Chapter 15
Using PowerPoint to Encourage Active Learning:
A Tool to Enhance Student Learning in the First Accounting Course

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ABSTRACT

Educators have recognized that curricula must become more focused on developing student skills and less focused on memorization of rules. Increasing demands on student time make it necessary for students to access learning support tools on demand. Successful curricula give students opportunities for active learning and opportunities to be self-regulated learners. Teaching students how to be active, self-regulated learners prepares them for careers which will require them to be lifelong learners. The creative use of technology throughout the curriculum can help educators bring active learning experiences to their students. This article describes the development of an interactive PowerPoint module for use in an introductory accounting course in a business school. This use of PowerPoint provides students with immediate, appropriate feedback with explanatory details. This tool is designed to be used outside of the classroom at the student's own pace and can be used in disciplines other than accounting.

INTRODUCTION

Educators have recognized that curricula need to become more focused on developing skills which help students to be active, lifelong learners. The creative use of technological tools can assist in achieving this goal by bringing active learning experiences to students. This article describes the need for such tools in the delivery of under-graduate accounting curricula and describes an interactive teaching tool for use in the introductory accounting class.

Over approximately the past fifteen years, the American Institute of Certified Public Accountants (AICPA) (1999, 1998) and the Accounting Education Change Commission (AECC) (1992, 1990) along with the American Accounting Association (AAA) and a host of accounting researchers and educators (for example, Albrecht & Sack, 2000) have focused on the changes in the accounting profession and the need for practicing accountants to be lifelong learners. These reports describe a gap between what accountants do in practice and what accounting educators teach. The overriding conclusion of these reports was that the focus of accounting education must shift to meet practice needs and must teach students the skills necessary to be successful accountants, rather than centering on the delivery of content.

Saunders and Christopher (2003) synthesize the efforts of the AECC, AICPA and AAA and describe the characteristics of successful accounting programs as follows:

1. The student should be an active participant in the learning process.
2. The student should be taught to identify and solve unstructured problems that require use of multiple information sources.
3. Learning by doing should be emphasized.
4. Working in groups should be encouraged.
5. The creative use of technology is essential.

The use of technological tools and platforms can be very helpful in developing these characteristics. But in a survey of 106 accounting chairpersons (at mainly AACSB accredited institutions), Saunders and Christopher find that few accounting programs require students to attend an accounting lab in an introductory course (15.1%), only about half require students to complete a computer-based assignment (54.3%), and few require the completion of a computer-based simulation (20%).

Smith (2001) points out that the best way to prepare accounting students for a career requiring lifelong learning is to show them how to be self-motivated, self-regulated learners while they are pursuing their degrees. A self-regulated learner takes ownership of his or her learning by understanding which learning strategies work best for him or her. This means that a necessary condition for successful self-regulated learning is that the learner should have some free choice over the use of learning tools and that the learner must be actively involved in the learning process.

Chickering and Gamson (2001) describe the relationship between the principles of good teaching practice (as developed by the American Association of Higher Education) and new technologies. They state that good teaching practice should use technology to promote active learning and provide prompt feedback to students about their learning. In addition, technology can be used to increase the value of student time spent on task by making studying and learning more efficient.

Proserpio and Gioia (2007) argue that educators are now teaching a generation of learners who are no longer simply verbal or visual learners. Students now prefer to use interactive media and learn best when presented with learning opportunities based in the technologies they are accustomed to using. Proserpio and Gioia (2007) write, "Students now expect rich, interactive, and even 'playful' learning environments" (p. 73). They suggest that instructors can create a sense of personal involvement and interaction with their students through the use of technological tools. Effective teaching of this generation is dependent on an instructor's creative use of available technology.

Curricula can benefit from the creative use of technology to enhance student learning outcomes. Technological tools can make the student a more active participant in the learning process and can help to enhance student learning by giving students convenient access to review material and immediate, appropriately detailed feedback.

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