Student satisfaction with cooperative learning in an Accounting curriculum

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Abstract
Cooperative learning has been introduced into International Accounting, a second year subject at a major Australian university. The purpose was to provide students with a satisfying experience of learning within a social context and to develop their interpersonal, professional and written communication skills. The main data were collected during the Spring Semester 2005. In the penultimate lecture, a questionnaire was distributed to each of the students present. Findings suggest that despite some difficulties, the majority of students reported that cooperative learning created supportive team experiences that assisted them to develop discussion skills and better engage with the content of International Accounting.
Introduction

The accounting profession internationally expects graduates of university programs to have highly developed spoken and written communication skills (Morgan, 1997; Stout & DaCrema, 2004). Good communication skills require a concerted effort from all staff teaching accounting programs from first year through to course completion. This paper describes an intensive approach to develop interpersonal, professional and written communication skills in a second year subject in an accounting program by incorporating cooperative learning in the subject delivery. In recent years, there has been substantial literature that suggests that cooperative learning is a way of achieving academic engagement and social integration among students. Felder in an interview given in 2001 describes the chief characteristics of cooperative learning as

... a more formal kind of activity where students work in teams that stay together for extended periods of time under conditions that involve five criteria… The first criterion is positive interdependence - the team members have to count on one another to do what they are supposed to do, otherwise everyone loses. Second is individual accountability, which means everyone is held responsible for understanding both their part of the work and everyone else’s part. Third is face-to-face interaction at least part of the time. The fourth criterion is the development of interpersonal skills needed to work effectively in teams… And the fifth criterion is regular self-assessment of group functioning… The extent to which groupwork has those five elements in place is the extent to which it qualifies as cooperative learning (para.5).

This approach to education promotes techniques that enable students to become engaged in their own learning process while simultaneously contributing to the education of their peers. It is a powerful avenue for students to resolve their difficulties and advance their understanding of ideas and processes in an academically and socially supportive environment.

Background

From an institutional perspective it is important for teaching staff to implement teaching practices which encourage student engagement since it improves the ‘quality of the student experience’ (Krause, 2005, p.55). One way to improve student engagement is to provide interesting materials to stimulate and challenge students’ learning in addition to integrating academic and social experiences (Pascarella & Terenzini, 1998; Jacobs et al, 2002). Cooperative learning as described by Felder (2001) has the capability to satisfy these requirements for student engagement.

While institutions and individual academics benefit from student retention, the primary interest of academics is to implement good teaching practice so that students’ learning is enhanced and students have a better university experience. A broad ranging study of 165,000 students in an Australian-wide
research project reported that students are very conscious that the social aspects of learning enhance their learning experience (Scott et al, 2005).

Retention initiatives are often focussed on the first year undergraduate cohort (Jardine, 2005). Yet Krause (2007) warns of ‘the second year slump’ as a noteworthy phenomenon ‘pointing to the unique experiences and needs of students in their second year’ (p.310). In the same article, Krause discusses peer interactions and student satisfaction, and reports that students who perceived themselves as successful and who were participating in programs of study that interested them, had greater confidence in interacting with peers in a range of academic and social tasks than those who felt overwhelmed by their study and less confident of their achievement. The latter group restricted interaction to ‘task related’ activities and showed a ‘just-in-time’ approach in completing short term tasks which ‘does not necessarily foster satisfying longer-term learning experiences’ (Krause, 2007 p.309).

The aim of this paper is to present evidence supportive of the proposition that cooperative learning as a student-focussed pedagogical approach provides educational satisfaction (Norman et al., 2004) in creating a positive learning engagement for most students studying International Accounting and in developing their interpersonal, professional and written communication skills. There was not an intention to seek evidence that cooperative learning was a superior strategy to alternative methods of learning. Nor was the aim to prove or disprove the ideal size of teams or whether any particular size had advantages over others. The starting point was that a cooperative learning strategy was introduced into the International Accounting subject and that a review of its aspects from the students’ perspective would be beneficial to future deliveries of the subject.

**Literature Review**

To achieve improvements in students’ interpersonal, professional and written communication skills, cooperative learning was adopted as a tool to achieve the objectives of the subject. The choice was based on the view that the students enrolling in the subject were from a variety of cultures and educational experiences (Figure 1). It was anticipated that the students would have diversity in their preferred learning styles and that a cooperative learning approach could be beneficial in assisting them. This paper explores the students’ attitudes to the cooperative learning strategies in the subject and to the appropriateness and effectiveness of the arrangements in place to accommodate diverse cultural backgrounds.
Currently, many terms are being used to describe student-focused learning including problem-based learning (Mc Kinnon & Danaia, 2005); group work (Nillsen, 2004; Ball & Pelco, 2006); collaborative learning (Wiersema, 2002) and cooperative learning (Jacobs et al, 2002; Linn, 2003). All involve participation in team activities whereby through discussion of content, students may gain ‘new ideas, insights, connections and interactions’ (Nillsen, 2004, p.7) which may aid better student engagement with the content and better recall of content (Ball & Pelco, 2006).

In problem-based learning the focus is on the problem and its resolution rather than on the subset of social skills required to achieve the goal. Historically the terms ‘group’ and ‘team’ have been often used interchangeably and successful groups were characterised in ways now reserved for successful teams (Likert, 1961; Bok, 1997). In this cooperative learning process the term ‘team’ was emphasised to capture the value of individual accountability in a social, academic setting.

The terms ‘group/team work’ or ‘group/team learning’ may be seen as generic terms to describe both collaborative and cooperative learning. Norman, Rose & Lehmann (2004) in their extensive review of literature between 1990 and 2003 found the terms ‘collaboration’ and ‘cooperative learning’ were used interchangeably in many international accounting journals and elsewhere. While collaborative and cooperative learning have many features in common, Jacobs et al (2002) highlight certain interpersonal features which they suggest differentiates ‘cooperative learning’ from ‘collaborative learning’.
learning’. While collaborative learning incorporates such social skills as helping team members with the common task, asking for help, compromising, turn-taking and interrupting appropriately; cooperative learning includes these social skills in addition to the ability to consider a ‘variety of perspectives’; ‘increased motivation to learn’ and ‘improved interethnic relations’ (Jacobs et al, 2002, p.xi). Cooperative learning requires students to value equal participation in the team through interdependence in a non-threatening, trusting, inclusive setting. In a cooperative learning environment, there is as much emphasis on learning and practising social interaction as there is on engaging with the content (Jacobs et al, 2002; Linn, 2003). According to Wiersma (2002), collaborative learning has a broader application than the classroom and is rather a philosophy of life that involves ‘working together, building together, learning together, changing together, improving together. It's a philosophy that fits today's globalized world’ (p.1). The ambit of collaborative learning extends beyond the classroom walls and cooperative learning may then be seen as a component of collaborative learning.

The International Accounting workshop activities integrated two important aspects of learning: the social interaction of learning whereby the learner participates in the socio-culture of the learning community (Lave & Wenger, 1991) and also the learner’s knowledge acquisition which becomes a personal construct of the learner. The personal construction of knowledge requires the learner to develop ‘personal autonomy … to plan and manage their own learning’ (p. 8). Thus the cooperative learning process introduced into the subject focussed on developing the construction, sharing and distribution of knowledge ‘during the course of social interaction’ (Mowatt & Siann, 1997, p. 97).

Another benefit of cooperative learning is often the empowerment of non-dominant individuals in the group. The security of the group can allow the quieter student to gain confidence to speak up and ‘try out’ ideas in a safe environment (Farrell et al, 2005). Cooperative learning is an important step before assessment for all participants as it gives opportunity for discussion of a variety of ideas, and for each member to monitor his or her own performance. ‘Practice before you assess’ is a dictum of active learning which engages learners ‘in activities that cause them to think about what they are doing’ (Bonwell & Eison, 1991, cited in Duron et al, 2006, p.162).

**Methodology**

The research subjects were students in International Accounting, a second year undergraduate subject in a Bachelor of Business degree at a large city campus of an Australian university. The enrolled students were divided into seminar groups of 40 for lectures and workshop activities. Within each seminar group students self-selected themselves into teams of four. The requirement of four was tightly controlled. A cooperative learning approach was used in the workshop activities. These were the presentation of a seminar paper on a particular country, weekly Case Studies and weekly questions on financial statements from ten different countries. All these workshop activities involved the production of common team tasks that were each assessed for a common group mark. The other assessment tasks were two individually sat and assessed examinations (held mid and end of semester). A 74-page subject handbook was provided to each student. It contained descriptions of all
assessments, a summary of every lecture and the assessment scheme details. The handbook also provided information on other avenues of assistance including the Blackboard electronic resources provided for the subject.

As an encouragement for team participation, students were informed that one of the case studies would appear in the final examination. The case studies involved both the preparation of a seminar discussion with a written summary in point form which allowed a team to collate each member’s contribution without the need to ensure a consistency of language, style and format. Additionally, the bullet-point option provided a useful memory aid. Finally, the format placed less emphasis on the written text and more on the discussion of ideas in teams. The activities on financial statements required the completion of tables that were moderately easy to complete but again allowed a team to apportion tasks among its members and to collate individual results. In the arrangements organised for the learning activities, foremost attention was given to the encouragement of discussion with peers, to other cooperative learning strategies generally and to the further development of critical analysis.

At the first workshop students were made aware of expectations in relation to the functioning of teams and the benefits that ought to flow from full participation (Norman et al, 2004; Ball & Pelco, 2006). The importance placed on cooperative learning was linked to the objective to practise interpersonal, professional and written communication. In particular, emphasis was given to face to face weekly meetings at set times and places outside of class time. These meetings were fostered so that students bonded in teams earlier in the semester than might otherwise be the case. However the importance of face-to-face meetings was challenged by available modern technology such as emails, faxes and mobile phones.

In order to best meet the objectives of the subject, academic staff also stressed that teams reserve some time in ‘out of class’ meetings for general discussions on the subject’s material and the wider issues. To assist with this, the set weekly work was designed to be completed in less than two hours. To facilitate students partitioning their work, weekly activities consisted of four parts wherever possible. All students were told to avoid hiding problems of team management and performance. Rather, dysfunctional difficulties were to be reported early so that solutions, without blame, could be found in consultation with academic staff. Complications were occasionally raised where some members were in fulltime employment and teams were unable to find a common time for weekly meetings, or where there were pressures caused by a member having family responsibilities or where members had clashing commitments with other subjects and assessment tasks. Other issues were non-performing members and some members’ poor English language which required additional team support or increased workload for native speakers.

Assessment marks were allocated to all team assignments arising from the workshop activities. The seminar presentation was worth up to 15% of the total assessment marks for the subject, while all other workshop activities were allocated ten percent. This meant half a mark on average was earned for each team member for participation in one activity for one week. Experience has shown that a very small mark allocation is adequate to ensure almost universal participation in each activity as well.
as having tasks completed on time, in a professional manner and with quality of content. Consequently there were extensive and quality contributions from the teams.

The main data were collected during the Spring Semester 2005. Supplementary data were collected from the preceding semester (autumn). In each penultimate lecture questionnaires were distributed to the students present. Completion of the questionnaire was voluntary. Completed forms were collected before students departed for the day. One hundred and three survey instruments were obtained from the Autumn semester group of students and 141 from the Spring semester classes for a total of 244 returns which was an 83% response rate (291 students were enrolled in 2005 for the subject). All results discussed relate to the Spring 2005 semester unless stated otherwise.

Results and discussion

Questionnaires were used as a means to ascertain students’ attitudes. It was not so much a question of what contributed to the learning endeavours of students. Rather, the approach taken in this paper was to discover attitudes to learning which then provided insights into what students perceived as valuable in their learning. Apart from the demographic and background statistics based on the first nine items in the questionnaire, the results from the investigation are reported in terms of the respondents’ agreement or non agreement with 34 statements that followed in the questionnaire. The 34 items in the main section were divided into three groupings. The distinction was pragmatic and some items overlapped. The items of the first cluster of statements related to the perceived benefits from team work in an educational context (such as being able to criticise and receiving help from others). The second cluster had items on behaviour in teams (such as listening to others and being punctual for meetings). The final cluster of items dealt with the problems in teams (such as a team member failing to make a contribution or having poor language skills). In the interpretation of respondents’ opinions and perceptions, the judgement was made that responses measured as 5, 6 or 7 on a Likert-like Scale of 7 should be collated and presented as a percentage to indicate the strength of support for each of the questionnaire’s statements. The neutral measurement of 4 and disagreement measurements of 1, 2 and 3 were considered not to be in support of the statement. In a few cases where the neutral measurement of 4 was relatively high, it has been noted in the results but the procedure as described above remained adhered to. In the study, the Likert–like Scale (as for a Likert Scale) did not give measurements of equal intervals, as each measurement consisted of intervals on the scale of the respondent’s own interpretation. It therefore followed that no weight ought to be given to differences on the interval scale of measurement by those respondents who were, say, in agreement with a statement. For similar reasons no attempt has been made to present means of the measurements as indicators of central tendency.

Demographics

In this section a profile of the respondents is presented as background to the main findings. In relation to the Spring 2005 data collection, the respondents were more likely to be female than male (60% and 40% respectively), and aged between 21 and 31 years (61%) rather than under 21 years of age (39%)
with no one reporting themselves over 31 years of age. Forty percent had had at least 12 years school (pre-university) education in Australia while 43% had had two years or less (Figure 2). There was a balance between local and overseas student respondents (49% and 51% respectively). The balance contrasted with the non-English language background (NESB) reported by the respondents and highlighted later in this paper. The data for all respondents from both semesters of 2005 followed similar trends.

**FIGURE 2: Time in Australian school education**

![Time in Australian school education graph](image)

The benefits of team work

Business people have been known in general conversation to make the observation that team work in a university subject is a ‘good preparation’ for participation in the workplace. Cooperative learning can have many benefits including the development of communication and other interpersonal skills, and mutual learning and peer support. Conforming to this, the questionnaire had a collection of items that related to benefits for students of team work (Table 1). There were seven in the collection. Two items, 12 and 13, were included to capture the views of students on the core purpose of cooperative learning. The purpose can be expressed thus: people learn effectively and best from their peers and in circumstances where they interact with them in a free and flowing exchange of ideas while participating in a common task (Lave & Wenger, 1991). The respondents indicated a high level (89% and 88%) of reciprocity within their team in giving and receiving help with team tasks. For each item, less than 5% of respondents indicated such was not the case, while around 8% were non-committal.

Mutual learning opportunities are a core principle of cooperative learning (Jacobs et al, 2002) and the responses to these two key items tended to indicate the desired process was indeed happening in the subject’s delivery strategy. The item-pair of 12 and 13 had the highest support from respondents of all the benefits in the questionnaire except for one.

The exception was ‘able to meet others’. This item had a 90% support rate which clearly demonstrated the majority of students generally appreciated the opportunity for social interaction. The next most supported benefit by respondents was ‘able to criticise’. This item was included to indicate the degree of ease a respondent had in relating to their team. Three-quarters of the respondents felt they could be critical of the ideas of others and considered themselves to be comfortable in relating alternative views to their team members. Seventeen percent were ‘neutral’ and six percent appeared not to be freely relating. At 70% the next most popular benefit was the help given outside the area of the subject. This would tend to provide evidence that the teams were recognised as a valuable source of assistance (academically and socially) to participants.
Despite these considerations, a contrary view might be taken to the lowest supported benefit of the seven items in the cluster, namely ‘able to learn better’. Forty-seven percent of respondents did not support the item. Intentionally, the benefit was not operationalised but left as a perception held and expressed by respondents about their learning processes in the subject and in relation to teamwork. While the majority of respondents held a positive view towards teamwork benefiting their learning, the marginal size of the support called for attention. Nevertheless, 53% of respondents reported the teamwork made a positive contribution towards their education and learning. As a final comment to the perception of benefits, 63% of respondents expressed support of the statement that they enjoyed working with their team (item 43).

<table>
<thead>
<tr>
<th>ITEM</th>
<th>BENEFITS OF TEAM WORK</th>
<th>SUPPORTED %</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>Social</td>
<td>90</td>
</tr>
<tr>
<td>12</td>
<td>Helping others</td>
<td>89</td>
</tr>
<tr>
<td>13</td>
<td>Helped by others</td>
<td>88</td>
</tr>
<tr>
<td>14</td>
<td>Free to criticise other ideas</td>
<td>75</td>
</tr>
<tr>
<td>34</td>
<td>Help with non-task matters</td>
<td>70</td>
</tr>
<tr>
<td>43</td>
<td>Enjoyed teamwork</td>
<td>63</td>
</tr>
<tr>
<td>26</td>
<td>Able to learn better</td>
<td>53</td>
</tr>
</tbody>
</table>

**Behaviour in Teams**

Eight items in the questionnaire were allocated pragmatically to this heading for the purposes of discussion (Figure 3). In dealing with interpersonal skills respondents reported whether they

(a) listened (item 10)
(b) encouraged others to participate in team activities (item 11)
(c) respected others without discrimination (item 16)
(d) attended meetings on time (item 17)
(e) enjoyed a mixed team from different countries (item 41)

They also reported about whether team members

(f) were able to arrange a common time and place for regular meetings (item 24)
(g) misbehaved (item 28)
(h) had disagreements that were polite (item 36)

In the matters of (a) to (d) above, the questionnaire asked each respondent for their personal perspective on their own behaviour. Some favourable colouring of the responses could be expected
and were no doubt present in the fact that for all four items there was about a 90% or higher support by respondents. For (e) above only 60% supported the statement, although there was a high level of ‘fence sitters’ with a quarter of all respondents selecting the neutral 4 on the 7 point Likert-like Scale. One interpretation of the results is that while respondents did not see themselves as discriminatory, nevertheless they sought to belong to a non-mixed national team. A similar characteristic appears in civil society where minority racial groups tend to reside in a common locality and participate exclusively in activities with ‘their own kind’ where there is choice. The challenge of working with an international team was preferred by 60% of respondents over the comfort of the common racial/national bond. In relation to arranging a common meeting time and place, a relatively large number of respondents experienced difficulties, likely to have been caused by such matters as clashes of team members’ lecture programs, employment and other commitments (31% of respondents reported difficulties). The results are despite the amelioration given throughout the semester of a maximum 15 minutes of workshop time to team meetings. Eighty-nine percent of respondents reported good behaviour by their team and 79% agreed that disagreements in their team were handled politely (items (f) to (h) below).

### Team Problems

There were fifteen items allocated to this heading (Table 2) of which seven related to some aspect of the contribution of members to their team’s tasks. The survey responses indicated that a range of ten percent to 17% of respondents had problems with the cooperation and involvement of some team members. A particular issue was the performance of a team member’s share of an assessment task even though 91% of respondents agreed that all the members of their team were cooperative (item 18). Despite this, 11% of respondents held the view that there was a lack of involvement by some members (item 27). Then for item 19, 17% of respondents considered that some of their team did not contribute as expected. Again in another item, number 23, ten percent of respondents perceived some of their team not to be contributing because of a lack of understanding of the material in the subject. The key to understanding the seemingly contradictory perceptions might be that 16% of respondents agreed with the statement of item 22 that some members in their team contributed little because they lacked English language skills. The issue of such skills has often been raised by students. Those proficient in English have claimed that they were regularly called upon to decipher and rewrite (or, in many instances, to commence the writing), in academic English, the tasks of those team members whose communication skills were limited. It might also be the case that the
language proficient students were unable to ascertain whether the reason for underperforming was language or the complexity of the subject itself or some combination of both. The language issue can quickly turn to resentment or worse at the imposition of the additional load which academically benefits the non-performing team member inequitably. The extent of the problem was reflected in the statistics for the respondents’ place of birth (Figure 1) and their language background (Figure 4). Only 34% of the respondents were born in Australia, and of them 17% were in the NESB (non-English speaking background) category. Of the non-Australian born respondents, only three (3% in the non-Australian category) reported themselves to be ESB (ie their first spoken language was English). Yet despite the language difficulties and the substantial additional load being carried by the fluent English speakers, 77% of respondents considered that in their team the tasks were evenly shared. The latter finding may have been skewed by the NESB respondents not acknowledging their task-shifting to others.

It was noteworthy that six percent of respondents agreed that they did not themselves cooperate with their team while nine percent were of the view that some team members wasted meeting time by not completing tasks they had promised previously they would (item 25).
### TABLE 2: Problems reported
(n = 141)

<table>
<thead>
<tr>
<th>ITEM</th>
<th>PROBLEMS</th>
<th>Percent of respondents reporting problem</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Caused by other team members . . .</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Not contributing to tasks</td>
<td>17</td>
</tr>
<tr>
<td>22</td>
<td>Not contributing due to English language difficulties</td>
<td>16</td>
</tr>
<tr>
<td>40</td>
<td>Not contribute an equal share</td>
<td>15</td>
</tr>
<tr>
<td>27</td>
<td>Lacking involvement</td>
<td>11</td>
</tr>
<tr>
<td>23</td>
<td>Not contribute due to lack of understanding of the material</td>
<td>10</td>
</tr>
<tr>
<td>25</td>
<td>Wasting time in not delivering as promised</td>
<td>9</td>
</tr>
<tr>
<td>38</td>
<td>Missing meetings</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Caused by respondent team member . . .</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Not sharing materials and information</td>
<td>10</td>
</tr>
<tr>
<td>31</td>
<td>Not being cooperative</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Related to group features . . .</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Not cohesive</td>
<td>13</td>
</tr>
<tr>
<td>8</td>
<td>Not working well together</td>
<td>8</td>
</tr>
<tr>
<td>21</td>
<td>Poor interaction – hurt feelings</td>
<td>6</td>
</tr>
<tr>
<td>18</td>
<td>Not cooperative</td>
<td>4</td>
</tr>
<tr>
<td>33</td>
<td>Lack of planning</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>From other causes</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Not enough time for tasks</td>
<td>13</td>
</tr>
</tbody>
</table>

In respect to all the items related to an individual team member’s fair and equitable share of the workload, some observations can be made. First, there is always the need for some flexibility in portioning of tasks within a team. ‘Strict justice begets injustice’. In considering the needs of others, language ability is not the only issue, as circumstances of a short illness, a disability, employment pressures, personal grief, a unique opportunity in sport, and many other events may occur that call for other team members to be tolerant. Balanced against this is the real possibility of the presence of ‘professional passengers’ in teams. Cooperative learning principles are intended to be a learning process for all team members but not a reason to lean excessively on the goodwill of others.
The rationale for limiting teams to four members was to reduce the likelihood that a team would corrupt into ‘in’ and ‘out’ groups among its members and to assist students to engage in discussion in a non-threatening environment. In the survey, 13% of respondents considered their team to have lost cohesion in this way (item 20). In a similar way, although it may not be from an identical cause, eight percent of respondents had the view that their team did not work well together. For item 21, inserted in the questionnaire as a further litmus test of team cohesion, six percent of the respondents reported that some members of their team had hurt feelings. Again in these aspects, the level of non-performing teams in the spirit of cooperative learning was likely to be less than 10% while the problem of unequal sharing of tasks derived from language difficulties remained a notable feature.

In other aspects of performance, 86% of respondents agreed that their team planned their activities (item 33). Another 11% were non-committal. This leaves some degree of concern for the non-planners. Even more worthy of noting was the 46% of respondents who were of the opinion that their team had a leader (item 37). Given the satisfactory level of performance of the teams in their submission of tasks, not having a leader in a group of four may provide all members with ownership of the team rather than an indication of dysfunction. Certainly, 88% of respondents were of the opinion that all members attended most meetings (item 38), although 13% considered there were not enough meetings for the team to perform their tasks well (item 39). Sixty percent of respondents reported the workshop activity time dedicated to meetings (limited to 15 minutes) was helpful (item 35 – not shown in a table).

In their volunteered comments in the questionnaires, many students proposed a transfer in the weightings of marks to team tasks from the two individually sat semester examinations. Contrary to this is the increased advantage given ‘free loaders’ who decline to contribute to team tasks. In the following semesters the weightings were altered. Total marks for team tasks were increased from 25% to 30% of total subject marks, while the two semester examinations were allocated 35% each. The consensus among students has been accepting the weightings as fair and equitable. For semesters following the change, teams have been given the right to expel a team member for non-performance after one warning and provided an email notice has been sent to the subject coordinator. The expelled member is obliged to seek membership of another team (that has three members). Failure to do so jeopardises the ability to earn team marks (no team, no marks). The right to expel protects the team, is a powerful incentive for a member to perform and contribute, and enriches the image and reality of teams’ sense of self-management. In the two semesters following the survey, the provision on expulsion has been included in the initial induction to team work and there has been only one case of expulsion. Finally, a further development on self-management of teams has been to provide three times each semester, a self-assessment sheet covering items originally surveyed (see Tables 1 and 2). The sheets are anonymous and are collected by the subject coordinator at the end of the semester to assist with evaluation and review of the subject.
Conclusion

The current profile of students studying Accounting majors in Australian universities is one of cultural, socioeconomic and educational diversity. This presents academic staff with significant challenges to incorporate cultural and social integration strategies into classroom practice. Cooperative learning provides a good educational process that engages students intellectually and gives them opportunities to develop the interpersonal and professional skills they will need in their professional life.

Cooperative learning has been an important element in International Accounting for the last four years. During this time, there has been a refinement of classroom practices to create a cooperative learning environment which engages students in their learning. It was stated in the introduction that the aim of the study was to present evidence supportive of the proposition that cooperative learning as a student focussed pedagogical approach provides educational satisfaction which can be successfully utilised in subjects such as International Accounting.

Notwithstanding the problems reported by respondents on aspects of team functioning, a high level of mutual learning activity was evident. Evidence of this was the 89% and 88% of team members who reported giving and receiving help through their team. Indeed the respondents’ views on the benefits of cooperative learning shown in Table 1 were indicative of satisfaction. Felder (2001) suggests that a 90% participation rate is a reasonable expectation. Working in teams and cooperative learning is not everyone’s preferred learning style. Despite this, there remained for further investigation the 17% of respondents who reported some team members unable to contribute their equitable share of team tasks. The analysis in this study indicated a major contributing cause was the lack of fluency in academic English of many students from non-English speaking backgrounds whether from within Australia or from overseas. The greater facility and legitimate encouragement given students generally around the world to include an international element in their university education can easily involve a language difficulty for them. This is not unique to an Australian university. It is not even unique to those universities globally who use English as the language of instruction. It is a matter for ongoing research and implementation of strategies in all universities worldwide that offer students an education with an international flavour and thereby welcome into their community of scholars people less than fluent in the academic language of instruction. Despite this, the analysis reported in this study supports the view that the satisfaction in the Cooperative learning approach expressed by respondent students in this study represents an enhancement and enrichment for them as they participate in the management and conduct of their own learning.
Reference List


