

Enhancing Student Learning: An Examination Of The Student Use Of Textbooks In Financial Accounting

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ABSTRACT

As accounting instructors, we provide our students with guidance that will assist them in more effectively and efficiently learning the required material. Often, this guidance includes prescriptive advice on how to properly use their textbook. However, little evidence exists as to whether students actually follow our advice on how to use their textbook. Therefore, when student (and instructor) frustrations arise with regard to class performance, it is unclear whether students are simply not using the textbook effectively or if there are more fundamental problems with the textbook itself. The purpose of this study is to provide evidence as to how students actually use their financial accounting textbooks. Based on instructor and student surveys, the results indicate that students approach textbooks differently from the traditional notion that many instructors encourage. Evidence suggests that students value textbooks, but that they primarily use textbooks as a source of examples and descriptions to help them complete homework. In short, students do not appear to be reading textbooks, but referencing them. The implications of this behavior suggest that textbook authors and publishers need to reconsider textbook design. In addition, instructors, armed with the knowledge of how their students are using the textbook, can better design their course to encourage student success.

Keywords: reading behavior; textbook; financial accounting

INTRODUCTION

The first course in accounting has been recognized as critically important in the development of the skills necessary to be successful in both accounting and nonaccounting careers (AECC 1996). However, the technical demands of this course have often led to discouragement, failure and overall poor student perceptions of the accounting profession (Cohen and Hanno 1993; Geiger and Ogilby 2000). In response, considerable research has been performed as to how to best engage the students and enhance their learning experience (for a review of this literature, see Rebele, et al. 1998a and 1998b; Apostolou, et al 2001; Watson, et al. 2003). A key element in student learning is the student use of a textbook.

Previous educational research shows that colleges and universities rely extensively on textbooks (McFall 2005) that often determine the structure of the course and serve as a primary means to communicate the knowledge and skills that are necessary for success. However, empirical research into textbook use is limited (Bessler et al. 1999). Given the importance of the textbook in the educational process, it is critically important to gain an understanding of how students actually use textbooks. The purpose of this study is to provide evidence as to how students actually use their financial accounting textbooks.

BACKGROUND

While textbooks serve an important role in the educational process, previous research on accounting textbooks has focused on the faculty perception of textbooks. For example, Barenbaum, et al. (1995) reviewed intermediate accounting textbook coverage of executive stock options and recommended that additional coverage of

relevant valuation issues be expanded consistent with Accounting Education Change Commission recommendations. In a survey of faculty members, Smith and DeRidder (1997) determined that the textbook selection process was predominated by committees for financial and intermediate courses, and accounting faculty considered comprehensibility to students to be the most important selection criteria. In neither of these studies was the actual student opinion on content or comprehensibility obtained.

A limited number of studies have attempted to assess the readability of financial accounting textbooks. Traugh, et al. (1987) assessed the readability of introductory accounting textbooks and found no significant differences in readability across the textbooks considered. Sullivan and Benke (1997) compare financial accounting textbooks across a list of objective attributes developed by the authors and reviewed by other accounting faculty. In addition, the readability of the books was assessed using a computer program. Davidson (2005) investigated long-term trends of readability; however, it did not compare the readability of individual texts. Plucinski, et al. (2009) used the Flesh-Kincaid Grade Level reliability index to assess readability of selected textbook chapters. In all of these studies, there was no investigation of how the student actually used the textbook.

Phillips and Phillips (2007) is the first study that attempts to take a student perspective on textbook reading. In this study, students prepared learning journals that gave detailed information on how they approached each chapter. Results indicate that students' reading behaviors range from in-depth reading to skimming of material. In addition, some students read before the assigned material was covered in class; others read after the assigned material was covered in class. The authors suggest that instructors should encourage "better" reading habits by actively advising students how to read the textbook.

In contrast to the normative approach that has typically been adopted, this study attempts to understand how students currently use their textbooks. With this understanding, instructors (and textbook authors) can better design their courses (and textbooks) to reach today's students.

METHODOLOGY

Between 2006 and 2007, student focus groups were surveyed about their use of financial accounting textbooks. These focus groups consisted of 318 students at numerous higher educational institutions that had previously been enrolled and completed the introductory accounting course. To ensure a broad cross-section of students, the institutions ranged from community colleges to large, four-year universities. During the focus groups, the emphasis was on *how* students learned – not on the specific text that was used. To that end, four major questions were asked:

- What is the best way to succeed in introductory accounting?
- Do students value accounting textbooks?
- How do students read accounting textbooks?
- What do students consider important in accounting textbooks?

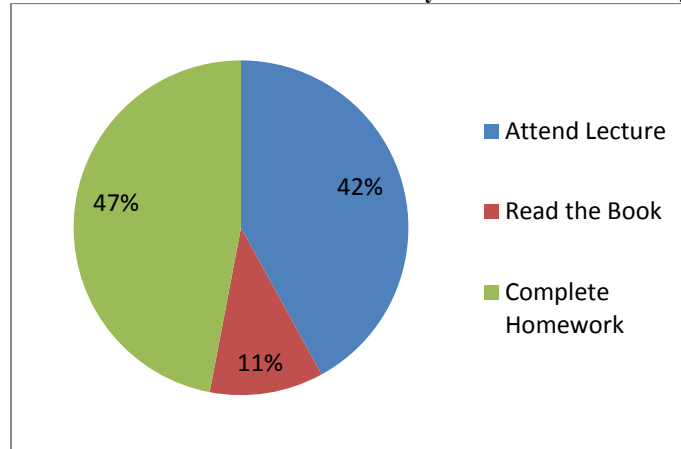
Subsequently, a pool of 1,147 university instructors were mailed surveys which expanded upon issues that arose during the focus group sessions. The response rate was approximately 16 percent (181 completed surveys were returned). In some instances, the instructors were asked the same questions as the students; in others, the instructors were asked additional questions that arose from an analysis of the focus group discussions. While the focus of this study was on student learning, the authors felt that the instructor responses could provide an interesting insight as to whether the instructors are "in-touch" with the way that their students actually use the textbook.

RESULTS AND DISCUSSION

Question 1: "What is the best way to succeed in accounting?"

This initial question was intended as a global question designed to determine which attributes of the learning process were most valued by students, as well as which attributes the instructors felt contributed the most to success in financial accounting. The results of this question are presented in Exhibit 1.

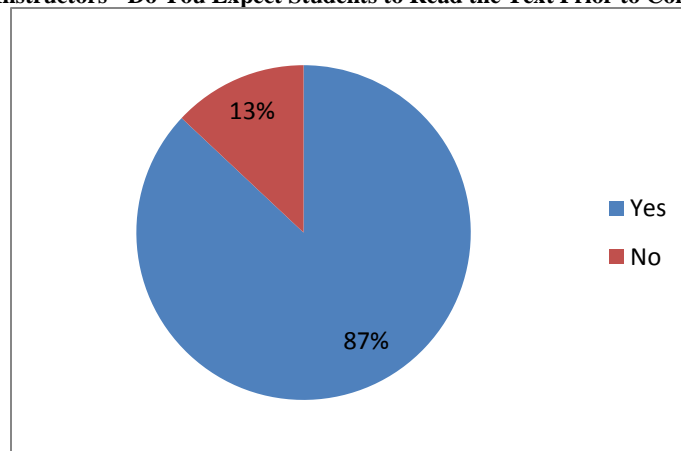
Exhibit 1: Students - What is the best way to succeed in accounting?



From the student responses, it is clear that the students place a major emphasis on the content delivered by the instructor. In addition, a slightly larger percentage felt that completing the homework, or “learning by doing”, was the key ingredient to success. Therefore, while the students felt that both the time spent in completing their assignments and the instructor added value, the textual material in the textbook does not appear to be of major importance. Overall, this is consistent with the findings in Phillips and Phillips (2007), that many students feel that the textbook is a barrier to learning due to the complicated nature of the material. Anecdotal evidence suggests that the presentation by the instructor often serves to reduce this fear by making the textbook appear less complex.

Given the focus of this study on the student use of the textbook and the lack of value that students appear to place on reading the book, instructors were asked if they expected students to read the textbook prior to coming to class. The results are presented in Exhibit 2.

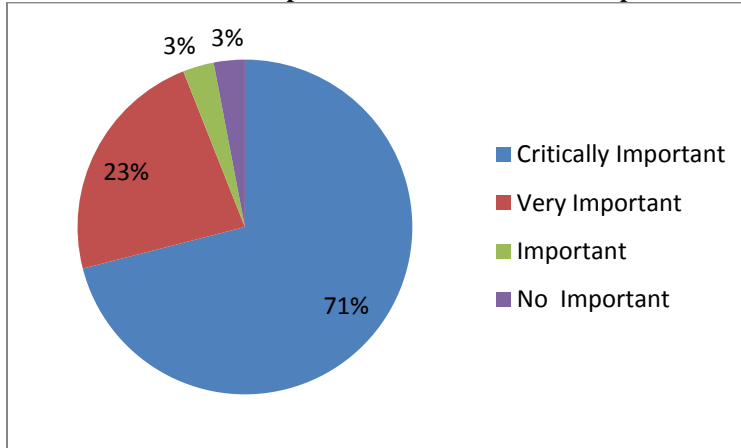
Exhibit 2: Instructors - Do You Expect Students to Read the Text Prior to Coming to Class?



While the vast majority of instructors desired students to read the material prior to the class discussion – with reasons given ranging from making class go smoother to enabling them to focus on higher level learning strategies – there seemed to be a disconnect with instructors’ desires and students’ actions. Perhaps, this is due to students not having a clearly articulated reading strategy. As noted by Phillips and Phillips (2007), while students should read with the intent to understand, most students adopt a reading strategy whereby they read quickly through the material in order to simply finish the assignment.

In addition, when asked how important it was for students to complete their homework, 94 percent of the instructors viewed completing homework as an important part of the learning process. These results are presented in Exhibit 3.

Exhibit 3: Instructors - How Important is it for Students to Complete Homework?

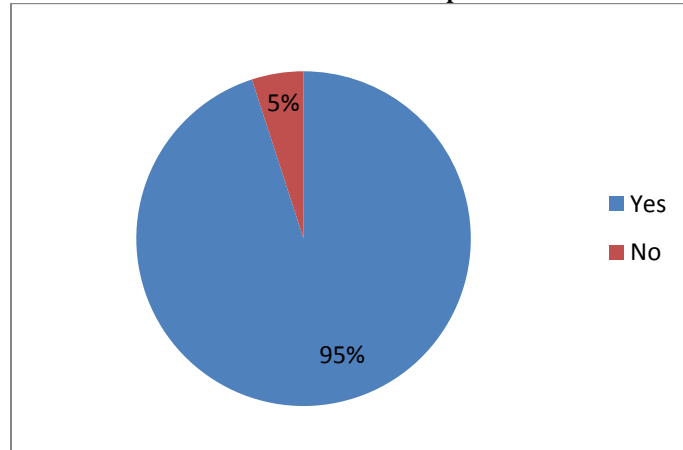


While there seems to be a disconnect between instructors and students regarding the value of reading the textbook, both groups appear to recognize the importance of getting hands-on experience in solving accounting problems.

Question 2: Do Students Value Accounting Textbooks?

While the previous results suggest that students do not place primary importance on their textbooks, other explanations are possible. For example, students may simply find the textbook less valuable than completing homework or attending lectures. Alternatively, students may use the textbook in a manner different from the way intended by instructors. Therefore, students were asked if accounting textbooks helped them succeed in class. Results are shown in Exhibit 4.

Exhibit 4: Students - Does a Textbook Help You Succeed in Class?

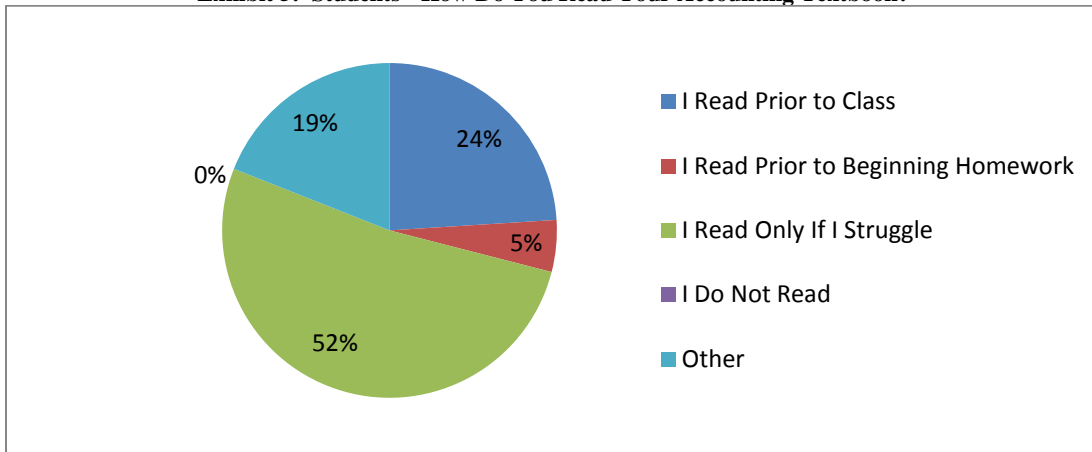


With 95 percent of the students responding that accounting textbooks were helpful, it is clear that the textbook is perceived by students as a valuable aid in the learning process.

Question 3: How Do Students Read Accounting Textbooks?

While the textbook is clearly seen as a valuable tool in the learning process, the precise means by which the textbook is used is still unclear. To address this question, students were asked how they read their textbooks. Results are shown in Exhibit 5.

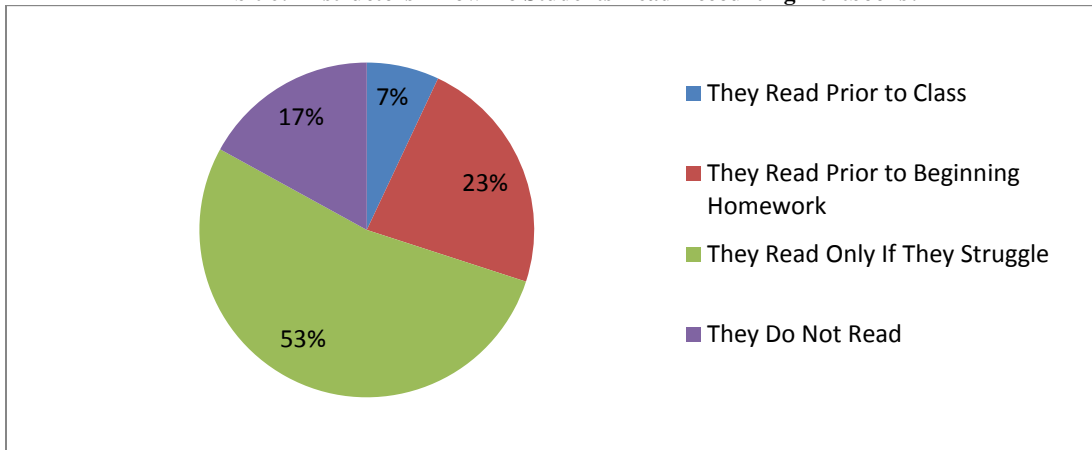
Exhibit 5: Students - How Do You Read Your Accounting Textbook?



Several interesting items emerge from this analysis. First, while the majority of instructors prefer students to read prior to coming to class, only a small percentage (24 percent) actually do so. In addition, Phillips and Phillips (2007) document that as the semester progresses, the percentage of students who actually read prior to class decreases. Given the lack of preparation on the part of the student, instructors who rely on pre-reading of material may find it difficult to focus on the higher level concepts in class. Second, the dominant use of the textbook is when students struggle. In general, it appears that a majority of students use their books to help them complete their homework in situations where the knowledge was not adequately conveyed during the lecture. Finally, of particular interest, all students surveyed replied that they “read” their book. Thus, while the textbooks may not be used in the manner intended, the books do appear to be an important part of the learning process.

When instructors were asked how they thought students used their textbooks, the results (shown in Exhibit 6) were similar.

Exhibit 6: Instructors - How Do Students Read Accounting Textbooks?

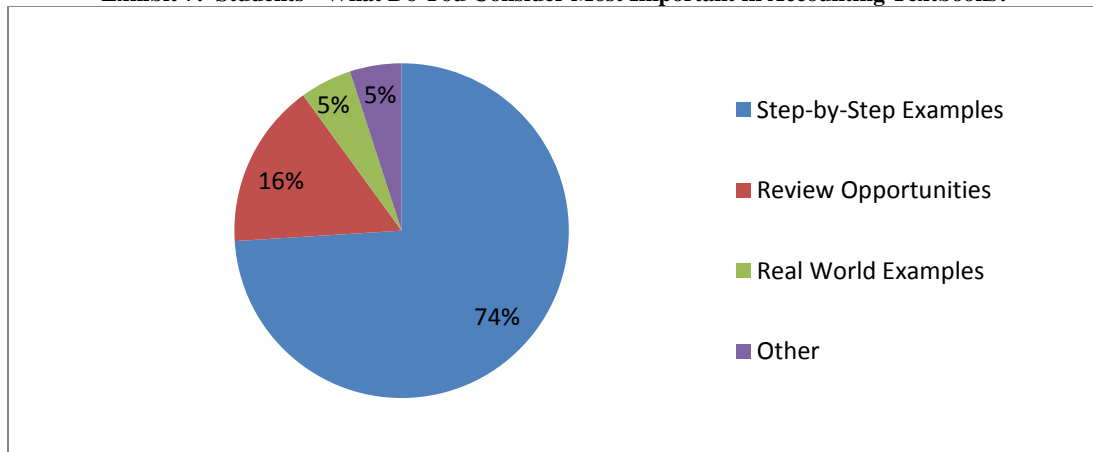


Most instructors (53 percent) believe that students only read their textbooks when they struggle with their homework, which is virtually identical to the student response. In addition, the instructors beliefs were also consistent with the student response in terms of whether students read prior to homework. While relatively fewer instructors believed that students read prior to coming to class, the combination of reading prior to class and reading prior to beginning homework was approximately 30 percent for both the instructor and student responses. Finally, the largest disconnect is in the number of students who don't read. While instructors thought 17 percent of the students do not read, all students reported reading the textbook at some point in time. Overall, the results support the contention that textbooks are being used - although not necessarily in the manner intended.

Question 4: What Do Students Consider Most Important in Accounting Textbooks?

Given that students do find the textbook an important part of the learning process, students were then asked what aspects of the textbook were most important. Results are reported in Exhibit 7.

Exhibit 7: Students - What Do You Consider Most Important in Accounting Textbooks?

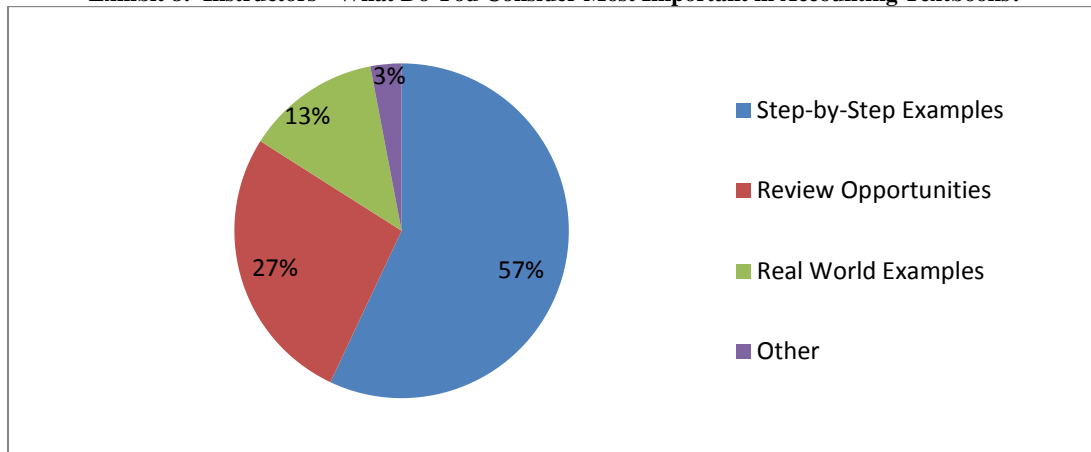


Students overwhelmingly responded that step-by-step examples were the most important part of the textbook. Given that the majority of students appear to be using their textbooks as study aids that help them complete their homework assignments, this finding is not surprising. In addition to the step-by-step examples, approximately 16 percent of the students responded that the most important portion of the book was the presence of review opportunities. Consistent with the use of step-by-step examples, it appears that students are using the book to reinforce concepts that they may have initially “learned” through other means, such as instructor’s lectures. Surprisingly, the students did not place much importance in other aspects of the book such as real world examples and ethical features. Two possible explanations are that: (1) students are not typically tested on these aspects (nor is homework often assigned that addresses these topics) and, therefore, do not place much emphasis on them, or (2) these aspects are adequately covered in class and the textbook coverage is not as critical. Finally, it should be noted that no students mentioned the narrative text as the most important part of the textbook. Clearly, students are not reading the textbook in the manner that has been traditionally intended by authors.

To gain an understanding of the instructor perspective, the same question was asked of instructors. Results are presented in Exhibit 8.

Overall, the instructors’ beliefs were consistent with the students. Clear step-by-step examples and review opportunities were the most valued. However, instructors placed more value on real world examples than the students. Anecdotal evidence from discussions with instructors suggests that this is due to instructors having a broader view of the importance of applying accounting principles to real world situations, while students tend to focus on what is being tested.

Exhibit 8: Instructors - What Do You Consider Most Important in Accounting Textbooks?



IMPLICATIONS AND CONCLUSIONS

The results of this survey of student reading behavior indicate that students approach textbooks differently from the traditional notion that many instructors encourage. The traditional approach advocated in the literature is to “shape” the student by encouraging good reading habits, such as:

- reading with an objective to understand versus skimming the material
- establishing a reading purpose and self-monitoring of reading to stay on course
- re-reading and reviewing the textbook immediately when confronted with difficulty and confusion
- reading early, not only immediately prior to exams

While these type of activities are certainly traits of academically successful students, this advice is not followed by a majority of students.

The evidence presented above suggests that students value textbooks, but that they primarily use them as a source of examples and descriptions to help them complete homework. In short, students do not appear to be reading textbooks, but referencing them. Therefore, in addition to encouraging better reading habits, instructors and authors of textbooks can also attempt to meet the student on a common ground that both agree upon. Both instructors and students find that completing homework is critical to success in accounting. With a common starting point of helping the student complete their assignments, instructors may be able to redirect their efforts to increase the chance for student success.

With regard to textbook authors and publishers, they should consider designing textbooks and features that reflect how students are actually using the book. For example, highlighting key review concepts and providing clear examples that illustrate these concepts will better help students locate the material that is most relevant to solving the homework problem. For students who need more help than the examples provide, the traditional narrative text that surrounds the example will be easily accessible. In summary, making material in the text easier for the students to reference should enable them to complete their assignments. With this help, the instructor may find that more time is available during lectures to explore higher level concepts and analyses.

Instructors should continue to encourage students to develop better reading habits. However, instructors should also tap into the students’ desire to simply complete their assignments. For example, by assigning relatively simple exercises that are due prior to class discussion of a topic, the students will be forced to explore the relevant portions of the text. With the help of redesigned textbooks (as discussed in the previous paragraph), the students should be able to accomplish this with a minimal amount of frustration. Future assignments can then build on both the lecture and the students’ prior work to address more complex issues.

AUTHOR INFORMATION

Jeff Jones is the PricewaterhouseCoopers Associate Professor of Accounting in the School of Accountancy at Auburn University. He has received numerous teaching awards and published articles in numerous professional journals, including *Advances in Accounting*, *Review of Quantitative Finance and Accounting*, and *Issues in Accounting Education*. Dr. Jones holds a C.P.A. certificate in the state of Alabama (inactive) and is a coauthor on *Intermediate Accounting 11e* and *Cornerstones of Financial Accounting*.

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