

Project Title:**Developing critical thinking through writing within the curriculum in Financial Accounting**

Lanelle Wilmot - University of the Witwatersrand

Background:

In early 2021, the Financial Accounting division implemented a project to develop critical thinking through writing within the curriculum (CT WAC). The project was implemented in the Financial Accounting IV course, which is one of four full year courses that must all be passed simultaneously to qualify for the Post Graduate Diploma in Accountancy (PGDA) and Bachelor of Accounting Science (honours) degree (BAccSci Hon). These programs are a professional qualification that grant access to the South African Institute of Chartered Accountants (SAICA) first professional examination to qualify as a Chartered Accountant (CA). Class sizes in these programs are large, approximately 500 – 600 students at the undergraduate level and 350 – 430 students at the postgraduate level.

The discourse of accounting is complex and dense in nature (principles from all years of study are introduced, expanded, and studied in greater depth each year) and many students (both first and second language speakers of English) face literacy challenges with the discourse. Most students generally perform poorly in written discussion type questions compared to straight forward numerical type questions. Consequently, in order to develop these skills, it has become essential to develop them within the discipline (referred to as writing across the curriculum (WAC)) instead of a separate, standalone course. Research suggests that when the writing is embedded within the curriculum, it is easier for students to see the value of writing in relation to their studies (Knipper and Duggan, 2006, Bean and Melzer, 2021, Riley and Simons, 2013, Walvoord and McCarthy, 1990). In addition, when students explain the application of a technical principle and/or concept to a complex real-world scenario or problem in a written discussion format, the educator can easily identify whether or not they have developed a sound, in-depth understanding of both the content and the context, rather than a surface approach to both. This is important because this approach can be applied to many of the more technical or scientific disciplines.

Writing is a complex skill that requires practice, feedback, and guidance to enable students to develop and eventually excel (Bean and Melzer, 2021). Because our students come from such wide and fractured literacy backgrounds, many of them are not sufficiently prepared to write competently in a specific discipline (Cross et al., 2009, Paxton, 2007, Payne and Israel, 2010, Rollnick, 2000). As accounting educators in South Africa, we have a responsibility to empower students by helping them to access and acquire the relevant discourse skills (i.e., writing, and critical thinking skills). In order for students to acquire ‘new’ skills, we cannot merely expose them to these ‘skills’ or ‘ideas’ but need to teach them these skills iteratively and at increasing levels of difficulty. In addition, students need to be provided with ample opportunities to practice and refine these skills.

When it comes to writing, different disciplines value different genres, discourse practices and

levels of expertise. Some disciplines, like accounting, have a discipline-specific discourse that students must acquire in order to a) succeed in their studies and b) practice as competent professionals. WAC provides an opportunity for academics to deliberately expose students to the writing skills specific to a particular discipline within the context of that discipline. Writing activities can be used to help students learn to think critically (Tonge and Willett, 2009, Hanstedt, 2012) and deepen their understanding of the course content in an active learning manner which also improves their writing skills (Bean and Melzer, 2021, Carrithers et al., 2008, Davies and Barnett, 2015, Saulnier, 2015).

Aims:

The overall aim of this CT WAC project was to develop students' critical thinking skills and understanding of the course content in an active learning manner that also improved their writing skills in Financial Accounting IV.

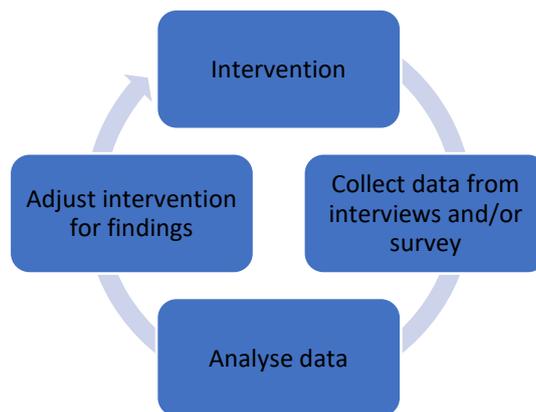
In order to assess the outcomes of the project, the aim was broken down into a dual investigation: 1. from a student learning perspective and 2. from an academic development perspective.

1. From a student learning perspective, the CT WAC project was designed to bring about the following changes:
 - Provide an opportunity for students to learn actively and engage with the course material, especially the course text (i.e. International Financial Reporting Standards) on an individual basis.
 - Include a mark component to the assignments in order to help drive the change.
 - Provide the opportunity for students to actively reflect on their own writing through the process of peers reviewing a fellow student's writing (Phillips, 2016, Riley and Simons, 2013, Spiller, 2012, Malan and Stegmann, 2018).
2. From an academic staff development perspective, the intervention was designed to bring about change in the following ways:
 - Raise awareness within the Financial Accounting division, the School of Accountancy (SOA), the Faculty of Commerce, Law and Management and other Faculties within the University of the value of developing writing and critical thinking skills within and across the different disciplines.
 - Demonstrate to academics from any discipline how they can use research-based teaching practice, in the form of WAC, to intentionally design and implement a critical thinking writing assignment (that is an assessment for learning) within a discipline-specific context.
 - Encourage and support academics to gain greater knowledge or understanding, and/or spark an interest in teaching and learning pedagogy.
 - Encourage the adoption of dynamic, new, and possibly more appropriate teaching and assessment strategies.

Methodology:

Using an action research design approach (McNiff, 2016, McNiff and Whitehead, 2009, Menter et al., 2011, Creswell and Plano Clark, 2007, Creswell and Clark, 2017, Du Toit, 2012, Vozzo, 2011), a team of two academics implemented three ‘low stakes’ (5% of the course mark) writing intensive formative assessments within the Financial Accounting IV course during the 2021 academic year. The assessments replaced pre-existing multiple-choice (MCQ) tests. In order to provide timeous feedback, which is always challenging due to the large class sizes. To encourage self-reflection and identification of knowledge gaps and/or misunderstandings a rubric was used for the peer review. Marks were allocated separately for: 1) communication skills; 2) correct application of principles to the scenario/context; 3) analysis of the question scenario; 4) analysis of the required; 5) planning of the solution; and 6) the quality of the peer review feedback

Each assessment was treated as a separate iteration or action research cycle. After each assessment, feedback was obtained from both lecturers and students, which was then used to improve the next assessment process.



Achievements and challenges:

Student learning perspective:

Students reported the following benefits from writing the discussion tests:

- they were able to better identify poor writing; they observed how other students approached a question and what their thought process was, in order to improve their own thought processes;
- the peer review helped some students to identify both areas of strength and weakness in their own and others’ attempts;
- students identified gaps or shortcomings in their own content knowledge and to how to rectify this.
- students who saw the value of the intervention and put time into the discussion tests, were able to identify and reap the benefits of the learning that took place. Some of the students who had previously indicated in the online survey that they disliked the tests in October 2021, reported that their opinion had changed after writing the SAICA Initial

Test of Competence examinations in January 2022, where they saw the benefit of having practised these skills in the written tests.

Challenges identified were:

- unwillingness to spend time doing a constructive peer review;
- an inability to perform the review due to lack of own knowledge;
- a lack of confidence in own knowledge;
- an inability to see value in the process as a ‘learning experience’;
- reluctance to find errors relating to a peer’s work, and fear of the peer’s negative reaction; and
- frustration was expressed by those who spent time on a peer’s work and then failed to receive adequate feedback for themselves. To address the latter issue, all tests were moderated by a course tutor, which was reassuring to students.

Academic development perspective:

Achievements from an academic perspective are:

- a major factor contributing to the success of the project was to build onto previous work done by the academics leading the CT WAC project and by implementing the project themselves;
- guidance from the TAU enquiry group advisor ensured that the project was systematically and strategically planned, implemented, and condensed it to a realisable aim and timeline;
- aligning the project with the University Capacity Development Grant (UCDG) - Scholarship of Teaching and Learning also provided access to other faculties and teaching and learning academics within the University. This resulted in the project being shared not only within the SOA but also the broader university community;
- basing the project on sound pedagogical principles led to the buy-in and trust of all the lecturers involved in the project;
- 100% endorsement of the project by academics involved in moderating the tests and whole-hearted support for the continuation of the process in financial accounting for the 2022 academic year; and
- subsequent adoption of CT WAC assessments throughout all four years of study, across all four disciplines within the SOA in 2022.

Challenges experienced in the academic development were:

- administrative issues arising from using the learner management system (LMS) to administer the assessment, allocate marks and assign peer reviews anonymously;
- development of a rubric that addresses both the content and the skills practised, as well as training students to use it appropriately;
- providing constructive feedback proved time consuming, especially with very large student numbers; and

- fear of change from ‘professional’ academics not formally trained in these teaching and assessments practices.

Although meeting with some resistance from both students and academics alike, the overall outcomes of the project suggest that a CT WAC assessment approach is highly beneficial in developing students thinking and writing skills. In addition, the adoption of this approach in 2022 has resulted in a renewed commitment by academic staff to their teaching practices and the development of a community of practice where new and dynamic ideas are valued and shared, within the SOA. From a personal perspective, implementing a CT WAC assessment approach has possibly been one of the most challenging but rewarding teaching endeavours of my academic career.

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