



Experiential Learning in Accounting: Engaging a diverse student cohort through the use of role-plays

Rosemary Kerr

Curtin University

Ross Taplin

Curtin University

Alina Lee

Curtin University

Abhi Singh

Curtin University

Accounting is a client focused profession requiring interpersonal skills; however multiple offshore and onshore locations and large student numbers preclude all students experiencing work placements. This poster reports the outcomes of experiential learning activities, in the form of short role plays, designed to enhance accounting students' communication skills, problem solving, ethical decision making and application of accounting knowledge. Online video, using YouTube, provided teacher training and student support in how to do role plays in tutorial classes. Online students were encouraged to participate through any electronic medium. Teachers and students from all locations reported the video was a vital resource for the class activity. Students and teachers enjoyed the role plays and perceived the activity was effective in building communication confidence. Online students did not engage with role plays and delivering role play activities to these cohorts presents challenges.

Keywords: Experiential learning, role plays, online video, multi-location course delivery

Practicing being an accountant through role plays

Accounting is a client focused profession and requires high-level interpersonal skills as well as technical skills. Large cohorts of undergraduate accounting students make opportunities to practice being an accountant, such as work placements, difficult. Research in other disciplines reports that role plays enable students to practice skills in communication, collaboration, problem solving, ethical decision making and application of their knowledge (Taplin, 2007). Therefore, experiential learning (Kolb & Fry, 1975) through multiple small role plays to give students authentic learning experiences were trialed for both face-to face and online cohorts in large enrolment accounting units in an Australian university.

A learning support video was developed and distributed to all locations using YouTube (Sherer & Shea, 2011). The video aimed to show teachers and students what the classroom activity looked like. A teacher guide document outlined the value of role plays to be communicated to students and gave instructions for facilitating the activities and the post- role play reflective class discussion. The role plays were designed to be a quick classroom activity, drawn from real life scenarios. Students performed the role plays in pairs, playing client and consultant, swapping roles to give everyone the opportunity to practice being an accountant. Tutors lead post- role play discussions to give feedback on the accounting issues and to get students to reflect on their role play experience. Students enrolled online were asked to perform the role plays with a partner through skype, email or telephone. Feedback to online students was given at the end of the week via Blackboard™. The student performance in the role plays was not assessed but the content covered was assessable.

Feedback was gathered through email correspondence with teachers and focus groups and questionnaires provided student perceptions of the role plays. Tutors across all locations appreciated the learning activity and found the video and guide resource helped them understand how to facilitate role plays in the classroom. Students across all locations enjoyed the role plays and appreciated the safe environment to practice their communication and interpersonal skills. Role plays were novel in the accounting course and the video helped them understand what to do in the activity. Some students felt challenged by the ethical dilemmas and many international students experienced language challenges. Online students, typically already in the workplace, did not engage in the role play activities because they did not see the value.

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