the video tutorial did assist in developing their understanding, confirming the findings of previous studies (Marshall, 2002, Greene & Crespi, 2012)

In response to question 2, 269 students agreed or strongly agreed that the project should be included in the future.

The responses to question 3 were mixed, but for the most part the comments were positive. Some of the feedback received included:

- *Helps with communication skills*
- *It did provide a better understanding to my question, and it was fun working in a group.*
- *Yeah well I still remember what I said on the video and what my group member's answers were*
- *I didn't really find there was much value to it, but then again I didn't put much time into it due to other things due at the time.*
- *Very fun and interesting. Good learning experience.*
- *Would love to have more video tutorials*
- *I think it was a waste of time and gave us even more stress than was needed.*
- *It showed me that explaining concepts to my friends helps me identify whether I actually know my work or not.*

One of the recurring themes in the responses was that students found that they had a deeper understanding of the concepts that they personally explained. This was in line with the objective of the project – to enhance student understanding, and demonstrated that an exercise of this nature does indeed have merit, confirming the findings of Marshall (2002).

It should be noted that it was not possible to determine which of the 679 respondents completed the project, and therefore it is possible that some of the respondents above may not have participated. This was identified as a weakness in the assessment of the project, which should be improved in the future.

Feedback from staff

The staff involved in this project were the lecturers working on the course, as well as the student tutors who graded the projects, and who worked as a liaison between the students and lecturers in many cases.

One of the student tutors observed: *“The videos were brilliant hey- looks like they had fun and they seem to have learned something.”* This sentiment was expressed by several of the student tutors who gave feedback. The tutors also enjoyed seeing their students being creative, and many times comical.

The lecturing staff noted that the students seemed to really engage with the work and their understanding was definitely benefitted. It was also observed by the lecturers that there seemed to be an increased level of excitement among the students while they were busy creating these videos, similar to the experience of Holtzblatt & Tschakert (2011). Several students approached the lecturers with practical questions about the assignment, but their tone tended to be one of excited anxiousness, as opposed to a nervous or frustrated anxiousness. They were keen to complete the project, and even before they completed and submitted the projects they seemed to recognise that this project would be particularly beneficial to them, and they were eager to participate and thereby receive the benefits.

Recommendations and Areas for Improvement

It would be ideal for the students if the project was moved earlier in the year, but this will be dependent each year on the structure of the course, and particularly when group accounting will be covered, and if it can be accommodated earlier in the program. But more consideration should be given to the existing workload of the students at the time that this project is run, and therefore what can realistically be expected from them.

The project would be taken more seriously by the students if the grade received for the project would contribute more substantially to their overall course mark, or if it became a requirement to complete the project in order to qualify to write the exam. However in the project run by Greene and Crespi (2012) the video project for accounting students was an optional extra credit assignment, and they found this was well received by their class. Those students who did participate gave extremely positive feedback. All of the videos created were viewed by the entire class, and those who had not participated also gave very positive feedback from the experience of viewing videos created by their classmates. This experience lends weight to the argument that the project should not be compulsory, or that students who choose not to participate should not be heavily penalised. This should allow for a more positive experience by the entire class.

However, in whatever format the project will be run in future, it is important to 'sell' the idea to the students from an early date, so that when the project is begun the students will have already been factoring it into their planning and can manage their time more effectively.

The feedback received from students as part of the course evaluation can be improved by inserting a question asking the students to identify if they did participate in the project, and if they did not they should state their reasons. This would allow the results of the feedback to provide more meaningful information.

The last significant suggestion for improvement for the future is to ensure that all of the students have ready access to the video editing software in the campus computer labs. Some students reported that there were problems accessing the

programs, and by communicating early with the IT staff, this can be avoided to a large extent.

Conclusion

Although attempting a new project will always carry risks, this particular attempt seems to have worked quite well. The project was, for the most part, received positively by the students and staff involved, and the anecdotal evidence suggests that the video project did meet its objective – to enhance student understanding.

It can therefore be concluded that a student does experience an enhancement in their personal understanding of a concept through the process of explaining it to someone else. In addition, the use of technology was found to be effective in this process.

The project was successful enough that it will be repeated in future years, and it also opens up other areas that can be explored in the arena of student-created videos. Future projects can include a more substantial video project where students are given more freedom and creative licence in how they produce their videos, but the outcomes should stay the same, with students being benefitted in numerous ways.

Appendix A

Listed below are some of the practical elements of the project.

Students were required to answer the following six questions relating to group accounting:

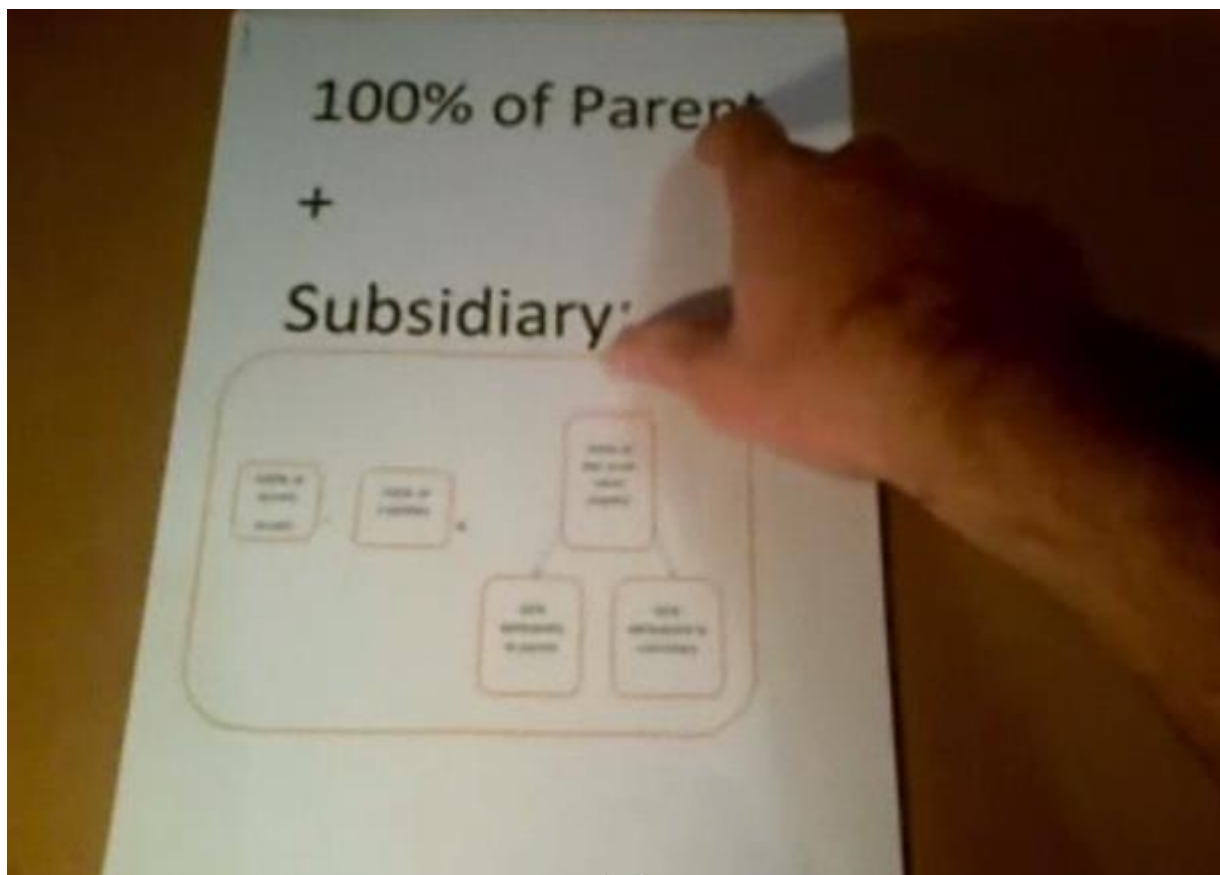
7. A consolidated statement of financial position should have all the assets and liabilities of the parent and subsidiary company included on it. Why is the R4 050 000 cost of the investment in the subsidiary not included on the consolidated statement of financial position?
8. Goodwill is included on the consolidated statement of financial position but is not included on either the parent or subsidiary's separate statement of financial position. What is it and how is it calculated? Why does it not appear on the separate financial statements?
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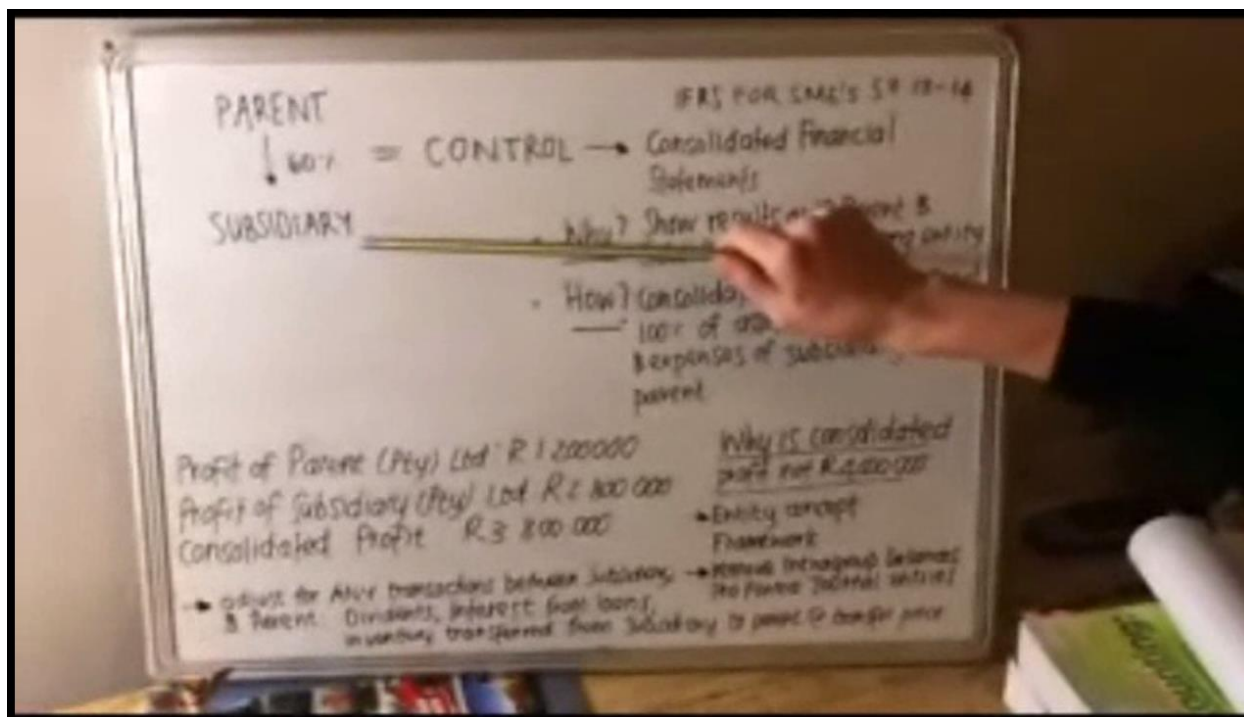
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- The students could take turns being filmed using a pen and paper to explain the concepts. The filming angle could be from behind the students shoulder, which would allow them to not have their faces filmed, or they could be filmed from the front. If students chose this option they were encouraged to use a thick marker that would be visible in the video.
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Appendix B

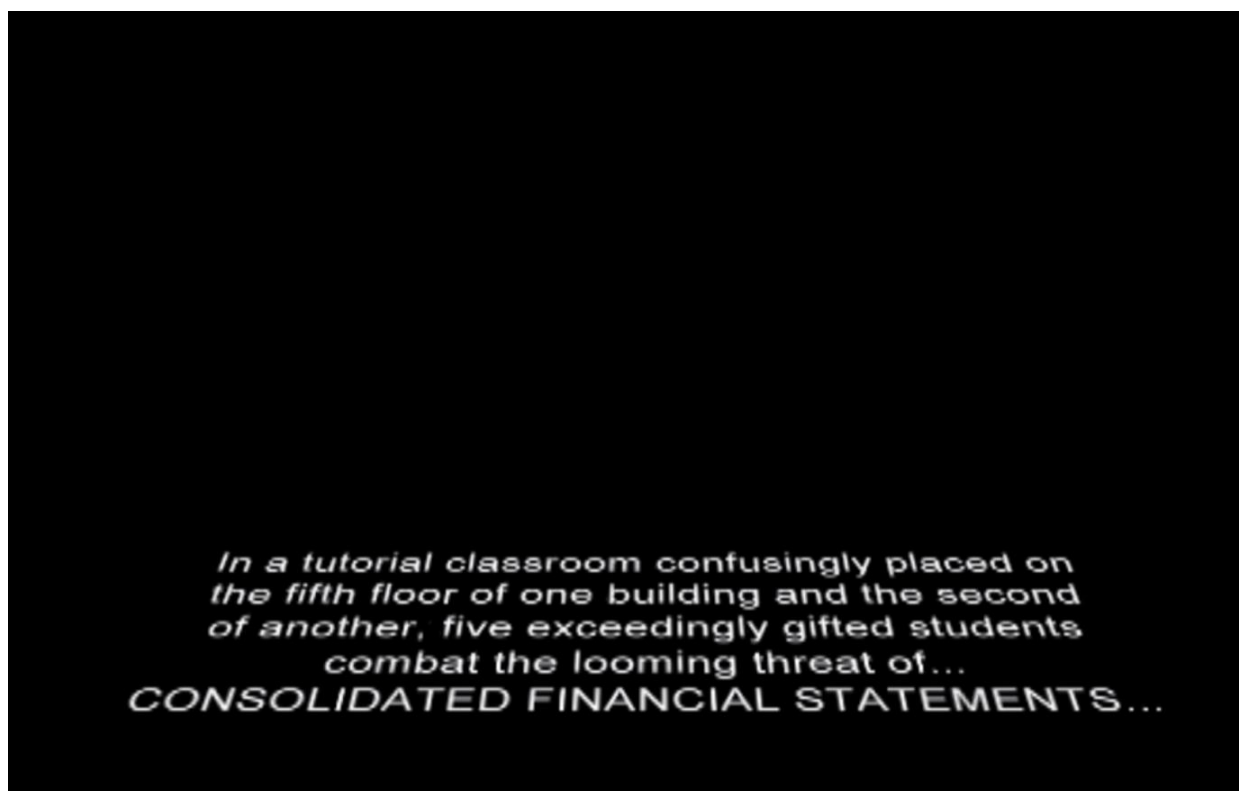
Below are some screenshots of a sample of the videos created by the students.



Screen shot 1: Group A



Screen shot 2: Group B



Screen shot 3: Group F

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EDU012

Exploring the impact of teaching and learning cultures on the performance of fourth year Accountancy students

Abstract

This paper reports the findings of a mixed methods research study which sought to explore the impact of teaching and learning cultures on the performance of fourth year Accountancy students. Learning culture was explored by measuring and comparing the cultural dimensions of fourth year Accountancy students at two South African universities in order to understand the differences and similarities between the two institutions' student bodies. Cultural dimensions of students which could hinder their performance in Accountancy are identified and some recommendations are made with regards to addressing areas of weakness in learning culture. Teaching culture in fourth year Accountancy was measured at the same two universities and classified as being either lecturer-focused or student-focused. Recommendations are made with regards to teaching culture in Accountancy in order to improve student performance. The findings can be used as the basis for further research to explore the culture of teaching and learning in fourth year Accountancy at other universities in South Africa and to link the culture of teaching and learning to student performance in the SAICA QE.

Keywords: cultural dimensions, teaching and learning, teaching approaches, performance in Accountancy.

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Declaration

This manuscript has not been published and is not under consideration for publication elsewhere while being reviewed for the SAAA conference.