Peer Assisted Learning: Unexpected Benefits for all Stakeholders – Students, Peer Leaders & Faculty

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PEER ASSISTED LEARNING: UNEXPECTED BENEFITS FOR ALL STAKEHOLDERS – STUDENTS, PEER LEADERS & FACULTY

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Introduction

Bridgewater State University's Accounting and Finance (ACFI) department implemented a peer assisted learning program in the Fall of 2014. The authors of this article, Professors MaryBeth Tobin and Caitlin Golden, serve as the co-coordinators of the ACFI Peer Leader program. Our objectives in implementing the program were to achieve three student-centric goals. The first goal is to more directly engage and encourage all Ricciardi College of Business (RCOB) students to learn the terminology associated with the "language of business" and to develop their quantitative reasoning skills and business application skills. The second goal is to clearly illustrate to RCOB students that the importance of accounting as the "language of business" is not to simply calculate the correct accounting answer, but that their greater skill/value comes from their ability to comprehend and clearly communicate the meaning of their analysis to others. Our third, and primary, goal is to improve the overall student success rate in the entry level financial accounting course, and all subsequent ACFI courses for which it serves as pre-requisite, by decreasing the historically high student withdrawal rates and low grades in these courses.

The ACFI Peer Leader program consists of upper level ACFI majors (the peer leaders) assisting students in the entry level financial accounting course in completing structured assignments that focus on three outcomes: students developing greater understanding of accounting terminology, stronger quantitative skills and more effective application skills. The program has been in place for only two semesters and therefore, the ACFI department still has much work to do in assessing its effectiveness. However, we have observed that the benefits of the program reach far beyond these expected outcomes.

In this essay, we share our experience in co-leading the peer leader program and the unexpected benefits that inure to students, faculty and especially, peer leaders in this collaborative process of learning. We also share the tremendous value of peer leader feedback in our efforts to continually improve the program and in informing our own teaching pedagogy as to what motivates student learning in this entry level financial accounting course.

Vision Project and Gateway Grant

In the Fall of 2013, Bridgewater State University (BSU) was awarded a grant from the Massachusetts Department of Higher Education's Vision Project to fund a limited number of academic departments who were interested in making changes to a gateway course within the major. The goal of the Vision Project is to increase the number of Massachusetts undergraduates

who successfully complete their studies and graduate with a bachelor's degree. This grant opportunity, called the Gateways Grant, targeted courses required by the major in which students were experiencing difficulty achieving the desired outcomes. The Gateway Grant supported faculty efforts in clarifying learning outcomes and designing and implementing new pedagogies specifically geared towards students achieving these outcomes. The idea being that students who learn and truly understand the content in gateway courses, will have obtained the knowledge and skills necessary to succeed in upper level courses within their major.

One recommended pedagogy included the creation of small-group, peer-led, inquiry-based structured learning activities that had proven quite successful in other departments at BSU. Several departments within BSU's science, technology and mathematics (STEM) disciplines had already piloted similar programs and achieved the following successes: decreases in D and F grades and student withdrawals (approximately 15%); increases in A and B grades (approximately 10%); and increases in retention rates (approximately 12%) (Kling and Salomone, 2015). In addition to supporting faculty in designing and implementing this peer-assisted learning pedagogy within their departments, the Gateway Grant also compensates upper-level undergraduate students to lead these small-group learning activities within their major.

ACFI Peer Leader Program

ACFI100 is the entry level financial accounting course required for all RCOB students which includes students in the Accounting and Finance, Management and Aviation majors. ACFI100 is a pre-requisite course and therefore, the course content must be sufficiently structured to prepare ACFI majors for higher-level ACFI courses and prepare Management and Aviation majors for ACFI350 Managerial Accounting and ACFI385 Managerial Finance which are also required of all RCOB students. For RCOB students who are not majoring in Accounting and Finance, ACFI100 is their only exposure to the core business discipline of financial accounting.

Accounting is the "language of business" and all business students need to obtain a strong command of accounting terminology and develop the related application skills necessary to succeed in both their academic program and chosen profession. In today's competitive and results-driven business environment, business students are also expected to communicate with quantitative evidence by interpreting results and clearly and concisely explaining those results to stakeholders. Much of this knowledge and quantitative skill is developed by RCOB students in the three ACFI course requirements – ACFI100, ACFI350 and ACFI385.

Although many of these outcomes are being achieved by numerous RCOB students, the rate of student withdrawals and D and F grades (DFW rate) remains high in ACFI100. This high DFW rate was a strong indicator that modifications were necessary to ensure that all students are achieving at their highest levels. Convinced by success data from the peer leader initiatives in BSU's STEM majors, the ACFI department decided to pilot a similar peer leader model for the Fall 2014 semester.

With much consultation with BSU colleagues in the ACFI and STEM departments, we developed the ACFI Peer Leader program during the Spring and Summer of 2014. The development process included significant modification to the content of the ACFI100 course and

the delivery of that content—including the extensive use of peer leaders. Our first task was to select and develop course materials that were directly aligned with the objectives and intended outcomes—for students to develop a greater understanding of accounting terminology, stronger quantitative skills and more effective application skills. We designed comprehensive problem sets (referred to as structured learning assignments or SLAs) that students are required to complete by utilizing accounting application tools in small group sessions that are led by peer leaders.

We then hired five upper-level ACFI majors who displayed proficiency in the required foundational ACFI concepts and spreadsheet utilization skills. Each of the ACFI peer leaders received recommendations from faculty and training from BSU's Academic Achievement Center. Finally, we held meetings prior to the start of the semester to ensure that all faculty teaching ACFI100 (full and part-time) were fully trained on the revised course content, SLA requirements and the role of the peer leaders in assisting students with the completion of these SLAs. With all of these pieces in place, we implemented the ACFI Peer Leader program and piloted it for all students registered for ACFI00 during the Fall 2014 and Spring 2015 semesters.

Unexpected Benefits

The "expected" benefits of the ACFI Peer Leader program are that students develop a greater understanding of accounting terminology, stronger quantitative skills and more effective application skills. Ideally, these improved skills will contribute to the achievement of similar successes as our colleagues in BSU's STEM programs: higher student grades in ACFI courses, lower student withdrawal rates and higher retention and graduation rates for all RCOB students. While it is still too early to measure the success of those data points, we have observed that the benefits of the peer leader program reach far beyond these expected outcomes.

The most notable "unexpected" benefit was the timely and continuous improvements that we were able to make to ACFI100 course content and delivery based on the feedback that we received from peer leaders throughout the semester. During the Fall of 2014, we met with peer leaders periodically throughout the semester. The information and feedback collected from these meetings was useful and led to various improvements to the program for the Spring 2015 semester.

Recognizing the value of this feedback from peer leaders, this dialogue was continued during the Spring semester. However, in an attempt to obtain more timely information, the frequency of meetings was increased so that we met with each peer leader on a weekly basis. The peer leaders highlighted strengths and weaknesses of SLA assignments, content areas that needed more attention and some that could receive less attention. Peer leaders highlighted particular students or classes that were ahead or behind on the semester schedule. The timeliness of this feedback allowed the Co-coordinators to manage the quality and consistency of instruction that RCOB students were receiving in all sections of ACFI100.

Since all RCOB students are required to take ACFI100, the ACFI department offers approximately 15 sections of this course in the Fall and Spring semesters with additional sections offered over the summer. Each course section routinely reaches maximum enrollment of 25

students and requires over-enrollment. Due to the number of sections being offered, the course is typically taught by 3-4 full-time faculty supplemented by 4-5 part-time faculty. The process of implementing the peer leader program prompted us to conduct training for all ACFI100 faculty prior to the start of each semester and hold meetings periodically throughout the semester to ensure that everyone was on the same page. Peer leader feedback also led to mid-semester adjustments to the coverage schedule for some of the part-time faculty. This process has proven to be a great benefit in ensuring consistent quality instruction across all sections of ACFI100.

These improvements to ACFI100 course content and its delivery were the direct result of implementing the peer leader program and, in particular, the on-going dialogue with peer leaders that the new program warranted. We are confident that these continual improvements will move us in the direction of achieving our three student-centric goals for all RCOB students in the required ACFI courses. Additionally, Professors Tobin and Golden have observed that the peer leader program itself is also delivering unexpected benefits to its three stakeholders—students, peer leaders and faculty.

Unexpected Benefits for Students

The peer leader program enabled us to open lines of communication with students that previously did not exist. Students were responsive to providing feedback on the new program which not only provided anecdotal evidence of the program's effectiveness, but additionally provided insight into what motivates student learning in ACFI100. Students reported that they enjoyed the informal learning environment created by student to student guidance and having the opportunity to learn from peers with similar backgrounds and experiences. Students commented that the peer leaders have more time to spend with them individually as compared to faculty during classroom time.

> *The best part of the SLA sessions with peer leaders was having the material explained through two different perspectives – the teacher and another student. Peer leaders also gave me another outlet besides the professor. (ACFI Student)*

Students viewed their meetings with peer leaders as "practice sessions"—an opportunity to ask more questions, gain a better understanding of the concepts taught in ACFI100 and improve their application skills by working on the SLAs. The SLAs were considered "real world practice" of accounting concepts and tools. Numerous students commented that the peer leaders were able to show them spreadsheet utilization skills over and above what is required for ACFI100 and introduce them to concepts and projects that they will be expected to know in upper level ACFI courses. Student seemed to realize that their improved skills with Microsoft Excel made their homework assignments a bit easier and were able to complete assignments in less time.

Study groups developed amongst first year students. Classroom questions and dialogue increased as students raised questions about the SLAs and how they relate to the accounting topic being discussed. Students appeared to have more confidence in asking questions during class and seeking assistance outside of classroom time. Students seemed to truly appreciate the benefits of teamwork and tutoring; and many ACFI100 students inquired about the possibility of becoming peer leaders.

Although some of these student benefits may be regarded as "expected," the key unexpected benefit was the increased communication between students and faculty. The ACFI Peer Leader program was new to everyone and increased the dialogue between faculty and students. Students were continually asking about the SLA assignments and their relation to the ACFI100 course material. Students were more communicative even if just to report that a particular assignment was too difficult or too easy. Simply having the opportunity to gather all of this student feedback was quite useful to the Co-coordinators in gauging student receptiveness to the new program.

Unexpected Benefits for Peer Leaders

The confidence of peer leaders greatly increased in working with the ACFI100 students and meeting with faculty on a weekly basis. Although most peer leaders initially seemed nervous about their new role as an ACFI mentor, we could clearly see their confidence grow in providing feedback about the program, in pursuing their own academic studies, in communicating with ACFI faculty and in seeking out new challenges and opportunities.

> *I received valuable experience from being a peer leader last semester. I believe it grew my leadership skills and public speaking skills. It pushed me to take charge of situations and to speak to more people with ease. (ACFI Peer Leader)*

Peer leaders commented on how beneficial it was to review and reinforce the foundational level accounting concepts in assisting them with their upper level ACFI courses. Peer leaders recognized that a heightened understanding of discipline content is necessary to explain accounting principles. Peer leaders developed an appreciation for the importance of student-teacher dialogue in the learning process and began visiting faculty office hours more frequently for their upper level ACFI courses and to discuss internship possibilities and career opportunities.

> *Being a peer leader was great to refresh my memory on topics that I had learned in previous semesters. This gave me a strong background that helped tremendously in my current courses. (ACFI Peer Leader)*

> *Working as a peer leader helped me academically. It helped me to remember the basics of accounting and keep that information fresh in my mind to help me in my current classes. (ACFI Peer Leader)*

Peer leaders also experienced personal and professional growth benefits. They reported that it made them "feel good" to be a mentor and share their own experiences in learning new accounting concepts and what it takes to be a successful ACFI student.

> *I loved knowing that I helped a student understand something they were struggling with. It was also great to be able to let the students know tips and tricks that helped me, as well as, things I wish I had done differently. (ACFI Peer Leader)*

> *Personally it helped me to gain patience. Being a peer leader helped me to step back and realize that the students are still learning and I was once in that position. It also helped me to explain things in simple terms. (ACFI Peer Leader)*

Peer leaders gained valuable experience that they were able to include on their resumes and social/professional network profiles. One peer leader wrote about her experience in a scholarship application and subsequently received that award at the RCOB's yearend recognition ceremony. The presenter of that particular scholarship made special note of the student's work as a peer leader. Two of the other ACFI award recipients from that ceremony inquired about the possibility of becoming a peer leader. Most ACFI peer leaders are pursuing professional internships and reported that they were able to discuss their leadership experience during the interview process. Another peer leader went on to graduate studies in accounting and, under the mentorship of Professor Tobin, made a presentation about the program at BSU's Student Arts and Research Symposium (Eziat, 2015). One peer leader even commented on their interest in becoming an accounting professor.

Unexpected Benefits for Faculty

Having the opportunity to watch the increased focus and confidence of ACFI100 students and especially, the peer leaders was reward enough for the many hours spent co-coordinating the ACFI Peer Leader program. However, there were so many other benefits that inured to ACFI faculty. Our weekly meetings with peer leaders and on-going dialogue with ACFI100 students provided insight into which concepts students were successfully comprehending and which concepts needed more emphasis. Peer leaders reported back on which SLAs students enjoyed and which SLAs were viewed as unnecessary or seemingly unrelated to the ACFI100 course content.

Peer leaders reported that smaller group sessions would allow for more one-on-one assistance and that access to computer labs would greatly assist students who did not have access to reliable technology. ACFI100 students and peer leaders expressed a desire to earn academic credit for their SLA assignments and indicated the value of receiving an academic grade (versus Pass/Fail). Most, if not all, of this feedback was implemented in revising the program for the Fall of 2015.

Conclusion

The ACFI Peer Leader program is off to a great start and the benefits experienced thus far reach far beyond our initial expectations. We still have much work to do in assessing its effectiveness and the attainment of our primary goal of improving the overall success rate of all RCOB students in the entry-level financial accounting course. In the meantime, we will continue to make improvements based on the informative input and feedback from students and peer leaders. This faculty-student partnership has proved invaluable to the initial success of the program and we will continue to explore both the expected and unexpected benefits that inure to all stakeholders—students, peer leaders and faculty from such a partnership.

Acknowledgements

References

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Note: Quotes from ACFI students and Peer Leaders were obtained from a voluntary survey conducted during the Spring 2015 semester. Permission was obtained from all students and peer leaders whose quotes were shared in this article.