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THE LECTURE A TEACHING STRATEGY FOR LARGE GROUPS: A REPRISE

by

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The Lecture a Teaching Strategy for Large Groups: A Reprise

Abstract:

This paper presents a summary of the issues concerning the viability of the "lecture" as a teaching strategy for large groups. A review of the accounting literature suggests that research and debate regarding the role of the lecture in the learning process has been minimal. Historically, the changes that have occurred in the lecture were the result of new technologies applied to the presentation process. It is suggested that one result of technological advancements in society has been the creation of a discerning/sophisticated audience (students). The implication drawn is that the lecture needs to adapt to match such changes in the audience. Finally, two models for evaluating the lecture are presented, one which has a pedagogical basis and the other a cost benefit analysis.

Key Words:
Accounting Education; Lecture; Teaching Strategy

Introduction:

Concern regarding the use of the lecture as a teaching strategy in tertiary accounting education continues to surface from time to time without any apparent solution. The pedagogical value of the lecture continues to be questioned, specifically whether students gain knowledge, or learn sufficiently from the lecture. In deed the lecture is supported by tutorials, which have also grown in size, but for the most part remain in the vicinity of twenty students per tutorial. Some subjects also employ workshops to reinforce the learning process and the importance of computer technology has resulted in computer laboratory time allocated for specific tasks. However, the lecture remains the dominant teaching strategy adopted for delivering course material to large groups. The growing demand or at least implementation of alternative methods of delivering external courses, such as television and other forms of long-distance education have called attention to the continued use of the lecture. To what extent the lecture contributes to the learning process of students and under what circumstances the lecture may prove a viable component of the teaching process remain a unresolved for most academics.

Accounting is a subject which is common to virtually all first year business/commerce degrees. This has resulted in large numbers, 200 to 700, of first year students and the lecture continues to be the teaching strategy for delivering the basic curriculum to as many students as will fit in a lecture theatre given the constraints on teachers, facilities and students.

The "lecture" in the form applied to-day dates back to the mid 19th century. A hundred years ago "class recital" was the dominant method of "teaching" large groups. Kyle (1972) suggested that the revolt against the dominant method was both vigorous and controversial. The factor which contributed to the adoption of the present lecturing method was (and still is) the ability to deal with a large number of students at the one time. In the business and commerce degrees with large numbers of undergraduate students the lecture is therefore an obvious choice.

Opposition to the lecture can be traced to the research of Simmons (1959) who found that superior results were achieved by smaller classes when teaching intermediate algebra. However, literature reviews by Dubin and Taveggia (1968), Milton (1972), and Laughlin (1976) found little evidence to substantiate the claim that class size affects achievement.

Literature Review:

Class size:

Research focusing upon differences between lectures and alternative modes of teaching (such as small group study) have not conclusively identified a superior method to the lecture. The research of Glass et al (1982) provided evidence that small class size was positively correlated with high achievement in elementary and secondary levels of education. The transition to higher education, especially accounting, has not resulted in the same conclusions. Alagiah and Fatseas (1995) and Baldwin (1993) are examples of research in an accounting education context which did not find evidence that alternative

methods of instruction/teaching produced better performance from student results. Ott, Mann and Moores (1990) found that better performance associated with alternative methods of instruction/teaching were significant only within/between different personality traits. Rovin, Lalonde and Haley (1972) found that students attending lectures, as opposed to students who were given the same material as reading assignments, performed better in tests on the subject mater. They concluded that the lecture was a directional device, which provided guidance for further study. Costin (1972) compared lecturing to discussion and concluded that acquiring of knowledge was as readily achieved by the lecture as by discussion. Bligh (1972) concluded that lectures were as effective as other methods for imparting information, but not more so. Nolan (1974, p.256) found that students preferred lectures as they felt compelled to take notes. The test results of the students who had been given lecture notes and only attended tutorials did not differ significantly from previous sessions. Schmerler (1974) examined the difference between small group discussion and lectures, finding no significant difference in the performance of the students. The studies suggest that the lecture provides a large group of students with an opportunity to learn, measured by performance outcome, equal to small group teaching. Baldwin (1993) found that students who were taught, introductory financial accounting in a mass-lecture format performed more favourably than students who were taught exclusively in small classes.

Student behaviour:

Research has examined several aspects of student behaviour in relation to lectures as an effective method of instruction. Canter & Gallatin (1974) studied student attitudes toward lectures as opposed to discussion. They found a discrepancy between attitudes

and behaviour in that students indicating a preference for discussions to lectures, however, when given the opportunity actually preferred the lecture. Säljö (1975) emphasised perception as the reason for behaviour. In a structured learning situation the majority of students were found to modify their approach, suggesting that students who memorised information had perceived the situation as one demanding descriptive summaries rather than understanding. Ott, Mann and Moores (1990) examined the effects of personality and method of instruction on accounting students. Using the Myers-Briggs Type Indicator to establish the personality type of each student and the exam results, they found that certain personality types performed better as a result of the lecture method (thinking and sensing type) and others from computer-assisted instruction (feeling and intuitive type). Geary and Rooney (1993) examined the perceptual predisposition of students attracted to the study of accounting using the Myers-Briggs Type Indicator. They found that the sensing type personality was dominant in accounting students. From this finding Geary and Rooney (1993, p.67) suggested that accounting education should be designed to accommodate a "sensate style of pedagogy". The research supports the continuance of the lecture method in accounting, the sensing type personality having been found to perform better under a lecture method (Ott, Mann & Moores, 1990).

Lecturer:

Research focusing upon the lecturer/instructor style of presentation has created additional avenues to be factored into the analysis of the lecture method. Wyckoff (1973) provided evidence that differences between instructors were positively correlated with student achievement. Perritt (1974) found that students considered the tutors

(graduate assistants) as the effective providers of feedback and the lecturer as secondary. The lecture was considered important in providing the introduction only and the tutorials provided the confirmation of understanding. Kyle (1972, p.325) came to the conclusion that "What is at fault with the lecture technique is not the method but the man." He suggested that the personality of the lecturer was important and that the enthusiasm and knowledge of the subject material could impact upon students instilling them with an experience which would be remembered long after the lecture.

Techniques:

Publications and research concerning methods and techniques of lecturing are, for the most part, prescriptive. Coverdale and McDermott (1974) discussed the presentation of the lecture, modified forms of the lecture, and evaluation of lecturing. Brown (1978) focused on the structure and design of lectures, with emphasis on preparation and presentation. As he suggested in the prologue: "We seldom have the opportunity to consider either the rich variety of possible lecturing methods or the most efficient ways of preparing lectures and the most effective ways of presenting them." Gibbs, Habeshaw and Habeshaw (1988) provided 53 suggestions to make lectures interesting and effective. Newble and Cannon (1990) prescribed techniques for presentation and evaluation of lectures. They provided details of audio-visual and other technology, activities for students, and advise on potential problems likely to be encountered during lectures. While various techniques have the potential to improve the lecture the incorporation of new technology may assist in overcoming some of the disadvantages previously associated with lectures.

Technological revolution:

Innovations in the form of televising subject material and packaging subject material on video or CD's may prove to be an alternative to dealing with the need to teach large groups (Rogers, 1987). However, the strategies employed in these new approaches still rely on the presentation of material in a lecture format. One need only turn on the TV early in the morning to catch the accounting session. What can one do with a "dry" subject such as accounting? Well the answer is to be found in some of the otherwise dry subjects presented on TV. Make it interesting (Daniel, 1988)! How can one make accounting interesting? Make it relevant to the students (use instances of applied accounting), make it topical, make it flow.

Students are a far more sophisticated audience to-day. The reason for this may be evidenced in the level/degree of sophistication employed in the forms of entertainment available to-day (Vanderburg, 1986; Blythe & Sweet, 1979; Oxford & Moore, 1979; Siegel, 1975). Specifically, movies; live theatre; sports; electronic games; and advertising. By considering students in terms of an "audience" a new dimension to the lecture emerges. Not only must the lecture contain the specific information, intended to convey meaning, it must do it in a way that both captures and motivates the imagination of the audience. As lecture theatres become more sophisticated, through the incorporation of new technology, it seems appropriate that the lecture format should evolve to a new level of sophistication. Just as live theatrical presentations have adapted and changed to reflect an increase in the demands from a more sophisticated audience, so too, the lecture needs to go through a process of change.

Evaluation framework:

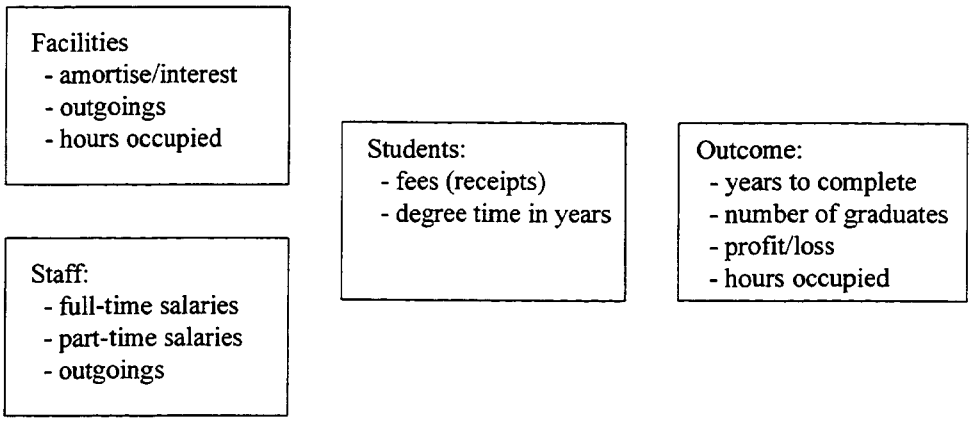
The selection and evaluation of a teaching strategy should encompass the needs of the students, teacher/facilitator, subject curriculum, and the facilities/resources available. In essence all aspects of the teaching and learning phase of a body of students should be examined to determine the extent to which a teaching strategy has or has not meet the expectations of the curriculum. To address these issues research models based on pedagogical aspects are required to conceptualise the role of the lecture as one component of an overall teaching strategy

DIAGRAM 1.
Lecture evaluation pedagogical model

Techniques	Individuals	Outcomes
Facilities: - technologies - seating Presentation: Preparation:	Student: - Personality/Attitude - Learning style - Experience - work - age	Student grades: Student evaluations: Peer reviews:
Ancillary/ Supplementary: - Tutorials - Workshops - Computer Lab's.	Lecturer: - Personality/Attitude - Teaching style - Knowledge - Experience	

Research, to-date, has focused on one or a number of the above pedagogical attributes, the combinations varying from paper to paper. However, few have succeeded in addressing the holistic underpinning's of the lecture as a teaching strategy. Whether it is possible to establish a benchmark and compare the use of the lecture between disciplines is an additional question for research. A completely different approach is to employ a cost benefit analysis examining the cost drivers which are informally used to evaluate the most appropriate teaching strategy. Bearing in mind that a teaching strategy may rely on a mix of various techniques for delivering and reinforcing the learning process. Given that the capital outlay for facilities, such as buildings, are a sunk cost then the an amount for amortisation or interest on borrowing's may be considered appropriate for annual expenditure. Salaries and other outgoings constitute the remaining expenditure. Receipts from student enrolments are the major source of income, against which the expenditure is to be balanced. The benefits may be viewed as two fold, firstly, satisfy the needs of the client or student and secondly, the continued growth or operating capability of the institution.

Diagram 2.
Lecture evaluation cost benefit model



Discussion

Whether the cost or the pedagogical issues should determine the acceptability of the lecture or indeed any teaching strategy is a matter beyond the scope of this paper. However, the decision is one which will require the consideration of the constraints placed upon the teaching institution to provide the facilities and opportunity for learning while having to remain within some predetermined budget structure. The lecture is only one component which is used in the teaching of accounting and any attempts to interpret the impact of the lecture, on the learning process of students, needs to consider the role of intervening and moderating variables.

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