

Students' Experiences of Learning in a Structured Writing Intensive Tutorial Programme

Karen Bargate
Suriamurthee Maistry

Abstract

Managerial Accounting and Financial Management (MAF) have traditionally been perceived by students to be a difficult subject as students do not fully grasp the underlying disciplinary concepts and are unable to transfer knowledge from one context to another. This article reports on a study that sought to explore students' experiences of learning in a Writing Intensive Tutorial (WIT) programme. A WIT programme is based on the approach of using informal exploratory writing in *writing-to-learn*. Informal writing is low stakes, ungraded and encourages critical thinking and learning of concepts rather than grammatical correctness. The participants in this study were MAF students who voluntarily participated in an 18 week WIT programme. The study was informed by the tenets of social constructivism and conducted in qualitative interpretative framework. The study drew on principles of case study research.

Using Interactive Qualitative Analysis (Northcutt & McCoy 2004) as a data analysis tool, several key affinities (themes) were revealed. These affinities include an increase in personal confidence, improved study and examination techniques and the interactive tutorial environment. Students felt that their study techniques had improved as they adopted a deeper approach to learning. The structure of the tutorials was enjoyed by all students. They were able to interact with each other to develop a contextualised understanding of MAF concepts. These findings have implications for higher education accounting pedagogy.

Keywords: Higher education accounting pedagogy, Interactive Qualitative Analysis, Managerial Accounting and Financial Management, programme structure, student learning, writing-to-learn

Introduction

A major impetus in accounting research over the past three decades has been the sweeping changes in the accounting profession. These changes lead to a call to reform traditional teaching practices in accounting education (Gouws & Terblanche 1998; May & Arevalo 1983; Lundblad & Wilson 2007; Howieson 2003). Accounting faculty worldwide is under pressure to develop critical thinking skills and improved communication skills to meet the demands of accreditation criteria and for the profession to remain relevant (Ahlawat *et al.* 2012; de Villiers 2010). Effective writing skills, which are part of the overarching term communication skills incorporating reading, writing, listening and speaking (Kranacher 2007), are important to accountants in their professional careers. Hence, it is essential that written skills form an integral part of the education of accounting students to prepare them for success in the profession (Corman 1986; Hirsch Jr. & Collins 1988; McIsaac & Sepe 1996). Research has shown that often writing skills developed in English courses are eroded as students are unable to transfer the skills learnt in the English classroom to an accounting context hence the importance of incorporating writing into the accounting curriculum (Lundblad & Wilson 2007; Stout *et al.* 1991).

A challenge to accounting educators is how to move students from thinking about accounting as a collection of facts to be memorised towards a deeper understanding of accounting concepts. One approach to learning to that has not been widely implemented in the accounting discipline is using writing-to-learn – “using writing to improve student understanding of content, concepts and ... method” (Reynolds *et al.* 2012: 17). Despite research showing that informal student writing or writing-to-learn is an effective pedagogy to improve both technical accounting and communication skills of accounting students (Almer *et al.* 1998; Baird *et al.* 1998; English *et al.* 1999; Woods McElroy & Coman 2002; Stout *et al.* 1991; Wygal & Stout 1989; Scofield & Combes 1993), the praxis of writing-to-learn is not widely

implemented in accounting education. Informal writing could be used as a precursor to formal writing and the implementation of informal writing assignments may well have synergies in improving formal writing (Scofield 1994).

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 are required to write on issues, the concepts are understood at a deeper cognitive level (McIsaac & Sepe 1996).

In this article we explore Managerial Accounting and Finance (MAF) students' experiences of learning in a Writing Intensive Tutorial (WIT) Programme. Data for this article is extracted from a larger study which considered students experiences as a whole; for this article we focus specifically on how the programme structure impacted on the students' learning. The motivation for this research stems from the paucity of qualitative accounting education literature (De Lange & Mavondo 2004; Lucas & Mladenovic 2004) and the need for a deeper understanding of using writing as a method of learning. Lucas (2000: 482) points out that "missing from existing research is a sense of how students *experience* their learning of accounting" [*italics in original*]. Further, the extant literature on writing-to-learn pedagogy in South African accounting education literature is sparse.

This article is organised as follows: firstly, there is a review of the relevant literature on writing-to-learn in accounting programmes. The literature review is followed by the research methodology used in this study with special reference to how the structure of the WIT programme impacts on MAF students' experiences of learning. The section thereafter reports the results of the research and the final section contains the conclusions and recommendations.

Literature Review

The literature on writing-to-learn programmes is extensive. Consequently, this review is of necessity, limited to the sphere of accounting studies. Although a rigorous effort was made to cover the literature on writing-to-learn from as wide a range as possible, due to the absence of accounting writing-to-learn research in South Africa, the literature for this study was

informed by international studies. The majority of the research on writing-to-learn in accounting education has been undertaken in the United States and covers a range of accounting subjects and year of study. Fewer studies have been reported from Australasia. One needs to be cognisant of the fact that student attributes may differ between those in South Africa and in other countries. Writing-to-learn as a pedagogy gained prominence in the international accounting education literature from the late 1980's onwards (Catanach & Rhoades 1997; Baird *et al.* 1998; Almer *et al.* 1998; Wygal & Stout 1989; Stout *et al.* 1991) and from then to the present will delineate the research reviewed in this study.

One way of engaging students as active learners is the incorporation of writing skills into the accounting curriculum. Using writing-to-learn pedagogies, writing can be incorporated within the course structure with minimal loss of valuable teaching time (Kalman & Kalman 1998). Writing helps students grasp difficult concepts and a concomitant benefit of writing is an improvement in writing skills essential in their professional careers (Reinstein & Houston 2004).

Effective writing skills and critical thinking skills are desirable outcomes of university study. Writing and thinking skills are inextricably interwoven as effective writing focuses on content/critical thinking which must precede effective writing (Reinstein & Trebby 1997). As a learning pedagogy, writing can serve a number of purposes. Writing confronts students with the opportunity to reflect on what they know and do not know about an issue (Cunningham 1991). Faculty are able to assess how students' knowledge is developing and misconceptions are detected before they become problematic (Locke & Brazelton 1997). Learning to write as an accountant means learning how to compose questions, develop argument as a member of the accounting discourse community and communicate financial information to other parties. When students begin writing in new discourse communities they possess the cognitive ability but are unaccustomed to the thought processes of the discipline. They begin by copying knowledgeable members of the discipline (Carter *et al.* 2007). The consequence of the social interaction is that students are able to construct meaning and become increasingly skilled users of the discourse.

Test scores of students who completed freewrites were compared with those who did not (Baird *et al.* 1998). Freewrites are thinking aloud on

article 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. The intervention by Baird *et al.* (1998) improved student performance in the auditing and accounting information systems (AIS) classes, but not in managerial accounting. There was evidence that the writing intervention benefitted the students who are likely to have difficulty in class (Langer & Applebee 1987). The benefit to the top students was minimal and detrimental in the managerial accounting class. The authors concluded that the difference may have been due to the nature of examinations written by the different classes. The managerial accounting examinations included only objective questions (multiple-choice) while the auditing and AIS included both objective (multiple-choice) and subjective (essay) questions. Overall the students felt that the intervention had “help[ed] with identifying the important points from each session” (1998: 271).

In response to the study by Baird *et al.* (1998) regarding the top managerial accounting students who did poorly in writing group conditions, Woods McElroy and Coman (2002) used one-minute papers in an introductory managerial accounting class to test the finding. Student performance was measured on both essay (subjective) and multiple-choice (objective) items. Previous research had produced mixed results (Baird *et al.* 1998; Almer *et al.* 1998) regarding performance on subjective and objective testing. Contrary to the findings of Baird *et al.* (1998) study, Woods McElroy and Coman (2002) found evidence that one-minute papers benefitted students of all abilities. Consistent with Baird *et al.* (1998) findings, the positive effects were greater for subjective test material.

There are a limited number of accounting studies (Stout *et al.* 1991; Ng *et al.* 1999; Ashbaugh *et al.* 2002; Baird *et al.* 1998; Sin *et al.* 2007) which provide an evaluation of the effectiveness of writing interventions (Stout & DaCrema 2004). The problem articulated by the authors is how to measure the effectiveness of writing initiatives over a period of time, for example a semester. Habits and behavioural change need to be developed over a period of time longer than a semester hence it is difficult to measure improvement in students’ learning as a result of a writing intervention over a limited period (Stout *et al.* 1991; de Villiers 2010; Chu & Libby 2010). A sustained intervention which is an integral part of the accounting curriculum

is required to realise meaningful results. Consistent and continuous practice of writing is required for reinforcement of the writing skills to be internalised (Hirsch Jr. & Collins 1988; Ashbaugh *et al.* 2002; O'Connor & Ruchala 1998; Lundblad & Wilson 2007; Matherly & Burney 2009; Woods McElroy & Coman 2002; Reinstein & Trebby 1997). Because of the large amount of technical knowledge that has to be taught, no single course should be burdened with teaching writing skills. If each course has a small amount of writing this spreads the load and has the advantage of constant reinforcement (McIsaac & Sepe 1996).

Although an objective measure was not used to measure improvement in students' learning (Wygol & Stout 1989; May & Arevalo 1983; Hirsch Jr. & Collins 1988), faculty noted a steady improvement in student writing as a result of implementing a writing-to learn programme, which added positively to the learning environment. The writing assignments helped faculty identify areas where students were in need of assistance before commencing with final assessments. Writing assignments are most effective when they are fully integrated with learning in the discipline and consequently support the construction of discipline knowledge (Gottschalk & Hjortshoj 2004).

The act of writing is a unique mode of learning (Emig 1977). Writing makes thoughts visible and creates a permanent record which can be referred to and modified later. Zinsser (1988) states that writing and learning are connected:

Writing organizes and clarifies our thoughts. Writing is how we think our way into a subject and make it our own. Writing enables us to find out what we know – and what we don't know – about whatever we are trying to learning (1988: 16).

Because the product of writing is immediately available and visible, it provides a unique form of reinforcing feedback (Hylton & Allen 1993: 69). Writing prompts active learning as it focuses the students' attention on "what they know and don't know about an issue" (Locke & Brazelton 1997: 46). Students can mediate their knowledge with new knowledge to arrive at a deeper awareness of concepts underlying the discipline. They become reflexive participants in the learning process (English *et al.* 1999). Attention

is shifted away from rote learning to actively grappling with concepts and a deeper understanding of the subject knowledge is encouraged. This improves students' critical thinking skills and ability "to integrate and coordinate diverse concepts to generate meaning" (Garner 1994: 212).

The concept, '**writing-to-learn**' needs to be distinguished from the concept, '**learning-to-write**'. Writing-to-learn, which was used in this study, is based on the premise of "the knowledge domain being the primary focus of learning" (English *et al.* 1999: 224). 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 understanding of subject matter". The focus is on "the writer's learning process" (O'Connor & Ruchala 1998: 94) and an understanding of underlying concepts. Writing-to-learn "discourages the viewing of material as a agglomeration of disembodied facts and formulae to be learnt" (Kalman & Kalman 1998: 15). 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). The objective is the "student understanding of writing processes" and the focus on "writing processes, text production and/or rhetorical strategy" (O'Connor & Ruchala 1998: 94). There is a synergy between the two concepts as Baird *et al.* (1998: 260) point out "While improved writing skills can be a side benefit ... learning a topic is the primary goal [of writing-to-learn]".

Methodology

This article is based on a qualitative study informed by the tenets of social constructivism, which posits that knowledge is socially constructed. The strategy of enquiry used was a case study as it supports the principles of qualitative research and social constructivism. Social constructivism views the construction of knowledge and skills as a social process (Lucas 2000). Knowledge may develop internally and it also develops from interaction between members of a social group. Members of the group are able to learn from more knowledgeable members. Social constructivism is suited to methods that require learning with others and collaborative group work is one such example. Interactive Qualitative Analysis (IQA), a novel approach to qualitative research in the domain of accounting education was used for

data-gathering and analysis. IQA as a research design falls within the ambit of social constructivism.

Students who were registered for MAF in 2011 were approached during a MAF lecture early in the first term and invited to attend an information session where the purpose of the research was explained. Fifty-two students attended the session where the essence of the WIT programme was conveyed to them. They were asked to complete a short questionnaire requesting information such as name, student number and to write two short paragraphs: why they should be considered for the WIT programme and explaining to a prospective student what the study of MAF entails. From the questionnaire responses a purposive sample of 18 participants were selected to participate in the WIT programme; participation was strictly voluntary. The participants selected were representative (Steenkamp *et al.* 2009) of the population of MAF students in terms of gender, ethnicity and academic record (O'Connor & Ruchala 1998). They comprised nine females and nine males. The ethnic composition was nine Africans, six Indians and three white participants. Of the participants, eight were enrolled in MAF for the first time and ten were repeating. The participants selected are those closest to the phenomenon under study and hence they are in the best position to negotiate meaning of their experiences of learning in a structured WIT programme. The selection of participants was based entirely on the judgement of the authors and does not necessarily represent the wider student population. With purposive sampling “researchers handpick the cases to be included in the sample” (Cohen *et al.* 2007: 114).

During the course of the WIT programme, three students withdrew from the programme. Two withdrew as they were selected to tutor other programmes that clashed with the MAF tutorials. The third student withdrew as he felt that the programme required too much extra work. This left 15 students who wrote the final examinations. While this was not a comparative study, for the record, 12 out of the 15 students passed MAF (an 80% pass rate). This was somewhat higher than the average of the mainstream tutorial students where the pass rate was 43%. Despite the higher average pass rate of the WIT students, this study is not making definitive claims with regard to the efficacy of the WIT programme as there are other factors which may have influenced this outcome.

The WIT programme intervention reported in this study was intro-

duced at the beginning of the second term of 2011 and the duration was 18 tutorial weeks until the culmination of the lectures. The tutorial sessions were aimed at creating a relaxed, non-threatening, stress-free environment where students could interact with peers to discuss and share conceptions of MAF and engage in active learning. The completion of regular written assignments encouraged students to work on a consistent basis rather than last minute ‘cramming’ for tests and examinations.

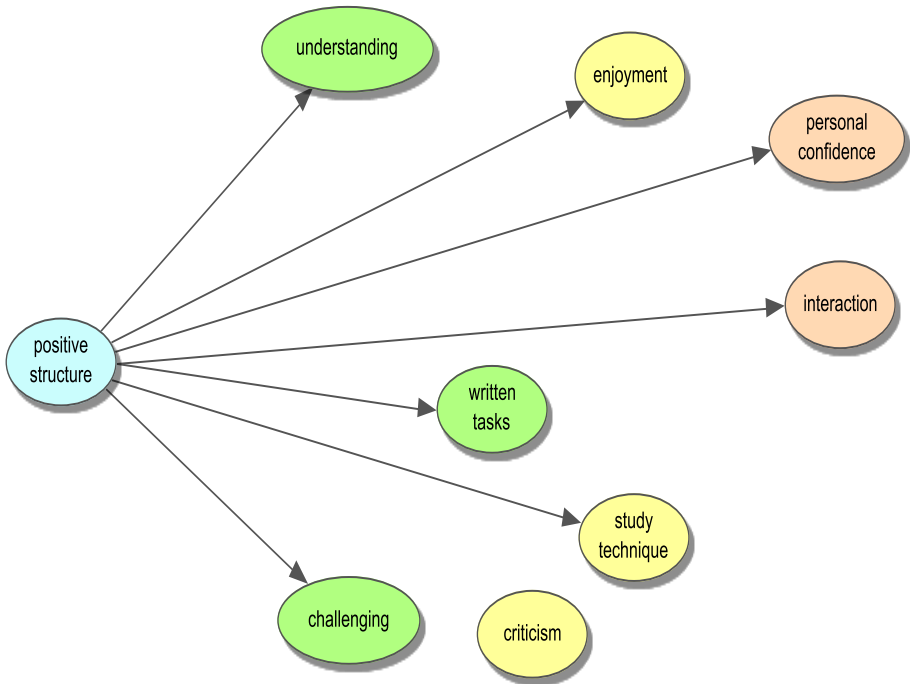
The strategy of inquiry used in this study was Interactive Qualitative Analysis (IOQ) (Northcutt & McCoy 2004). IQA is a structured approach to qualitative research design which uses focus groups to produce a systematic representation of a phenomenon from participants’ experiences of the phenomenon being studied – MAF students’ experiences of learning in a WIT programme. The basic premise of IQA is that those closest to the phenomenon are best situated to construct meaning from the data. In the early stages of the analysis, the participants’ voice is privileged over that of the researcher; consequently the analysis is not biased by the researcher’s preconceptions or meanings. Typically during IQA focus group sessions, the participants generate and analyse data developing categories of meaning, termed affinities in IQA, and interpret the cause and effect relationships between the affinities. The role of the researcher is to facilitate the process. The end product of IQA is a systems diagram which emanates from following a set of “rigorous and replicable rules for the purpose of achieving complexity, simplicity, comprehensiveness, and interpretability” (Northcutt & McCoy 2004: 41). For a more detailed explanation of IQA, refer to Northcutt and McCoy (2004).

Findings

This study forms part of a larger study in which nine affinities (key findings) were identified. However, only the main finding namely, *positive structure* will be discussed in this article. The structure of the tutorials was a primary driver of the students’ positive experiences of learning in the WIT programme. Students who were accepted onto the WIT programme perceived themselves as privileged to participate in what they considered an exclusive and valuable experience. They enjoyed the way the tutorials were structured, as a variety of pedagogic strategies were used to maintain interest and

enthusiasm. The small tutorial group size facilitated learning in a relaxed, non-threatening environment. The structure of the tutorial influenced all aspects of the students' learning experiences, as illustrated in Figure 1.

Figure 1: Positive Structure



Understanding

The students remarked that the *tutorials were well structured and this facilitated systematic and logical understanding*. The structure of the tutorial was such that students worked in small groups. Every week the students were grouped differently. A variety of tasks were assigned each week to alleviate the monotony and boredom usually associated with the mainstream tutorials.

Keeping the students focussed and interested advanced understanding of MAF concepts as articulated below.

I think that the tutorials were well structured and this created an environment which facilitated systematic and logical understanding. In MAF understanding plays a big part because there is more than one way of doing the question. The positive structure of the tutorial improved my understanding of the topics we studied. In the mainstream tutorials it becomes a bit monotonous, tedious and not very interesting to attend after a day of lectures. The tutorials are primarily dominated by the tutor and you sit there and listen to a so called lecture because they [the tutors] basically just lecture. The tutor would normally go over everything like a robot, there wasn't much understanding. You were being told what the solution is and how to get it. That doesn't help in the test because there is nobody sitting there telling you how to get to the final solution. This meant that you were almost falling asleep after 10 minutes and not really paying attention. In WIT the tutorials were well organised and the work was varied, every week this helped my understanding. It was helpful being in a smaller tutorial group. If I am struggling it is easier for the tutor to spot me and I can approach her because we have a close relationship. I didn't feel scared asking stupid questions in the tutorial. In the mainstream tutorials if you didn't understand something you will live with it but here in this tutorial my classmates and you, Mrs Bargate can explain it to me. In the WIT programme it didn't matter if you asked stupid questions.

Students appreciated the structured tutorial environment as they felt that this was a necessary condition that facilitated their systematic and logical understanding of MAF. They recognised that the tutorials had shifted their cognitive development. They clearly articulated that their understanding of the content studied was enriched as a result of the tutorials. They also acknowledged that understanding in MAF is critical as there are a myriad ways of asking questions and approaches to answering questions. The students felt strongly that the environment was energising and they were attentive in the tutorial and motivated to work harder.

Students compared the WIT tutorials to the mainstream accounting tutorials and felt that the ‘monologue method’ made the mainstream tutorials monotonous, boring and repetitive. Students struggled to concentrate in the mainstream tutorials and did not gain maximum benefit. The students said that the tutors often simply read the solution to them with little explanation of underlying concepts. There was very little student participation in mainstream tutorials. With the WIT programme a variety of tasks was set each week and students indicated that this facilitated understanding and attentiveness. The students were unanimous about the fact that the variation alleviated boredom and maintained interest and enthusiasm.

Students mentioned that they found the smaller tutorial group (15 – 18 students) non-threatening. This small group size allowed students to receive individual attention. Mainstream tutorial groups consisted of between 35 and 42 students and students found the group size too intimidating to ask questions. In the WIT tutorials, the students did not mind appearing ‘stupid’ in front of their peers because of the bond that developed between them. They were not afraid to verbalise their misunderstandings or confusions to the group. Feeling comfortable with their peers, meant that the students could ask one another without fear or favour. Being unafraid to ask meant that the students were able to interrogate the work at a deeper level instead of limiting themselves to a surface, rote learning approach.

Challenging

The students found some aspects of the WIT programme demanding but the *solid structure of the programme provided a good foundation to tackle any challenge.*

The tutorials are presented in a challenging manner while still maintaining a relaxed environment and this encouraged me to work harder. Some of the questions we did in the tutorial were challenging but because of the solid structure I was able to manage them. These questions stimulated your intelligence. I recall the capital budgeting question, the relevant costing question and the debate, those were extremely challenging. But once again going back to the way the tutorial was structured, the way we had to work through the

problems, even if the problems were challenging we were able to manage them. In the mainstream tutorial group there are no challenges. You sit there for one or two periods and just listen. It's basically just a straight forward lecture.

Students alluded to the fact that in the mainstream tutorials there were no challenges as the tutors found it easier to lecture rather than engage and interact. Students said that even though they found some of the questions in the WIT programme difficult, due to the way the tutorial was structured they were encouraged to attempt the questions. They were able to work through the questions collectively. They noted that the tutorial environment was relaxing yet stimulating which was conducive to tackling questions that formerly would have defeated them. Previously they would not have made an attempt at the question. They embraced the challenge and engaged with the work in the supportive environment provided in the tutorial.

Written Tasks

Students indicated that *as there was a good structure, we were more likely to improve in written tasks especially given that the WIT programme was mainly about learning using writing*. Written tasks were completed both in the tutorial and as homework assignments.

In the tutorial you gave us written tasks to complete; they weren't just random things. You thought about them in relation to the topics at that time and this helped us get a better understanding of that topic. Writing is a tool that is required for all stages of life and the more a person can master the skill of writing, the more it will enhance communication and productivity throughout an organisation or industry.

Students believed that the written tasks completed each week provided them with practice in MAF discourse writing and noted that the quality of the written tasks were directly relevant to concepts learnt. Students perceived that the written tasks given were closely connected to the concepts and content that they were required to learn. Because the written tasks were

embedded within the new content they became more meaningful to them. They also realised that although they were learning to write in accounting they were learning a skill valuable in other areas of life. When they entered the professional world, competence in writing would be a valuable asset.

Enjoyment

The way the tutorial was structured allowed students to enjoy it. *The tutorial was well structured (groups, interactive etc); thus we were able to participate more and enjoy the tutorial.* The time in the tutorial went by so quickly, that the students were unaware of the passage of time.

Depending on the way a tutor leads a tutorial, it can be either interesting or just plain boring. The way the WIT tutorials were structured made understanding easier, the topics became fun and we enjoyed the tutorials. You placed more emphasis on fun yet we learnt at the same time. Since I was doing MAF for the second time, I wanted to do it differently from last year and this year the tutorial has been cool and I enjoyed it. The two hours we spend with you doesn't feel like two hours and no one wanted to go home. I didn't realise how enjoyable doing a question together can be.

Students perceived the tutorials as fun and not as something that they had to do, or that was imposed on them. This was something that they constantly pointed to – learning was made fun and they benefitted from it. They did not want to miss the tutorial as they felt they would then miss out on something interesting. Students remarked that the WIT tutorials were longer than mainstream tutorials, but they were oblivious to the passage of time. Often the duration of the WIT tutorials extended beyond two hours compared with 75 minutes (often less) of the mainstream tutorials.

Students repeating the course enjoyed this new experience as it provided them with a different approach to that of the conventional mainstream tutorial. The WIT programme offered them opportunities to conceptualise the work differently to the way they did in the previous year. They felt that the WIT programme had boosted their self-confidence and provided a space where they can belong.

Study Technique and Test Preparation

The *structure* of the tutorial provided *direction* to the students which *assisted with their studying* and resulted in a change in study technique and examination preparation, to their advantage.

I think the tutorials were well structured as we can pin point our problems and address them before they get too far along. As part of our written tasks we were required to write summaries of certain sections. This helped us to identify our problems and write our own notes. Writing summaries as a study technique contributed towards our understanding and this resulted in me refining and improving my study techniques. I also changed the way I prepare for the tutorials. I do them more thoroughly and practice my technique. I used to try and do the tutorial, then study, but now I study first then do the tutorial and this has helped. The time we spend in the tutorial is productive and my understanding has improved which then reduces my study time and test preparation.

Within the accounting discipline, the assigned homework questions are referred to as ‘tutorials’ in addition to the normal use of the term. An outcome of the WIT programme was an adjustment to the students’ study technique and examination preparation. This positive change resulted in students understanding more and consequently spending less time preparing for tests and examinations. Furthermore, the students devoted greater time and effort to preparing for the tutorial which meant a more concentrated engagement with material and heightened understanding. Several of the written tasks required the students to write summary notes. This was useful as a study technique as students were able to identify and clarify areas of uncertainty well in advance of assessment. The summary notes were used by the students for revision purposes as they provided a précis that could be quickly run through prior to test. The students see themselves as shifting from uncomprehending rote learning towards a deeper approach.

They were able to identify their problems, a competence which they previously had lacked. As they were now able to identify their problem areas, they devised their own strategies to overcome the problems.

The WIT programme has helped the students to become self-critical

and to realise that they are evolving better study techniques. They admit to a new method of approaching their study of MAF. They are not seeing the tutorial as the only space where learning was happening. They are also able to see how learning in this tutorial space was influenced by their preparation of answers to the tutorial questions and their reflection after the tutorial on the work accomplished. They were able to see how they could integrate their independent study with the work of the group in a way that helped them to make meaning. Students become more efficient at mastering new concepts and content in a short period of time. This positive structure and the nature of the activities and the interaction within the programme contribute to making the students more efficient when studying. The effective, productive study techniques refined and refocused, created more time because they could now make sense of content quicker.

Personal Confidence

The tutorial was structured so that students had to present either their own work or their group's work to the class. The *solid structure facilitated a solid understanding and thus greater confidence is achieved.*

I am usually a very shy and conservative person who doesn't mind blending in a group of people and generally afraid to ask questions in the tutorial. In the mainstream tutorial I blended in very well. During the WIT tutorials we had to go up in front of the class and present our solution or present our argument as in the capital budgeting debate. I have opened up a lot. I found that speaking in front of the class improved my confidence. I am so pleased I had the opportunity to participate because the structure of the tutorial resulted in me being more confident in my work. The spot tests we had to do in class really boosted my confidence because we had to do them under exam conditions. When we wrote test 3, I knew what was required so my confidence was high. I never thought I could get such high marks in MAF. In the tutorial I may be wrong or someone else may have the wrong answer but that doesn't matter, we learn from each other.

The students indicated that the WIT programme provided them with confidence in MAF, which they acknowledged was lacking. They were motivated to achieve and even exceed their own goals. One of the repeating students commented that she could not believe that she could obtain such high marks for MAF; and this was extremely motivating for her. At certain tutorials, the students wrote previously unseen spot tests which they felt provided them with an indication of their understanding at that point. Students found that they were in fact prepared and competent to write the spot tests.

An added benefit articulated by the students was an increased confidence in their verbal communication skills. Communication with the groups was a new experience for some students. They said that in the mainstream tutorials because of the group size it is possible to blend in and not be noticed. They found the WIT tutorial self-fulfilling and affirming.

Interaction

The students were overwhelmingly in favour of the interactive structure of the WIT programme. The non-threatening small group and relaxed environment provided a context for meaningful engagement with other students. Obtaining alternative viewpoints on how to address the set work *enhances your understanding*.

The manner in which the tutorial was structured definitely made us more interactive. Working in groups was something new to me as I don't usually work in groups unless I have to. Now I realise the value of group work because expressing your views and getting someone else's view enhances your understanding. You learn more in that way. Even if you already knew the work you can get a better understanding of it or a more in depth study from someone else's perspective. In the discussions I have to think very carefully about what I am about to explain because it is important that I explain in a way my fellow students will understand. As a teacher you may teach us something and you might explain it in a way I don't understand but you find that another student understands it in a different way and when they explain it to me I understand it better so that is really

nice. Some weeks most of the class had difficulty with a question but we were able to brainstorm a solution in our small groups. Every week we were in different groups so we got an idea of the points of view of each the members of the tutorial group and this helped a lot in terms of widening our perspective in terms of understanding. All tutorials should be more like this as in my opinion it facilitates better learning.

Some students stated that prior to being on the programme they did not like working in groups. After their WIT experience they were conscious of the benefits of collaborative work. Lectures had acquainted them with the work, but once they engaged with other students they appreciated the details of practice and theory. They found they could learn from the way others were thinking. Particular areas of misunderstanding or ignorance could be embraced with help available from peers. They began to seek out peers as source of help.

The interactive arrangement meant that students in the group shared the teaching function with the tutor; students were exposed to other students' perspectives on the study material. A variety of activities were completed within the course and they were exposed to different peers weekly; students therefore learnt how different peers approached problems. When they saw themselves as teacher to group, it was not a casual engagement that they were having with their peers, but required a high level of abstract understanding for which they were responsible. This required a deep level of thinking about explicitness, depth and conceptual rigour in explanation; they were forced to rehearse this exercise in anticipation of what they were going say to their peers.

To ready themselves to speak about concepts with confidence stretched the students cognitively. They valued the group's openness and willingness to share. This would not have been possible if exposure to other students' different approaches had not been implicit in the structure. By brainstorming a question in the group, eventually a solution was arrived at and everyone benefitted from the experience. The WIT programme provided a space and opportunity for students to demonstrate their competence in a safe, secure environment that fuelled deeper learning and preparedness for the final examination.

Discussion

The structure of the programme was a move from the traditional teacher-centered tutorial towards a student-centered tutorial by incorporating active learning pedagogies encouraging student participation in the learning context. The learning context makes a significant contribution to students' motivation, learning approaches and performance (Adler *et al.* 2001; Hall *et al.* 2004). The WIT programme was well received by the students and its structure influenced their enjoyment, understanding, and study techniques, and provided them with an interactive learning environment where everyone was valued. If faculty can establish an active, positive learning environment and embed it within a received curriculum, there is a greater likelihood of students developing a deep approach to learning. When students become actively involved in the construction of knowledge rather than being passive recipients, their interest in the subject and understanding and retention of knowledge improve accordingly (Krom & Williams 2012). Changing the tutorial environment from a teacher-centered traditional tutorial to a more student-centered tutorial leads to more active participation by students in learning. Other authors who confirm the importance of learning context in contributing to students' motivation and performance and influencing students' learning experiences are Hall *et al.* (2004), Gow *et al.* (1994), Sharma (1997) and Lucas (2001).

Students may be more or less receptive to changes in the learning environment, so one cannot say that all participants benefitted equally from the innovations in this tutorial programme; changing the learning environment is only one of the factors affecting student learning (Hall *et al.* 2004). Depending upon how they *perceive* the learning environment, other factors such as motivation, intrinsic interest and previous educational experiences (Steenkamp *et al.* 2009) will also impact on how they receive the changes.

In interpreting the findings of this study, it is important to bear in mind its limitations. The study was limited to a single instructor, who was also one of their lecturers, teaching a small sample of students over a limited period of time. A variety of writing-to-learn activities were utilised (Wygall & Stout 1989; Hirsch Jr. & Collins 1988) in order to keep the students interested and preclude boredom and monotony – complaints they 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 learning (Baird *et al.* 1998), rather, the WIT programme needs to be considered holistically.

Conclusion

In this article we argue that the structure of higher education programmes plays a crucial role in determining success of such programmes and it also influences how students experience learning in the WIT programme. The data and analysis clearly indicated that a positive programme structure leads to deepened meaning making and understanding of what was initially perceived to be difficult concepts.

A positive structure is also one that provides students with appropriately challenging tasks and the students appreciated the element of challenge. Of note here is that the challenge should be set at an appropriate level – not too difficult and not too easy. A further key element in a good programme structure is the integration of carefully considered, appropriate and meaningful written tasks that are directly related to the programme outcomes. The participatory and interactive nature of the WIT programme lead to a sense of enjoyment from the students and this boosted the students' personal self-confidence. The analysis also revealed that a good programme structure should provide opportunities for students to develop effective assessment skills.

References

- Adler, RW, MJ Milne & R Stablien 2001. Situated Motivation: An Empirical Test in an Accounting Course. *Canadian Journal of Administrative Sciences* 18,2: 101 - 115.
- Ahlatwat, S, G Miller & A Shahid 2012. Promoting Liberal Learning in a Capstone Accounting Course. *Journal of Business Education* 5:1, 11 - 24.
- Almer, ED, K Jones & CL Moeckel 1998. The Impact of One-minute Papers

- on Learning in an Introductory Accounting Course. *Issues in Accounting Education* 13,3: 485 - 97.
- Ashbaugh, H, KM Johnstone & TD Warfield 2002. Outcome Assessment of a Writing Skill Improvement Initiative: Results and Methodological Implications. *Issues in Accounting Education* 17,2: 123 - 148.
- Baird, JE, RC Zelin II & LA Ruggle 1998. Experimental Evidence on the Benefits of Using 'Writing to Learn' Activities in Accounting Courses. *Issues in Accounting Education* 13,2: 259 - 276.
- Bean, JC 2001. *Engaging ideas: The Professors Guide to Integrating Writing, Critical Thinking, and Active Learning in the Classroom*. San Francisco: Jossey-Bass.
- Carter, M, M Ferzli & EN Wiebe 2007. Writing to Learn by Learning to Write in the Disciplines. *Journal of Business and Technical Communication* 21,3: 278 - 302.
- Catanach, AHJ & S Rhoades 1997. A Practical Guide to Collaborative Writing Assignments in Financial Accounting Courses. *Issues in Accounting Education* 12,2: 521 - 536.
- Chu, L & T Libby 2010. Writing Mini-cases: An Active Learning Assignment. *Issues in Accounting Education* 25,2: 245 - 265.
- Cohen, L, L Manion & K Morrison. 2007. *Research Methods in Education*. New York: Routledge.
- Corman, EJ 1986. A Writing Program for Accounting Courses. *Journal of Accounting Education* 4,2: 85 - 95.
- Cunningham, BM 1991. Classroom Research and Experiential Learning. Three Successful Experiences - The Impact of Student Writing in Learning Accounting. *Community Junior College* 15: 317 - 25.
- De Lange, P & F Mavondo 2004. Gender and Motivational Differences in Approaches to Learning by a Cohort of Open Learning Students. *Accounting Education* 13,4: 431 - 148.
- de Villiers, R 2010. The Incorporation of Soft Skills into Accounting Curricula: Preparing Accounting Graduates for their Unpredictable Futures. *Meditari Accountancy Research* 18,2: 1 - 22.
- Emig, J 1977. Writing as a Mode of Learning. *College Composition and Communication* 28,2: 122 - 128.
- English, L, H Bonanno, T Ihnatko, C Webb & J Jones 1999. Learning through Writing in a First-year Accounting Course. *Journal of*

- Accounting Education* 17: 221 - 254.
- Garner, MR 1994. An Efficient Approach to Writing across the Curriculum: Microthemes in Accounting Classes. *Journal of Education for Business* 69,4: 211 - 218.
- Gottschalk, K & K Hjortshoj 2004. *The Elements of Teaching Writing a Resource for Instructors in all Disciplines*. Boston: Bedford/St.Martins.
- Gouws, D & A Terblanche. 1998. The Accountant as a Facilitator of Communication. *Meditari Accountancy Research* 6: 91 - 119.
- Gow, L, D Kember & B Cooper 1994. The Teaching Context and Approaches to Study of Accountancy Students. *Issues in Accounting Education* 9,1: 118 - 130.
- Hall, M, A Ramsay & J Raven 2004. Changing the Learning Environment to Promote Deep Learning Approaches in First-year Accounting Students. *Accounting Education* 13,4: 489 - 505.
- Hirsch Jr., ML & JD Collins 1988. An Integrated Approach to Communication Skills in an Accounting Curriculum. *Journal of Accounting Education* 6: 15 - 31.
- Howieson, B 2003. Accounting Practice in the New Millennium: Is Accounting Education Ready to Meet the Challenges? *The British Accounting Review* 35: 69 - 103.
- Hylton, J & J Allen 1993. Setting Specific Purposes for Writing-to-learn Assignments: Adapting the Dialogue Notebook for a Human Services Course. *Teaching Sociology* 21,1: 68 - 78.
- Kalman, J & C Kalman 1998. *Writing to Learn*. CDTLink July 1998 Concordia University.
- Kranacher, M-J 2007. The Problem with Communication *The CPA Journal* July,80.
- Krom, CL & SV Williams 2012. Tell me a Story: Using Creative Writing in Introductory Accounting Courses to Enhance and Assess Student Learning. *Journal of Accounting Education* 1 - 16.
- Langer, JA & AN Applebee 1987. *How Writing Shapes Thinking*. National Council of Teachers of English.
- Locke, K & JK Brazelton 1997. Why do we Ask them to Write, or Whose Writing is it, Anyway? *Journal of Management Education* 21,1: 44 - 57.
- Lucas, U 2000. Worlds Apart: Student Experiences of Learning Introductory Accounting. *Critical Perspectives in Accounting* 11: 479 - 504.

- Lucas, U 2001. Deep and Surface Approaches to Learning within Introductory Accounting: A Phenomenographic Study. *Accounting Education* 10,2: 161 - 184.
- Lucas, U & DR Mladenovic 2004. Approaches to Learning in Accounting Education - Editorial. *Accounting Education* 13,4: 399 - 407.
- Lundblad, H & BA Wilson 2007. Saks and the Unholy Trinity: Vendors, the Securities and Exchange Commission and the Hedge Fund. *Journal of Business Case Studies* 3,1: 23 - 32.
- Matherly, M & L Burney 2009. Using Peer-reviewed Writing in the Accounting Curriculum: A Teaching Note. *Issues in Accounting Education* 24,3: 393 - 413.
- May, GS & A Arevalo 1983. Integrating Effective Writing Skills in the Accounting Curriculum. *Journal of Accounting Education* 1,1: 119 - 126.
- McIsaac, CM & J Sepe 1996. Improving the Writing of Accounting Students: A Cooperative Venture. *Journal of Accounting Education* 14,4: 515 - 533.
- Ng, J, P Lloyd, R Kober & P Robinson 1999. Developing Writing Skills: A Large Class Experience: A Teaching Note. *Accounting Education* 8,1: 47 - 55.
- Northcutt, N & D McCoy 2004. *Interactive Qualitative Analysis: A Systems Method for Qualitative Research*. London: Sage Publications.
- OConnor, TJ & LV Ruchala 1998. A Model for Small-group Writing Labs in an Accounting Curriculum. *Issues in Accounting Education* 13,1: 93 - 111.
- Reinstein, A & M Houston 2004. Using the Securities and Exchange Commissions 'plain English' Guidelines to Improve Accounting Students' Writing Skills. *Journal of Accounting Education* 22: 53 - 67.
- Reinstein, A & JP Trebby 1997. How Accounting Educators can Help Improve their Students Writing Skills. *Journal of Education for Business* 73,2: 105 - 26.
- Reynolds, JA, C Thaiss, W Katkin & RJ Thompson Jr 2012. Writing-to-learn in Undergraduate Science Education: A Community-based Conceptually-driven Approach. *CBE Life Sciences Education* 11,1: 17 - 25.
- Scofield, BW 1994. Double Entry Journals: Writer-based Prose in the Intermediate Accounting Curriculum. *Issues in Accounting Education* 9,2: 330 - 352.

- Scofield, BW & L Combes 1993. Designing and Managing Meaningful Writing Assignments. *Issues in Accounting Education* 8,1: 71 - 85.
- Sharma, DS 1997. Accounting Students Learning Conceptions, Approaches to Learning, and the Influence of the Learning-teacher Context Approaches to Learning. *Accounting Education* 6,2: 125 - 146.
- Sin, S, A Jones & P Petocz 2007. Evaluating a Method of Integrating Generic Skills with Accounting Content-based on a Functional Theory of Meaning. *Accounting and Finance* 47: 143 - 163.
- Steenkamp, L, R Baard & B Frick 2009. Factors Influencing Success in First-year Accounting at a South African University: A Comparison between Lecturers' Assumptions and Students' Perceptions. *SA Journal of Accounting Research* 23,1: 113 - 140.
- Stocks, KD, TD Stoddard & ML Waters 1992. Writing in the Accounting Curriculum: Guidelines for Professors. *Issues in Accounting Education* 7,2: 193 - 204.
- Stout, DE, AR Sumutka & DE Wygal 1991. Experiential Evidence on the Use of Writing Assignments in Upper-level Accounting Courses. *Advances in Accounting* 9: 125 - 141.
- Stout, DE & JJ DaCrema 2004. A Writing Intervention for the Accounting Classroom: Dealing with the Problem of Faulty Modifiers. *Journal of Accounting Education* 22: 289 - 323.
- Woods McElroy, B & CL Coman 2002. *Writing to Learn in Managerial Accounting Classrooms: Further Evidence about Student Performance and Perception*. Thousand Oaks: Sage Publishers.
- Wygal, DE & DE Stout 1989. Incorporating Writing Techniques in the Accounting Classroom: Experience in Financial, Managerial and Cost Courses *Journal of Accounting Education* 7: 245 - 252.
- Zinsser, W 1988. *Writing to Learn*. New York: Harper & Row, Publishers Inc.

Karen Bargate
School of Accounting,
Economics and Finance,
University of KwaZulu-Natal,
bargate@ukzn.ac.za

Karen Bargate & Suriamurthee Maistry

Suriamurthee Maistry,
School of Social Science Education,
University of KwaZulu-Natal,
maistrys@ukzn.ac.za