

The coach-team approach: An introductory accounting instructional alternative

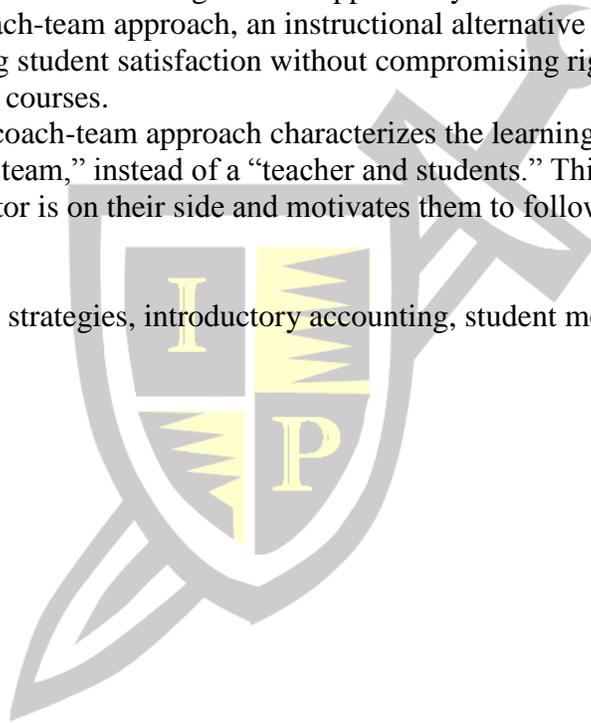
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ABSTRACT

Many students approach the introductory accounting course with a great deal of apprehension. For the most part, the course is populated by non-accounting majors who often perceive accounting to be extremely difficult and may view the instructor-student relationship as adversarial. As a result, such students may be inclined to express their frustration with the academic demands of the course when given the opportunity to evaluate their instructors. This paper introduces the coach-team approach, an instructional alternative which addresses the challenge of maintaining student satisfaction without compromising rigor when teaching introductory accounting courses.

Essentially, the coach-team approach characterizes the learning environment in the context of a “coach and team,” instead of a “teacher and students.” This framing signals to students that the instructor is on their side and motivates them to follow the “coach’s” training program.

Keywords: instructional strategies, introductory accounting, student motivation



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INTRODUCTION

Athletic teams that rise to the top are frequently associated with skilled coaches touted for their expert guidance. These successful leaders push their teams to excel, and—to a large extent—accounting educators have a similar goal.

The academic teams' (classes') success depends not only on the depth and strength of the course content, but also on how students respond to the instructor leadership. One way to maximize leadership efforts in the classroom is to employ student-friendly, learning-enhancing strategies. The coach-team approach is such a strategy. The purpose of this paper is to introduce this instructional alternative which effectively addresses the challenge of maintaining student satisfaction without compromising rigor when teaching introductory accounting courses. This paper also provides student assessment of this method and presents the comparative performance of classes taught using this framework.

BACKGROUND

Undergraduates have considerable exposure to sports. In fact, “March Madness,” “Super Bowl” and “gold medal” are probably as much a part of the collegiate lexicon as are the terms “library,” “exam,” and “homework problems.” To some degree, students are at least intellectually familiar with the precursors of athletic success. Certainly, they know that athletes who excel have benefited from consistent and demanding training. Thus, it is in this context that the author has introduced herself and her objectives to students enrolled in her Principles of Accounting. From the first day of class, she adopts the role of coach—a trainer committed to her team's success.

This instructional approach is particularly well suited to an introductory accounting course because many students approach this course with a great deal of apprehension. Typically, the majority of the students at this level are not accounting majors. For the most part, they are business majors taking the course because it is required, and, thus, are likely to enter the class with a poor attitude (Brightman, 2006, p. 128). In many instances, students have been told, and some have concluded from personal experience, that accounting is difficult. Lack of interest in the subject matter, exposure to horror stories about the number of students who have failed or dropped the course, in conjunction with a perceived adversarial classroom environment may stifle, cripple, and/or stagnate the learning process.

In addition, disgruntled students taking Principles of Accounting may be inclined to express their frustration with the academic demands of the course when given the opportunity to evaluate their instructors. Leeds, Stull and Westbrook (1998, p. 75) note that students give lower evaluations to teachers of courses that require a substantial time investment. In addition, Wallace and Wallace assert that students typically do not give the highest evaluations to rigorous, exacting professors (Wallace and Wallace, 1998, pp. 445-446). Accounting academics teaching introductory accounting, therefore, may have cause for concern that their efforts to educate may be met with retaliation.

Considering that some evidence of teaching effectiveness is generally required for tenure and promotion, faculty teaching difficult courses that call for a substantial amount of student work may be tempted to “water down” course requirements in an attempt to increase evaluation scores (Millea & Grimes, 2002, p. 582). However, such a compromise may not be necessary to accomplish a win-win outcome. One method found to be successful in addressing the challenge

of how to obtain positive student feedback in an introductory accounting course without sacrificing course rigor is the coach-team approach.

THE PROBLEM

A student aptly summarized a significant impediment to the learning process this way: “Students today don’t have the motivation and interest in learning [that their predecessors had].” This is especially true for those taking required courses outside of their major. Accounting educators can ignore the problem of motivation, asserting that as long as they present information in a clear and understandable manner, they are fulfilling their mission. Such an approach is likely to be limited in its effectiveness at reaching educational objectives since it fails to recognize that students stymied by a lack of motivation and interest in learning are unlikely to be engaged in the classroom. When students are not engaged, the likelihood of knowledge transfer is significantly reduced.

A SOLUTION

Gaining student cooperation is, in part, a matter of framing. Since the framing of an issue often determines how it is eventually perceived, effective context setting is critical for exercising power and influence (Pfeffer, 1993, p. 36). Taking this into consideration, the coach-team approach consists essentially of re-framing. It characterizes the learning environment in the context of a “coach and team” instead of a “teacher and students” relationship. This re-framing alters the dynamics in the Principles of Accounting classroom because an instructor taking on the role of “coach” is sending a strong signal of interest in the students’ welfare. He or she is saying to the students, “I am on your side.” In courses like Principles of Accounting—where students have limited interest and significant trepidation—this choice of terminology goes a long way in improving the learning environment. Students have much better perceptions of teacher effectiveness when they believe that they and the instructor are on the same side (Kim, Damewood & Hodge, 2000, pp. 459-460). Framing the teacher-student interaction as a coach-team relationship contributes to creating a positive classroom climate, an attribute Hativa, Barak and Simhi (2001, p. 725) identified as a major element of effective instruction.

In the coach-team context, each semester is a new season, and the goal is always the same: to compete against mediocrity and win. The objective is to focus students on winning the competition against mediocrity—individually and as a class. Personal victory and advancing their section’s performance against an absolute or relative standard helps to make students responsible to those around them—and they try harder to reach the goals that are set for them.

On the first day of class, the author discusses her teaching philosophy—specifically emphasizing that she views herself as a coach and the students as her team. She explicitly states that in this paradigm, they are on the same side. Communicating this is critical to the success of this instructional method. The students also are told that her purpose, as the coach, is to help them reach their objectives. She acknowledges that the process will require intense training. Just as athletes must practice consistently, even when they do not feel like it, so it is with learning the principles of accounting. She shares performance goals and tells the students that she will help them achieve these goals—but warns them that they must commit to following the rather rigorous training program, one which has proven very successful in the past. Establishing up front that the process will not be easy helps to diminish false expectations of an “easy A”

because the instructor is on your side. While she acknowledges that the process will be demanding, the instructor assures the students that they will be pleased with the outcome. This full disclosure at the beginning of the term prepares students, to some extent, for what lies ahead.

Throughout the semester the author reminds the class that the training will pay off—and that they are on the same team. She believes this goes a long way in diminishing the angst that often exists when students are required to do a lot of work in order to meet course requirements.

To gauge student perception of the pedagogical effectiveness of the coach-team paradigm, the author asked students, as part of a mid-semester teaching assessment, to provide anonymous written feedback on their learning experience in the course.¹ Using a Likert scale which ranged from 1 (Strongly Disagree) to 5 (Strongly Agree), they responded to the statement, “The coach-team approach has facilitated my learning.” Of the 53 responses received, 32 students selected “5” (strongly agree); 17 selected “4”; and 4 selected 3. No student selected “2” or “1.” These high ratings provide evidence of strong student support for this instructional alternative.

Consistent with the quantitative responses, students’ written comments revealed a high-level of satisfaction with the method. Those who felt that the coach-team approach had facilitated their learning were asked to “identify specific factors about the approach that have influenced your learning.” Table 1 presents a sampling of the responses received. An analysis of these comments identifies specific attributes of this instructional alternative that, from a student perspective, enhance the learning process.

Recall that lack of motivation was identified earlier in this paper as a major impediment to student learning. The written comments reveal that students perceive that their learning was enhanced because they were motivated. “I like being part of the team. [The instructor] motivates me to be the best I can be.” “Coach team approach is very motivational and encouraging. Your confidence in us makes me feel capable of achieving my highest potential.” “The prof was behind us doing well, just like a coach to a football team. 100%. High motivation to wanting to learn and do well.” “Coach gives more enthusiasm and motivation to learn the material.” “I have been motivated to read the materials before class.” “It motivates me to do well for my own well being as well as having our class do well overall. Because our “coach” is wanting us to do well, it is very beneficial.”

Another benefit of the coach-team approach that students specifically identified as influencing their learning was the relationship that existed between the instructor and the class. “I like the fact that you are very concerned with us. I feel like we are in it together. 100%.” “Most teachers don’t care how their students are doing. You, as a coach, stay on top of your team. Thanks.” “I think this approach is helping me set higher goals for myself. A coach is closer than an instructor, and that’s the vibe I get in class.” “The approach has made me feel as if this is a ‘we’ course and not me vs. the professor. This makes it easier to learn.”

The feedback also identified excitement and enthusiasm as critical success factors that the students associated with the coach-team approach.² “Because of the coach-team approach, both the professor and students are enthusiastic about winning or ‘conquering’ the subject.” “It gives the impression that it’s not just a student-teacher relationship, but a coach-team player relationship in that the coach gives more enthusiasm and motivation to learn the material.” “I believe the excitement in the ‘coach’ helps me become excited also.” “The coach-team approach

¹ The mid-semester teaching assessment was given in the time period between the first and second exam.

² While excitement and enthusiasm are not unique to the coach-team approach, these factors may be more often envisioned in an athletic setting.

encourages competition and our class is always #1. When you're #1, it keeps you excited. When you aren't #1, it keeps you trying."

Finally, the student responses indicate that they were aware that the course requirements were rigorous. They recognized that their coach expected a lot from them. "Everyone [is] working harder. Coach works hard to get [the] team up to standard." "The coach is making us practice continually." Several students acknowledge being pushed. "Professor pushes us." "It [the coach-team approach] pushes me to do more work and study more than regularly." "It [the coach-team approach] helps by giving me an extra push." "The coach-team approach has forced me to stay ahead and on task." "You have a high expectation for your students and that helps me to stay on target."

Semester after semester, the author received the desired outcome – student learning in a positive environment. The students realized that the heavy workload was in their best interest, and they chose to actively participate in their coach's training program. They competed against mediocrity and won, as the discussion that follows illustrates.

The introductory accounting classes at the urban public university where the instructor taught were departmentally-coordinated courses in which the majority of a student's grade was determined by performance on common exams for all sections of the course.³ As alluded to in the student comments, the instructor encouraged/required diligence in daily work, asserting that regular training would pay-off with increased learning which would ultimately translate to superior performance on exams. Table 2 presents a 7-semester comparison of the departmental exam performance for sections that the instructor taught using the coach-team approach and sections that other instructors taught using the more standard teacher-student context. The coach-taught and traditionally-taught classes were similar in section size and age of student, and all questions on the exams were objective.

Students in the coach-team sections scored over 10 percent higher on the departmental exams. Not only is this difference statistically significant ($t = 5.960$, $p = 0.000$, two-tailed), it also is practically significant. Overall, the students in the coach-team taught sections were quite pleased with their outcomes.

Not surprisingly, Table 2 also shows that the course grades of students in sections using the coach-team approach were substantially higher than students enrolled in sections taught using a traditional approach, 2.46 vs. 1.77 on a 4.0 scale, ($t = 7.976$, $p = 0.000$, two-tailed), and their drop-out rate, while not statistically significant, was lower—6 percent vs. 11 percent.⁴ Though these results do not establish a causal link between the instructional approach being advocated and the academic outcomes, they suggest that some element(s) of the educational experience in the coach-team-taught sections have merit. The author acknowledges that the performance of students enrolled in her sections may have been high even if she had not created a cooperative coach-team culture. However, she suspects that the extremely positive student feedback that she received may have been mixed with some disgruntled voices had she been equally demanding while using the more traditional teacher-student context. Using the coach-team approach, as noted in the student comments, provided an excellent context for motivating students to go beyond their comfort zone and work diligently to master the course material.

³ For most semesters, the author did not coordinate the courses she taught.

⁴ The lack of statistical significance may be due to the combination of small sample and effect size, with a great deal of variance.

CONCLUSION

While the coach-team approach may not work for all instructors, it is a framework that has been shown to elicit positive student response in introductory accounting courses. In addition, adopting this method requires minimal instructor effort. Most significantly, the investment in re-framing the context of the learning environment has the potential for increased student achievement—and teacher evaluations.

TABLE 1
Student Comments on the Coach-Team Approach

Identify specific factors about the [coach-team] approach that have influenced your learning.

1. Because of the coach-team approach, both the professor and students are enthusiastic about winning or "conquering" the subject.
2. The coach is making us practice continually. Makes me try harder.
3. The coach approach works because coaches are always thorough with getting their teams in top condition.
4. The coach-team approach has forced me to stay ahead and on task with my studies. I come to class prepared and ready to work.
5. Simply by having a team relationship, and not a professor-student relationship. The feeling is more comforting.
6. Everyone [is] working harder. Coach works hard to get [the] team up to standard.
7. It gives the impression that it's not just a student-teacher relationship, but a coach-team player relationship in that the coach gives more enthusiasm and motivation to learn the material.
8. It helps by giving me an extra push.
9. It motivates me to do well for my own well being as well as having our class do well overall. Because our "coach" is wanting us to do well, it is very beneficial.
10. It pushes me to do more work and study more than regularly, which has brought me more understanding in the particular topic.
11. I think this approach is helping me set higher goals for myself. A coach is closer than an instructor, and that's the vibe I get in class.
12. I like feeling part of the team. [The instructor] motivates me to be the best I can be.
13. I have been motivated to read the materials before class.
14. Professor pushes us, which is needed sometimes.
15. It makes the goal of passing the class attainable.
16. Just the idea that you are the coach and you want for your team (our class) to do the best we can.
17. The coach-team approach encourages competition and our class is always #1. When you're #1, it keeps you excited. When you aren't #1, it keeps you trying.
18. Very positive reinforcement to learning. The prof was behind us doing well, just like a coach to a football team. 100%. High motivation to wanting to learn and do well.
19. Coach team approach is very motivational and encouraging. Your confidence in us makes me feel capable of achieving my highest potential.
20. I believe the excitement in the "coach" helps me become excited also.

21. The constant help. The motivational aspect of your teaching. Most teachers I've encountered don't care how their students are doing. You, as a coach, stay on top of your team. Thanks.
22. I like the fact that you are very concerned with us. I feel like we are in it together. 100%.
23. You have a high expectation for your students and that helps me to stay on target.
24. The approach has made me feel as if this is a "we" course and not me vs. the professor. This makes it easier to learn.
25. I like it because you are working with us instead of just directing.

TABLE 2
Student Academic Outcomes for 7 Semesters

| | Coach-Team-taught Sections | Traditionally-taught Sections | t-statistic | p-value ¹ |
|--------------------------|-------------------------------|----------------------------------|--------------------|----------------------|
| Exam Average | 75.6% (n=39 ²) | 65.3% (n=83 ²) | 5.960 | 0.000 |
| Section GPA ⁴ | 2.46 (n=15 ³) | 1.77 (n=32 ³) | 7.976 ⁵ | 0.000 |
| Withdrawal Rate | 6% (n=15 ³) | 11% (n=32 ³) | -1.308 | 0.197 |

¹Two-tailed test

²N designates the number of section exams, not students. Data availability was limited to 15 of the 21 exams administered during the 7 semester period.

³N designates the number of sections, not students

⁴GPA is based on a 4-point scale.

⁵Levene's test for equality of variances shows a significant difference in variances, therefore the t-test for equality of means was computed assuming unequal variances.

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