

Conference Presentation

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As evidence of innovation and contributions beyond the classroom, I include these materials related to a conference presentation made at the October 2016 American Accounting Association Midwest Region Meeting describing the use of illustrations to enhance accounting lectures. I include the proposal, and information that was presented as part of the presentation.

Proposal for 2016 AAA Midwest Region Meeting

Using Drawings and Illustrations (That Anyone Can Do) To Enhance Accounting Lectures

Type: Effective Learning Strategies (ELS) Session

Presenters: Nathan Jeppson and David Salerno

Description

A study by the Socony-Vacuum Oil Company shows that students may only remember 10% of what they read and 26% of what they hear, but remember 50% of what they both see and hear (Stice 2009). Visual learning is widely believed to be an effective form of teaching new and difficult concepts. However, accounting educators do not commonly use this form of communication in their lectures and very few resources are available to assist them in incorporating this technique in the classroom. The purpose of this poster presentation is to help accounting educators enhance their lectures by providing ideas and resources that will enable them to integrate simple drawings and illustrations into their lectures.

Three basic types of learning styles or learning modalities exist for teaching. These are visual learning (diagrams and pictures), auditory learning (lecture format) and kinesthetic learning (experiential). Felder and Silverman (1988) explain that while "most people of college age and older are visual" learners, "most college teaching is verbal", thus creating a mismatch between teaching techniques and learning styles. However, including drawings and illustrations can enhance classroom learning. For example, Becker (1997) finds that students who are able to draw graphs effectively in economics courses perform better on end of period exams than those who cannot. Clavert et al. (2012) argues further that the use of a blackboard (or whiteboard) is a powerful educational tool when used in a clear and straightforward manner.

Dan Roam, a bestselling author and an expert in the use of visual-training thinking has participated in meetings of the American Accounting Association and presented ideas on how to help students visualize difficult concepts. He taught that "there is no more powerful way to prove that we know something well than to draw a simple picture of it" (The Back of the Napkin, 2008). This poster presentation will provide examples of how the use of pictures and drawings can be utilized in training accounting students.

For example, many new accounting students struggle with the three categories of the statement of cash flows. For many students, understanding which items should be categorized as either an operating, investing, or financing activity is challenging. The use of simple illustrations can make this easier for students. Using a sketch of a delivery truck to illustrate typical operating activities, a sketch of a warehouse or factory to illustrate typical investing activities or a sketch of a dollar bill or a bank to illustrate typical financing activities will help a student to remember more easily these basic categories of cash flows. The poster presentation will contain 8-10 illustrations that are useful in explaining or describing basic financial and managerial accounting topics.

USING DRAWINGS AND ILLUSTRATIONS TO ENHANCE ACCOUNTING LECTURES

*Nathan Jeppson and David Salerno
Montana State University
and The University of Scranton
AAA Midwest Region Meeting Session
Friday, October 21, 2016*

Drawings as Part of Lectures

- Drawings are simple sketches that can be done on a whiteboard, a blackboard, or a projector using only one color
- If practiced just a couple of times prior to a class, a lecturer can experience confidence during their presentation to students
- Simple drawings may be used for various topics in a variety of courses
- Complexity of illustrations may be adjusted according to a lecturer's comfort level

Effectiveness of Illustrations

- Students might only remember 10% of what they read and 26% of what is heard, but they retain 50% of what they hear and see (Stice 2009)
- Visual learning is widely believed to be an effective form of teaching new and difficult concepts
- Felder and Silverman (1988) explain that "most people of college age and older are visual" learners
- Clavert et al. (2012) argue that the use of a blackboard (or whiteboard) is a powerful educational tool when used in a clear and straightforward manner