

Issues in accounting theory and practice



**ASSIGN
BUSTER**

Developing a reflective capacity – Independent Study Activities to assist you in the completion of your reflective learning logs and essays. Introduction A central aim of this unit is to provide you with an opportunity to develop your reflective capacity. What do we mean by the term “ reflective capacity”? It means that you have the ability, and most importantly, the willingness, to reflect. Reflection is a form of thinking - about some event or experience with a view to changing how we might act, react or generally learn from that experience.

You might realise that you could have interpreted a situation differently or could have done something more effectively. This awareness may lead to a change in what you do, or how you see things, in the future. Clearly, this is a capacity that we would expect all professionals to develop. The learning log We expect you to keep a learning log during the course. The purpose of the learning log is to give you the time and space to reflect on your learning during the module. This guidance handout provides you with a series of activities to help you ‘ get started’.

We would expect that as you develop your reflective capacity you will become more self-aware, self-critical, and open to change. You may find that your motivation changes as a result of reflection - you may be surprised at how much you are learning, and this may encourage you to experiment and learn yet more. Activity 1: Week 1 – Setting up your learning log In order to work out the best way to do this, you need to know what we expect you to do. As a bare minimum we suggest that you write in your log once a week: reflecting on • • • the lecture the tutorial; and on any group or individual study activities.

You will probably want to jot down immediate thoughts and reflections, during classes or independent study, while it is fresh in your mind. But you will also want to sit down at home and write in a more leisurely way too. So you'll probably find it easiest to use a loose-leaf A4 file/folder. This means that you can insert pieces of paper as and when you wish. Head up each reflection with the date and time, and your location. Leave a blank space, or column, on each page, so that you can go back a few days or weeks later, and add in any extra reflections. 1

ACCG 399: Issues in Accounting Theory and Practice Start writing – now! The learning outcomes for this unit are located in the course outline. Read them through now. And now make your first entries into your learning log. Do the learning outcomes make sense to you? Can you understand what they mean? Can you see how they relate to the activities in lectures and workshops and independent study? Write down any questions that you might have about these learning outcomes. You can raise these questions with the lecturer, tutor or fellow students when you next see them.

You can also return to these later in the module and track your progress. Where do I start? What might you write about? Here is a list of possibilities (please note in no way are these meant to be all inclusive, allow your imagination and creativity to take precedence): Often it may be useful to reflect on a specific event: • • • • describing the event or experience asking yourself how it made you feel asking yourself how you responded to the event or experience asking yourself how you might respond to a similar event in the future – what would you do differently?

Issues, difficulties and confusions: • • • identify difficulties or confusions that you are experiencing work out how to deal with these difficulties identify how you might have avoided a difficulty/confusion Getting more out of activities: • • • identify how you might have made more of a particular event or situation identify what you enjoy about the module/activity work out how you can get more out of the module/activity In addition, you might like to reflect on: • • how your ideas are changing as the course progresses how you are changing as the course progresses

Another way of reflecting might be to ask, in a particular situation: • • • •
What do I know (take stock of existing knowledge)? What do I need to know (identifying gaps in your knowledge)? What do I need to do (and/or do I need to change how I feel)? How well did that work? 2 ACCG 399: Issues in Accounting Theory and Practice You might also like to consider the learning outcomes set out in the unit: • • • To what extent do you think that you are achieving these? Do you have difficulty in understanding them?

Can you see how they relate to the learning activities taking place in the lecture, workshops and independent study? Come back to this list again and again, and add to it. Should I only write about this unit? Obviously the main focus is the unit we are all involved in, but remember that this unit draws on all of your studies to date. It may often be the case that something that happens in another unit sets you thinking, so write about it. You might find a particularly interesting activity/event elsewhere (maybe at work or at home) is an important learning experience, and you might want to write about that too.

Activity 2: Week 2 - Checking up – have you set up your learning log yet?

You'll probably find that you'll need to experiment in the first few weeks, trying to find a convenient way of keeping it and also setting up a routine that works for you. Do you have an entry for every lecture, workshop, and period of independent study so far? How do you learn? You might find it useful at this stage to start reflecting on the way in which you learn. You may find that some aspects of the course, or ways that you are taught, suit you better than others.

One way of reflecting on this is to try a quiz! This can be accessed from the following web site: <http://www4.ncsu.edu/unity/lockers/users/f/felder/public/ILSpage.html>

Compare your results with those of a friend. Don't place too much importance on the precise results that you get. Some researchers doubt the value of this particular questionnaire, but it makes a good talking and discussion point. There is no right or wrong way to learn – mostly it's a question of being aware of how you prefer to learn and to consider whether that is the most appropriate way for the particular circumstances. It's useful to think about your own learning approach and how you can adapt and change it if necessary. How do you feel about writing? Sometimes it's difficult to get started. So you might find it useful to use some of the following starting points - try these out: • • • • • the most important thing I learnt was... the most annoying thing about... was the most enjoyable thing about... was the most boring thing was... the most intriguing thing was... 3

ACCG 399: Issues in Accounting Theory and Practice • • • • • my biggest problem today... next time I'll do it like this.... one thing I learned

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today was about how I learn... one thing I learned today was about how I react... one thing I learned today is about how other people act... one thing I learned today was about the subject... one thing I learned today was about what I prioritize... one thing I learned today was about how I avoid... I discussed it with a friend and... Reflect on these activities in your learning log.

Activity 3: Week 3 - How is the writing going? Are you writing up at least once a week: lecture, independent study and tutorial? If you find that you cannot keep this up - try working with a friend. Writing doesn't come naturally to everybody. So you could try an experiment. How about drawing a picture, a diagram or a mind map instead? Sometimes recording your thoughts on tape can be useful - write it up later. Time management We often read about the need to develop time management skills. But what exactly does this mean?

Often a key element of time management involves the ability to prioritise. This might involve setting certain things to one side, such as our social lives (!), in order to get on with our work. Another key element of time management involves the ability to face what scares or worries you. If you're not achieving what you want to achieve, it may be because there are aspects of the work that scare you. This can lead to procrastination activities... putting other things first, so that you don't have to face really difficult issues.

You might find it helpful to list all the procrastination activities that you've been engaging in - and it also might be useful to write down what is it that

you're worried about or scared of. Often we feel we have to be perfect at our first attempt. If you allow yourself to carry on with your work, even though it might not be as good as you wish, at least you will be making some progress - and you might even find that it's not as bad as you thought. You might find it helpful to discuss this with your tutor - all academics know what it is to engage in procrastination activities!

Why a learning log? It's quite likely, at this stage, that you may not be convinced about the value of keeping a learning log. We think it's important because it is a way of improving your own learning and performance, thinking about working with others and how to problem-solve. It's a vital support to learning to think critically - a central aim of this unit. 4 ACCG 399: Issues in Accounting Theory and Practice Try doing a search on Google "learning logs" - you'll find that there is plenty of advice available out there. Don't spend too long on this.

But just see if you can pick up some useful tips from the first few "hits". Reflect on this activity in your learning log. Activity 4: Week 4 - Working with other people You are now coming to the section of the module when you have to work as a group for the discussion forum posts. This is an activity that many of us may find stressful. Yet is such a common requirement in the workplace whether you are an auditor amongst an audit team or an academic swimming in a sea of fellow researchers - we all work in teams. Think about this quite carefully.

There is quite a lot to reflect on here - so write in your learning log about this. Activity 5: Week 5 - I hate this! Who likes keeping a learning log

anyway? The task for this week is to find one fellow student who likes keeping a learning log, or even if they don't enjoy it, finds that it is valuable for them. We hope that this won't take you too long... Find out why they think it is a useful activity - and find out how they make it work for them - when do they write, how do they write, how can you make it less of a chore? Reflect on this activity in your learning log.

By way of encouragement we find that, by the end of the module, many students (reluctantly) concede that, once they had got into it, they found that the learning log was a really useful support to their learning journey and assisted them in their preparation for the final exam. Activity 6: Week 6 - Looking back! It's a good time to look back on the whole of your learning so far - you might ask yourself, what have you learned up until this point? How might you approach your learning differently in the second half of the session? Reflect on this activity in your learning log.

Activity 7: Week 7 - Back to learning outcomes You are now in the 7th week of this unit. It's a good time to go back to the first entry in your learning log and look at the learning outcomes in the Unit Guide. Ask yourself: " how I am doing? " Do they make more sense to you now? If not, list your questions and begin to search for solutions. Activity 8 to 11: Week 8 - 11 - Asking for help and advice 5 ACCG 399: Issues in Accounting Theory and Practice By this time you should be well used to writing in your learning log, and familiar with all the types of reflection and writing that might be included within it.

If you are having problems with the log, you should come and see us during consultation times. It isn't always easy to ask for help. But this is a capability

that you can develop. Remember, sometimes you may feel that your questions might not be worth asking or may not make sense to others, but we won't. Keeping a learning log, and reflecting, is not easy. By asking for help, you will be demonstrating an important capability. You will be the type of person who doesn't feel that they have to keep up a front and who is willing to learn – by asking.

Activity 12: Week 12 - Taking a fresh look at your learning log At this stage, it'll be quite useful to think again about how you are tackling your learning. You should also ensure that you have been reflecting back on your learning log. Re-read your learning log and add-in any reflective comments – remember that we advised you to keep an empty column on each page for this purpose? You may find that certain issues occur time and again. You may find that you've learned more than you realised. You may find that your descriptions tend to be objective rather than subjective.

Have a look at the marking criteria for the reflective essay. You will see that it distinguishes between objective description and subjective description. It's likely that you have quite a bit of objective description – add in a subjective element against your past entries – looking back, what was really going on? Remember that we expect you to provide an overview of your learning log, and a clear audit trail between the log and the reflective essay. You'll find this much easier if you've engaged in some overview reflection at this point.

Activity 13: Week 13 – Dealing with stress Things might be becoming quite stressful by now.... if that's the case, then you might like to think how best to deal with this. Certainly it may be very helpful to write about it - what is

worrying you most and is there a way of dealing with it? Think about the types of support that might be available to you - talking with friends. What else can you do? The last activity We are not setting any further activities. You may find it useful to re-visit all of the activities in this handout. Good luck with the reflective essay! 6