Chapter 1

1.1 Introduction

Institutions of higher education are now competing in a global academic market, in response to a worldwide demand for ‘quality’ education. With the change from elite to mass higher education, agendas have widened, bringing with them multiple challenges. These challenges have direct implications for the Scholarship of Teaching and Learning (Marsh, 2008; Kreber, 2007). Shulman (2000) contends that the Scholarship of Teaching and Learning (SOTL) supports educators in their individual and professional roles; their practical responsibilities to their students and their institutions; and their social and political obligations to those that support and take responsibility for higher education.

More recently stakeholders have begun to demand that educational institutions be held more accountable for the education and training they provide to students (Albert, 1991; Eaton, 2003 cited in Marsh 2007). Shulman (2000) notes that increasingly those who make policies and approve budgets for their institutions are asking for evidence from educators that measurable progress toward their educational goals are being made.

In the current climate of ‘excellence’ and ‘accountability’ at institutions of higher education, the University of the Witwatersrand (Wits) in Johannesburg, South Africa, is no exception. Concern about the quality of teaching and learning in particular is not something new (Case 2000). Establishing the quality of the teaching and learning taking place, in a particular discipline, in an institution of higher education, is a highly complex process and often difficult to evaluate objectively. There have been concerted efforts by researchers and educators to make suggestions as to what tertiary teachers should be doing to promote quality teaching and learning.

With the expansion and refinancing of the tertiary sector world wide, not only are class sizes larger, but they are diversified in terms of students' ability, motivation and cultural background. Jacobs (2000) suggests that it is important to recognise these diverse backgrounds as some students need help with the transition from school to deeper modes of thinking and understanding required at university. For the most part lecturers and teachers in tertiary education have undergone a lengthy initiation into the ways of academic life; they have learnt the rules of the game. The skills and procedures used and the standards adopted to evaluate quality are part of their lives. For students on the other hand, this may be different. Some students have a fairly accurate understanding of academic standards and requirements while others have only a vague impression of what is expected of them. Craig (1996) claims that for those students who are part of the history of the university, the way things are done is familiar and transparent. However for those students outside of the history, not only are the "tasks and actions hidden but they are also strange and opaque" (Craig 1996: 51).

The issue at hand for all lecturers and teachers is how to change and be changed so that all students will be comfortable and competent within the academic community. This might even imply that what has been done in the past is no longer appropriate. The quality and quantity of student-staff encounters in such situations is challenging to say the least. Biggs (2003:1) makes the comment that teachers more often than not are struggling to cope with existing challenges, let alone trying to maintain standards. He states that as tertiary education has seen an "extraordinary and world-wide change" in the last decade, and believes that lecturers "have to adjust (their) teaching decisions to suit (their) subject matter, resources, students and (their) strengths and weaknesses" (Biggs 2003: 1). Developing ways of dealing with these issues should be encouraged to effect positive change. Fundamental to this, in his opinion, is knowledge of how students learn.

The higher education literature recognises that in order to improve the quality of student learning, it is necessary for academic staff to develop a better understanding of student learning. There is a well-established body of education research which suggests that students' approaches to learning are related to their perceptions of the learning environment and that approaches adopted are a critical factor in determining the quality of the learning outcomes (Ramsden, 1987, 1992, 2003; Marton and Booth, 1997; Prosser and Trigwell, 1999). Biggs & Collis (1982: 17) suggest that learning quality depends on two factors: first, features *outside* of the learner, for example the quality of the teaching; and secondly, features *intrinsic* to the learner, for example motivation and prior knowledge, amongst others.

This study is located within these broader and ongoing concerns regarding the quality of teaching and learning in higher education institutions. An evaluation of students' approaches to learning can provide an effective indication of teaching quality in terms of whether it encourages a deep approach to learning, which Biggs (1999) suggests is the aim of good teaching. Good teaching should discourage a surface approach to learning. This objective aligns with the desire to develop 'deep skills' such as analysis and interpretation. As Shuell (1986, cited in Biggs 2003: 14) states: "it is helpful to remember that what the student does is actually more important in determining what is learned than what the teacher does".

The interest and motivation driving this research was initially triggered by a set of questions the researcher had pondered for some time about her practice of teaching Business Accounting at Wits. They include the following:

- How does one make sense of what has happened pedagogically, or should be happening pedagogically, in the context of this course?
- Why does it happen in the way it does?
- What could be done to enhance teaching and learning practice?
- How does one get students to engage with the discipline?

These questions are inextricably linked to the Scholarship of Teaching and Learning.

Reflection on the practice of teaching Business Accounting was further prompted by the research questions posed later, but it is appreciated that the answers to these questions are merely the starting point in this reflective process and that they are likely to lead to the formation of clusters of further questions.

1.2 The problem

The low throughput rates in the Business Accounting course offered at the University of the Witwatersrand, Johannesburg (Wits) in the last few years is of mounting concern. This concern is shared not only by the lecturer, course co-ordinator and the Head of the School of Accountancy, but also by the Senate Teaching and Learning Committee at Wits. An investigation into the possible causes of low throughput rates in Business Accounting was conducted by the Senate Teaching and Learning Committee in 2005. The investigation centred on the following question: 'Why is it that students' are not progressing and passing?' A copy of the committee's report is included as Appendix A.

In May 2005, the Faculty Planning Officer of the Faculty of Commerce, Law and Management identified a number of courses where the pass rates were below 70%, Business Accounting being one of them. The criteria for identifying these courses included the following: the pass rate in 2004, the pass rate trend, the pass rate differential and 'impact', which included the number of students registered for the course, and the number of degrees served by the course. Business Accounting was one of a number of courses identified to be included in the Senate Committee on Teaching and Learning's project to support faculties' efforts towards improving student access at Wits. A team appointed by the Senate Committee on Teaching and Learning, under the chairmanship of Professor Enslin, met with the lecturer (in her capacity as Business Accounting course co-ordinator) in May of 2005 to discuss factors which might affect the pass rate in this course, and ways in which it could be improved.

1.3 Findings of the Senate Investigation

The Senate Committee on Teaching and Learning report raised a number of issues and themes. Factors identified as having a possible effect on the pass rates in Business Accounting are:

- the diversity of the cohort, comprising:
    - academically strong students enrolled for B Sc Actuarial Science,
    - academically weak students (low matriculation entry points),
    - students with prior knowledge of the subject and those with no knowledge at all i.e. students who did accounting at school level compared with those who did not, and
    - some students with very little knowledge of the business environment;
- the perception of students that Business Accounting is the easiest of the first year accounting course options, the other options being Accounting or Financial Accounting;
- resentment from students who are forced to do this course. For most, this course is not a choice; it is a requirement for their degree. B Com students are the only students in this cohort who choose to do this course;
- the course co-coordinator was the only lecturer on the course up until the middle of 2006 when a new member of staff joined the course. This new member of staff had no lecturing experience, had recently completed her articles and has since resigned. The numbers of students have almost doubled since 2001 with no corresponding increase in the number of lecturers allocated to the course. At the beginning of 2006 there were approximately 720 students registered on the course, some of whom subsequently deregistered after failing to meet the minimum requirements after the June examination;

- reluctance to attend tutorials as these are seen as a waste of time and students simply want to collect the solutions; and
- a negative attitude towards the subject by some of the students:
    - it is seen as the easiest accounting course - so why work hard?, and
    - if it doesn't count for marks –the attitude is, why do it?

Additional issues are that the subject matter is complex, the volume of work is massive, time available is limited and students who lack prior knowledge of accounting and the business environment are disadvantaged.

1.4 The purpose and rationale of the study

As a result of a low throughput rate and trying to reflect on what was happening in terms of teaching and learning, and how to remedy any perceived flaws, the researcher decided to study what was happening in the Business Accounting context at Wits, with particular reference to what impact the teaching was having on the quality of student learning. A puzzling aspect was how students who were part of the same class and who had experienced the same teaching and tutorial activities experienced learning in such different ways.

As the course co-ordinator of Business Accounting, some of factors affecting the low throughput rate were within the researcher's means to change, while others were beyond her control. In response to the challenges, it was decided to do something about the factors that were within her control. The researcher enrolled for a Masters in Education, reviewed the curriculum, changed her teaching approach, and decided to investigate the role of tutorials and the impact they had on students' learning. Finally it was decided to introduce a marked tutorial as an intervention, the aim of which was threefold.

Firstly the researcher wanted the students to actively engage with the content and concepts taught; secondly the tutors, in marking these tutorials, would be able to measure and identify what students know or do not know; and thirdly, through tutors and the lecturer identifying perceived problems, this feedback to both the tutor group, lecturer and students could help improve the quality of both the teaching and learning taking place.

In order to do this the researcher first needed to identify what approaches to learning students were adopting before the changes took place, then evaluate the approaches after the intervention. As Lucas and Mladenovic (2004) suggest, the effectiveness of an intervention may be judged by the extent to which the intervention either reduces a surface approach to learning or limits an expected decrease in a deep approach to learning. They argue that the effects of various interventions on student approaches to learning are often unpredictable, because "students respond to the situation they perceive, and it is not necessarily the same situation that we (educators) have defined" (2004:403).

Secondly, it was necessary to identify what influence and role tutors and tutorials played (if any) in the approaches adopted by students.

The approach to learning that students adopt depends on factors within the students themselves and on factors within the teaching and learning environment.

The aim of this investigation is to:
(a) identify the approaches to learning the students are adopting; and
(b) to identify and explore the factors that are enhancing/aiding or hindering the learning process from the perspective of the tutors.

The rationale for conducting this study is to determine what intervention(s) are needed to enhance the support offered by the teachers and tutors, to generate a learning environment which will develop in students an intrinsic motivation and deep learning strategy which can be transferred for use in other areas of knowledge in later years. It was believed that these interventions could improve the quality of both the teaching and learning in the Business Accounting course.

1.5 Research questions

In order to achieve the aim of the study the following questions were addressed:

1 What approaches to learning are prevalent in a heterogeneous group of Business Accounting students at the University of the Witwatersrand (Wits) after the first semester test and before their final exams?
2 Is there a difference between the approach to learning adopted by male and female students?
3 Is there a difference between the approach to learning adopted by students for the different degree courses?
4 What are tutors' perceptions of the problems or difficulties students are facing in understanding the content?
5 How do tutors perceive these issues could be addressed in order to improve the quality of teaching and learning?

1.6 The Context of the Business Accounting Course

1.6.1 Background

The Business Accounting course at Wits poses particular challenges for students. Business Accounting was introduced as an accounting course for those students from non-accounting disciplines and for those students who do not want to specialise in Accountancy. The implementation of the course was driven to a certain extent by market demands in that employees and entrepreneurs in today's competitive business environment need to be financially literate. In addition, the Business Accounting student group is a diverse one in terms of students' cultural grouping, nationality, prior knowledge of accounting (those having done accounting at school for matriculation and those with no prior knowledge), linguistic ability, age, school background, objectives in taking this course, learning styles, and motivation, among many other factors.

The course is offered to students from the Faculty of Science, Commerce, Law and Management, and Faculty of Humanities. It is an elective subject in the Faculty of Humanities. Students from the Faculty of Commerce, Law and Management are registered for either a B Com or Llb degree and for these students this is an elective subject. For students from the Faculty of Science registered for Actuarial Science, Building and Construction Management or Quantity Surveying, this subject is a core compulsory subject.

Table 1.1

Composition of student cohort - 2004 to 2006

Program title- course degree	2004 Total	as % of total	2005 total	as % of total	**2006 male**	**2006 female**	**2006 total**	**as % of total**
Bachelor of Commerce	238	41.8	262	44.3	**85**	**101**	**186**	**35.4**
Bachelor of Economic Science	39	6.9	79	13.3	**57**	**24**	**81**	**15.4**
Bachelor or Science in Quantity Surveying	25	4.4	41	6.9	**39**	**26**	**65**	**12.4**
Bachelor of Science in Construction Management	20	3.5	17	2.9	**23**	**2**	**25**	**4.8**
Bachelor of Science in Property Studies	8	1.4	32	5.4	**16**	**11**	**27**	**5.1**
Bachelor of Laws	10	1.8	6	1.0	**7**	**7**	**14**	**2.7**
Bachelor of Science Actuarial Science	229	40.2	155	26.2	**84**	**44**	**128**	**24.3**
	569	100	592	100.0	**311**	**215**	**526**	**100.0**
Total number of male students								**59**
Total number of female students								**61**

The approach to learning adopted by some students may be affected by the fact that for some of them this subject is compulsory. Furthermore Actuarial Science students must attain a sub-minimum of 65% for Business Accounting in order to be granted partial credit towards their board exam, so the approach these students adopt might be different from that of other students.

Class sizes have grown and varied in size considerably over the years. The researcher took over the course in 2003 and taught it as developed by her predecessor with minor additions in 2004. The course content, outcomes and assessment methods were reviewed and redefined at the end of 2004 and implemented in 2005. The redesign was also done in order to bring the standard of the course in line with the other first year accounting courses being offered at other universities.

Table 1.2 Business Accounting class size and throughput rate

Year	Class size	Pass rate
2000	300	60%
2001	300	60%
2002	300	77%
2003	426	55%
2004	569	57%
2005	592	83%
2006	526	70%
2007	590	74%

1.6.2 The teaching approach adopted on the Business Accounting Course

An important philosophy of the School of Accountancy at Wits is that principles rather than the mechanics of accounting should be taught by the lecturers/tutors and understood by the students. Students should be able to identify the substance of the transactions and apply the accounting framework to derive the appropriate accounting treatment. In this way they should be able to explain why they are recording a transaction in the way they are. This conceptual understanding should enable students to use their knowledge in different situations. So the focus of teaching should be on the ‘why’ rather than on ‘how’.

Since the implementation of the reviewed course structure in 2005 there has been a deliberate shift from a teacher-centered behavioural approach towards a student-centered humanistic approach. The motivation behind this shift was the belief that students needed to be involved in the learning process and higher order thinking skills needed to be developed. The traditional approach where content was transmitted via lectures had led to learning that was passive and ineffectual. Two way communication is essential in order to stimulate debate, discussion and especially feedback; however this takes time.

The objective of the shift in focus in lectures and in tutorials was to provide the flexibility needed to support the various modes of learning used by students with different backgrounds, aims and values. In trying to develop a student-focused learning environment it was anticipated that students would take responsibility and be accountable for their own learning, engage with the material and try to improve their own understanding of the material and its relevance to their everyday and future lives.

The researcher believed that as lecturers there is a need to know who is familiar or unfamiliar with the content or form and to what degree. This understanding of what students know or do not know, at a particular point in time, is important if they are to be explicitly taught how to complete a task and make the knowledge their own. It also becomes imperative that the tasks selected cater for the diverse student body so that analysis and feedback is appropriate. While this may be possible in a small group, when dealing with large groups this is not always possible as resources and materials are limited.

1.6.3 Course structure

The course is structured in such a way that by the end of the course the students should be able to understand what financial information is relevant, and how it is recorded and presented, in order for the various users of this information to make rational decisions. The student should also be able to interpret and analyse accounting information from financial statements.

The course builds on previously learned concepts. As the course coordinator of Business Accounting, I believe that a bridge should be used between what students know and the new material to be learned. A logical, conceptual and sequential approach is taken in teaching the course.

A variety of learning materials is provided to students with the aim of reinforcing learning by using different forms of presentation of the subject content. The students are provided with a course pack with full details of the course outline, lecture programme, tutorial programme, past examination papers with solutions, test dates and course material covering multiple topics. Each section of the content to be covered has specific outcomes defining and outlining what the student should know and be able to do and the skills needed, especially in terms of problem solving, analysing and communication. The course pack is intended to be concise and user-friendly in order to meet the learning requirements of a diverse student group.

There is also a prescribed textbook of questions, exercises and problems which is used to reinforce the concepts and principles outlined in the course pack. These exercises are intended to give students the opportunity to practise and consolidate what has been taught in lectures and presented in the various other texts used. These tasks are a reflection of how their work will be assessed later in the course.

1.6.4 Teaching Structure

To accommodate the large numbers, students are divided into two groups and required to attend lectures and tutorials at different times on different days. The course does not differentiate between students on the basis of prior accounting experience. The size of these lecture groups has grown over the years to the extent that there are between 250 and 400 students in a lecture.

The large lecture size can have a negative effect on learning. In these large lecture groups it is, firstly, difficult to distinguish who has prior accounting knowledge; secondly, it is difficult to distinguish whether students have English as a second language or not; thirdly, the students come from diverse and disparate school backgrounds; fourthly, the students come from diverse cultural backgrounds; and finally, many students are reluctant to raise questions when part of such a large group. These factors could affect the learning process. In addition, effective student-teacher interaction is the most difficult aspect to achieve when teaching to a large class. Tutorial groups range in size from 25 to 28 students and can address some of the factors that affect the learning process in large lectures.

Teaching contact is limited to four lecture periods a week (180 minutes) for each of the two teaching diagonals, owing to timetable and resource constraints and the fact that this course is offered to a number of degree programmes. The format of the lectures varies slightly from the principle that one double lecture is followed by another presented the next day. The format of the first lecture is still the traditional lecturer talking and student listening. Students are encouraged to ask questions and there is limited interaction between lecturer and students. The second lecture is used to reinforce the concepts and principles explained the previous day. Using Vygotsky's 'zone of proximal development', the lecturer and students share a space, and hopefully through working through an exercise, the lecturer can move the student to another level of knowledge or skill using a variety of tasks and methods (Alfred et al 2000: 115). Scaffolding and modeling are extensively used in these sessions in order for students to construct a deep understanding of the concepts.

The knowledge the students have acquired, applied and put into practice in this second lecture, is reinforced during the tutorials. During tutorials more individual active participation from students is expected as the tutorial tasks and activities are orientated towards the development and dissemination of knowledge.

1.6.5 The tutorial system

In addition to attending lectures students attend one tutorial per week. No selection criteria are set for the tutorial groups and the tutorial groups are made up of students from diverse backgrounds. The size of the tutorial groups ranges from 25 students to no more than 28 students. The tutorials last for ninety minutes.

The tutors are third year students, majoring in accounting. The tutor selection criteria are academic performance and the ability to communicate, which are ascertained in the interview process. Successful tutor applicants go through a one-day training session, prior to starting the year, which in itself is problematic. In order to overcome this, tutors are given guidance at tutor meetings held prior to each tutorial. In the Business Accounting course there are 15 tutors running 29 tutorial groups over two days.

The high staff lecturer/ student ratio, diverse student body, high content load, fast pace and lecture format of transferring knowledge are not always conducive to developing sound academic practice. A major reason for using a tutorial system is to overcome the problems associated with the lecture format. The aim of tutorials is to encourage students to be more than listeners, to engage with the context via texts, to develop higher order thinking skills and to learn to internalise principles taught in lectures. The focus in the tutorials is on what the student does or has done in terms of the task and determining what students know or don't know.

Tutorials have been used in Business Accounting to create a small group learning environment where students can communicate and interact in order for often complicated and difficult accounting knowledge to be unpacked and meaning to be made of the many accounting principles and standards. It is also a space for students to interact and engage with tutors and peers. The tutors get to know where their students come from, what prior knowledge they have and as a result can teach and support the students more effectively.

Tutors need to be aware that individuals have distinct differences in their style and approach to working through a task. Some may reach the desired outcome by taking different routes. Difficulties can arise when there are vast differences between the learning style and approaches of the student and the tutor. It is important to use analogies, illustrations and structure to cater for all types of students. While it is not feasible or perhaps even desirable to have a direct match of learning/ teaching style of a tutor and a student, tutors need to be alert to the effects of extreme style on some of the students in their group.

The Harvard Business School (1984 as cited in Sims and Demeduik 1995) identifies four key rules for student conduct, described as the ‘four P’s’ which are important if tutorials are to be successful. The ‘four P’s’ are:

1 preparation - necessary pre-reading, qualitative and qualitative analysis;
2 presence - students must be present to be involved;
3 promptness - entering class in the middle of a discussion inhibits learning and may distract others; and
4 participation - learning is facilitated by being actively involved in discussion and problem solving.

As mentioned by Sims and Demeduik (1995) the role of the tutor is critical in managing the tutorial and in the planning and controlling of the learning experience; however it is crucial that students play their part in respect of the four key rules for student conduct.

1.6.5.1 Content of tutorials

The activities designed for each week's tutorials are based on the previous week's lectures. Students are set a range of tasks from simple to complex. The tasks and exercises aim to develop a range of skills and where possible, are linked with how students are assessed. It is essential that disciplinary competencies such as pre-reading, describing, analysing and evaluating are integrated in the tutorial. Tutorials also contribute to developing communication skills, problem solving skills and team work, the soft skills so sought after in the workplace. Tutors are required to make implicit assessment criteria explicit. Feedback between the lecturer and tutors is used to enhance teaching and learning. Finally, by giving feedback to students, it is hoped that students can make adjustments to what they think or believe. If this has a positive effect on their confidence levels, it could help access their latent potential.

1.6.5.2. The marked tutorial

At the outset of this study there was a perception amongst tutors and lecturing staff that students were not motivated to take responsibility for their own learning. There was a lack of engagement on the part of students in their approach to tasks and activities set for each week's tutorials. The approach adopted appeared to be mechanical and superficial. Many students resorted to copying or auditing their solutions in order to meet the specific performance requirements of the course, which were that they attend 75% of the tutorials and that they complete 75% of the tutorial activities.

Based on this perception it was decided to make changes to the tutorial programme by introducing a marked tutorial. The marked tutorial was intended to increase students' engagement with the material prior to the assessment task as this task was based on the work already covered in prior tutorials. Students were to become active participants and not passive recipients of accounting information. Another intention was to pass more responsibility for learning to the students.

The marked tutorial is an objective test set once a term. It is marked by the tutors and returned to the students with a model answer. This student's can use to compare their answer with what they ought to have written. The marks are used for summative purposes while the formative aspect allows tutors to identify conceptual problems which are communicated to both the students and lecturers alike in order to implement changes.

It was also anticipated that by adapting the context to effect changes in students' perceptions, differences in approaches to learning might be measured.

1.6.6 Problems faced by students and lecturers in this course

Some of the problems identified have already been described in the report of the Senate Teaching and Learning Committee mentioned earlier; however I think it is important to reiterate and expand on some of these in terms of the challenges faced by both lecturers and tutors.

First, the student cohort is extremely diverse not only in terms of race, language ability and cultural background, but also in terms of educational background. Secondly, many of the students have very little or no financial background knowledge. Some of the students, especially those from rural areas, have had little or no access to the business environment, so they have difficulty relating abstract financial concepts to any concrete experience. A third problem related to the one above is that with limited literacy in financial matters, students find it difficult to read and interpret financial statements and to make sense of them, so that they can make meaningful decisions based on the information provided in these statements. Finally, students are also faced with a number of external factors such as living great distances from the university and having to finance their studies themselves, which might involve their having to work in order to pay for their tuition. These factors impact on the time they have available to study. These ranges of experience within the group are a challenge to lecturers and tutors.

A final central and problematic issue in accounting is the development of a conceptual understanding of the subject matter. Much has also been said and written about the need for accounting graduates to improve communication and problem solving skills in order to cope in the commercial environment (Lines and Gammie 2004). In order to understand how students conceptualise the subject matter it is important to understand how students go about learning.

Academics are also faced with increasing pressure to produce higher throughput rates, to be more research-orientated and accountable not only to the university hierarchy but to the customers, the students- all with limited resources.

1.7 Scholarship of Teaching and Learning

Taking into account the problems of the Business Accounting course and the aims of this research report, it is important at this stage to frame this research report as a contribution towards the Scholarship of Teaching and Learning (SOTL).

The Scholarship of Teaching and Learning has become an international professional movement amongst scholars committed to higher goals in education. Isaacson (2000) claims that there is a great deal of confusion and misperception surrounding what is meant by the scholarship of teaching and learning. Some have argued that excellent teaching qualifies as the scholarship of teaching. Shulman (2000: 50) clarifies the distinction between scholarly teaching and the scholarship of teaching by explaining that scholarly teaching is teaching that is well grounded in the sources and resources appropriate to the field. He claims that in order to develop a scholarship of teaching the work must manifest at least three key characteristics: (1) it becomes public, (2) peer-reviewed, evaluated and critiqued, and (3) exchanged with other members of professional communities so they in turn, can refute, share and build on the work. Bass (1999) and Levine, Fallahi, Nicoll-Senft, Tessier, Watson, Wood (2007) support this view. Gilpin (2007) notes that the Scholarship of Teaching and Learning is distinguished from other endeavours by four main characteristics. First, it treats teaching "as a form of inquiry into student learning" (Huber and Morreale, 2002: 9). Second, it views teaching as public and community orientated not as private practice (Huber and Hutchings, 2005). Third, in order to qualify as scholarship the work should be subject to review and evaluation; and last, it should be accessible to others in the field (Bass 1999).

Shulman (1998:5) notes that scholarship properly communicated and critiqued serves as the building blocks for a growth of knowledge in a field. Scholars share their ideas through publication, presentation, and teaching. Shulman (2000) also suggests that active scholarship of teaching provides the teacher with a different perspective on what he/she has been doing for years.

Kreber (2006:90) suggests that the scholarship of teaching and learning involves (1) careful consideration of educational goals and purposes suitable for addressing the various political, social, environmental and economic challenges of the times; (2) understanding how students learn and develop toward these and other academic goals; and (3) identifying ways to best facilitate this learning and developmental process. The scholarship of teaching and learning thus provides a pathway to systematically investigate and report on classroom work in an informed way and is characterised by a transformational agenda(Hutchings ,2000: 15).

Isaacson (2000) and Hutchings (2000:14) suggest that the Scholarship of Teaching and Learning is best defined through actual practice and is deeply embedded in the discipline. Shulman (2000: 99) argues that SOTL reflects a convergence of disciplinary, moral, communal and personal motives. Thus the integrity of the discipline leads to a sense of what is best for students.

Scholarship of teaching and learning often begins with a ‘problem’ and as Hutchings (2000:9) and Bass (1999) say, a ‘problem’ is something you don’t want to have and if you have one, you probably want to fix it. So the problem which you are trying to fix is often the driving force behind the inquiry into teaching and learning, Levine et al (2007).

As in the study undertaken by Bass (1999), since taking over the Business Accounting course, the researcher had revised the course, yet still taught the way she had been taught or taught the way she thought worked. She was not sure why some students achieved and others did not succeed. She had suspicions as to what the problems were and what was hampering their understanding but had no concrete evidence. She found herself asking questions about student learning; however, her evidence as to how they learned was anecdotal and based on experience. The researcher started reflecting on what she knew and didn’t know about her students and their learning. She needed to investigate the context of learning and learning in this course, both for her own professional development and ultimately as a contribution to the SOTL. So like Fukani (2000: 38) she decided to do something more systematic, rigorous, impersonal and detached from her own experience.

In this case the problem was why some students where achieving and engaging with the content of Business Accounting and why others were not. The inquiry also needed to focus on what influence the marked tutorials had on the student’s learning. As Duffy (2000:35) suggests, when you are practicing the scholarship of teaching you are highlighting an experience and then looking at it more closely. So the enquiry started off by investigating how students were in fact learning.

As Levine et al (2007:10) note, there is often a reluctance to take seriously reflections on teaching that appear overly anecdotal, under-evidenced and insufficiently footnoted. Levine et al (2007) claim that what matters in the end is whether students' understanding is deepened, their minds and characters strengthened and their lives and communities enriched.

Finally the researcher supports Isaacson's (2000) belief that the Scholarship of Teaching and Learning can impact on our understanding of the teaching-learning process, how we teach and how students learn both within and outside our classes.

1.8 Reflective practice

Reflective teaching is about changing the way one teaches based on what has or has not worked in the past, getting students to engage with activities that are aligned with the objectives of the course and assessing in order to determine whether these objectives have been met. The changes made should be for the benefit of all: not only is the teacher learning more about him/ herself but he/she can also improve his/her teaching practice which in turn could encourage more effective learning by students. Hopefully this skill can be transferred to other areas in life. What is important is not only to reflect but also to gather evidence of such reflection as this can open dialogue with others, for example between lecturers and students, or tutors, lecturers and colleagues. Reflection can be a tool to help address and understand the diverse cultural and educational backgrounds of the groups of students on this course and the evidence gathered from tutors in particular, can help alert the lecturer to the range and nature of problems being experienced by students on the course. This process can be fed back into the system to help students reflect on their own approach to learning and in so doing hopefully adopt a deeper approach to learning in general.

While the process of reflection itself remains poorly understood (Moon 2000, cited, in Kreber 2006) it has been identified as a key process in the Scholarship of Teaching and Learning. Just what reflection will accomplish is not always made clear.

There is an extensive body of literature which argues that instructors who reflect on their teaching experiences acquire knowledge that is useful to them in the contexts in which they teach (Cochran-Smith & Lytle, 1990; Munby & Russell, 1994; Schon, 1983, cited in Kreber 2006). Moreover, these scholars suggest that the teacher's personal knowledge, constructed on the basis of teaching experience, is more valuable than theoretical or research-based knowledge of teaching.

Paisey and Paisey (2005) claim that when teachers are critical and reflective of their own practice, they are attempting to understand it better, and in the process they are better able to understand their students. For Isaacson (2000) scholarly teachers are reflective practitioners who have many questions they wish to answer about the practice of teaching (and learning).

A statement by Ramsden (1987: 275 as cited by Case 2000) is relevant in this study. He claims that "we ought to study learning because we want to describe what students do; we should apply what we find out to make learning better". Thus it is important to understand the complexities of the learning and teaching contexts and to develop courses that stimulate students to develop to their full potential.

1.9 The research process

In order to address how lecturers and tutors in particular can help address some of the problems mentioned above, an action research approach to student learning was initiated. Using Biggs' 3P(presage, process and product) model, the variation in students' approaches to learning over a period of time was explored, and some of the pertinent issues derived from learning theories were used to unpack the obstacles or hurdles students are perceived to have in understanding accounting in this context.

Knowledge of how students go about learning can then be redirected into adjusting or adapting the teaching methods and forms of assessment in order to enhance the primary objective of the course; this objective is for students to be able to analyse and interpret the financial information presented to them, in order to make informed decisions from the perspective of the various and different users of financial information. It is anticipated that these reflections on teaching and learning will help improve the overall quality of the course. Ultimately this should improve the student throughput rates.

Finally, it is suggested that it is not what the student learns but how the student learns that is important. Teaching for transfer is often considered an important goal in education. Transfer takes place whenever our existing knowledge, abilities and skills affect the learning or performance of new tasks. Learning transfer means carrying knowledge across contextual boundaries. Sfard (1998: 9-10) argues that "Our ability to prepare ourselves today to deal with new situations tomorrow is the very essence of learning. Competence means being able to repeat what can be repeated, while changing what needs to be changed" and "any learning is only possible thanks to our ability to transfer existing conceptual schemes into new contexts".

1.10 The structure of the research report

Following the brief introduction given in Chapter one, Chapters two and three provide a review of the relevant literature pertaining to the conceptual framework and field of study.

Chapter four sets out the research methodology. As this is an action research study attention is given to the data gathering process and the methods of interpreting the data.

Chapter five reports on the research results.

Chapter six draws together the findings of the study. A discussion of the implications and general conclusions arising from the study follows. In addition further topics for research are identified.