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Key aspects of teaching and learning in accounting, business and management

Ursula Lucas and Peter Milford

INTRODUCTION

This chapter aims to identify the distinctive features of education in accounting, business and management and the way in which they may impact upon teaching, learning and assessment strategies. Business education forms a significant sector within higher education. In 2005/2006 200,000 undergraduate students (some 11 per cent of the total student population) were enrolled on business, management and accounting degree programmes (HESA, 2006). To this total should be added those students who study business subjects as part of their own specialist degree studies. The diversity of students, disciplines and stakeholders within business education produces tensions that are not easily resolved and creates a complex and challenging environment for lecturers. This chapter will explore the implications of this environment for the development of learning, teaching and assessment strategies within business education. The emphasis of the chapter will be on undergraduate education in the UK, although much of the discussion may also be relevant more widely, including to postgraduate education.

DISTINCTIVE ASPECTS OF BUSINESS EDUCATION

In the United Kingdom, the **Quality Assurance Agency** Subject Benchmark Statements (QAA, 2007a) identify the purpose of general and business management programmes as threefold:

- 1 the study of organisations, their management and the changing external environment in which they operate;
- 2 preparation for and development of a career in business and management;
- 3 enhancement of lifelong learning skills and personal development to contribute to society at large.

The accounting **subject benchmark statements** are similar. They do not assume that all accounting students wish to qualify as accountants and an accounting degree programme is seen to provide a useful introduction to the worlds of business and finance (QAA, 2007b).

These objectives may appear straightforward but, in fact, a closer review reveals distinctive features and tensions which should be taken into account when designing teaching, learning and assessment strategies. Perhaps the most notable feature (and tension) within business education lies within the first two objectives. In 1983, Tolley (in a much-quoted statement) reflected:

It is not clear whether the underlying concern of staff and students in these courses (i.e. Business Studies degrees) is a study of business or a study for business.

(Tolley, 1983: 5)

It is apparent from the benchmark statements that business education is seen by the QAA to incorporate both of these aspects. A study *for* business recognises that there is a vocational aspect to education. Students should be adequately prepared for employment. In recent years **employability** has become a central issue within higher education (see Chapter 8). A study *about* business recognises that education can fulfil a wider role, that of allowing students to study the role of business in society, incorporating sociological, legal, economic or ethical aspects. This dichotomy in educational objectives is not new and reflects the contrasting values of a vocational versus a liberal education (for an overview and discussion of these contrasting perspectives, see Grey and French, 1996).

The business lecturer thus works within a complex and dynamic environment. Despite the view taken by the benchmark statements, business educators have to acknowledge and respond to competing demands: from government, employers, professional bodies and students. Moreover, the tradition and culture of higher education institutions and the lecturers who work within them also affect the way in which business education is provided. While there are strong influences that support a more vocational approach to business education there are also influences that support a shift towards a more liberal approach. This environment, which is illustrated in Figure 24.1, will be discussed in more detail below.

Lecturers bring with them a particular orientation to the teaching of their subject. The study of business and management does not constitute a single discipline. Rather, it comprises some traditional disciplines such as economics, mathematics, law and sociology, and newer subjects such as marketing, accounting and strategy which derive their knowledge base from a variety of traditional disciplines. Some lecturers will have

tensions between an education *about*, as opposed to an education *for*, business. The use of modular courses is widespread within the United Kingdom. The tendency within a modular structure can be towards a multidisciplinary approach within which subjects may become insular and specialist. Thus students may experience difficulty in seeing or making connections between the subjects. This problem can be mitigated but it is dependent on the willingness and ability of lecturers (with diverse views) to work in a more integrated way.

Funding agencies, government and employers emphasise the need for business graduates to be *employable* by the end of their studies, requiring business-related knowledge and skills. Skills development is emphasised in the relevant subject benchmarks. These capabilities include both attributes, such as self-reliance, and skills. The latter include skills directly related to business and accounting practice, such as business problem-solving and use of financial language, and more **transferable skills**, such as numeracy, communication and teamworking (see Chapter 8). A review of the educational literature reveals the findings of a multitude of projects which have enquired into the nature of skills, their transferability and the means of assessing them (Atkins (1999) provides a concise review of these). A key tension arises from the competition for 'space' in the curriculum: will an emphasis on skills development compromise the development of subject knowledge and conceptual understanding? Should skills be 'taught' or developed separately, or should they be embedded within subject modules?

Interrogating practice

- 1 Consider the balance between the development of subject knowledge and 'skills' development in a business or accounting award that you have knowledge of. Is the balance appropriate?
- 2 To what extent do the skills developed enhance employability?
- 3 To what extent do the skills developed support learning and hence the development of subject knowledge and understanding?

The changing nature of knowledge in business is an important influence on business education. Relevant knowledge includes technical expertise as well as critiques of management and accounting practices in their organisational and social context. A growing body of research on the market for ideas in business (e.g. Huszinski, 1993) reveals the contested nature of knowledge in business and management, the elements of 'fashion' both in management practices and academic approaches and the insatiable thirst of managers for new ideas to help them to deal with a complex and turbulent environment. Business curricula must therefore take account of the diversity and dynamism of subject knowledge; approaches that emphasise technique over context will develop only partial

knowledge and understanding. Yet business educators are also under pressure to include 'useful' knowledge within the curriculum.

The trend in recent years has been a shift in focus towards an education that is *for* business. However, despite the strength of demands from government, employers, professional bodies and students, there are other forces that support a shift in focus towards an education *about* business. The first of these is a changing view of what 'vocationalism' means. The current emphasis on lifelong learning acknowledges a perception by employers that business graduates require the ability to act autonomously and to think critically. For example, during the 1990s the US-based Accounting Education Change Commission worked to incorporate principles of a liberal education into the accounting undergraduate curriculum for these reasons. This shifting view of vocationalism not only focuses on what is studied but *how* it is studied. Thus learning and teaching strategies are expected to support the development of independent learners.

A second force which shifts the focus towards an education *about* business comprises two elements: a more formal approach to programme design and an emphasis on pedagogy. The QAA requires **programme specifications** to be produced for each degree course. Programme designers have to demonstrate how the aims and the learning outcomes of the degree programme are achieved across the spectrum of modules or courses studied. This requires a clear statement of **learning outcomes** for each course and a description of how knowledge and skills are developed and assessed. In particular, the classification of skills includes cognitive skills of critical thinking, analysis and synthesis. This includes the capability 'to identify assumptions, evaluate statements in terms of evidence' (QAA, 2007a: 3) and so on. There is a growing emphasis on **pedagogy** as evidenced by the creation of a standards framework for teaching in higher education (HEA, 2006) and the growing expectation that lecturers will have engaged in some form of professional pedagogic development. Consequently there is much more support available than previously for business educators who wish to change the *how* of business education as well as the *what*.

Interrogating practice

Consider your own institution in the light of the factors discussed above.

- 1 Where does it lie in terms of an orientation towards an education *about* or *for* business?
- 2 How does the programme *structure* influence the orientation adopted by the programme?
- 3 What do *you* think the aims of a business education should be? What orientation do you adopt and why?

TWO MAJOR STARTING POINTS

Listening to students

Insights into students' conceptions are one of the foundations of successful curriculum development, class teaching and valid assessment methods.

(Ramsden *et al.*, 1993: 304)

One of the features of business education noted above is the diversity in the student population. Students will bring with them different motivations for, and different orientations to, the study of business. Some will wish for an all-round business course, some will already have a particular interest in certain subjects such as accounting, marketing or human resource management. Thus a lecturer may find that a class is composed of a variety of students who are predisposed to view their study of a particular subject in quite distinctive ways. Moreover, while the lecturer may have taken a view about where a course lies on the for–about spectrum this may differ significantly from the view taken by some (or all) of the students. Case study 1 addresses this issue. It looks at how lecturers have ascertained students' perceptions of the development of skills. In this case study the unexpected findings provided lecturers with a challenge.

Case study 1: Ascertaining students' perceptions of skills development

Skills development

There has been much discussion about the nature of **key skills** and the ways in which they may be developed within the curriculum. A key decision is whether skills development should be addressed separately within the curriculum or incorporated into modules. However, even if key skills are developed separately, it is important that students recognise when these skills may be relevant within individual modules. This case study describes an approach that placed a central focus on student perceptions of skills development within individual modules.

At the University of the West of England, a working group was established to design a programme specification describing the skills currently developed within the accounting and finance degree programme. Having done this, students were provided with an opportunity to discuss these skills in some depth. They were asked 'To what extent has your course helped you in developing these skills?'

The findings of the study were unexpected. Students experienced skill development as a tacit developmental process, and in some cases it was so tacit that students did not perceive it as a process of development at all. For example,

having a skill was associated with being the 'kind of person you are'. Either you have a skill or you don't. Or a skill is something that 'you pick up over time', as part of the maturing process – or is developed unconsciously in higher education 'just by being here'. And whether a skill is developed within higher education 'depends on how good you are at doing that anyway'. Students varied enormously in the extent to which they arrived at university with some skills already developed. Finally, students found the language of the skills descriptors rather alien. Consequently one exclamation was 'who writes this stuff?' (for further information about this project, see Lucas *et al.*, 2004).

How students' perceptions can be taken into account in course design

How can a lecturer, even in dealing with large groups of students, take account of diverse student perceptions? First, the most positive finding of this case study was that students found the opportunity to discuss perceptions of immense value. It forced them to reflect and they started to see the course in a new light. 'It wouldn't have occurred to me that I even had those skills' was a typical response.

Finding that other students saw skills in a different way was, in itself, an eye-opener for students. Even in large groups, it is not difficult to give time for students to identify, discuss and compare their perceptions of learning or the subject. Second, the lecturer can then design learning and teaching approaches with a broader awareness of the different ways in which students approach their learning of the subject. Workshop or lecture activities may be used to address perceptions that may adversely affect learning. Third, knowledge learnt from this exercise can be referred back to later in the course. Students can then review how their perceptions have (or have not) changed during the course. An interesting account of such an approach is available in Mladenovic (2000). Although it describes an approach taken in an accounting course, it could be adopted within any other subject.

(Ursula Lucas, Bristol Business School, University of the West of England)

Asking students to reflect on their learning

While it is important that lecturers listen to students and take account of different student perceptions, it is equally important that students listen to themselves. Students need to develop self-awareness and the ability to reflect on their experience (this issue will be discussed more fully later in the chapter). **Reflection** is regarded as a central skill to be developed within under- and postgraduate education. Case study 2 discusses issues that arose when Masters students were asked to engage in reflective writing. The case highlights the issues that can arise when students are asked to undertake a novel learning activity.

Case study 2: The student experience of reflective writing at Napier University, Edinburgh

Background

Research carried out in 2004 into the student experience of reflective writing in Masters Business Management programmes at Napier University, Edinburgh undertook to explore the students' perceptions of the experience of reflective writing and to evaluate the appropriateness of reflective writing as a mechanism for encouraging critical reflection.

Data were gathered from students undertaking three different programmes of study, each of which had a required element of some form of reflective log or journal with a requirement for personal reflection. The objectives of including the reflective writing in the programmes were:

- to deepen the quality of learning, in the forms of critical thinking or developing a questioning attitude;
- to enable learners to understand their own learning process;
- to increase active involvement in learning and personal ownership of learning;
- to enhance professional practice or the professional self in practice.

Findings

The picture that emerged from the data regarding the characteristics of the students was of a group of learners who were unlikely to have had previous experience of reflective writing in their earlier studies, and while confident in their writing skills, had not often engaged in writing for pleasure.

Students were asked to rate their experience of reflective writing under three separate headings: 'Personal insight', 'Enjoyment' and 'Practical value'. Then they were asked to describe their initial view on the requirement to undertake reflective writing. It was found that students were, as a group, emphatically sceptical about the value of the reflective writing requirement at the outset. Given the high level of initial scepticism, there were a surprising number of conversions to a positive value rating on completion of the exercise. However, the overall evaluation given by the students was, at best, mildly positive.

With a few exceptions, even those who saw some benefits arising from the experience did not enjoy the process. It could therefore be concluded that they were unlikely voluntarily to use reflective writing as a mechanism for reflection in the future, although it is possible that their increased understanding of the

concepts and awareness of the learning process might contribute to a reflective approach becoming a lifelong learning skill.

There were a number of key influencing factors which impacted on the student experience:

- Antipathy to the writing process, which was not the preferred medium for reflection when compared to group discussion and class activities.
- Difficulties with imposed structure, seen as overly formal or restrictive.
- Impact of assessment/submission of what was seen as a personal activity. This was the case even where considerable effort had been made to clarify the different nature of the criteria being used, and where the process had been structured to allow students to exercise their own control over personal exposure.
- Expectations of the process, which included lack of clarity and lack of common understanding.

Issues and questions

Students' willingness to engage in reflective writing will be affected by the institutional context. They may receive mixed messages about the value of reflective writing. This may occur in the following ways:

- Lack of centrality to the programme. Where the reflective writing requirement is presented as an additional feature of the programme and there is minimal integration with academic work it may be perceived as an activity that does not impinge on the 'real content' of their studies.
- Resources: quantity and quality. This relates to both staff and students. Has the time required to engage in the activity been accurately estimated and included in the student workload? If it has not then we encourage a minimalist approach by our actions, if not in our rhetoric. The necessary academic support requires both the staff time invested to develop a mentoring relationship, and the allocation of more class time for activities centred on personal reflection.
- Acceptance of the approach among teaching staff. Providing the required support also means addressing the varying commitment among staff to the principles of the process. Even where staff do appreciate the potential value of such activities, how many staff members are modelling the process that we expect students to engage in, by actually using reflective writing as part of their own personal and professional development? How many staff would be prepared to share their own reflective writing as participants within a learning community that includes the students, as suggested in the literature?
- Finally, do the compromises that we make due to institutional context fundamentally undermine our objectives in this area, and, if we are not

sufficiently convinced of the value of the practice to invest in making it more successful for our students, would we better serve their needs by recognising this?

(Fiona Oldham and Iain Henderson, Napier University Business School)

THE DESIGN OF LEARNING, TEACHING AND ASSESSMENT STRATEGIES

This section will consider ways in which learning, teaching and assessment strategies can be used to shift the focus along the for–about spectrum at both the level of the programme and the level of the individual module. Any attempt to counter the multidisciplinary tendencies of business education with a holistic approach requires integration strategies at the programme design level. However, individual lecturers can also shift the focus of teaching along the for–about spectrum in a variety of ways. Suggestions as to how the focus might be shifted are outlined in Figure 24.2. and will be discussed below.

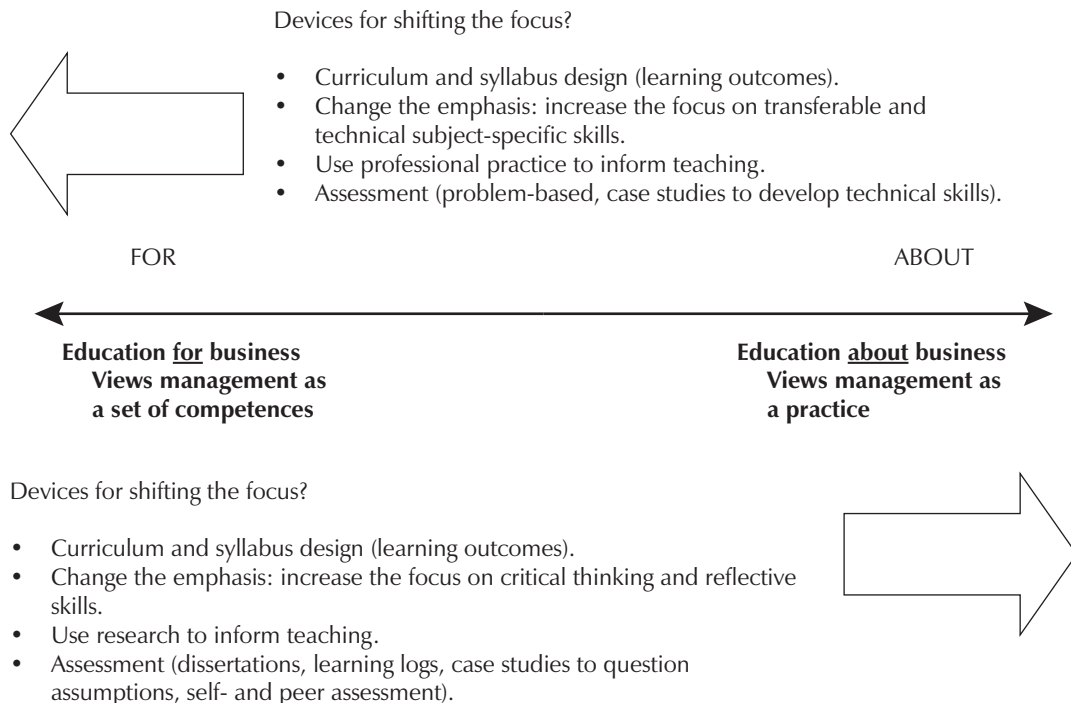


Figure 24.2 Shifting the focus along the 'for–about' spectrum

Learning outcomes

The starting point for the design of learning, teaching and assessment strategies is the identification of learning outcomes. The Subject Benchmark Statements referred to above will inform these. Generic educational advice on learning outcomes often refers lecturers to Bloom's taxonomy (see Chapter 4). However, alternative taxonomies may be more relevant to vocational and professional education. For example, Carter's (1985) taxonomy of objectives for professional education and Eraut's (1994) analysis of **competences** analyse the different types of knowledge and skills that are found within professional practice. In particular, they distinguish, as Bloom does not, between knowing how to do something and being able to do it. Thus experiential knowledge (see Chapter 2) is addressed as well as the importance of attitudes and values.

More recently it has been proposed that learning outcomes should focus on those areas of learning that are most central to a transformation of understanding within a particular subject area (i.e. on **threshold concepts**) (see Chapter 2). Initial work on threshold concepts indicates that there may be thresholds that cross subject areas and may support students in making connections between subjects. For example, one threshold identified within introductory accounting is the realisation that accounting techniques are not an objective end in themselves but represent an attempt to put a particular subjective conceptual framework into practice (Lucas and Mladenovic, 2006).

Decisions about learning outcomes have to be taken in conjunction with a decision about where the programme might lie on the for–about spectrum. Individual courses may vary in their orientation but there will be an overall approach adopted by the programme specification.

Integration

Regardless of where a programme lies on the for–about spectrum, the issue of integration must be addressed. There are several ways in which integration may be achieved. Cross-curricular themes may be identified: for example, the environment, ethics, the knowledge economy. Team-teaching might involve different subject lecturers on topics such as the business environment. Students may be asked to draw on work experience to link theory with practice and to identify the relevance of different subjects to their experience. Finally, the role of the individual lecturer in achieving integration should not be neglected. Students need constant help in locating where in the broad picture a particular subject 'fits'.

Shifts along the for–about spectrum may also be made by changing the skills emphasis of individual modules. A decision must be made as to how far learning outcomes can embrace both development of practical skills and critical review of management as a practice. It is rarely a question of 'all or nothing'. An emphasis on practical skills may be tempered by some element of critical review or vice versa. Counterbalances can be designed into the course. For example, assessments might be designed which expect

students to be able to question the assumptions and theoretical frameworks underlying technical approaches. Or students may be expected to question the means by which 'professional' techniques and practice come to be accepted as the norm.

The placement period can be a valuable opportunity for students to place their academic learning in context and to experiment with the development of skills (Little and Harvey, 2006). This chapter will not consider the role of work experience further. However, Foreman and Johnston (1999), in the first edition of this handbook, discuss the use of university learning in the workplace and it is the subject of their third case study.

Synergy between research, teaching and professional practice

Lecturers can also use their professional or research practice to inform the context within which their students study. The orientation of a lecturer can be an important influence on the student's perception of the subject. Thus a lecturer might design a course that is essentially *about* business, addressing the theoretical frameworks underpinning a subject. However, even in this context, it is possible for a lecturer's professional or business experience to provide practical contexts in which that theoretical knowledge becomes relevant and thus might be effectively challenged. Similarly, a course may be essentially *for* business, and involved with the development of technical skills. However, it is again possible for a lecturer to apply a knowledge of research in the area to question the relevance and efficacy of techniques.

Once learning outcomes have been specified, assessment becomes central to the development of teaching and learning strategies. Not only should it relate directly to the learning outcomes already identified but modes of assessment should be valid, reliable and fair (see Chapter 10). Since assessment is a prime determinant of student motivation, it provides an opportunity for lecturers to channel the energies of students into what are deemed to be appropriate activities.

Assessment strategies

A good generic introduction to assessment is provided in Chapter 10, and in Macfarlane and Ottewill (2001: 53). This section will discuss aspects of assessment that are most pertinent to business education. The tensions created by diversity within business education have already been identified. A key question that might be posed is 'Can assessment assist in resolving some of these tensions?' There are various ways in which assessment may shift the focus along the *for–about* spectrum. Six of these will be briefly discussed below.

Where a course emphasises an education about business, assessment may focus on problems within a particular context, encouraging students to place knowledge and theories in a practical scenario, using case studies or business games. Similarly, where a

course emphasises an education for business, then assessment may encourage students to place their practical studies in a conceptual framework. Dissertations provide students with opportunities to identify and critique the theory and knowledge underlying their practical studies.

Assessment may encourage students to make links between subjects. Again, case studies are an obvious choice, expecting students to take a more holistic approach to problem-solving. However, collaboration between modules to develop a joint assessment strategy is another valuable way forward.

Assessment can support the development of employment-related skills such as communication, group work or planning and organisation. However, it is critical that the marking criteria fully assess the levels of those skills. If the outcome of skills development is not easily observable, the student may be asked to reflect on its development through the writing of a reflective piece or a learning log (as in Case study 2). If there is already an emphasis on employment-related skills then assessment can also shift the focus to critical thinking and reflection. Students may be required to critically review the relevance or adequacy of those skills in a work context.

Assessment can support the development of students as critically reflective individuals. **Feedback** on assessments is central to the development of a student understanding of how they have performed. A part of the assessment might involve a reflective student piece of writing on what they have learnt from the assessment.

An important outcome of business education is often stated to be the development of students who will become autonomous individuals with a capacity to engage in **lifelong learning**. An assessment strategy may expect students to engage more independently within the assessment process throughout the three or four years of the degree course. Students can be involved in the design of assessment exercises and their marking (through self- and peer review) such that it becomes a collaborative exercise.

Case studies may be used in varying ways and may achieve quite different learning and assessment outcomes. For example, a case may be used solely for illustrative purposes, thus giving life to a highly theoretical approach. It may also be used as a problem, providing a context within which a particular problem is to be 'solved'. Alternatively, the case may be used to provide a complex context where problems are not 'bounded' and may not necessarily be 'soluble'. This chapter does not address case studies further. Foreman and Johnston (1999) consider them in some detail. Another helpful overview of the use and relevance of the case method in business education is available in Booth *et al.* (2000).

DEVELOPING CRITICAL THINKING

An essential goal of education is to support students in developing their ability to think critically. This is particularly important for business educators when faced with the diversity and tensions inherent within business education. However, students need an opportunity not just to link theory with practice, but to link an *ever-expanding* theory

Interrogating practice

- Review a course that you currently teach. To what extent do the written learning outcomes for your course reflect what you are actually trying to achieve?
- How might you change your assessment strategy in order to better align it with outcomes, or change the focus of your course or the motivation of students?

with *their* practice. As discussed above, the business environment has seen a huge expansion in the knowledge base. Moreover, we have become much more aware of the importance of students being able to identify their own personal knowledge and experiences. In this way students can identify their own personal relevances as well as those for business more generally.

The following two case studies address these issues in different contexts. Case study 3 addresses the issue of how best to support students in becoming critical readers. Case study 4 uses the notion of 'leadership' to provide a lively and meaningful context for students to reflect on their own skills and to link this with a study of the theory of leadership.

Case study 3: Supporting students in becoming critical readers

What is meant by critical reading?

Critical academic enquiry can be a rather abstract concept for a student to understand. So we start with this issue and emphasise to students that being critical entails not only asking 'why' of the external world and of what one reads but also examining oneself and one's own underpinning research philosophy. We emphasise that challenging the ideas and the research conducted by others is accepted practice. However, this involves scepticism or reasoned doubt rather than destructive criticism. The aim is to achieve a constructive overview.

Barriers to critical reading

Students do not find critical reading easy. First, research (Case and Gunstone, 2003) shows that time is a dominant issue for students. Those students who take a **surface approach to learning** avoid tasks involving understanding on the

grounds that they take up too much time. Those using a conceptual, or **deep, approach to learning** are willing to invest time in making sure they understand key concepts because this gains them long-term reward. Second, modular courses tend to encourage 'thinking within a course box'. The atomisation of knowledge and learning that often occurs can also create a barrier to critical reading. Third, there can be barriers to critical reading created by the cultural problems faced by students who have been educated under different educational philosophies. In cultures where knowledge is demonstrated by reiteration of published authors' work and where questioning an author's ideas is not encouraged, a more critical approach can be stressful for the student.

The development of critical reading frameworks to support students

The development of critical reading frameworks can help overcome these barriers. The frameworks discussed here were developed from the literature (Cormack, 2002; November, 2000) and augmented during years of teaching undergraduate and postgraduate business students. They provide an opportunity for the student to enter into a focused dialogue. The pro-forma structure supports the student in breaking down a seemingly intimidating body of work and in identifying the key elements of a number of different papers to form a logical review of a body of literature. Two frameworks have been developed: one for academic papers using empirical data and one for purely conceptual papers. Table 24.1 shows the critical reading framework for the former. We suggest that the frameworks should be used both formally and informally within teaching.

Formal approach

Critical reading can be embedded within the assessment of a module. At the simplest level, it can form a part of the assessment criteria of the module and this can be made explicit, with grades allocated against the criteria (Quinton and Smallbone, 2006: 87f.). This ensures that students take the requirement for critical reading seriously. Another way of encouraging critical reading is to make a critically reflective piece of writing part of the assessment. For example, students may be required, as part of an assignment (500 words out of a 2,500-word essay), to reflect on the significance, validity, reliability and extent to which they could generalise from the findings of their sources.

Informal approach

The Journals Club, a voluntary, informal lunch-time critical reading club, was set up to help students grapple with academic journal articles which they might find intimidating if attempting to read them independently. It was widely publicised to undergraduates, postgraduate students and staff. Students were given access

Table 24.1 A critical reading framework for empirical academic papers

What to look at	Student response
Date – when was the research reported on actually done? How current are the results? Where and in what context was the research carried out? What are the author’s credentials? Data-collection methods – what did they actually do?	
Style	
Is it constructed clearly? Can you follow the argument through a logical development? Does the use of tables, charts and diagrams add value to the conclusions or the explanations?	
Analysis	
What is the central issue dealt with in the paper? What assumptions have been made (e.g. about the generalisability of the results)? What is the evidence supporting these assumptions? In what ways is this article similar or different from others you might have read?	
Reflection	
How do you respond to what the author is saying? How do you rate this article? How does it relate to other concepts you have come across? Does it point to further research in a particular direction? Is it relevant to your current work?	

to an article at least two weeks in advance on a fairly broad topic that they were likely to be studying, for example marketing strategy. Students were free to complete the frameworks and no other material was provided.

Over the course of the hour, the students and staff unpicked the article using one of the critical reading frameworks provided, and discussed the paper’s merits and weaknesses. The Club has enjoyed a qualified success. Generally only the more motivated students attend. However, these students then have the chance to discuss papers with academics and with each other, increasingly rare occurrences in a fragmented modular programme.

Questions to consider

- 1 In what contexts might you find the use of critical reading frameworks useful?
- 2 What barriers to critical reading have you identified?
- 3 How else might you encourage deep, rather than surface, learning?

(Sarah Quinton and Teresa Smallbone, Oxford Brookes University)

Case study 4: Linking theory and practice: The leadership module at Bristol Business School (BBS)**Background**

'Leadership' is seen as central to successful business practice and of interest to both academics and managers. The Leadership module therefore sits at the boundary between theory and practice. The module is designed to enable students to explore this boundary and develop both relevant subject knowledge and skills. The module is a Level 3 option offered to general business and accounting students, and has grown in popularity since it was originally designed in 1997. The module is both innovative and integrative through its design, delivery and assessment.

Objectives and approaches of module

The design of the module is informed by Kolb's (1984) experiential learning cycle (see Chapter 2) and requires students both to reflect and experiment actively. The module contains four integrated types of activity:

- 1 *Concrete experience*, exposing students to outdoor management and teamworking exercises focusing on leadership issues. Visiting business leaders talk to students about their leadership practice, with students being required to consider how theory informs and explains practice.
- 2 *Reflective observation*, requiring students to keep learning diaries that reflect on each contact session. Students perform a leadership skills audit at the end of each exercise, reflecting on their beliefs and those of the leader using an action-centred leadership framework.
- 3 *Abstract conceptualisation*, using traditional lectures covering concepts and theories with a textbook and guided reading.
- 4 *Active experimentation*, through an assessment that requires students to interview a leader and analyse the data using current leadership theory.

Evaluation of the module has demonstrated positive student feedback and evidence of deep approaches to learning in a mutually supportive learning environment owned and controlled by the learners. The experiential nature of the module has helped students to develop a strong sense of self-awareness, creativity in learning and their own leadership skills. For further information about this case, see Grisoni and Beeby (2001).

Issues/questions

- To what extent can experiential learning be used throughout the business and accounting curriculum?
- How can students be exposed to practice and theory in ways that facilitate development of theoretical knowledge, application of knowledge and self-awareness?
- How central is the notion of 'experimentation' to learning?

(Louise Grisoni and Mick Beeby, Bristol Business School,
University of the West of England)

THE USE OF TECHNOLOGY IN BUSINESS EDUCATION

There is such a wide application of ICT within education that it is easy for the business educator to feel overwhelmed. Chapter 7 provides a useful overview. A valuable resource is available to the business educator in the shape of the Business, Management, Accounting and Finance Subject Centre (BMAF) – part of the Higher Education Academy. BMAF not only provides guidance for lecturers on how to approach the use of ICT within education, but it also makes a wide variety of teaching resources available online.

Case study 5: How BMAF supports lecturers

New lecturers can easily find themselves deluged with information and communications technology (ICT) acronyms, such as **VLEs (Virtual Learning Environments)** and **RLOs (Reuseable Learning Objects)**. The BMAF provides a range of workshops (at no cost to the participant) on a UK-wide basis to support lecturers by giving practical advice on the range of ICT facilities in higher education and on how to use ICT in their teaching, in both distance and traditional modes. BMAF is also involved in a number of projects aimed at gaining a better understanding about how the potential of ICT can be used to improve business education in the future.

Lecturers are often concerned that today's students may have a greater grasp of web technologies such as social software than they do themselves. Moreover, students may expect the lecturer to be as familiar with these – often termed 'Web 2.0' – technologies as they are themselves. These technologies may lead to a revolution in the design of the learning spaces themselves – which are increasingly becoming simultaneously highly social environments and highly technical environments. Students using social learning spaces may be better prepared for the socio-technical environment of the modern business workplace.

The now widespread use of ICT – particularly the internet – in business education has created a number of problems, the foremost of which is **plagiarism**. There is little to prevent a student from cutting-and-pasting from relevant text material available from all over the internet. To support the lecturer, BMAF offers workshops on such plagiarism. These workshops explore the availability and appropriate use of the detection software available (e.g. **TurnItIn**), and give practical advice on plagiarism avoidance strategies that lecturers can deploy. A second problem is that of the quality of resources available from the internet. Students often seem unaware of the varying quality of the resources available, and the lecturer will need to point them in the right direction early on in their studies. While Wikipedia is probably one of the 'safer' resources available from the internet, other less reliable and far more dubious resources exist. Here, BMAF – in collaboration with the **JISC** Intute service – provides practical guidance for lecturers on the advice they might give to students.

In late 2005, BMAF carried out a survey to establish the main concerns of lecturers, especially in teaching. Assessment, feedback, plagiarism and teaching large groups were the main concerns (also teaching international students). BMAF provides resources to assist in all these areas. The **TRIBE** database (Teaching Resources in Business Education) of resources is available and searchable from the BMAF website. It is currently quite small but there are plans to extend it. As well as **TRIBE**, lecturers may access a variety of other resources. Worthy of mention here is Google Scholar. Google Scholar is a (free) commercial offering and lecturers find it a useful resource for items such as case studies and journal papers.

(Steve Probert, Business, Management,
Accounting and Finance Subject Centre)

As discussed earlier, many business students have jobs and therefore have difficulty attending all formal sessions. The use of VLEs or intranets provides a valuable means of supporting these students, including the many MBA students who may have work commitments that prevent them from attending all scheduled classes.

In the past ten years there have been major changes in the ICT resources available for higher education. While the formats have changed from disk-based computer-based

learning (CBL) through multimedia, the web and VLEs, the basic principles of implementation remain the same. Pedagogy must take precedence over the technology. Technology simply provides a new set of tools to support learning and teaching. It is important that educators do not lose sight of this.

Interrogating practice

- Access and browse the BMAF website (<http://www.business.heacademy.ac.uk>).
- Explore the links provided on the Resources and Publications pages.
- Explore the 'First steps in tutoring' guidance, available on the Resources page.
- How might BMAF's workshops, publications and resources support your own teaching?

WHERE DO I START? SOME GUIDANCE FOR NEW LECTURERS

For lecturers who are new to lecturing (but not necessarily new to business, management and accounting) the challenge of teaching is exciting. Yet the complexity of factors to be taken into account when preparing for teaching may be rather daunting. However, there is no need for any individual lecturer to go it alone when deciding on content and approaches to teaching. For example:

- Draw on the experience of colleagues and ask for advice. It takes some time to build up a personal portfolio of teaching materials and experience. All lecturers have benefited at some time from helpful mentors and most are willing to assist new colleagues. It is important to adopt teaching approaches that are personally meaningful but there is no need to fully 'reinvent the wheel'.
- A significant amount of teaching within business education takes place in teams. Ascertain the various skills and expertise which are available in your particular team and identify just a few aspects of teaching (or of the subject) where you would like to take responsibility for further development.
- The business syllabus is ever-expanding. Do not feel that you have to 'cover' everything (thus taking the responsibility on yourself, rather than giving it to the student). Be realistic when identifying topics for inclusion in the syllabus. More experienced lecturers often find that they reduce the number of topics as time goes on, realising that subject-specific skills are more important than comprehensive content coverage.
- Bear in mind that you do not have to be the 'expert'. Teaching is often more about facilitation than providing subject expertise. When faced with a diverse student

group, draw explicitly on their experiences (and expertise). Let the students tell their own stories or identify their own perspectives. Equally, share your own enthusiasm but also your difficulties concerning the subject. This sharing can support the mutual identification of areas for further study.

OVERVIEW

Business education is a complex, but potentially very rewarding, area in which to teach. This chapter has identified distinctive aspects of business education which must be taken into account by business educators, both at the level of the programme and at the level of the individual module. The tensions produced by the different demands of students and stakeholders and by the changing nature of the business disciplines are not, by their nature, ever likely to disappear. It is not expected that degree programmes can, or should, be created at identical points along the for–about spectrum. The Benchmark Statements do not have to be viewed as a form of national curriculum. Indeed, the diversity of students, stakeholders and educators ensures that each institution can make its own unique contribution somewhere along the spectrum. The challenge for business educators lies not in resolving such tensions but in acknowledging their nature in their own particular institutional context and in responding to them creatively as they decide on their own particular approach.

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FURTHER READING

- Albrecht, W S and Sack, R J (2000) *Accounting Education: Charting the Course Through a Perilous Future*, Sarasota, FL: American Accounting Association. This booklet addresses the challenges faced by accounting education, particularly the requirement for graduates who possess a broader range of skills than just the technical. While it specifically considers the US context, most of its discussion is pertinent to accounting education internationally.
- Grey, C and French, R (1996) See above. This text offers alternative ways of viewing the business and management curricula; in particular, management is viewed as a complex social, political and moral practice rather than simply as a collection of competencies.
- Hockings, C and Moore, I (eds) (2001) *Innovations in Teaching Business and Management*, Birmingham: SEDA. An interesting collection of innovations in business education, presented in a way that makes them easily accessible. Some of these can be adapted to a lecturer's individual needs quite quickly. Others may need more extensive adaptation, such as a change of course documentation or departmental policy.
- Kaye, R and Hawkridge, D (2003) *Learning and Teaching in Business: Case Studies of Successful Innovation*, London: Kogan Page. Individual case studies range from action learning, resource-based learning, peer assessment and computer-based teaching of accounting to international consultancy assignments, developing an intranet for staff and students, and creating distributed communities of practice.
- Macfarlane, B and Ottewill, R (eds) (2001) See above. This provides an excellent overview of issues affecting teaching in business and management and contains individual chapters on the teaching of particular functional areas.