

LEARNER-CENTRED FACILITATION OF LEARNING – A POSSIBILITY FOR FINANCIAL ACCOUNTING I

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ABSTRACT

The Academic Planning Committee of the Central University Of Technology, Free State stated in April 2003 that academic success depends on academic institutions to create a learner-centred educational environment. In a learner-centred approach to the facilitation of learning, curriculum design, instruction and assessment focuses on what the learner should be able to do successfully. The mentioned Learner-centeredness is closely related to the principles of outcomes-based education (OBE). The purpose of this article is, therefore, to explore the feasibility of a learner-centred approach to the facilitation of learning in the context of Financial Accounting I, by considering the possible implementation of the four essential principles of OBE.

Keywords: Financial accounting; Facilitation of learning; Learner-centred; Principles of outcomes-based education

1. INTRODUCTION

South African Accounting education is mainly dominated by the traditional teacher-centred approach. In this approach learners attend classes as passive observers and recipients of what they are taught (West and Saunders, 2006:721). My experience as a student and later as an educator in Accounting is best described by West and Saunders (2006:722) and De Wet and Van Niekerk (2001:101) that the lecture method dictates the classroom proceedings with the facilitator explaining the Accounting concepts, doing examples and exercises from the prescribed textbook, followed by homework at the end of the lesson. In the following lesson the homework answers are written on the board or placed on the overhead projector with the learners writing down all the answers and, in many cases, without being provided an opportunity to give input that will enhance the skills that they need in an Accounting career.

In general, the workplace requires people who are problem solvers and team-players, who are familiar with the latest developments in technology, who are creative and good communicators, and who can adapt well to change (Pretorius, 1998:viii; Van Wyk and Mothata, 1998:1). These requirements are also confirmed and extended by Green, Calderon, Gabbin and Habbegger (1999:79), namely that Accounting education should prepare learners for careers by developing the following skills:

- Technical skills.
- Communication skills.
- Teamwork and interpersonal skills.

- Decision making and problem solving skills.
- Technology skills.
- Critical thinking skills.

There is currently a trend in Accounting education to shift from the existing traditional teacher-centred approach to a learner-centred approach (West and Saunders, 2006:719). Educators are being challenged to shift their focus from what they teach to what learners should learn (Howard in De Wet and Van Niekerk, 2001: 95). Several learner-centred approaches can be followed in Accounting education. West and Saunders (2006:718-721) follow Carl Rogers' learner-centred (humanistic) approach where educators act as facilitators who assist learners in the learning process. Educators are not viewed as experts whose job is to impart knowledge to willing or unwilling recipients, instead they create an environment in which learners are given the freedom to learn and take responsibility for their learning. According to De Wet and van Niekerk (2001:930-108) learner-centeredness involves innovative approaches to Accounting education such as making use of computer assisted learning, developing learner-centred material and the restructuring of the classroom situation.

In its manual for teaching and learning the Central University of Technology, Free State (CUT, 2004:53), describes a learner-centred approach as an approach where learning, curriculum design, instruction and assessment are all focused on what the learner should be able to do successfully. The curriculum is designed to enable learners to achieve learning outcomes that are clearly formulated and made known to the learners. More than one opportunity is provided for learners to learn and to demonstrate the learning that has taken place. The curriculum is also designed backwards from where learners are to end up and there is an expectation for learners to take responsibility for their learning. All of this obviously needs to be planned for in a systematic and organised way.

The CUT description of learner-centeredness bears a resemblance to the principles of outcomes-based education (OBE). The purpose of this article is, therefore, to explore the possibility of a learner-centred approach to the facilitation of learning in Financial Accounting I by implementing the four essential principles of OBE. The focus will be mainly on learning facilitation and assessment, as well as constructive alignment while raising the awareness that change is possible in the facilitation of learning in Financial Accounting I. It must be acknowledged that this change has to take place within an environment at the CUT where learning is mostly facilitated in large class groups; the facilitators are overloaded with work and have learners who are not necessarily well motivated. The layout of the classrooms at the relevant site is also not conducive to a learner-centred approach and for effective facilitation of learning (Koma, 2006:72).

Therefore educators need to work in the best possible way with what they have before they attempt to resist change. They should also keep in mind that moving to a learner-centred approach to the facilitation of learning only needs to be done

gradually (West and Saunders, 2006: 725).

2. THE FINANCIAL ACCOUNTING I MODULE

Financial Accounting I is a major module at first year level within the National Higher Certificate: Accounting programme and the National Higher Certificate: Financial Information Systems programme that is offered at the Central University of Technology, Free State. The programme was offered for the first time in 2004 and is registered on the National Qualifications Framework (NQF) at Level 5. There are currently three lecturers at the Bloemfontein campus, two at the Welkom campus and one at the Kimberly branch. The lecturers each facilitate four hours of classes per week that are divided into three weekly sessions. The formal classes are supplemented by voluntary attendance of an 80 minute supplemental instruction session once a week at the Bloemfontein campus.

3. THE PRINCIPLES OF OBE

According to Spady (1994:8), the four essential principles of OBE include clarity of focus; a design-back process; expanded opportunities; and high expectations. The assumption of the writer is therefore that the four principles should be evident in all aspects of learning facilitation, assessment of students and a constructive alignment process in a learner-centred approach to the facilitation of learning in Financial Accounting I.

3.1 Clarity of focus

The **clarity-of-focus principle** means that educators establish a clear focus on what they want their learners to be able to do successfully (Spady and Schlebusch, 1999:31). Clear learning outcomes become a top priority and a starting point for all instruction and assessment, which should all be aligned. The educator explains, communicates and models the learning outcomes to enable learners to know exactly what they should be able to do (Spady, 1994:8).

The educator must help learners to have a clear understanding of each learning outcome in order to know exactly what they should be able to do. In so doing, learners will know what they should learn, why they should learn it, and how they will know when they have learned it – all the while being motivated to do so (Killen, 2000a:9). This principle also requires educators to focus the assessment of learners on clearly defined assessment criteria linked to learning outcomes (Killen, 2000a:3).

3.2 Designing back

The **principle of designing back** means that educators need to start their

curriculum and instructional planning at the point where they want learners to end up; that is, they need to start with the formulation of the outcomes that learners are to achieve at the end of the learning process (Killen, 2000a:3; Spady & Schlebusch, 1999:18).

Once the learning outcomes have been formulated, strategies of learning facilitation and assessment that will best assist learners in achieving the learning outcomes are selected. The educator should not make the assumption that learners can learn equally well from one particular strategy of learning facilitation (Killen, 2000a:9). Designing back is like drawing a clear map that is designed from end to start, so as to precisely show learners what they need to know and do in order to be able to achieve learning outcomes with success. The alignment of learning outcomes, learning facilitation and assessment should therefore be kept in mind (Spady, 1994:19-20).

The Anderson–Krathwohl taxonomy, which is a revised version of Bloom's taxonomy in Killen (2004:72), can assist in the process of formulating learning outcomes, selecting strategies for the facilitation of learning and assessment and the alignment thereof. Table one below matches what learners need to learn with the action verbs that can be used to formulate learning outcomes, select learning facilitation strategies as well as assessment strategies.

Table 1: Six levels of cognitive processes

Cognitive process	What learners are required to do	Examples of action verbs
Remember	Retrieve relevant knowledge from long-term memory.	Recognise, recall, define, describe, identify, list, match, reproduce, select, state.
Understand	Construct meaning from information and concepts.	Paraphrase, give examples, classify, summarise, infer, compare, discuss, and explain.
Apply	Carry out a procedure or use a technique in a given situation. This might involve routine application of procedures, or determining which procedure to use in a particular situation.	Change, demonstrate, predict, relate, show how, solve, determine.
Analyse	Break information into parts and determine how the parts relate to one another and how they relate to an overall purpose or structure.	Analyse, compare, contrast, organise, illustrate, point out, distinguish, explain, organise, attribute, relate, and differentiate.
Evaluate	Make judgements based on criteria and standards.	Comment on, check, judge, discriminate, critique, justify, interpret, support.
Create	Put elements together to form a coherent or functional whole, or reorganise elements into a new whole.	Combine, design, plan, rearrange, reconstruct, produce, generate.

(Killen, 2004:72)

3.3 High expectations

The **principle of high expectations** means that educators must establish high and challenging standards of performance for learners and be willing to ultimately hold learners to those standards before accepting their performance as final (Spady and Schlebusch, 1999:33).

Learners can be guided by providing them with the opportunity to practice the use of the knowledge and skills that they have learned by exploring, experimenting, correcting errors, and adjusting their thinking. In this way learners learn to apply their knowledge and skills instead of simply accumulating such knowledge (Killen, 2000a:9).

Clearly defined learning outcomes and assessment criteria set the standards of performance that have to be attained before a learner can be considered successful (Genis, 2001:135).

When there is an expectation for all learners to be successful, all learners are given the same opportunities of learning and are constantly challenged to do their best and to learn the skills of continuous improvement as they address the learning outcomes (Spady and Schlebusch, 1999:33). High levels of performance therefore are not only reserved for those learners considered to be at a high intellectual level. The premise is that all learners can be successful, but not on the same day and in the same way. This premise may be realised by making use of various assessment methods (Killen, 2000a:4).

3.4 Expanded opportunities

The **principle of expanded opportunities** means that everything must be done to maintain and expand opportunities for learners to learn what is important and to demonstrate that they are learning. With expanded opportunities, learners are given more than one opportunity to learn and to be assessed.

The use of various modes of facilitation and assessment can greatly expand opportunities for learning (Spady, 1994:13). For example, contact sessions could be attended, along with block learning schedules, e-learning and experiential learning opportunities. Assessment could, for example, be varied to go beyond the minimum requirement of a semester test and examination and allow for learners to be given a second opportunity for every assessment. Progress could be measured throughout the year and not just based on the year/semester examination combined with the semester test (Van der Horst and McDonald, 2003:169).

Educators can further expand opportunities by determining the prerequisite knowledge and skills that learners need in order to be able to achieve learning outcomes. This can be done by assessing the learners, and in cases where learners show a lack of prerequisite knowledge and skills, the necessary prerequisite knowledge and skills have to be revised beforehand (Killen, 2000a:9). Learners should be assessed according to clear assessment criteria, which learners are made aware of before they are assessed (Genis, 2001:135).

4. POSSIBILITIES FOR LEARNING FACILITATION IN FINANCIAL ACCOUNTING I

To illustrate how the facilitation of learning can be learner-centred with the guidance of the principles of OBE, the bank reconciliation statement learning unit from Financial Accounting I will be used.

4.1 Clarity of focus

The starting point is to have clear learning outcomes such as “List the steps in the reconciliation procedure” and “Prepare a bank reconciliation statement” (SAQA, 2004:1-2 of 4; Barnes 2007:27). During lessons the learning outcomes are communicated to learners to ensure clarity. To enable learners to know precisely what they should be able to do successfully the preparation of a bank reconciliation statement is discussed. Throughout the discussion reference to the learning outcomes is made so that learners are aware of what they have learned and what they still need to learn in order to be able to achieve the learning outcomes.

There should be assessment criteria that are based on the learning outcomes. For the learning outcomes “... state the steps in the reconciliation procedure” and “... prepare a bank reconciliation statement”, the following assessment criteria may be formulated:

The learner has ...

- listed the steps in the reconciliation procedure;
- compared the bank statement with the cash receipts journal and the cash payments journal;
- identified and recorded the differences in the journals;
- balanced the journals;
- posted and balanced the totals to the bank account; and
- compiled the bank reconciliation statement (SAQA, 2004:1-2 of 4).

4.2 Designing back

In the principle of designing back, educators need to ensure that the learning outcomes and assessment criteria are formulated using the correct action verbs and nouns.

In the phrase “...list the steps in the reconciliation procedure”, “list” is the **action verb** and “reconciliation procedure” is the **noun**. In the phrase “... prepare a bank reconciliation statement”, “prepare” is the **action verb** and “reconciliation statement” is the **noun**.

Use the learning outcomes and assessment criteria as guidelines for selecting appropriate learning facilitation and assessment strategies that will best assist learners in achieving the learning outcomes.

The process of constructive alignment, in conjunction with taxonomies of learning tasks (such as Bloom's revised taxonomy), Killen (2004:72) can assist in applying the principle of designing back. The description in the three paragraphs that follow provides an example of constructive alignment.

Determine the cognitive level that the learning outcome requires and the knowledge that learners will be dealing with. For example, where the learning outcome requires learners to “list” the steps in the reconciliation procedure, this learning outcome will require learners to be able to remember factual knowledge. In the outcome “...prepare a bank reconciliation statement”, learners are required to work with conceptual knowledge and analyse the given data (Killen, 2004:74). Table two provides guidance on how to determine the cognitive level that learning outcomes require. It also assists in selecting learning facilitation and assessment strategies.

Table 2: Taxonomy grid

Knowledge dimension	Cognitive process dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
Factual	List the steps in the bank reconciliation procedure					
Conceptual			Prepare a bank reconciliation statement			
Procedural						
Meta-cognitive						

(Killen, 2004:71)

In the second step, select a strategy that will show learners what they should do in order to prove that they are achieving the learning outcome. Direct instruction would be an appropriate method for learners to learn how to list. Discussion and small group work would enable learners to learn how to prepare a bank reconciliation statement (Killen, 2004:74).

In the third step, ensure that there are appropriate assessment criteria on which assessment will be based. Keep in mind that if learners are taught factual knowledge, they cannot be assessed on conceptual knowledge. Ensure that assessment criteria are linked to the learning outcomes, are written in simple complete sentences and are explicit about what is expected from learners. The assessment criteria should define the characteristics (e.g. contextual conditions and standards) of the desired performance and relate to the action verb in the learning outcome (Geysler, 2004:95 and Smith, 2004:3-4; Van Tonder, 2005:148-148).

In the constructive alignment process, learning outcomes, learning facilitation strategies, assessment strategies, assessment criteria have to communicate, be consistent and correspond with one another (Friederich-Nel, 2007: 2).

4.3 High expectations

One would make use of the learning outcomes and assessment criteria to define the expected standards of performance. Educators need to go beyond the routine of giving the learners homework and then just providing the model answer. Learners need to be allowed to do certain exercises as class activities, discuss their answers with the lecturer and subsequently correct their errors, if any. Activities should not just be based on the prescribed textbook but should also include other activities that will challenge learners at a higher cognitive level than where they are at a particular point in time. For example, when learners are given a class test and do not perform well the educator should not discuss the memorandum, but should give learners an opportunity during the next lesson to learn from other learners who did well in the assessment as to how to achieve the learning outcomes (e.g. by means of co-operative learning). The educator should then assess again and determine whether the learners' performance has improved and whether the learners are able to think differently. The point here is not to underestimate the ability of learners, but to guide them towards the achievement of the learning outcomes.

4.4 Expanded opportunities

Educators need to find ways of providing learners with more than one opportunity to learn and to demonstrate that learning has taken place. A variety of learning facilitation strategies such as small group work, problem solving, co-operative learning and research activities may be used in addition to the direct lecture strategy (Killen, 2000b:iii). For example, in making use of research as a strategy for learning facilitation, learners can go out and learn how the bank reconciliation statement is prepared in practice, compare their findings with what was learnt in class and then report on their findings.

In addition to the current semester test, assignment and summative examination, assessment needs to include (but not be limited to these) case studies, projects reports and portfolios. An on-line learning management system such as WebCT may also be used for assessment purposes and may greatly assist in minimising the assessment workload and facilitate the provision of timely feedback. Assessment should therefore form part of the learning process and should not be seen as a process that only requires special tests and feedback. Lecturers can assess in a formative way by deliberately asking questions and using the learners' answers together with their own answers to provide feedback (McMillan, 2004:106).

Learners should also be observed as they do activities, especially group activities, as this will help to ensure that learners do take part in the learning activity. Ideally the homework given to learners should be used as part of assessment (McMillan, 2004:106). The educator should ask learners to write and explain the answers to the homework or give each learner an opportunity to provide part of the answers to the homework while the educator writes the answers on the board. This might be difficult at first and will require time in order to enable learners to buy into it. All these offer the opportunity to assess and provide immediate feedback and, at the same time, address the challenges of frequent assessment and feedback.

Testing the pre-requisite knowledge of learners before facilitating learning may also greatly expand learning opportunities. For example, give learners a pre-test to determine their level of knowledge regarding preparing the bank reconciliation statement and use the results thereof as a guide for facilitating learning. Before facilitation of the learning, one could also give learners a bank reconciliation exercise to do individually. When the learners have completed the exercise, the educator should then ask the learners to discuss how they prepared the bank reconciliation statement. In the discussion, the educator should show the learners how the bank reconciliation statement relates to the learning outcomes that they have achieved on their own thus far. This can serve to motivate learners to want to learn and actively participate during lessons.

Other questions relating to the theoretical part of preparing a bank reconciliation statement can be added to the discussion and in the subsequent lessons; learners may be engaged in small group work and problem solving. The ways in which pre-tests are conducted can vary by using previous assessment question papers, exercises from the textbook or even through WebCT. The main challenge in expanding opportunities would be that of giving learners a second opportunity for every assessment.

5. CONCLUSION

The responsibility to make the shift from the traditional teacher-centred approach to the learner-centred approach in the facilitation of learning in Accounting education lies with the educator. The focus of all planning, learning facilitation and assessment needs to be on what the learner should be able to do successfully at the end of the process of learning. Educators therefore need to ensure that they provide learners with opportunities to develop skills such as being good communicators, team-players, decision makers and problem solvers who have the ability to think critically, have knowledge of the latest developments in technology and are thus prepared for a career in Accounting.

It must be ensured in the facilitation of learning that learners have clarity of the things that they should be able to do in the form of clearly formulated learning outcomes. Learners need to be made aware that only a high standard of performance will be accepted from them and that they will be given adequate opportunities to learn and demonstrate that learning. Educators need to consider the principles of OBE in relation to learner-centred facilitation of learning as guidelines that can be used to suit their particular circumstances (Killen, 2000a:17).

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