

**EDU015**

**Students experiences of *understanding* Managerial Accounting and Financial Management  
in a Writing Intensive Tutorial Programme**

This paper emanates from the findings of a study, which focussed on Managerial Accounting and Financial Management (MAF) students' ex

Tutorial (WIT) Programme. Often students do not fully grasp the underlying disciplinary concepts and struggle to transfer knowledge from one context to another. The WIT programme was based on the principle of using informal exploratory writing, *writing-to-learn*, to support students' and understanding learning of MAF concepts. The participants in the study were 18 MAF students who voluntarily participated in an 18-week WIT programme. Interactive Qualitative Analysis (IQA) (Northcutt and McCoy, 2004) was used for the research design and as a data analysis tool. Following IQA protocols, nine affinities (themes) were generated to

describe students' experiences. The purpose of this learning paper is to explore students'

experiences *understanding* of MAF concepts. The findings suggest that introducing writing-to-learn assignments impacts experiences of understanding MAF concepts. A writing programme legitimises writing in an

accounting classroom and uses techniques which enhance understanding of concepts and the concomitant benefits are improved communication skills without sacrificing course content.

**Key words**

Accounting students

Financial Management

Interactive Qualitative Analysis

Managerial Accounting

Writing Intensive Tutorial Programme

Writing-to-learn

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### **Declaration**

This paper is the product of original scholarly work by the author. It has not been published and is not, nor will be, under consideration for publication elsewhere while being reviewed for the SAAA conference.

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MAF students who voluntarily participated in an 18-week WIT programme. Interactive Qualitative Analysis (IQA) (Northcutt and McCoy, 2004) was used for the research design and as a data analysis tool. Following IQA protocols, nine affinities (themes) were generated to describe students' experiences of learning in order to explore students' *understanding* experiences of MAF concepts. The findings of the affinity suggest that introducing writing-to-learn assignments impacts experiences of understanding MAF concepts. A writing programme legitimises writing in an

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### 1. Introduction

A major impetus in accounting research over the past few decades has been the reform of traditional teaching practices in accounting education (May and Arevalo, 1983, Gouws and Terblanche, 1998, Howieson, 2003, Lundblad and Wilson, 2007). Accounting faculty worldwide are under pressure to develop critical thinking skills and improved communication skills in their students to meet the demands of accreditation criteria and for the profession to remain relevant (de Villiers, 2010, Ahlawat et al., 2012). Many students enrol in accounting programmes under the misguided assumption that accounting means being good with numbers and having strong technical skills. The assumption is that they do not have to be good with words (Duff and Zidulka, 2008). This leads to discomfort with written discourse which impacts upon their studies as they do not fully grasp the underlying disciplinary concepts. In an order to mitigate this discomfort and improve understanding of disciplinary concepts, a Writing Intensive Tutorial Programme (WIT Programme) was developed and implemented in a third year Managerial Accounting and Financial Management (MAF) class using informal, exploratory writing know as *writing-to-learn*. This is the students' first exposu specialised conceptual vocabulary.

A writing-to-learn approach is aimed at helping “s (O'Connor and Ruchala, 1998). With writing-to-learn the emphasis is on the development of the writer rather than the text itself. As a MAF lecturer, the author has noticed that students do not fully grasp fundamental MAF concepts and are unable to apply their knowledge to different contexts. This observation is confirmed by Koch and Kriel (2005) who state that accounting students -thanhave-complete“aknowledgelessand understanding of the concept, including a lack of understanding what the concept means, and what the concept implies in terms of Accounting procedure”. This lack of underst students to rote learn questions and solutions for assess

picture' (HallandTiggeman, 1995). Rote learning is not conducive to quality learning which involves learning and understanding the underlying principles of MAF.

The paper is organised as follows: the next section discusses the literature and describes writing-to-learn. This is followed by the research methodology and then a description and analysis of the relationships between the affinities. Thereafter the limitations and areas of future research are discussed. The final section draws conclusions from the data.

## **2. Literature review**

The literature on writing-to-learn programmes is extensive, so this review is of necessity limited to the accounting domain. Due to the absence of accounting writing-to-learn research in South Africa, the literature for this study was informed by international studies.

## **6. What is writing-to-learn?**

The concept, '**writing-to-learn**' needs to be distinguished from '**learning-to-write**'. Writing-to-learn, which was used in this study, is base primary focus (Englishofet al.learning", 1999). Zinsser(1988) recommends that writing assignments be incorporated into all academic programmes to help students learn the material.

The primary educational objective of writing-to-learn is "student underst and the focus is on the writer's learning(O'Connorand Ruchala,process"1998)and an understanding of underlying concepts. Writing-to-learn "discourages the vie

an agglomeration of disembodied (KalmanandfactsKalman,1998)and. fo

Learning-to-write is formal writing (reader-based prose), the focus is on improving writing skills and it is largely the domain of the English/communication department (Stocks et al., 1992).

There is a synergy between the two concepts as Baird et al. (1998) point out "While writing skills can beopic isathe sideprimarygoalbenefit[ofwriting-to-learn]"...learn.

Writing as a mode of learning is grounded in the seminal work of Emig (1977). With writing-to-learn the knowledge domain is the primary focus of learning (English et al., 1999). When students engage with writing, it helps their understanding of concepts at a deeper

cognitive level (McIsaac and Sepe, 1996, Riordan et al., 2000). Writing helps students grasp difficult concepts and a concomitant benefit of writing is an improvement in writing skills essential in accounting (Reinstein students' and Houston, 2004). There are a number of different writing-to-learn pedagogies the three most frequently used are freewrites, one-minute papers and journal writing.

Freewrites are thinking aloud on paper without being concerned about spelling, organisation or grammar (Bean, 2001). Students write everything they know about a topic for a limited period of time, usually three to five minutes on a faculty directed question. Freewrites can be used to overcome the initial inertia in student writing and provide faculty with a means of assessing students' understanding of concepts studies (Wygol and Stout, 1989, Stout et al., 1991, Baird et al., 1998, Woods McElroy and Coman, 2002, Braun and Simpson, 2004).

A further writing-to-learn pedagogy is one-minute papers (Almer et al., 1998, Lucas, 2010) that is, informal but written communication (Bean, 2001). As an instructional strategy they promote active involvement by students in learning and enhanced metacognition of subject matter (Matas et al., 2011). At the end of class, students write brief, one-minute answers to questions such as "what is the most significant is the main, unanswered question (Almer et al., 1998) or variations leave c of these questions (Bean, 2001, Divoll and Browning, 2010, Lucas, 2010, Stowe, 2010). One-minute papers provide faculty with information on areas in which students are confused, and can help faculty improve teaching (Divoll and Browning, 2010, Matas et al., 2011).

Journal writing as a writing-to-learn pedagogy has been used in accounting to foster conceptual understanding (Hoff and Stout, 1989, Wygol and Stout, 1989, Cunningham, 1991, Day et al., 2003, Howieson, 2004, Ballantine and McCourt Larres, 2007, Samkin and Francis, 2008). Journals are broadly defined as "a mean

improving the learning process”(Barclay,1996). Journal writing contributes to fostering a deep approach to learning and learning to write in the discipline (Scofield, 1994, Kalman et al., 2008).

The emphasis of writing-to-learn assignments is on low-stakes *informal* writing. The intention of informal writing is to allow students to write freely, organise their thoughts and draw conclusions about the information (Gammill, 2006). Free thought rather than formal structure is accentuated. Students express in their own words what they do or do not know about a given subject. Typically informal writing is ungraded (Wygol and Stout, 1989, Stout and Ruble, 1991) thus creating a place where students can feel comfortable writing without the stress of their work being assessed. The emphasis is on critical thinking and learning processes involved in learning concepts and problem solving rather than memorising facts.

With faculty reviewing writing-to-learn assignments, students receive personalised feedback with regard to their specific level of knowledge and this assists the students in identifying gaps in their knowledge. According to Gabriel and Hirsch (1992) it is important to provide positive feedback which should be affirming and building. Writing-to-learn assignments can provide an ‘early warning’ to faculty to thought processes timeously and correct the misconceptions before the problem escalates (Emig, 1977, Zinsser, 1988, Wygal and Stout, 1989). Use of writing-to-learn assignments can add positively to the learning environment (Wygol and Stout, 1989) and an outcome could be increased interest in the subject by the students and correspondingly improved approaches to learning.

The magnitude of core material in accounting programmes which must be taught provides little time for the development—“eventheofbe students ... [have] littlerknowledge andtiimprove totheir conceptualintegrate understanding (Koch and Kriel, 2005). An integrative approach to developing conceptual understanding is to incorporate writing initiatives into the core curriculum (May and Arevalo,

1983, Gabriel and Hirsch, 1992, O'Connor and Ruchala, 1998, Koch and Kriel, 2005). The



problem with incorporating writing initiatives is how to measure the effectiveness of the initiatives on student understanding and writing over a short period of time, for example a semester (Stout et al., 1991, Chu and Libby, 2010, de Villiers, 2010). Habits and behavioural change needs to be developed over a period longer than a semester and faculty should not expect a dramatic improvement in students' understanding of writing intervention (Wygol and Stout, 1989).

### 3. Research methodology

The purpose of the study from which this paper emanates was using writing-to-learn assignments in MAF as a pedagogical tool to

MAF concepts (English et al., 1999, Almer et al., 1998, Emig, 1977). The primary research question which underpinned the study was 'What Writing Intensive Tutorial Programme?' The constructivism paradigm. A purposive sample of 18 MAF students, who volunteered to

participate in the study were selected for the study.

Research suggests a maximum student to staff ratio of 20:1 as the optimum ratio for writing intensive courses to facilitate small group teaching and learning (English et al., 1999, Brenner and Nichols, 2009, Ahlawat et al., 2012). The size of the tutorial group is confirmed by

Hesketh (2011) who suggests that "with a maximum of 20-25 students in a tutorial for students to obtain optimum benefit."

The duration of the WIT programme was for 18 tutorial weeks. The participants were expected to complete written assignments each week for the duration of the programme. The written assignments completed by the WIT students were in addition to the tutorial work assigned to all students registered for MAF. In the WIT tutorial the assigned tutorial work was completed in a manner different to that of the traditional tutorial. The position of the author was that of facilitator. Students worked on tutorial questions in small collaborative groups and were required to present their work to the class. This contributed to the development of the pervasive

skills of team work and oral communication skills. Collaborative learning also leads to empowerment of students as they are less dependent on the tutor as is the case in a traditional tutorial. The students were expected to submit their written assignments and tutorial work to the author on the day prior to the tutorial. This afforded the author the opportunity to provide feedback on their journals and to review their tutorial work to determine if there were areas of common misunderstanding which could be addressed during the tutorial period. Frequent and effective feedback on written work is a key component to improving learning (Corman, 1986, Cohen and Spencer, 1993, Adler et al., 2001). Feedback that is vague or difficult to interpret has limited value to learning (Byrne et al., 2009). The disadvantage of frequent feedback is the increased workload from having to mark assignments more frequently (Corman, 1986, Cohen and Spencer, 1993, Davidson and Gunnior, 1993). The aforementioned authors recommend that short papers be prepared as this goes some way towards alleviating the marking burden. Short papers are also more consistent with the type of writing they will be required to do as an accountant. Consistent with informal writing, the work was not evaluated for grammatical correctness but rather for synthesis and application of concepts (Almer et al., 1998, Baird et al., 1998, Bean, 2001, Reynolds et al., 2012). The emphasis was on the process of writing and not the product (Langer and Applebee, 1987).

The writing assignments were designed to reinforce MAF knowledge without sacrificing course coverage or being too onerous. The intention was to create an enhanced, active learning environment aimed at fostering a deep approach to learning and providing a positive learning experience. The completion of regular written assignments encouraged the participants to work on a consistent basis rather than last minute 'cramming' Therefore assignments were completed either in the tutorial period or as a homework task. A mix of learning methodologies was designed to stimulate different learning areas and provide variety. The tasks developed are available from the author on request.

Interactive Qualitative Analysis (IQA) (Northcutt and McCoy, 2004), was selected as the research design as it is consistent with the social constructivist approach to data collection and analysis –it “privileges the nature (Northcutt of and socially McCoy, c 2004). With this approach, participants are actively engaged in collecting and analysing the data. IQA seeks to minimise the power relations and biases traditionally association with qualitative research. The outcome of the IQA process is visual representation of a phenomenon prepared according to rigorous and replicable rules for the purpose of achieving complexity, simplicity, comprehensiveness and interpretability” (Northcutt and McCoy, 2004). As part of the IQA process, participants actively generate and name common themes or affinities from the data. Their role in the coding of the data is consistent with the premise that underlies the principles of social constructivism, namely that knowledge is socially constructed.

With IQA the data collection is negotiated in two phases. The first phase entails the selection of participants for focus groups, the focus group interviews and the generation of a composite group visual representation of the phenomena. The second phase of the data collection was individual semi-structured open-ended interviews to further probe each participant’s experiences of the affinities protocol, the questions for the individual interviews emerged from the affinities developed in the focus groups. These semi-structured interviews were conducted two weeks before the end of the WIT programme.

Affinities are the building blocks of IQA systems and interpretation begins with a grounded description of each affinity. In this paper a visual representation of the affinity *understanding* of MAF is presented. Firstly a general description of the affinity is provided. Thereafter *understanding* and its relationship with other affinities in the system is described. The affinity name is in **bold** followed by a short description of the relationship containing a noun or phrase from the composite description in *italics*. This is then illustrated with excerpts from the

participants' reflective journals, focus groups and in-depth individual interviews. In the interpretation, separate discourse units have been combined to give sense of one participant talking. The comments have been edited to limit distracting verbal tics, such as *like* and *you know*, and for grammatical correctness (Carter et al., 2007). This is followed by the reanalysis of the relationships.

#### 4. Describing the relationship and analysis

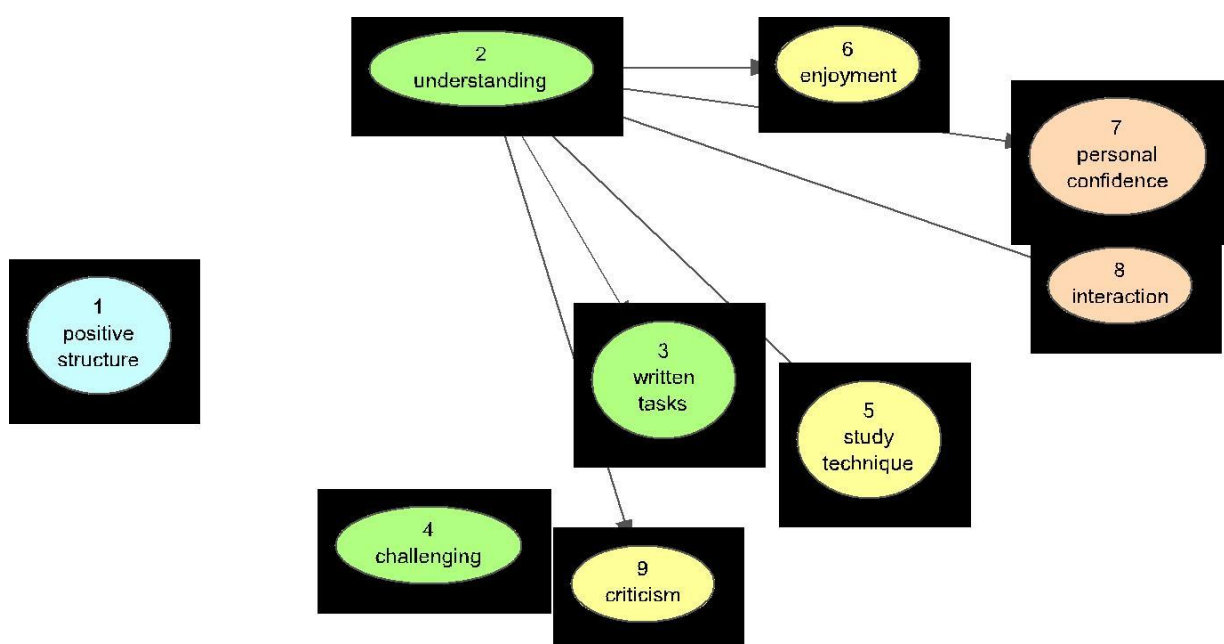
In the larger study nine affinities or themes were identified by the participants. In this section, the affinity *understanding* will be discussed which is the focus of this paper.

##### 4.3 Understanding

Understanding of MAF concepts impacted on a number of affinities. Understanding improved the students' confidence, their study tech

Understanding of the underlying principles and concepts provided them with the cognitive tools necessary to apply their knowledge to any given situation. Rote learning and simple learning of the necessary steps of a composite process were consequently moderated. Due to their deepened understanding, they were comfortable explaining MAF concepts to family and friends. Students repeating MAF reported an increased understanding of concepts compared to the prior year.

Figure 1: understanding



### 4.1.2 Written tasks

The written tasks shifted the focus of students' learning from a rote learning of concepts to understanding. *Instead of concentrating only on how we calculate the figures, the written tasks helped us to understand the theory behind the calculations.*

If I try to study out of the textbook nothing sinks in, I have to write. Of the written tasks, the summaries helped me immensely. To me my summary made more sense, rather than the lecture notes that I had received, so that aspect really helped my understanding. When you write out a specific section it helps

you identify what you don't understand. So the concept until you write it down; then well as you thought you did. I could then go back and look at what I had

written and this facilitated my understanding. Instead of concentrating only on how to calculate the figures, the written tasks have helped us to understand the theory behind the calculations. When you are writing something down you write it in the way you are thinking; it is an expression of your own understanding.

It's your words so it help

Students reported that simply reading the textbook is difficult since they do not comprehend the material. They are able to make sense of the material if they take what they have read and transform it to another form. Taking a dense piece of material, distilling it into a summary, is of enormous benefit to them when trying to make sense of the material. The process of knowledge transformation made a significant difference to their understanding and development of higher-order thinking skills. To them their summaries, their own construction of meaning made more sense than lecture notes. They acknowledged that the lecture notes could be useful, but to internalise the knowledge, they have to transform it into something they have created.

Students said that once they had been through a piece of work they were able to reflect on what they did and did not understand. They were then able to identify ways to ensure they

addressed their lack of understanding. They realised there are different levels of understanding. The initial level was superficial and they later appreciated that they did not fully understand the concept. The act of writing led to them recognising they did not know the work as well as they thought.

Students saw that the development of a deep understanding was an iterative process – they read, make sense, then write, then realise they did not fully understand and reflect, re-read, re-work. As they keep rethinking and rewriting the deep understanding is happening. They saw the importance of moving beyond mechanical calculations to arrive at the answer. When they are able to understand theoretically what the issue is and how the calculation or formulae are embedded in the theory, this deepens the level of understanding and allows them to apply it in different contexts.

Students came to the realisation that this deep level of understanding happens when they are able to take concepts and render them into their own words. They perceive writing as a vital, necessary skill. The act of writing summaries shifted their attention from the mechanistic calculation of figures, to understanding the theory underlying the calculations. The way they wrote helped internalise construction of meaning. They acknowledged the value of the skill of being able to write and how writing facilitates learning and meaning making.

### **4.1.3 Enjoyment**

The tutorial was perceived as a fun place to be and one where understanding occurred pleasurable. *The tutorial has been a huge benefit to me in terms of understanding concepts while enjoying it at the same time.*

**If you understand the concepts work becomes fun. It then makes the work easier when you enjoying doing it and you likely to spend more time working on that subject. You don't think of it as been a huge benefit to me. The interesting part for me was getting an understanding of how other people think and if their method was better than**

mine, then using it. I never dreaded coming to [WIT] tutorials –it was never oh gosh when is this going to end? It was the best place to be because I understood and had fun.

Students noted that failure to understand creates tension and anxiety. Work previously seen as tedious has now become attractive. Enjoyment is feeding understanding which is feeding enjoyment. The more they enjoyed MAF the deeper their understanding became and the greater satisfaction they derived from the tutorials. This became a mutually sustaining relationship as they spent more time studying MAF now that they were enjoying it. They saw an amazing change in themselves and related this to their deeper understanding of concepts.

The students realised that they had been through at least two years of tertiary education to become conscious of the fact that accountancy can be interesting especially when the insights of other students were offered. This realisation only came about because the WIT programme was structured in a way that forced them to listen to what other students thought. When they realised other students successfully used different methods to theirs, they were able to use the other students' skills for personal development a critical reflection on their own methods, and understanding that their methods were not necessarily the most effective. The WIT programme breaks down the inflexibility of doing it their way –they want to hear what other students are saying. They can now reflect and evaluate other methods and decide which is best for them.

At no point were the students anxious, reluctant or nervous about attending the WIT tutorials. The programme was designed in such a way that even if they did not know their work, they did not experience any negative feeling watch' during the tutorial fact that programmes. They should alluded be designed to with the dual purpose of enjoyment and promotion of understanding.

#### **4.1.4 Study technique and test preparation**

As understanding increased, study techniques improved, accordingly there was *no need to go back and cram* prior to the tests and examination.

It really doesn't work studying makes you from old think that the next test will be the same. When it came to understanding the

ratios, the weaknesses and the strengths and the formulae, before the test we usually memorise them, these are the strengths, these are the weaknesses, this is the formula I just need to find the amounts. I learnt them in isolation. Instead now I have a better understanding in relation to what I am doing. When understanding is happening, there is no need to go back and cram. We discussed concepts in class and then in the test it was, I remember this we had discussed it in the tutorial –it makes studying much easier. When you go back,

you brush up on the information and don't waste time don't have to study as hard this year understanding is better than it was. Also from our discussions in class, I learnt

that it's important inquired tests or important only to and write out not just writing everything I know about a certain question.

The students identified the deficiency in their past study methods. In particular they identified the deficiency in using past examination and test papers as the only basis for helping them to improve their final composite assessment. They acknowledged that studying for tests and examinations from past papers was not the most efficient way to study. This method resulted in them cramming, without full understanding of the concepts. This leads to inadequate methods of long-term studying. They realised that using past papers created the perception that the current assessment would be similar. Previously they did not integrate the formulae and concepts into a cohesive frame of reference. Now they are integrating theory and application.

The activity in the WIT programme, the discussion with peers and the tutor helped develop understanding of concepts. As the students had discussed concepts in the tutorial they



had a deeper understanding of them and this made studying easier as they were able to remember the discussions. They started to realise that memorisation as a method of learning has limited capacity. With memorisation comes rapid forgetting; understanding on the other hand if it is well structured and conceptualised and situated in their cognitive frames is likely to remain there for a longer period and is easier to retrieve. They may not retrieve all the information if it is memorised. They were learning how to study. When preparing for assessment, they utilised their time more efficiently as they concentrated on areas where they had problems and did not waste time revisiting areas which they understood. The subject was perceived as easier than they initially imagined because now they understand it.

The students exhibited a nuanced understanding of how to respond to questions. They identified the need to be selective and to focus on the expectations of the question. They have learnt that even though they may know a lot about an issue, a particular question may not require them to write everything they know about the topic. They need to focus on the specifics of the question. In their development as learners, their conceptual ability has become so refined they are now able to distil out of what they know in a clear and systematic way what is required from the question. Previously they would write all they knew about a topic, much of which was irrelevant to the question asked. They have become more efficient in working out what the expectation is and how to hone in on the specific expectation in a way that does not cloud the answer with superfluous information.

### **4.1.5 Criticism**

This affinity was misconstrued by the students as a purely negative activity which resulted in one or two frivolous comments such as *you criticise the lecturers* if they felt their understanding was deficient.

**If I don't understand the work I tend to something that is wrong. If your understanding is not as expected criticism**

**comes through and you criticise the lecturers. In sections were the concepts**

where not clarified thoroughly it made attempting the [pre-set] tutorial [work] disastrous. However, the tutorial did clear up most of the misunderstandings.

Previously the students said when they struggled to comprehend the new material they would try to shift the blame or seek reasons for their lack comprehension outside of themselves. They located it in the lecturer or the structure rather than in themselves. In the WIT tutorials they acquired high levels of maturity and cognition; but in other instances there was still a tension and a contradiction. They tended to blame the plenary lectures and the quality of the delivery of the lecture and the material provided in these sessions. They did however know there was recourse in the tutorial. If the plenary lecture was bad, when they attended the tutorial there was space for them to address their lack of understanding.

### 4.1.6 Personal confidence

As a result of understanding MAF, students felt more confident to engage in *a conversation with someone and talk about MAF*. This confidence extended to tests and examinations.

**I can strike a conversation with someone and talk about MAF, debate it and the really helped me understand my work. I explained *beta* to one of our pastors. He works for one of the investment banks and he was surprised because he didn't *betas*. I explained understand to him why we are doing this – we are measuring the risk of a business. I am even tutoring my friend at DUT in MAF and tax, I believe in myself now. As my understanding increased, so my confidence was boosted and now I feel more confident when writing tests and examinations.**

Students said their increased confidence meant they were able to debate with other people at a high level of engagement about MAF. They had reached a level of understanding where they were able to offer what they had learnt to seniors in their community. They were able transfer their knowledge and use it in ways that could help other people. A high level person was impressed that a student understood MAF concepts. The increased knowledge, competence and

understanding placed them in a position to help similar students at another tertiary institution. As their understanding increased, their confidence was boosted –a recurring theme of their discussions. There was no longer anxiety about assessments, as they now approached assessment with a positive cognitive frame and because of this knew they were likely to be successful.

### **4.1.4 Interaction**

MAF is a subject which teaches that there is more than one way of answering a question. *The group situation helps enormously with understanding because we all work together and feed in to get the answer.*

The greatest benefit of the programme is we interact with each other and respect for each and every individual regardless of whether he/she understands what they are talking about. There is only so much I can learn from reading my notes, but drawing information from other students really does help understanding. The fact of the matter is that we are here to learn from each other. The group situation helps enormously with understanding because we all work together and feed in to get the answer. I was very excited when I reached

a 'lightbulb' moment on how to - scorework out t by drawing the diagram. It was great to see that everyone finally understood

z-scores. I wrestled with z-scores while I was doing the tutorial and during the tutorial I explained it to Edward. Explaining to Edward helped me grasp the concept and now it is firmly planted in my mind. My understanding has improved after explaining to other students, you remember what you explained. I strongly believe that the way the WIT tutorials are conducted should be used in mainstream tutorials. Students understand more and learn faster if a peer is explaining a particular concept rather than a tutor explaining it to a group.

The students indicated that one of the greatest benefits of the WIT programme was that learning is socially constructed. The programme instilled a high level of respect irrespective of the people's knowledge level. They felt that even if their peers did not understand what they were talking about, they were able to listen and help them make sense. They have learnt to stand back and not to judge people.

Students explained that there is a limit to what they can learn on their own from reading their notes but this is complemented, supplemented and further reinforced if they engage with other students. They are starting to see each other as resources.

There was a feeling of excitement among the class when they, as a whole, experienced a 'lightbulb' moment where everyone grasped a difficult concept they had been grappling with. In explaining and making it real for other students in their own words, they have to find ways to explain the concept so that it becomes accessible to the students to whom they are explaining it. This deepens and strengthens their understanding and would not have happened without the collaborative nature of the tutorial. A profound kind of meaning-making, results from being in the group and students explaining that their own understanding of a concept is not as good as it seems. It is comparing realisation that these students might choose to sit back with what they know and not contribute. But if they make their knowledge public that process deepens knowledge.

This revelation resulted in the students looking forward to the next tutorial in the hope that they would enjoy a similar experience. They said that they grappled with concepts while preparing for the tutorial then in the tutorial they were able to explain it to peers who had not fully grasped the concept. They valued the input of their peers, possibly more than that of the tutor. They had reached a level of self-sufficiency and noted that the act of explaining the concept to a peer cemented it in their mind. All tutorials, they claimed, should be similarly coordinated as they felt that their learning was enhanced when concepts were explained by a peer in simple language.

## **5. Limitations and areas of future research**

The study was limited to a single instructor, who was also one of the students' lecturer, teaching a small sample of students over a limited period of time. A variety of writing-to-learn activities were utilised (Wygall and Stout, 1989, Hirsch Jr. and Collins, 1988) in order to keep the students interested and preclude boredom and monotony – complaints the students themselves articulated in relation to mainstream tutorials. Equally, however, the diversity of activities they were exposed to precludes inferences about the causal effect of any one specific activity on the enhancement of understanding (Baird et al., 1998). Rather, the WIT programme needs to be considered holistically.

This study of a writing intensive tutorial specific to managerial accounting and financial management invites future research, since very little has otherwise been reported on the potential of writing-to-learn programmes in the accountancy field in South Africa. Further research in this area could assist accounting faculty in analysing students' approach and in the design of teaching interventions that foster deep approach ' learning and understanding.

## **6. Discussion and conclusion**

Accounting students sometimes see accounting as having little inherent meaning and they focus instead on simply learning a technique (Lucas, 2001). The WIT students said the written assignments facilitated understanding because they were connected with real-world context. Writing assignments need to be designed in ways which integrate learning in the discipline with core content which is context specific (Baird et al., 1998, Hoff and Stout, 1989, Gottschalk and Hjortshoj, 2004). When written educational assignments were matched with needs that would actually arise in professional writing, it heightened subsequent recall of concepts by the students (Ashbaugh et al., 2002). Assignments that lack specificity and focus could compromise the quality of the written work which the students produce and thwart the objectives of the initiative. Discipline-specific writing helps inculcate students into the discourse community and learn

discipline specific writing mores and traditions (O'Connor and Ruchala, 1998). The written assignments used in this study were carefully selected to cover key concepts (Gabriel and Hirsch, 1992, May and Arevalo, 1983, Stout et al., 1991). When the students see that the written assignments are well integrated with the curriculum and connected to context, intellectual concepts can begin to come alive which enhances understanding of these concepts.

It is important for the facilitator to provide feedback to students every week to affirm to the value of their efforts and to encourage their buy-in to the process. On the positive side, marking the written work allows the facilitator to get to know the students on a more personal basis as it opens up a new channel of faculty–student communication (Gabriel and Hirsch, 1992, Wygal and Stout, 1989). It also provides the opportunity for faculty to timeously identify areas where students were experiencing difficulties assimilating subject content (Stout et al., 1991, Wygal and Stout, 1989, Gabriel and Hirsch, 1992, Almer et al., 1998, Chu and Libby, 2010).

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ACADEMIC HONESTY AS A FACTOR FOR THE ENHANCEMENT OF  
LEARNING IN ACCOUNTING**

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