

In partial fulfillment of the requirements for the degree of Doctor of Education in Leadership and Learning in Organizations

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Acknowledgements

“Of what use is this formulated statement? Of what use is a map? The map is not a substitute for a personal experience; the map does not take the place of an actual journey.”

John Dewey (1906, p.26)

First and foremost, I wish to thank Dr. Joan Lee, Professor of Accounting at Fairfield University, for accompanying me in my exploration of experiential learning and its implications for accounting education. Through her invaluable support, I was able to engage with experiential learning (EL) concepts in authentic, situated contexts: as an accounting instructor and as a doctoral student studying advanced learning. Throughout my years at Vanderbilt, I studied advanced learning concepts in my courses and experienced how they were applied using Fairfield University as my focal organization, whenever possible. I served as an instructor in three different contexts that involved immersive forms of EL: service learning, accounting ethics as an online offering and accounting ethics as an in-person course. Those opportunities allowed me to experience EL as a member of Jesuit accounting faculty. Those experiences, and the perspectives they brought, shaped my research. I would also like to thank three other faculty and staff at Fairfield University: Dr. Dawn Massey for her advice on research design, Dr. Kara Hunter for her Qualtrics expertise, and Marcy Haley, Associate Director of the Murphy Center for Ignatian Spirituality for her insights and support.

I am grateful to the faculty at Vanderbilt University who contributed virtually (in sync and async modes) to my understanding of EL and many other relevant concepts that are reflected in my study. Throughout my progression in the Leadership and Learning in Organizations program, I was exposed to, and then learned to apply, advanced learning practices. I am specifically grateful to David Laird for my understanding of learning to improve and organizational learning, Chris Quinn-Trank for storytelling, Melissa Gresalfi and Michael Neel for authentic situated learning, Cynthia

Nebel for abstract vs. exemplar learning, Lacey Hartigan for statistical tools, Barb Stengel for ethical reasoning, and Sayil Camacho for modeling how to effectively facilitate EL in an online environment.

I am grateful to Erin Henrick for bringing real practitioner tools for research within my grasp and for having the confidence to allow me to iterate and emergently encounter this area of learning.

Through the detours and restarts, we arrived at a research scope that translated into an achievable goal, while also recognizing the value of my practice experience with Fairfield University and research from other Vanderbilt courses that are relevant and complementary to my study. For while my engagement with EL at Fairfield University may be anecdotal, as experience it also is authentic, situated, and descriptive.

Of all those who have earned my thanks, I am particularly grateful for my wife, Rosemary – my constant partner in conversation and debate about all things experiential learning. When we speak about things that matter to us, we are at the same time learning, and I would have to say that we did a lot of talking and a lot of learning together throughout the term of my doctoral program and particularly in the pursuit of this research. From one future doctor to another, thanks for being up for it!

About this Paper

This document summarizes information from a research study I conducted on experiential learning in partial fulfillment of the doctoral requirements at Vanderbilt University. In keeping with the tradition of the capstone studies, this paper draws on other relevant research and experiences that I learned from over the course of this doctoral program, and that bear on the questions, findings, and recommendations of this study. In describing authentic accounting practice, which EL seeks to emulate, this paper also reflects my context, experiences and perspective on accounting practice that are equally relevant to an understanding of the study recommendations. The material in this paper represents my original work and is not necessarily reflective of the views of any other person or organization, including Fairfield University and Vanderbilt University.

Executive Summary¹

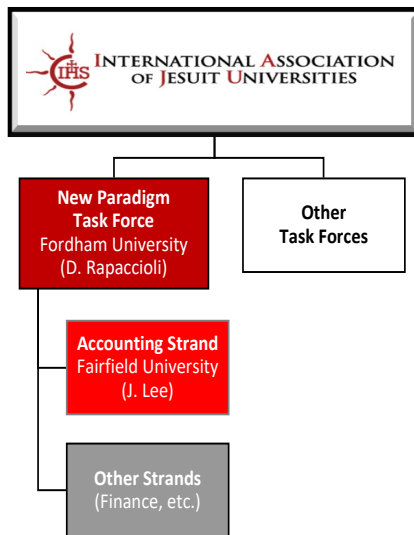
Context

In a white paper issued in March 2020, leaders of Jesuit universities around the world expressed the view that students in their business schools desire more immersive, experiential forms of learning that also embraces equity and social justice. Under the umbrella of the New Paradigm Initiative, the Jesuits have assembled a multi-disciplinary task force of business school faculty that is modifying the business curriculum and course designs to meet this goal.

Focal Organization and Capstone Partner

My focal organization is Fairfield University's Dolan School of Business, which is leading the accounting strand of the New Paradigm Initiative under the oversight of the International

Figure 1.
Focal Organization and Capstone Partner



Association of Jesuit Universities (see Figure 1). The work is led by Dr. Joan Lee (formerly Van Hise), a senior tenured faculty member at Fairfield University and an acknowledged expert on the *Ignatian Pedagogical Paradigm (the IPP)*, which is a foundational element of the Initiative. Dr. Lee has created experiential learning designs for undergraduate and graduate level courses based on the IPP that have been offered for more than 15 years at Fairfield University and are consistently among the top-rated courses in the accounting program. The Task Force commenced its work in the Spring of 2021. Please see page 8 for more information.

Problem of Practice

Accounting education has historically involved a heavy amount of direct instruction and traditional testing. Moving to greater use of experiential model poses risks that need to be managed. This move also offers enormous upside benefits for all when the EL is authentic, situated, and meaningful.

¹ Items in *italic* are defined in Appendix A

Faculty who are teaching these courses have varying levels of accounting practice experience and familiarity with experiential learning (EL). Successful engagement of faculty in this change is critical to success, making it timely to understand how ready they are to infuse EL more deeply into their course designs.

Gathering fresh insights regarding faculty experience with EL and their perceptions of it would be valuable at this juncture. Accordingly, the problem of practice is how to meet the information needs of New Paradigm leaders. This research study seeks to provide useful findings and actionable recommendations in support of the initiative's goals.

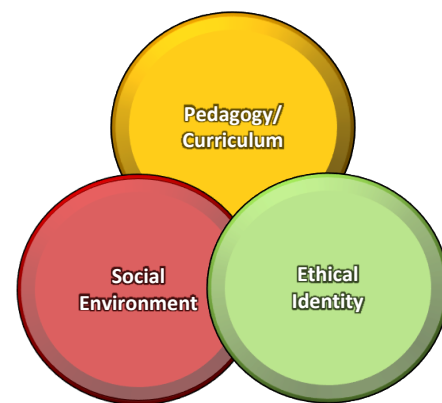
Literature Review and Conceptual Framework

I developed the conceptual framework for this study by drawing on Wenger's (1999) theory of social learning. This framework provides three lenses that focus on different aspects of how the learning design of courses will be affected by the expansion of EL under the New Paradigm Initiative.

In the gold frame, the focus is on how pedagogy enables faculty to move from direct instruction to student-centered learning, with all of its implications for shaping the curriculum. In the New Paradigm, the foundation of this frame is the *IPP*, a holistic approach to student learning developed by the Jesuits. As accounting is an apprenticeship discipline, this frame also embraces *theories of social practice* such as those advanced by Lave and Wenger (1991) and Wenger (1999).

Once the center of learning shifts to the student, and to address the social dimension of authentic practice, faculty need to think about *theories of social structure* (the red frame): how students are organized and how they engage with each other. (Gagnon & Collay, 2001; Wenger, 1999) One way to do so authentically is through *legitimate peripheral participation* which helps describe the kind of social learning that occurs in practice. (Lave & Wenger, 1991) The red frame also creates space for affect in the learning environment by immersing the student in an experience within a safe environment that allows them to become vulnerable. This frame is also where students can gain experience with authentic social learning processes: solving complex problems as

Figure 2.
An Ignatian Learning Design



a team, practicing sensemaking through engagement with others, and learning through reflection on rich, concrete experiences.

The green frame is about the potential for ethical formation (what the Jesuits refer to as the development of the person's worldview). Here we engage with *theories of identity*, which help identify the impact of *context* on the formation of the person and the concepts of membership and community. (Wenger, 1999) When students are engaged affectively, they have an opportunity to transform their identities, and the question for faculty here is what are you forming them to? Will they become professionals who place the common good (what accountants would call the public interest) above their own personal interests? This frame engages critical analysis – students are encouraged to move beyond understanding the world as it is and to think critically about the world as it should be.

Research Questions and Findings

Research Question 1: To what extent do faculty use experiential learning practices in their accounting courses today?

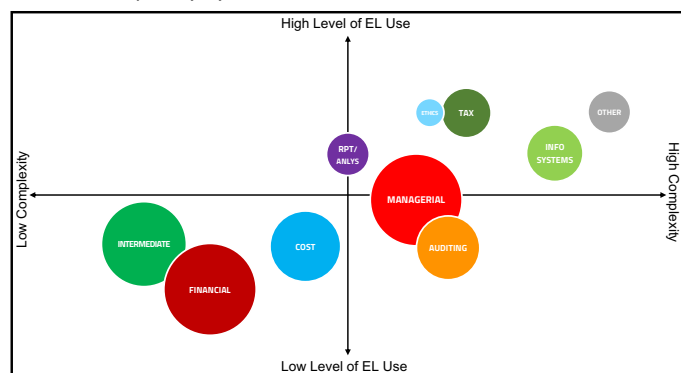
Finding 1: Overall, faculty use a moderate amount of EL in their courses

Finding 2: In low-level courses, faculty tend to use less EL and in simpler forms

Finding 3: In upper-level courses, faculty tend to use more complex EL and more of it

Overall, these findings are intuitive and provide confirming evidence in support of the current direction of the New Paradigm strategy. The findings suggest that faculty are relatively experienced with EL but less so with its most advanced forms and that there are opportunities to expand both the amount and the sophistication of the EL used. As shown in Figure 3, faculty use complex EL more heavily in advanced courses. Introductory courses, such as a financial accounting course taken by all business majors, use less EL and in simpler forms.

Figure 3.
Use and Complexity by Course



Research Question 2: What are faculty perceptions about the value of experiential learning practices in their accounting courses?***Finding 4: Faculty value the unique qualities of EL for deeper, more engaged learning***

This finding suggests that faculty see experiential learning as valuable for bringing emotion into the learning process, for facilitating the use of authentic accounting practice by students, and for helping students develop skills for engaging with complexity. 97% of the faculty respondents agree that these characteristics facilitate the kind of learning that is difficult to accomplish in traditional lecture. This is particularly true with respect to engaging the student's emotion, which is an essential element of experiential learning.

Research Question 3: What are faculty perceptions about the risks of using experiential learning in their accounting courses?***Finding 5: Most faculty are not concerned by the risk of bad student outcomes******Finding 6: Faculty desire more organizational support with expanding the use of EL***

It is notable that the vast majority of faculty respondents are not concerned about the possibility of bad student outcomes. Qualitative responses suggest that faculty recognize these kinds of outcomes are inevitable and the important thing is to be mentally ready to recognize when they are happening and to respond effectively. The risk of bad outcomes is mitigated by preparation, which faculty recognized: 76% of survey respondents said that it would help if they had EL forums for faculty, and ready access to high quality EL resources. Support actions such as these foster ideas, allow faculty to model learning behaviors and create opportunities for success with EL which, in turn, reduces risks and consequences of failure.

Recommendations

The recommendations that follow have been provided to Dr. Joan Lee, the accounting strand leader of the New Paradigm Initiative. These recommendations do not pertain to any specific Jesuit school, per se, but rather are intended to be adopted where appropriate. These recommendations anticipate that stories resulting from this faculty work would be shared within a network of EL communities across the system of Jesuit business schools.

Recommendation 1: Create faculty forums for EL

The Jesuit business schools should consider creating forums that engage faculty in peer learning and storytelling. Such forums could serve as a means to share insights, authentic materials, and best practices regarding the use of EL in accounting education. They would also provide an opportunity for faculty to personally experience *legitimate peripheral participation* and to become familiar with new ideas about how EL might be used in course design (see Stephenson, 2017).

In these forums, faculty would learn about EL by doing – using authentic tools and activities, achieving improvement goals, and experiencing how a community of learners can become proficient with EL. The time spent in this community should not be incremental to existing demands, as faculty are emerging from the pandemic with a new “normal” that has less free time than it did previously. It is important for these new communities to be inclusive and welcoming to adjunct faculty, who bring practitioner stories and expertise that other faculty would benefit from.

If these meetings are regular, rigorous, and well-attended, they may be able to serve as a credible source of evidence for continuous improvement in the curriculum and can demonstrate faculty use of authentic practice tools. Stout (2018) suggests that such processes could be valuable to accounting programs as evidence in support of their assessments of learning for accreditation purposes.

Recommendation 2: Adopt peer learning concepts

Figure 3 on page vii highlights that lower-level courses such as financial and intermediate accounting are most in need of immersive, experiential EL. These courses tend to involve significant amounts of direct instruction and standardized testing of a student’s understanding of technical rules. Accounting in authentic practice is not black and white, with clear lines delineating right from wrong. Accounting positions and ultimately, accounting practice are socially constructed. And so, it is reasonable to question how this approach is helping the students prepare for the future?

This recommendation proposes that the Jesuit accounting programs should provide opportunities to use peer learning as part of EL activities in these types of courses. Research on peer learning in teams is gaining traction in the sciences, with findings suggesting that there is potential to improve student learning. (Crouch & Mazur, 2001; Frey et al., 2018)

To be most effective, adoption of peer learning would be undertaken in conjunction with concept testing as studied by Mazur (1997). Peer learning with integrated concept testing offers instructors the opportunity to assess learning in real time. Mazur’s theory about learning is this: the best person to help you understand an abstract or complex problem is a person who has just learned it themselves. That might be the person sitting next to you in the peer learning group of your accounting

course. Testing of concepts, as proposed in Lasry et al. (2008), followed by peer discussion would improve the likelihood that students are understanding the concepts, not simply memorizing.

Recommendation 3: Establish an Ignatian Fellow Program

Under this recommendation, Jesuit business schools would recruit fellows, arrange for their training in EL and the IPP, and provide them with opportunities to facilitate the use of EL in faculty forums (as proposed above) and in the classroom. Faculty would benefit from observing fellows modeling specific kinds of EL activities in their classes, without personally assuming the risk of failure.

Wong et al. (2012) and Warner et al. (2016), among others described the benefits of Ignatian-based fellow programs at Jesuit universities. Individual Jesuit schools have had success with training faculty in the use of the IPP following approaches similar to McAvoy (2013). These programs serve as exemplars of how students might prepare to become fellows through participation in a special immersive program centered on EL and the IPP.

These studies support the recommendation that Jesuit business schools consider establishing an Ignatian Fellow program. Such a program could recruit graduate students who are knowledgeable in accounting and know how to use the IPP and train them to help their peers think critically and reason morally. If adopted, these Fellows would be a resource to collaborate with faculty in the application of EL and to support formation.

Recommendation 4: Create an experiential course on internal control

I am proposing to create an immersive, experiential, graduate-level course on internal control, which could be piloted in a Master of Science in Accounting program. This course could serve as an exemplar for how to create immersive EL in a technical area. The course would incorporate many of the active learning elements of Fairfield University's Accounting Ethics course which is discussed in Appendix H.

A greater emphasis on internal control and authentic practice has been recommended by stakeholders, but the right design has not been put into educational practice. (Treadway, 1987; Pathways, 2012) Typically, coverage of internal control consists of one or two lectures within an auditing course. Often this is limited to explaining how to comply with a regulatory internal control framework. One cannot reasonably expect to understand the importance of internal control in this way. The proposed course, in contrast, offers immersive experiential learning about controls through the use of authentic practice tools, including *storytelling*, *peer learning* and *legitimate peripheral participation*. In this course, students will understand the importance of internal control through experience.

This course will incorporate service learning, accomplished through group projects structured with local non-profits, which will contribute to the formation of the student's ethical identity. Each project group will comprise a student-centered community of practice as implemented by Stephenson (2017), assisted by a technical advisor who is a seasoned internal control practitioner. Students in this course will be newcomers experiencing *legitimate peripheral participation* in a small *community of practice* and will have access to old-timers (seasoned practitioners, fellows, and faculty) to help them solve authentic internal control problems.

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“We live in separate silos. Much of value is being learned but it lives and dies with those who learned it.” (Bryck et al., 2015, p. 145)

Introduction

Context

A Social Learning Problem

In authentic practice, accounting knowledge is situated and socially constructed by members of the accounting profession as a community of practitioners. Accounting decision making involves asking the right questions, selecting the right technical literature, interpreting the requirements and then presenting a well-reasoned and well-supported position that fairly reflects the underlying economics. This learning activity occurs in a social space that is based on give and take, negotiation, and resolution and it is a space where emotion and power differentials may play an outsized role in how that process operates. The challenge is in designing learning that simulates this kind of activity in meaningful and authentic ways.

Converging Forces for Change

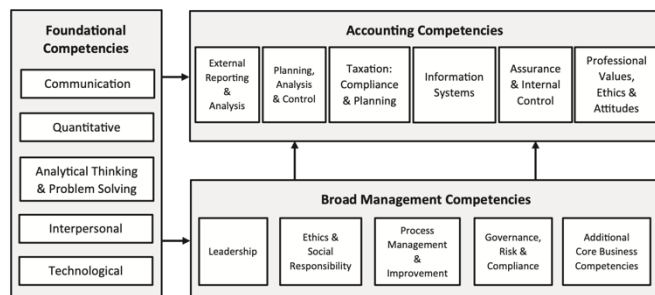
This research comes at a critical time for accounting education around the world: pedagogical and curricular flaws in traditional instruction, adverse changes in student demographics (including unsustainable levels of student debt), the rise of ESG (Environmental, Social and Governance), a chronic shortage of qualified faculty, and the aftermath of the pandemic are all converging during a state of unprecedented volatility in society. (Pincus et al., 2017; Pathways, 2012)

Pincus et al. (2017) identified such threats and then focused their attention on the main challenge for accounting education: failing to equip students with skills and competencies for life-long careers in the accounting profession. Technology is transforming accounting practice through robotics and AI, eliminating accounting work that involves the mechanical application of rules: computer systems handle almost all of the routine book-keeping aspects of accounting with an efficiency that is not possible for human beings to match. This means fewer entry level jobs for accounting graduates and

places a premium on developing higher order skills and competencies. Pincus et al. also observed that a long-standing complaint from business and the profession is that, on the whole, graduates do not possess the soft skills that will be demanded in their professional lives.

According to Pincus et al. (2017), the challenge for any accounting program is how to infuse EL more deeply into the curriculum as a means to meet stakeholder demands for deeper competencies and skills among accounting practitioners. Figure 4 lays out the matrix of these skills and competencies identified in that study. It should be clear to even the casual observer that the development of

Figure 4.
Skills and Competencies for Professional Accountants
(Pincus et al., 2017, p.22)



these skills cannot be achieved through lecture or other forms of passive learning.

A Moment in Time

Some might actually describe the present state as chaos. The silver lining of chaos is the possibility for disruptive change that can bring about a new order. In the midst of this, Jesuit business schools have embarked on a journey to move their programs more deeply into experiential learning. Jesuit schools are right to desire a pedagogy that helps students learn how to think and feel in ways that machines simply can't as these are their uniquely human gifts. These will sustain and support them while also providing comfort in their ability to cope with the uncertainty created by a rapidly changing world. This is the opportunity of the New Paradigm: to develop practices that unlock the value of EL for students in sustainable ways that can become a signature pedagogy. Can this approach grow and take hold before order is restored and the shape of a new normal ossifies into educational practice?

Problems of Practice

My capstone partner, Fairfield University, as the leader of the accounting strand of the New Paradigm task force, is seeking to move the accounting curriculum more deeply into student-centered, experiential learning to form them and to better prepare them to engage with the complexity they will face as accounting professionals. The task force's problem of practice is how to do that effectively and sustainably. My problem of practice is to provide them with insights into how faculty feel about this change.

Getting to Formation

When you boil down what EL really means for Jesuit accounting programs it is relatively simple to articulate: help students gain an understanding of the concepts and principles, allow them to experience them in authentic, "hands on" ways where learning is socially constructed and leads to new understandings that solve authentic, real-world problems while simultaneously forming them with an ethical worldview that values other people. This direction aligns very well with the recommendations set forth by the Pathways Commission (2012).

Part of authenticity is bringing emotion and authentic practice into the classroom; to simulate practice in meaningful ways and to immerse students in situated experiences that lead to understanding. The hope is that this will truly prepare students for careers in a profession that practices *legitimate peripheral participation* in the form of apprenticeship as the path to leadership and partnership. The profession also expects its workforce to engage in life-long learning and to act ethically (in the public interest), which makes the formation aspect of this process very important.

EL in Higher Education

What is Experiential Learning?

EL has a broad range of meanings and an even broader range of activities that it encompasses. To ensure a comprehensive response, I used two very broad definitions of EL: on the simple end of the spectrum, I used Dewey's concept of "learning by doing" and on the complex end, I used David Kolb's definition: "the process whereby knowledge is created through the transformation of experience" (Kolb, 2014, p. 184). In an academic setting, EL is commonly considered to be student-centered learning that involves consideration of real-world issues and problems guided by an instructor.

Growing Interest in EL

Butler et al (2019) indicated that EL is receiving increasing focus in accounting programs around the world, reflecting increasing demand from stakeholders for a more formative approach that better prepares graduates for a rapidly evolving profession. Experiential Learning Theory, developed by Kolb (1984) appears to be one of the most widely used pedagogies in accounting education according to Gittings et al. (2020) and Butler et al. (2020). Educational practice under the Ignatian Pedagogical Paradigm, or IPP, is much older than Kolb's theory but involves similar concepts on how students engage with experiential material. (ICAJE, 1993) Appendix C describes elements of these two models in greater depth.

Organizational Context

Partner Organization

As shown in Figure 5, my partner organization is Fairfield University, which is leading the accounting strand of the business curriculum redesign initiative called the *New Paradigm*. The leader of the accounting strand is Dr. Joan Lee (formerly Van Hise), a senior tenured faculty member at Fairfield University. Dr. Lee also is an acknowledged expert on the *Ignatian Pedagogical Paradigm (IPP)*, which is a foundational element of the change initiative. Dr. Lee has created experiential learning designs for undergraduate and graduate courses based on the IPP that have been in place for more than 15 years at Fairfield University. During my doctoral studies, I led three experiential learning courses in the accounting program at Fairfield University, including the IPP-designed course Dr. Lee developed. The work



of the New Paradigm task force is ongoing, with member schools meeting regularly. The New Paradigm task force has an indeterminate life and an adaptive approach to its goals that may evolve as the initiative transitions from an initiative to a community of EL practitioners.

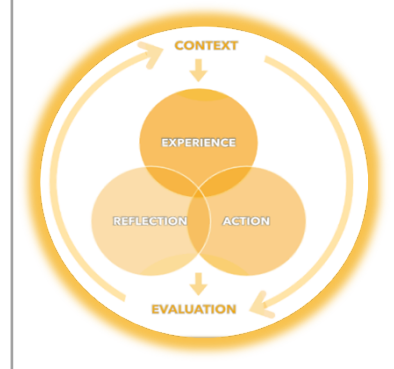
Jesuit Mission and Values

The mission and values of Fairfield University, which all Jesuit schools share, is to provide a formative educational experience that cares for the student as a whole person: intellectually, emotionally, and socially. This is captured in the Latin phrase frequently used by Jesuit educators: “*cura personalis*” which means care for the whole person. As the Jesuit faculty have described it, a successful graduate is not simply able to think critically, solve problems, and make decisions – they do so with a worldview that values other people and the common good. (Dominuco, 2000)

The Ignatian Pedagogy

The characteristics of Jesuit education focus on the formation of each person within the community of learners. In *Ignatian* designed courses, students have experiences that form them and provide the opportunity for them to think critically about their values, how they belong in a community, and to develop valuable learning habits (Van Hise & Massey, 2010). These characteristics form the foundation for Jesuit pedagogy and practice.

Figure 6.
Ignatian Pedagogical Paradigm



A schematic of the *Ignatian Pedagogical Paradigm* is provided in Figure 6 above. Under the *IPP*, learning occurs in a cycle, in which experiences provide the inputs for reflection, which lead to formation and action that will influence subsequent experiences in each new iteration. The goal in Jesuit education is for actions to move the student closer to their values. Appendix C provides more information about the *IPP* and how it compares with *Kolb's Experiential Learning Theory*.

New Paradigm Initiative

The International Association of Jesuit Universities (IAJU) launched the New Paradigm initiative and outlined its objectives in a March 2020 white paper, *An Inspirational Paradigm for Jesuit Business Education*. The goals of the New Paradigm initiative are to prepare students experientially to engage fully with a profession undergoing significant change and to form students with a world view that values the common good. As will become evident in the literature review, these goals are broadly consistent with the recommendations contained in major studies published by accounting stakeholders.

In his July 2021 Keynote address to the IAJU task force, renowned economist Geoffrey Sachs (2020) argued that the current business curriculum, with its underlying theories about roles of markets and economics, fails to provide the correct orientation to help graduates contribute to positive change for the world. He also characterized the time we live in as a VUCA that will challenge students when

they enter the workplace. VUCA is the acronym for Volatility, Uncertainty, Complexity, Anxiety, which was coined by Lowney (2018). Through the use of the IPP, the task force will seek to emphasize formation in the learning objectives and designs, which should invoke a critical examination of accounting and what it should be, rather than simply what it is today.

Can EL Meet the Challenge?

The New Paradigm lays out a vision to move the business curriculum more deeply into experiential learning but to do so in an Ignatian way, which is about formation. This kind of curriculum change in accounting education is not new – it simply has not happened on any measurable scale in academia, as evidenced by the ongoing stakeholder criticism. The white paper invites comment and research in support of their goals.

Readiness of faculty for expanded EL

Faculty are at the center of this initiative: business school leaders need them to have a clear understanding of what is required, how it differs from what they are doing now, and how change will be accomplished. Due to their lifetime employment status, the views and needs of tenured faculty will be particularly important to understand.

Abdullah et al. (2016) point out “that recent graduates from doctoral programs in business do not feel adequately prepared to take on the responsibilities of teaching and maintaining a learning environment upon completion of their doctoral programs (Hershey et al., 1996; Utecht & Tullous, 2009).” Given the importance of pedagogy to the success of the New Paradigm initiative, this would represent an area where resources are needed to support and coach faculty through this transition, which may be significant for some and less so for others. It also will be important to recognize non-tenured faculty as a source for authentic practice knowledge that could be shared with faculty possessing little or no recent practice experience.

Shortage of Qualified Faculty

It is notable that this change is occurring during a time when there is a critical shortage of accounting PhD's. Pathways (2012) recommended hiring more seasoned practitioners into what the Commission described as a new "professionally oriented" (PO) category of faculty. Boyle et al. (2015) studied the perceptions of PO faculty and found that, similar to faculty with PhDs, they received little or no training on teaching. Unlike PhD faculty, PO faculty did not participate actively in research and found the doctoral requirements of educational institutions an impediment to full-time positions. Pathways (2012) recommended a new doctoral credential that takes less time to obtain, stresses teaching over research, and recognizes the value of practice experience. The goal was to find a way to bring in more seasoned practitioners into academia while providing a credential that business schools would recognize as valuable.

New Paradigm Developments

Lee (2021) has published an update on the Task Force work that sets out the strategy and framework of the New Paradigm and adopts a modular approach that Jesuit business schools can adapt to, as appropriate, in accordance with regulations of their local jurisdictions. The work of the IAJU task forces is ongoing.

Problem of Practice

The leaders of the New Paradigm initiative have already concluded that Jesuit business schools need to infuse EL more deeply into accounting education. They reached that conclusion based on their experience as educators who understand what today's students desire to learn during their college experience. What could benefit from more research, would be a current understanding of where faculty are situated relative to EL.

As Gittings et al. (2020) report, experiential learning in real life contexts has been an area of emphasis in accounting programs around the world. As the New Paradigm work gets underway, there are some natural questions that arise, such as the following:

- Where are faculty at in terms of familiarity and experience with EL?
- How do faculty feel about EL and, if they like it, what stands in the way of doing more?
- What are the risks to be managed and resources to be deployed to facilitate moving further in this direction?

These questions frame my research.

Organization of this Study

As part of this research, I reviewed studies that were relevant to understanding lived experience of EL practitioners, to find areas where specific questions might yield insights into faculty practices and perceptions, and to identify what they see as risks and needs.

I also reviewed studies that critically examined the state of accounting education, with particular focus on those undertaken by stakeholder groups. The most robust source of information about accounting education comes from large accounting firms, the American Institute of Certified Public Accountants, and quasi-regulatory bodies such as the Committee of Sponsoring Organizations (COSO) of the Treadway Commission. These large, well-funded studies span four decades and alternate between a macro view (focusing on the accounting education system broadly) and a meso view (focusing on university organizations), but none offered a micro view: examining faculty as change makers. Faculty research was the best source for the micro view and through my review of their research, I was able to identify a niche at this level that should be helpful to the New Paradigm initiative.

My conceptual framework builds on the literature review by providing lenses for how to think about learning designs for accounting courses under the New Paradigm. The purpose of this is to inform

the thinking about EL designs. After all, even faculty who think EL is wonderful may nevertheless struggle with exactly how to redesign their courses to take full advantage of it.

It is clear from the white paper that the Jesuit leaders have decided on the IPP as the most suitable pedagogy for tackling the learning design challenges EL presents for faculty, and that will drive the reshaping of the curriculum. My framework provides two additional lenses that are grounded in the New Paradigm's *Ignatian* approach: embracing the concepts of community (design of the social environment in the course) and formation (the transformation of a student's ethical identity). These are discussed further in the Conceptual Framework section of this paper.

Literature Review

Is there really a problem?

What do academic researchers see?

As discussed previously, Pincus et al. (2017) depict accounting education as an institution that is in danger of being left behind by technological and sociological change. The value of accounting professionals is no longer as a storage receptacle for accounting rules – anything that follows rote principles and rules has already been automated. Rather, stakeholders value accounting professionals who are confident and competent in performing analysis, applying judgment to arrive at accounting conclusions in complex fact patterns where the authoritative guidance is unclear. AI has been unable to displace the ability of human beings to perform this kind of critical analysis and to engage in the social process by which accounting professionals arrive at reasoned judgment. Said differently, accounting judgments are socially constructed, as noted by Helliar (2013), and that is an activity for which computers, at least at present, are ill-suited. This is the opportunity for professional accountants to add value to management decision making. However, to be

“Accounting and accounting education are all socially constructed and globally they have been influenced by their historical, social, economic, political and cultural contexts.”

Helliar (2013, p. 510)

successful, students need to acquire skills (in particular, soft skills) and competencies that are not developed through *exemplar learning*.

What do stakeholders see?

Key stakeholders of accounting education (regulators, public accounting, and business) have been in the vanguard of criticism and advocacy for change. The messaging has been remarkably consistent and increasingly emphatic starting with the Treadway Commission (1987) and most recently with the Pathways Commission (2012).

The key recommendations from these studies include: (1) change pedagogies in favor of more immersive, student-centered and active models, (2) bring authentic accounting practice deeply into the curriculum, (3) acknowledge and reward excellence of faculty in how they impact student learning as highly as research prowess, (4) embrace other forms of doctoral credentials to acknowledge the value of practice and to bring more professionally oriented faculty into full-time positions, (5) assess resources devoted to research to ensure that the results have an impact on accounting practice.

Why now?

It is a fair question to ask how it is that stakeholders could be so critical of accounting education for so long but with so little progress towards a solution. Perhaps it is because historically they have seen things differently – Howcroft (2017) determined that there are “conflicting views” between stakeholders and universities on the “purpose of university education.” His research suggests that accounting educators may not view themselves playing a vocational role in preparing graduates for careers in the accounting profession. To the extent that Howcroft’s findings are reflective of prevailing views, that might explain some of the inertia. The promise of the New Paradigm is that it starts with the educators putting forth a vision of learning through experiencing authentic practice. It is strengthened by the Jesuit mission, which seeks to “form” graduates and prepare them for life.

What does EL look like in accounting education?

The most current research suggests that faculty experience with EL in accounting education is still in an early phase of practice development – a phase marked by experimentation and learning. Two recent studies (Gittings et al., 2020; Butler et al., 2019) conducted meta-analyses that highlight a consensus around two categories of EL activities: those that seek to simulate authentic practice in classroom settings and those that seek to immerse students in authentic practice through internships, service learning and other forms of collaborative arrangements with outside organizations. The number of studies on the latter was surprisingly small. While Gittings was a U.S.-based study and Butler was based in Australia, their insights regarding experiential learning do not appear to be culture-centric.

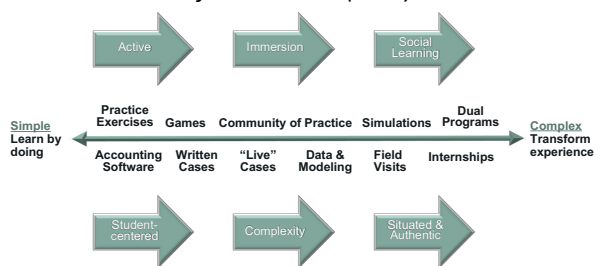
What kinds of activities are typically used in accounting?

Figure 7 provides an overview of the range of activities drawn from Gittings et al. (2020) and Butler et al. (2019). At the simple end of the continuum, EL activities are active and student-centered but also involve experiences that have been simplified, decontextualized, summarized or condensed from practice. Games, role play, and case studies are examples of “engineered” experiential materials, which may limit the effectiveness of reflection and abstraction to the extent that the experiences are not sufficiently authentic. Dombrowski et al (2013) found that case studies were the most commonly cited EL activity and were used in over 80% of courses.

Moving from left to right in Figure 7, activities become more authentic and situated, bringing social elements of learning and practice

more prominently into the learning design. For example, Stephenson (2017) employed *communities of practice* led by her students to introduce the social practice element and to help students feel more accountable to each other for learning. See Appendix H for more information.

Figure 7.
The Continuum of EL Activities (ELAs)



At the most complex end, the EL immerses the student in authentic experience with social practice. Field visits, service learning and internships place the student in authentic work environments that expose them to real world complexity and variable learning outcomes. However, neither of these studies identified the kind of IPP designed student-centered experiential learning used by Van Hise and Massey (2010). See Appendix H for further information about this type of learning. Service learning is a valuable curricular tool that did not receive much attention in Gittings et al. or Butler et al. but could be valuable to the New Paradigm initiative.

How does service learning fit into accounting education?

Service learning is a foundational element and staple of Jesuit education but is less common in accounting education. Rama observes that merely offering service learning “does not ensure that good service or good learning will occur” – it’s what you put into it and around it that makes it so. “Both are improved by frequent opportunities for conscious reflection on the experience and critical analysis of the issues involved. This interplay of action and reflection on experience is central to service-learning.” (Rama, 1998, p. 15)

Service learning gives the student the opportunity to practice what Billett (2014) refers to as an apprenticeship form of learning. The assignments typically provide students with limited scope work experience that is authentic and immersed in social practice. (Billett, 2014, 2009, 2008; Billett & Choy, 2013; Billett et al., 2014)

In Appendix H, I describe my experience with a non-profit accounting course that incorporated a service-learning component.

“The service experience alone does not ensure that either good service or good learning will occur. Both are improved by frequent opportunities for conscious reflection on the experience and critical analysis of the issues involved. This interplay of action and reflection on experience is central to service-learning.”
Rama (1998, p. 15)

What pedagogies do accounting faculty use for EL?

Butler et al. (2019) and Gittings et al. (2020) center their pedagogical focus on Kolb's Experiential Learning Theory, or KELT (2014). Van Hise and Massey (2010) explain how the IPP is used to develop an experiential learning design in an accounting ethics course. Other studies, such as McAvoy (2013) examine how the IPP is used in other educational disciplines and how it can be sustained through the recruitment and development of faculty trainers. The background and experience of pedagogical trainers varies, and, in some disciplines, students take courses to learn how to become trainers (McAvoy, 2013; Frey et al, 2018).

Appendix C provides further information about the IPP and KELT, including how these models integrate intellectual and emotional aspects of learning. The key difference between them is that the IPP values all aspects of the student as a human being (including their ethical identity); The IPP was created based on the goal of forming the whole person (intellectually, emotionally, and ethically) an idea that is central to the Jesuit mission and values. The absence of such consideration in KELT makes it potentially less useful in achieving the formational goals of the New Paradigm initiative.

What are the benefits of EL to students?

It is often said that the probability for success is enhanced when you begin with the end in mind. So, if we look at what key stakeholders say are the desired learning outcomes for their future employees, shown in Figure 8, we can ask whether use of EL will accomplish any or all of these? The outcomes in this list are hard to measure, with oral and written communication skills the most visible and preparation for lifelong learning being the most invisible. Intuitively, we would agree that actively engaging in authentic practice is much more likely to accomplish these than lecture and discussion, but it is nevertheless difficult to assess the degree of success. Mazur (1997) and Lasry et al (2008), among others, have challenged the effectiveness of direct instruction, which remains the dominant pedagogy in accounting education. Test scores and student evaluations don't necessarily highlight problems with student comprehension – in some cases it may be measuring *exemplar learning* enabled by tests that are structured to support that style of learning. Cheating further undermines the value of this traditional measurement.

Gittings et al. (2020) and Butler et al. (2019) acknowledge that the nature of learning changes when students experience the material more directly. These kinds of experiences engage emotion, reflection, and actions to synthesize concrete experiences into knowledge. In authentic practice, accounting professionals encounter highly complex fact patterns and problems that they must analyze – discriminating among important, somewhat relevant, and irrelevant information to resolving a problem and reaching a conclusion. Nearly all of this occurs in a social setting, where soft skills are at a premium.

Figure 8. *Learning Outcomes*

- ❖ Experience deep learning beyond memorization
- ❖ Understand complex relationships within accounting and with related fields
- ❖ Ability to work effectively in teams
- ❖ Prepared for a lifetime of learning
- ❖ Oral and written communication skills
- ❖ Ability to reason critically and exercise professional judgment
- ❖ Committed to ethics acting in the public interest

Pathways (2017)

It is knowing the right questions to ask, having stories of prior experiences to draw from in forming an answer, and knowing how to get an angry client to accept a conclusion they disagree with.

The complexity of these “real life” experiences are what students need practice with, as a means to develop habits that enable life-long learning in the accounting profession. As Lave & Wenger (1991) state, the analytical focus shifts “from the individual as learner to learning as participation in the social world, and from the concept of cognitive process to the more-encompassing view of social practice.” (p.43) It is this immersion in social practice through authentic experience that is at the core of mastering soft skills.

“We emphasize the significance of shifting the analytic focus from the individual as learner to learning as participation in the social world, and from the concept of cognitive process to the more-encompassing view of social practice.”

(Lave & Wenger, 1991, p. 43)

Recent academic studies of the cognitive and social benefits of EL in accounting education (Gittings et al., 2020; Butler et al., 2019, Stephenson, 2017) focused on how it enhances the ability of students to understand complex material, and to learn collaboratively as part of a team. They also highlighted positive student engagement, high levels of student satisfaction, and the accomplishment of applying theory in authentic contexts. Less commonly cited benefits, but equally important, were transferable skills (particularly soft skills), an awareness of real-world practices, and the fact that what they learned was valuable to employers. However, the most elusive benefit cited in these studies is how they help students master life-long learning, which is what KELT and the IPP are essential for as process tools. An important goal of the New Paradigm is to provide students the opportunity to practice the use of the IPP for processing complex experiences.

What is missing from the studies of EL in accounting education?

If complex EL seeks to simulate authentic accounting practice, it is reasonable to ask whether there are tools and practices not specifically highlighted by the studies discussed above that could potentially be useful in the New Paradigm? I have found that peer learning as a practice, and

storytelling as a tool, are examples of activities that are important to authentic practice that have not garnered much attention in accounting education.

Much of the apprenticeship learning of new accountants involves learning within a group (e.g., an audit engagement team), where peer learning accounts for much of the activity. In a similar vein, authentic accounting practice involves use of stories as a valuable tool for communicating accounting events and issues (transactions or developments for which the accounting is unclear) within the accounting firm and with clients.

Peer learning is a core component of the array of popular approaches currently used in the sciences: Problem-Based Learning (PBL) and Process-Oriented Guided Inquiry Learning (POGIL), and Peer-Led Team Learning (PLTL). The foundation of these approaches is the theory of social constructivism, which “argues that learners must rigorously cultivate their own knowledge through collaboration with others.” (Frey et al., 2018, p. 2103)

These tools and practices are reflective of a broader theme of how to bring authentic practices and knowledge into the accounting curriculum, a request first made in Treadway (1987) and re-emphasized in Pathways (2012). Both studies express the importance of a partnership between accounting educators and the business community that has, for the most part, failed to materialize in any consistent form across the United States.

Are stories an experiential learning tool?

Orr (2016), Brown et al. (1989) and Lave and Wenger (1991) are proponents of the view that knowledge is situated. Lave and Wenger (1991) describe stories as “packages of situated knowledge” and advance the view of a professional as someone who has an inventory of stories and knows how and when to use them. (p. 42) In his ethnographic study of Xerox repairmen, Orr illustrated the power of stories as the means for transferring such knowledge within a defined context. The repairmen found that the manual created by the design engineers was not useful for executing repairs in the field. They

needed to resolve each new kind of repair through trial and error and would later recount these repair “stories” to their peers over lunch. When engaging in repairs, they found these stories easy to retrieve, and at times combined two or more stories to complete a complicated repair.

The absence of stories as a focus in accounting education studies appears to suggest that this is not on the radar of practitioners as a way to improve the experiential quality of their classes. Nevertheless, stories remain a powerful and efficient means to share knowledge within the practice of accounting and beyond. For example, Chen (2012) conducted an ethnographic study examining how stories were used to create meaning and agency in the annual organizing of the Burning Man event. Agency and the ability to empower, which was illustrated by Chen’s study, speaks to the strength and utility of stories.

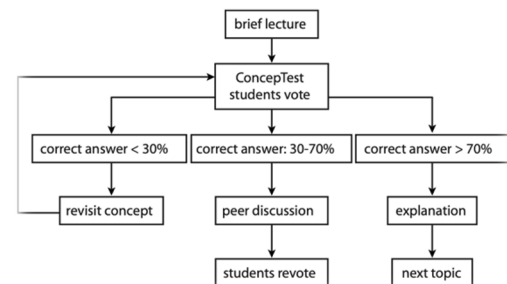
For more information about the relevance of stories to learning and to accounting education please see Part IV of Appendix A.

Is peer learning an experiential learning tool?

Peer learning is commonly found in the more complex and technically demanding areas of the science disciplines as illustrated in the work of Mazur (1999) and Lasry et al. (2008). Mazur, who was a highly regarded Physics professor at Harvard University was humbled to discover that his students were not learning all they needed to know from his lectures and that they struggled to “transfer” that learning to other situations, a phenomenon McDaniel et al. (2018) identified as *exemplar learning* (see discussion below about why some students may struggle with EL). Mazur believed that the best person to help you learn something you do not understand is a person who has just recently learned it themselves.

It is not uncommon that students who fall behind early in highly technical courses have real difficulty catching up later. A study by Lasry et al. (2008) tested an approach to mitigating this problem which involved testing student comprehension in real time. If applied systematically, instructors can feel confident that a majority of students understand a topic before moving on to the next. In Figure 9, Lasry et al. (2008) present a methodical incorporation of ConcepTests (plain English word problems that test comprehension of physics principles) into introductory physics courses. The flowchart provides an approach that determines how to progress through material based on student mastery of the concepts.

Figure 9. Peer Learning ConcepTests (Lasry et al., 2008)



What are the risks of EL?

Butler et al. (2019) highlights a number of important risks, some of which are within the control of the instructors and others that are not. Relative to the former, the study notes that EL can produce bad outcomes if they are not planned well, have overly ambitious goals, are poorly communicated, or are not perceived as meaningful by the students. Regarding the latter, Butler et al. warn faculty that immersive EL represents an “uncontrolled environment” for which faculty need to prepare, not simply in terms of learning designs but also in how to handle unpredictable outcomes.

Why might some students struggle with EL?

In the field of chemistry education, McDaniel et al. (2018) differentiates students based on how they learn and was able to demonstrate these relationships at statistically valid levels. In their study, the researchers differentiated *exemplar learners* from those who are actively engaging with the concepts (those he terms *abstract learners*). *Exemplar learners* (those who tend to engage in “rote concept-learning”) often struggle when they attempt to transfer concepts to new situations (see

McDaniel et al., 2018). The problem is that the learner is not engaging at the right level – this often happens when their role is passive, resulting in a superficial grasp of the material. In contrast, for deep learning to occur they need to be fully present (mindful) and simultaneously engaged emotionally and intellectually. (Moon, 2013).

What are the Risks in Collaborative Learning?

A second aspect of uncontrollable risk relates to collaborative learning arrangements such as those used in service learning, dual programs, field visits and internships. Service learning (which is among the more immersive and complex forms of curricular EL) has not been popular as a component of course designs in accounting. The most common form is in tax courses, which rely on the Voluntary Income Tax Assistance (VITA) program run by the Internal Revenue Service. This program provides a reliable source of authentic, meaningful work that helps provide qualifying citizens with assistance in completing their tax returns. Other topical areas do not have such reliable outside sources of EL.

Relationships with volunteer non-profit organizations are complex and will have ebbs and flows over time based on the level of *reciprocity* and environmental factors (e.g., economic, the pandemic, etc.). Most Jesuit schools have an organizational center that maintains those relationships and serves as a support hub for service-learning activity. What these centers are not, are experts on the learning activities that are relevant to learning accounting. This task is part of the learning design developed by the instructor. These risks arise from multiple sources that range from macro level (relationships between the school/faculty and the partner organization) to the meso level (how well the partner organization plans the work activities) to the micro level (social factors related to the fit between the student and the partner organization).

Because service to others is central to the Jesuit mission, most Jesuit universities have a center for community engagement which helps with the macro and meso issues. However, no matter how well managed those ongoing relationships are, they nevertheless are subject to the ebbs and flows of change

(staff turnover, unforeseen issues, etc.) which can create dissatisfaction on either or both sides and these can impact the learning experience of the students and the ability to use these forms of authentic, situated learning.

This risk may be heightened if the students are not well-prepared, since their attitude, interest and perceptions of value are influenced by their understanding and the meaningfulness of these EL activities. (Moon, 2013)

What are the risks of emotional engagement?

Another source of risk arises when students are engaged emotionally in the class discussion, which is an important goal of the IPP (ICAJE, 1993), the New Paradigm initiative (IAJU, 2020), and accounting education stakeholders (Pathways, 2012). Managing emotions are at the core of the soft skills stakeholders say accounting graduates need and EL provides a way to develop them in authentic ways. (Pathways, 2012)

Damasio (2021) describes human beings as feeling machines that think as opposed to the reverse. He argues that feelings provide our advantage over pure thinking machines, in that we have additional data to inform us and help us make better decisions. That advantage needs to be understood and harnessed in ways that enable better learning. When emotion is ignored, or worse, dismissed as irrelevant, we ignore the essence of what makes us human. Making space for emotion and encouraging students to become vulnerable adds another element of risk to EL.

Clancy and Vince (2019) observed that workplaces are emotional places where relationships and feelings are influenced by embedded relations of power. The researchers note that both faculty and students need to understand how to identify and manage their emotions and faculty need to help students identify with how they are feeling during EL activities and prepare for adverse outcomes. And when you are practicing how to manage those emotions in realistic situations the learning that should happen doesn't always occur as expected.

In the aftermath of the pandemic, recent studies have focused on the impact of social isolation on student mental health. A study conducted in the Spring of 2021 using smart phones of 217 students at Dartmouth college revealed a significant decline in their mental health. In a statement releasing the results, Dartmouth President Philip Hanlon observed that “The pandemic has exacerbated many problems, but foremost among them has been mental health.” (Fisher, 2021)

When students become emotionally engaged in a social discussion with peers, it is quite possible that the mental health consequences post-pandemic may manifest in various ways that faculty need to be prepared for and seek support from other university resources when appropriate.

What resources are helpful to support faculty in increasing use of EL?

My research revealed three broad forms of support for faculty and EL: (1) access to high quality sources of experiential materials and practices, (2) improvement forums as means to share and give context and meaning to those practices, and (3) co-curricular programs that develop students and faculty, such as fellow programs. Each of these is discussed further below.

Access to high quality sources of experiential learning materials

Cobb et al. (2020) advocated for the development of consistent and coherent *high-quality instructional materials*, which they define as “those designed to support students in achieving rigorous learning goals.” (p.11) These researchers propose that support provided in collaboration, developmental coaching and advice among peers (as discussed above) be centered around the *high-quality instructional materials*. Lampert et al. (2011) found similarly – making resources alone does not improving instruction, it is finding a sustainable means to get them used by instructors and students in collaborative ways.

Improvement forums as a means to share and sustain EL

Bryk et al. (2015) identifies alternative structures for improvement forums, with a particular emphasis on Networked Improvement Communities (NICs). The researchers herald the strengths of

NICs as “engines for innovation,” providing “an architecture for broad participation” and leveraging the power of the network. In Bryk et al. the NIC is conceived as a community where members are able to compare results across the network and where faculty collaborate with researchers on the analysis of the data and through that, learn from one another.

The experience and history of NWP should be of particular interest because it centers on developing competency with a highly reflective activity: expository writing. I also found NWP interesting because it started with government funding and continued to grow even after government funding ceased, demonstrating its value for those who participated in those communities. (Bryk et al., 2015).

Cobb et al. (2020) advocated development of the of *ambitious teaching practices*, which and propose four types of support: professional development, peer collaboration, instructional coaching, and access to advice networks. Lampert et al. (2011) stated the importance of regular use of shared EL materials and noted that fostering faculty peer interactions related to the materials as one way to promote use.

Fellow and training programs to grow experience with the IPP and EL

Wong et al. (2012) and Warner et al. (2016), among others described the benefits of Ignatian-based fellow programs at Jesuit universities. In practice, they typically served as a co-curricular means for students to develop competencies and gain valuable experience while learning how to learn through the IPP. Individual Jesuit schools have had success with training faculty in the use of the IPP following approaches similar to McAvoy (2013).

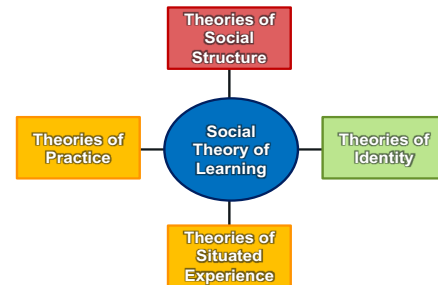
In other disciplines in higher education (particularly in the science disciplines), advanced pedagogies that are structured around teams also incorporate formal training about learning for students who wish to become team leaders. A good example of this is Peer-Led Team Learning (PLTL), as discussed by Gafney and Varma-Nelson (2008), a pedagogy that incorporates well-trained student leaders who are skilled in helping their peers learn during team activities.

Conceptual Framework

Overview

I developed the conceptual framework for this study by analogy to Wenger’s (1999) model of social learning. Wenger’s conception directly embraces his earlier work with Jean Lave on authentic situated learning and legitimate peripheral participation (Lave and Wenger, 1991) which I find accurately describes the nature of authentic accounting practice. As shown in Figure 10, Wenger’s model embraces the impact of learning on the whole person: their intellect, their emotion, and their identity as a member of a community.

Figure 10.
Wenger’s Social Theory of Learning

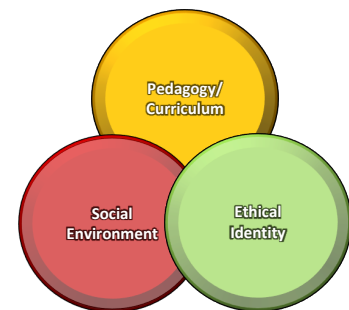


My conceptual framework translated the four constructs in Wenger’s model into three frames, or lenses, that focus on different aspects of how the learning design of courses will be affected by the expansion of EL under the New Paradigm Initiative as shown in Figure 11, below.

Pedagogy and Curriculum

In the gold frame, we are focused on how pedagogy enables faculty to move from direct instruction to student centered learning with all of its implications for shaping the curriculum. In the New Paradigm, the foundation of this frame is the Ignatian Pedagogical Paradigm, a holistic approach to student learning developed by the Jesuits (see Appendix C). As accounting is an apprenticeship discipline, this frame also embraces *theories of social practice* such as those advanced by Lave and Wenger (1991) and Wenger (1999).

Figure 11.
An Ignatian Learning Design



Social Environment

Once the center of learning shifts to the student, and to address the social dimension of authentic practice, faculty need to think about *theories of social structure*: the red frame helps focus on how students are organized and how they engage with each other. (Wenger, 1999) One way to do so authentically is through *legitimate peripheral participation*. (Lave & Wenger, 1991) The red frame also brings affect into the learning environment through student immersion and vulnerability, which depend on trust and psychological safety. It also is where students can gain experience with authentic processes and tools to solve complex problems as a team, to practice sensemaking through engagement with others and to learn through reflection.

Ethical Identity

The green frame is about the opportunity for ethical formation (what the Jesuits refer to as the development of the person's worldview). Here we engage with *theories of identity*, which help identify the impact of *context* on the formation of the person and the concepts of membership and community. (Wenger, 1999) When students are engaged affectively, they have an opportunity to transform their identities, and the question for faculty here is what are you forming them to? Will they become professionals who place the common good (what the accounting profession would call the public interest) above their own personal interests? This frame engages critical analysis – students are encouraged to move beyond understanding the world as it is and to think critically about the world as it should be.

Summary

To transform educational practices in accounting, and to create new relationships to authentic accounting practice, faculty will need to navigate the challenges inherent in each of these frames individually, collectively, and iteratively. Faculty need to think about new social structures and ways of belonging, such as those pioneered by Stephenson (2017). Jesuit faculty also need to think about how to

achieve the formational goals of the New Paradigm: how do they care for the whole person and impart a worldview that values the common good?

The recommendations resulting from this study rely individually and collectively on the learning theories in each frame of the conceptual framework. These theories are connected by the common thread of a constructivist approach to learning.

Research Questions

In my research study, I am seeking to fill in some gaps in the Literature Review at the micro level and to support the New Paradigm work by investigating how experienced Jesuit accounting faculty are with EL, their perceptions about it and the extent to which they use it in their courses. Given the historic dominance of lecture (transmission theory) as the pedagogy of choice in accounting (see Butler et al., 2019; Gittings et al., 2020) the study provides a landscape view of faculty engagement with EL. Second, in recognition of faculty rights to academic freedom in how and what they teach, I wished to learn more about faculty perceptions about the value of EL. Lastly, I wished to learn about what might prevent faculty from expanding their use of EL, which naturally raises questions about their need for support from Jesuit business school leaders and from fellow faculty.

In the context of accounting programs at Jesuit colleges and universities based in the United States, this research study investigates the following questions:

1. To what extent do faculty use experiential learning practices in their accounting courses today?
2. What are faculty perceptions about the value of experiential learning practices to their accounting courses?
3. What are faculty perceptions about the risks of using experiential learning in their accounting courses?

Research Design

In consultation with Dr. Lee, I decided to limit the scope of the survey sample to accounting programs at Jesuit universities in the United States. That decision was influenced by three factors: (1) the reality that structure of accounting education is tied to licensing and other regulatory requirements that vary by country and jurisdiction; (2) differences between US Generally Accepted Accounting Principles used in the United States and International Financial Reporting Standards, which apply in most other major countries around the world (IFRS are far more principles based standards); and (3) the culture and language differences attributable to Jesuit universities in other countries could influence how faculty interpret and respond to the survey questions. A list of the 27 Jesuit schools included in the study is provided in Appendix E.

Survey Design

I utilized Qualtrics for the survey creation and distribution. A copy of the cover letter and screenshots of the survey form are provided in Appendix D. The Qualtrics form enabled me to collect information about specific course subjects and to pipe input text fields with course labels into subsequent sections of the form, which made for a more streamlined design that nevertheless provided valuable information about the level and complexity of EL used in specific courses.

Definition of Experiential Learning

Given the plethora of definitions of EL, I focused on a continuum with simple EL on one end and complex EL at the other. Simple was defined as learning by doing, or active learning, and complex as transforming experience into knowledge with the objective of capturing the full range of EL activities. In Part III of Appendix A, I have provided a more fulsome discussion of the range of meanings associated with the term experiential learning.

Sample Selection

To collect the sample, on June 19, 2021, I obtained a list of names and email addresses for full-time accounting faculty from Hasselback's Faculty Directory hosted from the website of the American Accounting Association. This process yielded a population of 269 faculty, after adjusting for faculty that were no longer on staff. The survey was administered to all and was structured to provide respondents with anonymity: although the form collected certain profile information about the respondent (tenure status, years of practice/teaching experience) it did not collect their names or university affiliations. Beyond that, I provided each respondent specific assurance, in the cover letter and in the consent, that I would maintain the confidentiality of the respondents.

Development of Ratings Categories

As part of the survey, I asked faculty to rate the "Level of EL Use" for each of their accounting courses. Faculty selected from one of four categories: minor (defined as less than 20% of the time), moderate (defined as 20-50% of the time), significant (defined as 50-80% of the time) and immersive (defined as more than 80% of the time). I developed these based on how we think about proportions in accounting practice. For example, in an accounting context less than 20% is typically thought of as minor.

Also, as part of the survey, faculty rated their courses based on the "Level of Complexity" of the EL they used in the course. Simple EL was described as student-centered, active learning activities such as group problem solving and discussion. Highly complex EL involved more authentic and situated activities such as accounting simulations, technical research, and preparation of real tax returns. There are a wide variety of activities that instructors used that would be difficult to parse more finely and so I chose to limit the ratings to just three, adding to the selections an intermediate category (moderately complex).

Survey Administration

The survey opened in December of 2021 and was distributed to full-time faculty at Jesuit schools in the United States, per the list obtained from Hasselback's Faculty Directory. The survey remained open for five weeks. In addition to the initial email notification, I sent two more personalized reminder emails on December 15, 2021, and January 5, 2022. The survey netted 34 valid responses, which amounted to a response rate of approximately 13%.

Once the survey was collected, I used programmed reports to analyze the data natively in Qualtrics and exported data to Excel and Tableau databases. I was able to disaggregate the ratings provided for "level of EL used" and the "complexity of EL used" for each of the courses they taught within the past year. Through this process, I was able to assemble faculty ratings on 64 accounting and tax courses, which allowed me to develop composite use and complexity ratings for each type of course presented in the data analysis section.

Validity

The most important question to ask about this study is whether the response level to the survey is sufficient for it to be representative of the population of roughly 270 full-time faculty in accounting education at Jesuit Schools in the United States. Typical response rates for the surveys of this type, average approximately 10%, which provided some comfort that the 13% rate I experienced with this survey would be considered a robust sample and that the results would be interpreted as credible. As discussed in the next section, I was able to validate two constructs using a two-factor ANOVA without replication.

I had considered applying statistical analysis for the 3 faculty status categories (tenured, non-tenured and tenure track), however, after considering the statistical validity of the small number of respondents in the latter categories (7 and 6, respectively), I concluded that they were not sufficient for

meaningful comparisons. They are nevertheless descriptive of some views among those categories of faculty as are their responses to the open-ended questions.

Reliability

Findings 4 and 6 below are supported by constructs that were validated statistically using Chronbach's Alpha. Finding 4 is based on a support construct created from four survey questions (Q1, Q3, Q5 and Q6). The strength of the relationship among the survey responses for these two questions was tested using a two-factor ANOVA without replication and was determined to have a Cronbach's Alpha score of 0.71 which is considered "acceptable" for concluding that the construct is valid. The details of the calculation are provided in Appendix F. Finding 6 is based on a support construct created from two survey questions (Q9 and Q11). The strength of the relationship among the survey responses for these two questions was tested using a two-factor ANOVA without replication and was determined to have a Cronbach's Alpha score of 0.82 which is considered "good" for concluding that the construct is valid. The details of the calculation are provided in Appendix G.

Limitations

In order to achieve an acceptable response rate, I purposefully designed the survey to be completed in 10 to 15 minutes, which placed limits on the number of questions that could reasonably be answered in that time frame and the depth of consideration I could reasonably expect. I therefore, where possible, used preset ranges that could be quickly identified and easily selected. This range approach also is a recognition of the inherent imprecision of the faculty estimates. I asked only two open ended questions and did not perform interviews, which limits the level of qualitative information available from the survey.

Data Analysis

Overview

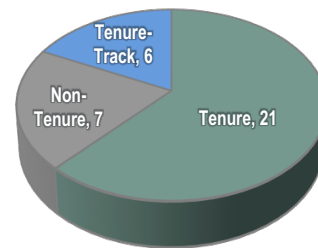
I have organized this section in a way that builds context around the perception data from the survey. I begin with a profile analysis of the faculty respondents that are included in the sample and then provide analysis of how much faculty use EL, disaggregated by tenure status. I conclude this section with an analysis of results for each of twelve perception questions included in the survey.

I reviewed these data for patterns and outliers among the three faculty groups (Tenured, Tenure-Track, Non-Tenured) and concluded that distinctions between faculty groups were helpful for some issues and not for others.

Respondent Profile

Figure 12 provides a profile of the 34 survey respondents. Tenured faculty are an important component of this analysis in that they are the largest component of full-time faculty and, by virtue of the power of their tenure, they can choose not to adopt greater use of EL without fear of losing their positions. Accordingly, the needs and perceptions of this faculty group will be of greatest interest to business school leaders in expanding the use of EL.

Figure 12.
Respondent Profile



Faculty Composition: Credentials

All of the faculty in the Tenured category possessed either a Doctor of Philosophy (PhD) in Accounting or a Doctor of Business Administration (DBA). All Tenure-Track faculty possessed a PhD. Most non-tenured faculty possessed a Master of Science Degree (MS), but some had other degrees (e.g., a Juris Doctor, JD).

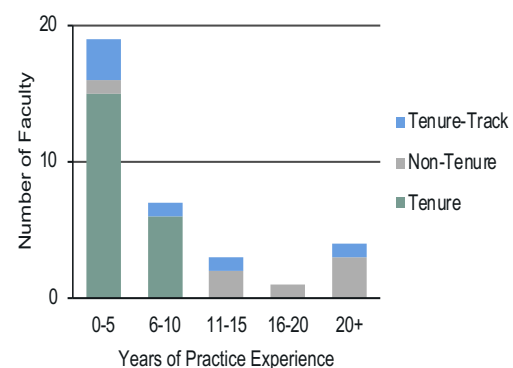
Pathways Observations on Faculty Composition

As noted in the Introduction section, there is a critical shortage of accounting PhD's which will complicate the efforts by business schools to replace aging tenured faculty. The Pathways Commission (2012) recommended that business schools hire more seasoned practitioners possessing other doctoral credentials. These would include programs that emphasize the development of instructors who are better at helping students learn and require less time than typical Accounting PhD programs. It would be an interesting strategic decision in the New Paradigm to actively recruit the most talented seasoned practitioners and find ways to help them share what they know in well-designed Jesuit doctoral programs focused on the Ignatian way of learning.

Insights from the Faculty Practice Experience

The analysis of the sample profile, shown in Figure 13, suggests that tenured faculty have relatively low levels of practice experience and what they do have may well be dated. As the New Paradigm work moves the curriculum more deeply into authentic, situated EL, the relevant question becomes how to support these faculty members in ways that meaningfully impact their readiness and willingness to adopt these changes. I discuss this further later in this paper and offer additional support for my recommendations. Faculty need a safe environment that would enable them to become more familiar with advanced EL. This support is intended to reduce the risk of failure and to build a culture that values this change highest of all.

Figure 13.
Faculty Practice Experience



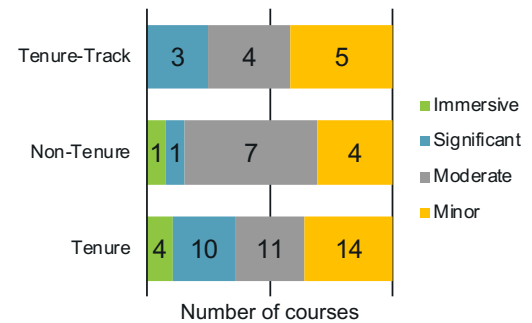
Issues with the Faculty Composition in the Survey

As discussed above, 62% of the survey responses were from tenured faculty which could have a pronounced impact on the statistical averages for survey questions. In general, I found that the tenor of the survey responses was influenced by the faculty’s level of teaching and practice experience and the types of courses they were teaching. For example, faculty teaching upper-level courses tended to have more practice experience and appeared to be more familiar with the risks and benefits of complex EL.

Extent of EL Use

Of the 64 courses reported, very few were immersive which is the ideal course design under the New Paradigm initiative. About 20% of the classes involved a significant level of EL. As shown in Figure 14, Tenure-Track faculty used at least a moderate amount of EL in a majority of their courses. Non-Tenured and Tenured faculty used at least a moderate level of EL in a majority of their courses. The data suggest that there is room for

Figure 14.
Extent of EL Use

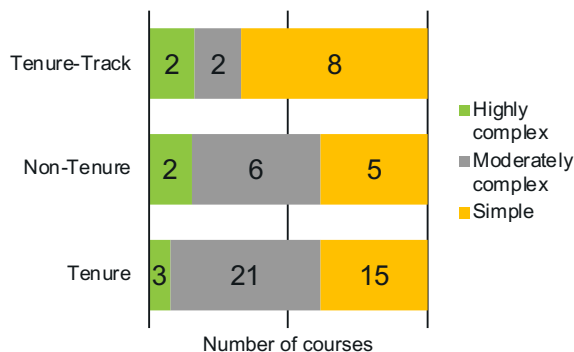


significant growth in the use of EL as a proportion of overall course content.

Complexity of EL Use

As discussed in the research design section (page 28), faculty selected a rating for the complexity of the EL in the courses they teach from one of three categories. Figure 15 shows that

Figure 15.
Complexity of EL Use



simple EL was used most heavily by Tenure Track faculty. EL that was moderately to highly complex accounted for the majority of the EL offered in courses. The figure also shows Tenured and Non-Tenured faculty predominantly used moderately complex EL.

Qualitative responses suggested that one limitation on the use of complex material might be finding appropriate source material for experiences. One respondent noted that the nature of the

“It is difficult to replicate the practice environment in an academic course. In tax, VITA is a natural, but in other courses it can be more difficult.”

Tenured Professor (Advanced Accounting, Income Tax)

material may lend itself to EL, such as the Voluntary Income Tax Assistance (VITA) program sponsored by the IRS, where students prepare actual tax returns for qualifying citizens. Other such programs do not exist for other accounting subjects. Several other faculty respondents commented on the challenges of sourcing and maintaining connections to obtain practice material and experiences (e.g., service-learning projects with non-profit partner organizations).

The high proportion of simple EL in courses taught by tenure-track faculty makes intuitive sense in that it would be a time when that faculty group also seek to publish research in support of their tenure applications. Simple EL would be the most time-efficient source available to these junior faculty members. This underscores their need for support and that is reflected in their strong support for faculty forums and high quality EL materials.

Analysis of Faculty Perceptions About EL

As discussed in the Survey Design section, faculty were asked to rate their level of agreement (on a seven-point Likert scale) with 12 questions about their experience with EL. I have provided the full survey in Appendix D.

In Figure 16 below, I have provided a summary table of descriptive statistics for each question. Due to the heavy concentration of tenured faculty (65% of the sample), much of the analyses presented in this section is disaggregated based on faculty groups.

Figure 16.
Faculty Perceptions Summary Statistics (7-point Likert Scale)

Survey Questions	Mean	Std Dev	Median	Mode
1. In general, I find that EL is more effective than lecture in helping students engage with complex topics.	5.94	1.23	6	7
2. In general, I find that EL activities require more preparation time than lecture.	5.32	1.55	6	6
3. I am concerned about the risk of bad student experiences related to EL activities.	2.85	1.67	2	2
4. I find that EL activities can provide a more immersive experience.	6.15	0.90	6	7
5. I find that EL activities simultaneously engage students intellectually and emotionally.	5.71	1.19	6	6
6. I find that connections to current practice are important to the value of EL activities.	6.05	0.85	6	6
7. With EL, my role changes from a “sage on the stage” to a “guide on the side.”	5.76	1.35	6	6
8. I find that EL increases the diversity of student learning outcomes.	5.94	1.20	6	7
9. I would use EL more often if I had access to proven experiential materials/activities.	5.24	1.60	5	5
10. In general, I find that evaluating what students have learned through EL is more difficult.	4.29	1.92	4.5	2
11. I would expand my use of EL if there was a forum where accounting faculty could share their EL experiences.	4.85	1.65	5	4
12. I find that some of my students have difficulty engaging in EL activities.	4.38	1.67	5	5

Major themes

There were four major themes that emerged from faculty responses that informed my conclusions on the research questions, as follows:

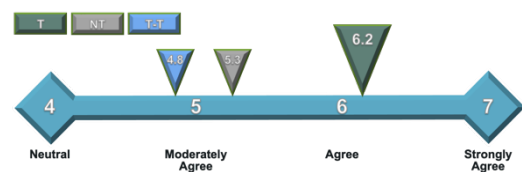
Faculty experience (Research Question 1):

Theme 1: Faculty understand the implications of expanding EL for their role and relationship with students and for the level of preparation required.

Changing Faculty Identity to a Guide

Figure 17 reveals that tenured faculty felt much more strongly about this change than the other faculty groups. The qualitative elements of the responses suggest that this is a positive change, with some faculty observing that faculty will come to know their students better, that they will enjoy teaching more, and that they can experience better and more rewarding student learning outcomes.

Figure 17.
Identity and Role Change to a Guide



One Tenured faculty member commented that “Ego makes you feel the need to teach rather than helping your students learn.” Ego might be particularly important for a faculty member who is a

great lecturer, where every class is a command performance – they may believe that is the greatest part of their value for students.

Mazur’s experience (1997) is cautionary, where ego, fueled by stellar student evaluations, may obscure whether real learning is actually occurring in the class.

“Ego makes you think you need to teach, rather than helping students learn.”
Tenured professor (Financial Analysis, Advanced Auditing, Forensic Accounting)

When learning becomes student-centered, faculty must willingly surrender some of their power in the classroom, including their ability to direct the conversation, to control the agenda, to determine who contributes to the learning, etc. There also is a change in identity for the student: how they see themselves fitting in and contributing, which can be influenced by the psychological safety in the

learning environment. Where they locate themselves in a community of active learners is therefore difficult for their instructors to predict and to plan for.

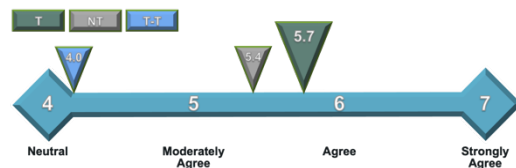
Part of becoming a guide involves a greater degree of planning and upfront work. Survey Question 2 confirmed that EL generally involves more preparation than lecture. This finding is supported by Gittings et al.

(2017) and Butler et al. (2019). In Figure 18, we see that most faculty agree with that view, other than Tenure-Track faculty who were largely neutral. As these faculty generally teach lower-level courses, which use simple EL, that perspective is not surprising.

Working to build a better learning experience for all

One respondent emphasized the importance of pre-work as a pre-requisite for using EL. “Be aware that EL requires a great deal of preparation to be truly effective and to give students a rewarding experience.” Another respondent connected the extra work to a better teaching experience and better student relationships: “It will take more time, but you will enjoy teaching more and get to know your student better.” The latter view is supported by Van Hise (2013), who observed that the change in their role as a guide allows students to get to know the instructor as a person – their history, background, and perspective.

Figure 18.
EL requires more prep than lecture



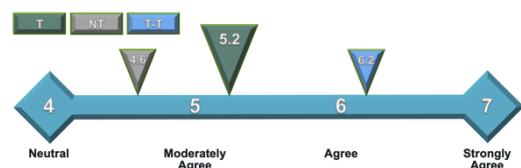
Theme 2: Faculty desire more organizational support in order to expand the use of EL in their courses.

Finding Time for EL

This perspective naturally follows from Theme 1 – if expanding EL is going to require more time and effort, how is that accomplished? Even before the pandemic, faculty were fully occupied with student support and research. The pandemic has stressed those work experiences and demanded significant faculty time and effort to move course content online almost overnight. Given the shortage of qualified tenured faculty in accounting, this would not be the best time to be asking them to do more of anything without offering substantial, meaningful assistance. In addition, there may be a supply problem here, as some of the most relevant material is often difficult or impossible to obtain due to privacy policies of companies and public accounting firms.

One way to create space for this kind of development is to reduce the amount of time spent searching for high-quality, realistic practice materials to use in the classroom. Respondents were asked whether access to such materials would assist them in expanding their use of EL. Figure 19 reveals that this is a particularly important matter for tenure-track faculty who are already burdened by the additional work required by the tenure application process. Non-Tenured did not find this to be particularly important, perhaps due to their ability to draw on a supply of materials accumulated through years of professional experience, like Lave and Wenger's Yucatec midwives. (1991)

Figure 19.
Access to high quality materials



Recognizing the Value of Faculty Forums

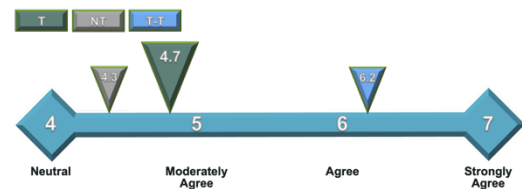
Continuing on this support theme, Tenure-Track faculty felt much more strongly in favor of faculty forums for EL, as shown in Figure 20. Since a majority of Tenured faculty in the sample were seasoned instructors, it is

perhaps not a surprise that they would have less of a need for discussion or sharing with other faculty.

Since EL in many ways seeks to simulate their work experience, non-tenured faculty may feel that a forum would have little value for them. On the other hand, one respondent observed that EL was something anyone with professional experience “can do easily but most tenured faculty could not do this on their own.” This respondent also added that this is a way that non-tenured faculty can help contribute to the development of their colleagues, and is a golden opportunity for *legitimate peripheral participation*.

There are two opportunities embedded in this theme: (1) the chance to create the space for engagement between non-tenured faculty with tenure track instructors (junior faculty), who clearly would value the practice knowledge they bring, and (2) the opportunity to develop a new and potentially rich source of practice knowledge that would add value to the development of junior faculty.

Figure 20.
Faculty Forums



Faculty perception of EL's value (Research Question 2):***Theme 3: Faculty see the value that EL can bring to engaging with complex material.****Authenticity is important to motivation*

One of the benefits of EL is its ability to situate students in authentic professional contexts to enable situated learning. Virtually all faculty agreed with the statement that incorporating current

“Student motivation is key; be sure to make clear to students the relevance of the EL activities to them and their professional careers/lives.”

Tenured Professor (Research on Contemporary Issues, Managerial Accounting)

practice increases the value of EL (survey question 5). One respondent connected that value to their willingness to learn.

“Student motivation is key; be sure to make clear to students the relevance of the EL activities to them and their professional

careers/lives.” This is another way in which emotion impacts learning

– creating interest and desire in the student to exert the effort necessary to engage with the material and learn.

Stories and Transforming Identities

One faculty respondent observed “I have over 30 years of professional experience, so I have created projects that are so real world that students have been hired for internships since the experience gained from the project was valuable to employers.” Here we can see the importance of relevance, authenticity, and value to the student. In small but important ways, EL can create space for experiences that provide stories which demonstrate skills and competencies that can be important in interviews.

Another source of value is in the students' identity and development. In my interview with Stephenson (2021), she also addressed the emotional aspect of learning. She shared that as students became more actively engaged in learning accounting, they gained confidence and began to see themselves as becoming

“I have over 30 years of professional experience, so I have created projects that are so real world that students have been hired for internships since the experience gained from the project was valuable to employers.”

Non-Tenured Professor (Financial Accounting, Managerial Accounting)

competent accounting professionals. Stephenson also commented that the communities of practice helped students to take more responsibility for each other and become better citizens. These students felt better prepared for and more confident in their abilities as professional accountants.

Faculty perception of EL's risks (Research Question 3):

Theme 3: The risks of EL are real and, for the most part, manageable

The tenor of faculty responses acknowledges that the risks inherent in EL are real but also are capable of being managed through good preparation and faculty resilience in the face of unexpected challenges. They also suggest that the reward can be deep and valuable learning experiences for students.

Prepare mentally – expect the unexpected.

Preparation is not simply about assembling materials and learning design, it also is being able to navigate surprises and detours in the execution of a carefully crafted learning design. One respondent advised “prepare fully and expect things to go wrong (system crashes, etc.); Be okay with questions that you can't answer right away.” This is where EL assumes some of the characteristics of improv and it requires faculty to have the right attitude towards failure of various sizes as well as a game plan on what to do for the most likely failures.

“Prepare fully and expect things to go wrong (system crashes, etc.); Be okay with questions that you can't answer right away.”

Tenured Professor (Accounting Information Systems, Cost Accounting)

Another respondent observed “Don't be afraid to take chances with new approaches or to try new and different ways of teaching.” Fear might be the operative word for some faculty, particularly for those who do not have much in the way of authentic practice experience. But this risk is not one-sided – an instructor has to risk the downside in order to create the possibility for the upside: the emergent learning by the student. This may or may not happen for some students, as discussed below.

These observations highlight the uncontrollable risk associated with EL outcomes and speaks to the quiet acceptance of having to sometimes admit what you don't know. This all takes a measure of

humility, being willing to expose themselves to the risks of failure. As one respondent observed, the way each faculty member responds to EL opportunities may be influenced not only by their own personal risk tolerance but also by the culture of the business school.

Anticipate That Students May Struggle

Although most faculty were not concerned about student readiness to engage in EL, one faculty member advised that: "Students without work experience may struggle, so be prepared for that." The traditional learning environments of accounting education are so different from the accounting workplace in terms of their social structure and intellectual demands that it may seem foreign and intimidating to some students. This point was reinforced by strong agreement among faculty that EL may result in diverse learning outcomes. A course that authentically simulates an accounting work environment could present those kinds of challenges for those who lack relevant work experience.

The Risk of Changing Identity

As discussed previously, a student-centered approach will require the instructor to assume a new role, which necessarily involves a change in identity and to desire a new kind of relationship with their students. Faculty who are gifted lecturers may be reluctant to give up an aspect of their identity that they are particularly proud of and that students rate them highly for. And what happens if they find they are not good at facilitating EL? The way that the *IPP* contemplates the role of a guide, these risks are inherent and can influence a voluntary decision to incorporate more complex EL. (ICAJE, 1993)

Managing diverse student outcomes

With immersive EL, the student has a great deal of control over what happens next, with the consequent potential that something unexpected and bad might happen. This is particularly evident in service-learning, where students need to feel like they "fit" with the non-profit in order to be open to the kind of affective engagement that will actually form them. Some students will have a life-changing experience, while others will have a terrible experience. Faculty must manage those outcomes

appropriately. One respondent remarked that even with robust participation by nonprofit partners, each student was not assured of having a great experience. In many instances, avoiding bad student outcomes from service learning seemed to be outside of the control of the university, and sometimes even beyond the control of the nonprofit (e.g., unexpected issues, such as staff turnover leading to gaps in oversight of the student). These issues, while truly unfortunate, represent a risk that needs to be assumed in order to create the opportunity for benefits.

Work to secure availability of good EL

One faculty respondent highlighted how valuable EL is and the difficulty of maintaining the supply, observing “In non-profit accounting, for many years I had students in groups do projects for local NPOs. Very difficult to monitor, very difficult to obtain actual projects, etc. When it worked, it was fabulous, but in recent years I stopped because there was not sufficient demand from the local NPO sector to provide projects for student groups.” Relationships with non-profits have ebbs and flows in *reciprocity* and there is a need for clear benefits for both parties, which helps explain why researchers tended to describe these relationships as fragile.

“In non-profit accounting, for many years I had students in groups do projects for local NPOs. Very difficult to monitor, very difficult to obtain actual projects, etc. When it worked, it was fabulous, but in recent years I stopped because there was not sufficient demand from the local NPO sector to provide projects for student groups.”

Tenured Professor (Advanced Accounting, Individual Income Tax)

Findings

The findings presented in this section are organized by research question. I recognized as findings only those insights that inform and support my recommendations. In Appendix H, I provide a supplement to these findings with other research and experiences related to EL in Jesuit schools during my terms as an adjunct faculty member in the Dolan School of Business at Fairfield University.

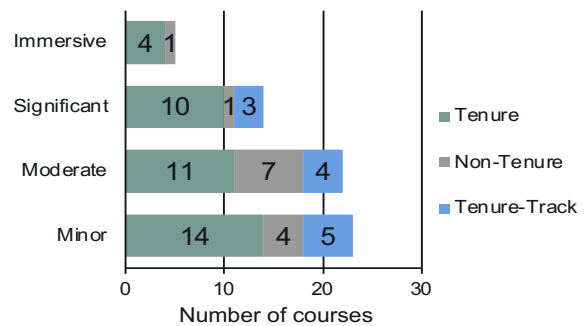
Research Question 1: To what extent do faculty use experiential learning practices in their accounting courses today?

Finding 1: Overall, faculty use a moderate amount of EL in their courses

In Research Question 1, I sought to learn more about the level of faculty experience with EL in their courses. As discussed in the survey design section, faculty selected one of four ratings categories to measure the amount of time they devoted to EL in each course.

Figure 21 displays the level of EL use arrayed by faculty group. On a relative basis, tenured faculty used minor amounts of EL more frequently than other faculty groups. No Tenure Track faculty used immersive levels of EL. This may be a function of the types of courses they teach which tend to be introductory and mid-level, where minor or moderate levels of EL would be typical.

Figure 21.
Extent of EL Used



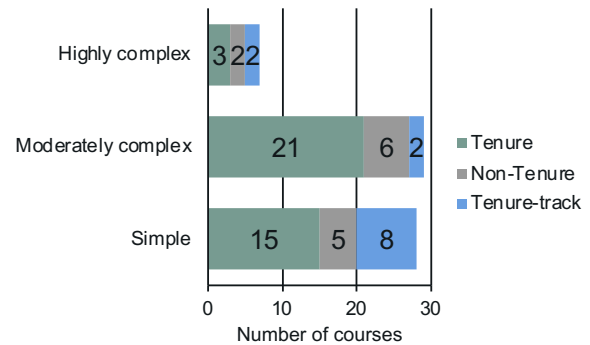
This data tells us that Jesuit faculty, as a whole, have a reasonable level of experience working with EL and use it fairly regularly in their courses. In the context of the New Paradigm initiative, it is helpful that faculty know enough about EL in practice to have their own stories of successes and failures that they can share with other faculty. It also suggests that they are familiar enough with EL to know what resources they need in order to move towards more complex, immersive EL.

Finding 2: In low-level courses, faculty tend to use less EL and in simpler forms

Finding 3: In upper-level courses, faculty tend to use more complex EL and more of it

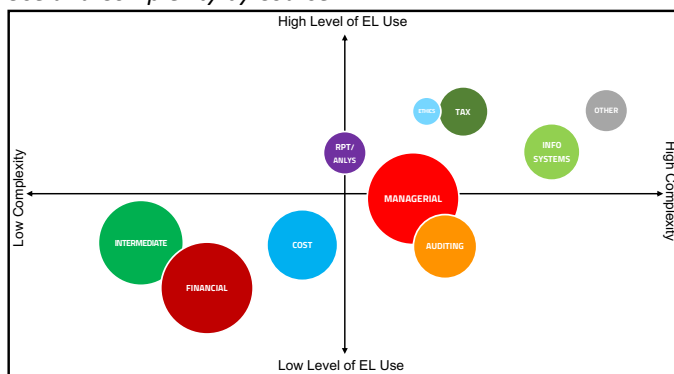
In this study, I also sought to understand the level of sophistication of the EL that faculty were using in their courses. Figure 22 shows that in almost half of the courses in the survey, moderately complex EL is used. Tenure-Track faculty showed heavier use of simple EL, which, again, may be a function of the subjects they teach and the curriculum they are required to follow, as discussed further below.

Figure 22.
Complexity of EL Used



There is great diversity in the nature and level of EL use across course subjects. In Figure 23, I have disaggregated the EL extent and complexity ratings from my survey by the type of course. The vertical and horizontal positioning reflects the composite ratings of use and complexity of EL for that type of course. The size of these circles represents the number of course ratings for the composite measurement with the largest being 10 and the smallest being 2. In general, I have less confidence in

Figure 23.
Use and Complexity by Course



the composite ratings of the smaller circles due to the low number of observations.

Courses in the lower left quadrant tend to be rules-based and feature lecture and exams. Courses in the upper right are more practice-oriented, situated in real world

issues and rely more heavily on students' ability to analyze, abstract and synthesize information through reflection and create some form of action (an idea, conclusion, recommendation, etc.). The clustering of these courses around an upward sloping line suggests that where more complex EL is employed it also tends to be more immersive (i.e., more than 50% of class time).

Simple EL was used heavily in the low-level introductory courses such as Financial Accounting, which seeks to cover a broad range of accounting topics, from the basics of double entry bookkeeping, financial statement creation, all the way to concepts and rules assets, liabilities, and equity. The level of EL employment (in both level of use and complexity) in these courses is a priority issue for the accounting strand of the New Paradigm task force and so this finding perhaps confirms an intuition rather than revealing a new insight.

Research Question 2: What are faculty perceptions about the value of experiential learning practices in their accounting courses?

Finding 4: Faculty value the unique qualities of EL for deeper, more engaged learning

This finding suggests that faculty see experiential learning as valuable for bringing emotion into the learning process, for facilitating the use of authentic accounting practice by students, and for helping students develop skills for engaging with complexity. 97% of the faculty respondents agree that these attributes facilitate the kind of learning that is difficult to accomplish in traditional lecture. This is particularly true with respect to engaging the student's emotion, which is important to deep learning. (Moon, 2013) See Appendix A, Part II for more information experiential learning.

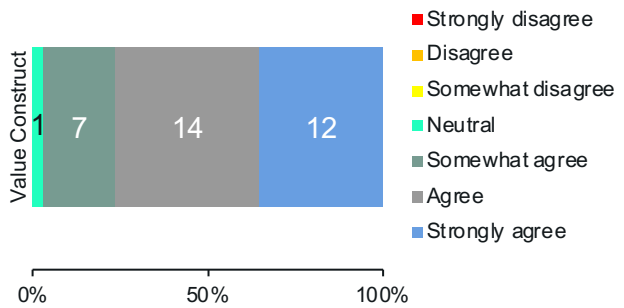
In addition, the faculty profile of the respondents shows that a majority of faculty have less than 10 years of practice experience, which could prove to be an obstacle for some in expanding EL if that need is not specifically addressed in a sustainable way in the New Paradigm. Faculty who are seasoned practitioners would already possess an inventory of stories and experiences to bring authenticity and to situate learning. It is possible that the faculty with low levels of practice experience have acquired experiential material in other ways, which also would be helpful to share with other faculty.

This finding is based on a value construct created from four survey questions (Question 1, Question 4, Question 5, and Question 7). The strength of the relationship among the survey responses for these four questions was tested using a two-factor ANOVA without replication (Cronbach's Alpha)

and was determined to be 0.71 which is considered acceptable for concluding that the construct is valid. The details of the calculation are provided in Appendix F.

The composite ratings of the Likert scores for the Value construct, shown in Figure 24, as well as qualitative data obtained in the survey, show a high level of support for the view that faculty find EL to be a valuable way to provide an immersive and authentic learning environment that helps

Figure 24.
Value of Experiential Learning



students engage with the complexity of accounting in the real world. In this more complex form of EL, students are not simply “learning by doing” – they are processing concrete experience (Kolb, 2014; ICAJE, 1993) through reflection and producing actions that reflect what they have learned.

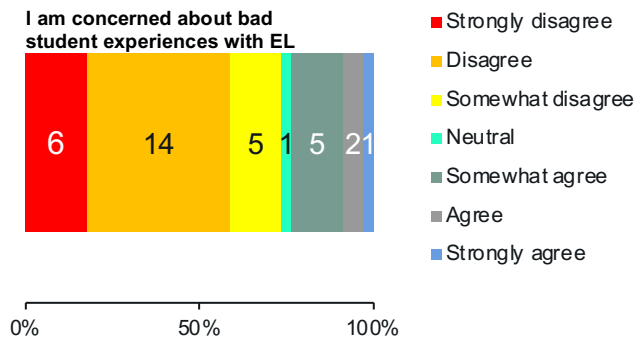
Research Question 3: What are faculty perceptions about the risks of using experiential learning in their accounting courses?

Finding 5: Most faculty are not concerned by the risk of bad student outcomes

Student evaluations of instructors and courses are an important and influential source of data about performance and outcomes used by the administration of business schools. While the use of this information may vary across business schools, it is certainly a data element in the review processes for actions related to compensation, retention, tenure, and promotion. Accordingly, it is reasonable to assume that all faculty have an interest in their evaluations, with tenure-track and non-tenured faculty having relatively more concern about the impact of poor student evaluations.

Figure 25 shows that most faculty are not concerned about the risk of bad student experiences as a basis for avoiding the use of EL. This finding is important to the strategy of the New Paradigm

Figure 25.
Risks of Experiential Learning



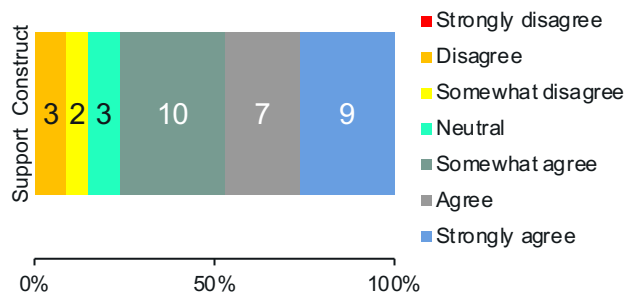
initiative in that it is highly unlikely that all forays into immersive, authentic EL will be successful, and faculty will need comfort and support from business school leaders that their retention or compensation would not be affected by one or more bad outcomes with complex EL.

Finding 6: Faculty desire more organizational support with expanding the use of EL

This finding is based on a support construct created from two survey questions (SQ9 and SQ11). The strength of the relationship among the survey responses for these two questions was tested using a two-factor ANOVA without replication and was determined to have a Cronbach’s Alpha score of 0.82 which is considered “good” evidence that the construct is valid. The details of the calculation are provided in Appendix G.

As shown in Figure 26, more than three-quarters of faculty support the need for greater organizational support for expanding their use of EL. Faculty are interested in additional support that can lower the risk of bad experiences and lower the time investment to prepare for the use of new EL. It would therefore appear likely that these faculty would take advantage of peer forums, and access to robust EL materials, if the Jesuit business schools decide to provide this kind of support. Tenure-Track faculty were particularly emphatic about their desire for

Figure 26.
Need for Organizational Support



this kind of support. This suggests that faculty view the expansion of EL with a positive attitude and a growth mindset.

This finding may also suggest that faculty would value the opportunity to work with an IPP-trained Ignatian Fellow to assist in effectively designing and delivering more complex EL in their accounting courses. As the concept of community is central to Jesuit education, providing support and opportunities for faculty in meaningful ways such as scheduling time to participate in peer forums and access to EL resources would be very desirable

Recommendations

In this section, I outline large and small ideas for change that are thematically rooted in using these new ways of learning in higher education (although these are not new ways of learning for practicing accountants). Importantly these are recommended for students and for faculty – in order to be effective in the use of EL, faculty need to know what good EL looks like. The best way to do that is to experiment, to fail, and to systematically learn from failure on the path to continuous improvement of the curriculum. This is an area that the AACSB (the principal accrediting body of business schools worldwide) has expressed a desire for better assessment evidence from its members.

Top of mind in formulating my recommendations was the fact that business schools are emerging from the Pandemic with faculty having absorbed a great deal of pedagogical change in a compressed time frame through the abrupt move to online course delivery in 2020-2021. The resource demands associated with my recommendations are comparatively modest but do involve more time devoted to supporting faculty in developing or improving competencies and skills that help their students learn in this new way. As such, their viability is largely contingent on a visible commitment by Jesuit leaders to these kinds of changes, backed by substantive support and modest resource investments in tools and providing support for high quality sources of EL materials. These could be organized by the accounting strand of the New Paradigm initiative and interested IAJU member schools.

My recommendations are addressed to Dr. Joan Lee, in her capacity as the accounting strand leader of the IAJU New Paradigm initiative. The recommendations do not pertain to any specific Jesuit school, per se, but rather are intended to be adopted where appropriate.

As a leading business school in the Jesuit constellation of universities, Fairfield University's Dolan School of Business may be a logical place to examine one or more of these recommendations on a trial basis. However, the effectiveness of certain recommendations would be improved if adopted by groups of like-minded accounting programs within the Jesuit system in order to leverage resources and to operate at scale. For this reason, it is my hope that stories resulting from faculty work with EL would be shared within a network of communities across the system of Jesuit business schools.

Recommendation 1: Create faculty forums

This recommendation asks Jesuit leaders to consider designating time and providing resources for faculty to gather virtually or in-person (preferably both over time) as a community of EL practitioners. As EL practitioners, faculty will use stories as tools and sources of practice insights and find value in practicing and experiencing new ways to help students learn through EL (see Appendix A for further information about stories and storytelling). Those forums provide the impetus for sustainable improvement in the use of EL and produce a culture that embraces failure as an inherent and natural consequence of experimentation. This process is the essence of Bryck et al. (2015) propose for how to sustain improvement in organizations. The thoughtful consideration of what works and what doesn't (positive and negative variation) and making informed choices to pivot or persevere based on what's been learned. If faculty value this activity because they are now passionate about producing great EL, it is likely they will want to create the tools and artifacts of a community of practice to support and sustain progress. My hope is that these communities would create an environment that naturally situates and resolves the application issues faculty are facing in their courses.

Forum gatherings should be of high importance and regular, so that they can be a credible source of continuous improvement in the use of EL. The AACSB has expressed that assessing learning outcomes at its accredited business schools has been an ongoing issue. (2017) In accordance with its revised standards, business schools seek to assemble evidence of learning in the form of outputs from the learning process (e.g., papers, projects, etc.) to demonstrate how students are engaged actively in learning and to provide evidence that students have achieved their learning goals. If successful, this forum could be not only a source of growth for immersive EL activities but also credible evidence of sustainable improvement, an important assessment requirement. (AACSB, 2017). In his 2018 reflection on accounting education, Stout further suggested that a dedicated and rigorous process could serve as support for the business school accreditation under the AACSB Assessment of Learning Standard.

What form these communities take is a critically important decision and may differ by university based on what is feasible, culturally appropriate, and effective. While Jesuit schools share a common mission and values, they are also unique in terms of their culture, norms, and practices. For this reason, I do not recommend a specific structure but rather acknowledge that among structures commonly used in educational practice, Networked Improvement Communities (Bryk et al., 2015) and Communities of Practice (Wenger, 1999) are among the most common.

In implementing this recommendation, faculty would have the opportunity to experience legitimate peripheral participation with their peers. This allows them to learn by doing and to listen to the EL stories of other faculty. Out of this shared experience, faculty would have the opportunity to develop working theories on how to improve and replicate EL activities in their courses. These communities also can also serve as a means to accelerate the expansion of innovative EL practices out into the broader faculty base under the New Paradigm.

It is possible to bring real life practice experiences into the classroom through stories faculty possess as seasoned practitioners or through stories they obtained from other sources. In the latter case, such stories could be sourced from adjunct faculty or from other faculty peers. In this way, everyone stands to benefit from actual experiences with new immersive forms of EL, such as might occur in a forum. In fact, one respondent made this point explicitly: “My advice is for higher ed institutions to give non-tenured [faculty] the respect they deserve and realize that their knowledge should be shared with tenured faculty to assist them with EL.” In this way, faculty lacking in recent practice experience can nevertheless function as collectors and re-tellers of stories.

“My advice is for higher ed institutions to give non-tenured [faculty] the respect they deserve and realize that their knowledge should be shared with tenured faculty to assist them with EL.”

*Non-Tenured Professor
(Financial Accounting,
Managerial Accounting)*

Recommendation 2: Adopt Peer Learning concepts

Finding 3 from this study shows that lower-level courses such as financial and intermediate accounting are most in need of EL. These courses typically involve high levels of direct instruction and testing of student retention of technical rules. In their professional work lives, much of this knowledge will not be used as the accounting entries are all made by accounting information systems. As a result, it is more valuable for students have opportunities for thinking and reasoning using the concepts and principles. The New Paradigm initiative is currently working to revise the curriculum for such courses and to infuse the IPP into the learning process, which should provide an excellent opportunity for peer learning.

Peer learning can serve as a means to increase the level of engagement and understanding among students. As Mazur (1997) observed, the best person to help them understand a problem might be the person sitting next to them who just learned it. It is notable that I found no references to peer-to-peer learning in Gittings et al. (2020) or Butler et al. (2019). Part of this may be explained by

definitions and semantics, as I believe that one of Gittings et al.'s studies was a community of practice approach employed by Stephenson (2017) that involved a great deal of peer learning. But just as peer learning as a design has taken hold in STEAM, so it has the opportunity to become established in accounting education as part of a signature pedagogy.

As part of this recommendation, I suggest that the IAJU share resources to develop a system of questions that enable faculty to gauge student comprehension of concepts. Some say that students who fall behind early in their first financial accounting course can never catch up – an outcome that can be largely avoided by testing comprehension in real time. If applied systematically, instructors can feel confident that a majority of students understand a topic before moving on to the next.

Creating a bank of questions will not be easy or quick and it will likely develop through an iterative process that continuously improves the clarity and quality of the questions. Faculty EL Forums would be the perfect venue to develop this recommendation. This also is an opportunity to leverage IAJU's scale and diversity to assemble a common set of tools that could contribute to a signature pedagogy.

Recommendation 3: Establish an Ignatian Fellow Program

Fellow programs are a relatively common phenomenon at Jesuit universities, and they serve a variety of purposes as a co-curricular means for students to develop competencies and gain valuable experience. In this instance, I am recommending that Jesuit leaders consider establishing fellow programs specifically for accounting education and to recruit graduate level students who are interested in accounting, who would commit to participating in training with respect to EL and the IPP, following an approach similar to McAvoy (2013)

The idea here is an application of the Lave and Wenger (1991) concept of *Legitimate Peripheral Participation* where the Fellow is at the center, modeling the use of the IPP in an experiential setting, and the faculty member is at the periphery. Over the course of the semester, the instructor learns from

the experiences of the Fellow, who models the guiding behaviors for the instructor. This should help faculty become more confident in experimenting with increasingly complex EL as the Fellow assumes nearly all the risk of failure. This is responsive to the qualitative observation that some faculty may view the risk of failure as an impediment to the use of EL. The Fellow program is a tangible means by which business schools can help support faculty wishing to learn how to infuse the IPP and EL more deeply into their accounting courses.

Recommendation 4: Create an experiential course on internal control

In this recommendation, I am proposing to create an immersive, experiential graduate-level course on internal control, which could be piloted in a 5th year MSA program. The course will be based on the IPP and will follow many of the design characteristics used by Van Hise and Massey (2010), such as having students teach the class, incorporating regular reflection, and evaluating the work of others. A free-standing internal control course represents a fulsome response to the Treadway (1987) recommendations to accounting educators.

This new course could serve as an exemplar for a new kind of student-centered learning design in more complex technical areas of accounting. The course will be immersive, using stories from the fraud genre and engaging students in leading experiential discussions focused on key themes that critically examine the impact of poor internal controls. This type of EL activity was examined by Savage et al. (2008), although they used a movie rather than a written document. While such use of visual media has some appeal and will be a source of material in the course, there is more to be gained in reflection on great literature that is discussed in a group setting. The desire for community that makes book clubs magnetic for avid readers can bring immersion, deep engagement, and emotion into the discussion among learners in a way that is authentic and deeply situated in the story. When this learning occurs in an accounting context, this can help students feel prepared and confident.

This course will incorporate service learning through limited scope group projects structured with local non-profits on identified internal control needs. Accounting and internal control are foundational to every non-profit organizational system. Each non-profit will inevitably have weaknesses in their routines and controls (that may not have been identified and/or prioritized due to resource constraints) that could be addressed through service-learning work.

The selection of non-profit partners is key and should be based on three considerations: 1) the nature of the partner organization and its ability to help form the students ethically and morally; 2) the ability of the partner to identify a worthy internal control project or problem to be solved; 3) a mutual understanding and agreement on the benefits for (and responsibilities of) the instructor, the partner, the students, and the school. There are intangibles in this evaluation that may be hard to match up with a willing partner – this is the kind of risk that is inherent in service learning.

Each group in this course will be organized based on communities of practice, supported by an Ignatian Fellow (as proposed in recommendation 2) and a seasoned internal control practitioner (e.g., volunteer accounting alumni). The learning design will utilize norms and practices discussed in Stephenson (2017), where students have authentic roles and responsibilities and engage in reflection on what they are learning in the classroom and through the service-learning work. This group learning aspect allows students to engage in *legitimate peripheral participation* with the Fellow and practitioner. The non-profit leader at the partner organization serves as a model for the kind of behaviors we wish students to learn from in order to form them.

Conclusions

As accounting educators, we need to help students learn how to think deeply, critically and honestly, to use reflection to make sense of complexity, and to take actions that contemplate the common good. The Jesuit strategy in the New Paradigm initiative, and their use of the IPP, is conceptually sound and well-supported by the academic and stakeholder research discussed in this

study. The Jesuit business schools are on the right path to achieve the goals they have set out in this initiative.

I believe that the New Paradigm strategy champions the value and importance of experiential learning to a student's formation and life-long-learning capabilities and that leaders are prepared to face the challenges and needs highlighted in this study. Faculty will not simply listen to what their leaders say but will also watch what they do. This is where the Treadway and Pathways recommendations are both timeless and prescient about actions: reward faculty for great teaching and coaching; invest in a curriculum that is authentic, relevant, and situated; create classroom environments that feel like communities; and leverage technology to bring practitioners into the student learning experience in new and authentic ways. I believe that it is these actions that will influence whether this is a path forward that faculty wish to take. To acknowledge the "elephant in the room" – one should question why the New Paradigm initiative will succeed in improving the accounting education, when so many others have tried and failed to make progress (see Pathways, 2012; Dolce et al., 2019).

I believe that faculty will be motivated greatly by Jesuit leaders who are passionate about great teaching and actively support them through resourcing and staffing decisions that are intended to give moment to this important commitment. But most important of all is the culture of the business school.

"I think many faculty are not comfortable with allowing for the occasional failure and that is sometimes a personality issue and sometimes cultural."

Tenured Professor (Accounting Ethics, Auditing)

The New Paradigm initiative will thrive in a culture that values innovation, experimentation and recognizes that EL will sometimes not go as planned. In some cases, that will require changing hearts and minds about what it will take to move student learning to the next level. As one respondent observed "I think many faculty are not

comfortable with allowing for the occasional failure and that is sometimes a personality issue and sometimes cultural." Faculty need to operate in an environment in which it is ok to fail while daring greatly, where each iteration of EL activities yields new insights, where faculty forums provide support

and a risk-free opportunity to “try on” new EL activities and to learn from others. I believe that business schools will succeed by following an inclusive process, one that welcomes the practice perspectives of non-tenured and adjunct faculty and that engages them in the strategy. Their front-line experience with what works and does not work with EL should provide the data that guides whether to adapt or pivot with particular EL design strategies (e.g., service learning).

What should be a comfort is that this work is guided by the Ignatian paradigm in its role as a learning system. With each iteration of EL, faculty begin with a body of practices and prior experiences within their community that provide *context* for a new EL *experience* that needs to be processed through *reflection* both individually and in EL communities, resulting in a revised *action* that has been informed by learning. As each cycle concludes, faculty *evaluate* what they have learned and what they still need to learn about EL. Importantly, by accomplishing this work as a community, they have the opportunity to collaborate, to share, and to preserve artifacts (stories) that will be a literary gift to future generations of accounting educators and their students.

Like many difficult but worthwhile things, the early going could be bumpy and uncomfortable for everyone – students included. And leaders need to pay particular attention to exemplar learners and those lacking work experience as they are most likely to struggle. But in terms of timing for doing this, it is both the best and worst time. It is the best time because no accounting program in the US or elsewhere has demonstrated mastery in how to use EL in this way. And it is the worst time because it is coming on the heels of a pandemic where resources will be tight and investment funding may be hard to come by. The world feels as if it is slipping into chaos, which Sun Tzu (1994) suggests creates space for opportunity. Now is the right time to give this approach a chance to thrive.

Future Research

Pathways (2012) envisioned a paradigm shift in accounting education that aligns more closely with how other disciplines prepare graduates for their professions. The report challenged accounting educators to work together to develop a signature pedagogy for the field of accounting education, described as follows:

Although each discipline's signature pedagogy is unique, they share a number of features:

- They are pervasive within and across institutions—typically found throughout the curriculum and found at most, if not all, institutions. In law schools, for example, first-year classes are very similar across institutions.
- Approaches are habitual and routine—they occur most days, if not many times each day. For example, in medicine, clinical rounds happen every day of the week. These routines allow students to understand and engage in the process, freeing them up to focus on increasingly complex subject matter. These routines have their own purposes, developing particular modes of thinking, acting, and essential values.
- They deeply engage students, holding them accountable to their faculty and each other and make learning and thinking visible. Usually, there is public performance of thinking and action with expectations that students build on peers' observations and comments, contributing to the dialogue. This leads to high levels of preparation and learning as well as opportunities for assessment of progress. In clinical rounds in medicine, students review cases aloud, outlining their thought processes, building on peers' and teachers' points.
- These approaches are characterized by pedagogical inertia—they are generally consistent over time and can be resistant to change. (p. 69)

In this VUCA moment, the world is expecting fundamental changes in many areas (e.g., ESG reporting) that should profoundly affect business education. With the New Paradigm initiative, the Jesuit leaders have expressed their determination to bring about the kind of change demanded in accounting education. They have centered this work on a centuries-old pedagogy that has stood the test of time and surrounded it with initiative and formative intent. The Jesuits are direct and clear in their desire to transform students with a worldview that values the common good above personal interests. That also is what it means for accounting professionals to act in the public interest. Through the global reach of the IAJU, the Jesuits engage a network of schools of various sizes in large and small

countries around the world. This is an enviable footprint within which to perfect the Ignatian approach to learning in accounting education.

Jesuit leaders have the potential to transform accounting education through this strategy; to get to authentic, student-centered learning; to build on a unified way of proceeding (meeting students where they are); to provide students with experiences that shape them in social practice and eventually into accounting professionals. It is a reasonable question to ask whether this work could be something more – is this way of proceeding an exemplar for what Pathways is seeking as a signature pedagogy? This is a worthy question and would make for a worthy research study.

Epilogue

In my research, I have found the concepts of story and storytelling to have a particular power to immerse the listener and engage them deeply. Through that immersion the listener can have an affective experience and become more open to movement in their values, which begins the process of transformation. As Moon (2010) explains, that immersion can be like inhabiting a second world – a world that is constructed in the imagination of the listener – and it is at that moment the activity ceases to be passive. In fact, use of imagination in the context of storytelling strikes me as one of the most active learning outcomes that can be accomplished in higher education.

And so, it is with great respect that I close with a bit of poetry from J.R.R. Tolkien, my favorite author, and the creator of that other world I once inhabited as a boy.

All that is gold does not glitter,
Not all those who wander are lost;
The old that is strong does not wither,
Deep roots are not reached by the frost.

From the ashes a fire shall be woken,
A light from the shadows shall spring;
Renewed shall be blade that was broken,
The crownless again shall be king.

Tolkien (1954)

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Appendices

“The illiterate of the 21st century will not be those who cannot read and write, but those who cannot learn, unlearn, and relearn.” — Alvin Toffler

Appendix A - Definitions

Part I: General Definitions

Abstract Learning - A resilient learning style in which learners are “attempting to abstract underlying regularities reflected in particular exemplars.” McDaniel et al. (2018, p.241). This is an alternative way of describing how we experience the material as compared with the transmission method. **KELT** as described by Kolb (1984) and the **IPP** as described by the ICAJE (1993) are pedagogies that are designed to help students engage with experience in a manner conducive to abstract learning.

Archetype - an inherited idea or mode of thought in the psychology of Carl Gustav Jung that is derived from the experience of the race and is present in the unconscious of the individual. (Miriam-Webster, <https://www.merriam-webster.com/dictionary/archetype>)

Community of practice – “...a group of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly. This definition reflects the fundamentally social nature of human learning. It is very broad. It applies to a street gang, whose members learn how to survive in a hostile world, as well as a group of engineers who learn how to design better devices or a group of civil servants who seek to improve service to citizens.” (Wenger, 1999, p. 72)

Exemplar Learning – Student “tendencies to focus on acquiring the particular exemplars and responses associated with the training exemplars” where effort is devoted to rote memorization to prepare for exams. McDaniel et al. (2018, p. 241).

Experiential Learning – (see Part III, below)

Ignatian – an approach to learning that follows the teachings of St. Ignatius. (see Appendix C)

Ignatian Pedagogical Paradigm (IPP) – Also referred to in shorthand as the Ignatian Pedagogy and the IPP. See Part II below for a description of the IPP and its five elements.

Kolb’s Experiential Learning Theory (KELT) – A pedagogical theory that focuses on processing concrete experiences through reflection, abstraction, experimentation and action.

Legitimate Peripheral Participation (LPP) – “Legitimate peripheral participation is proposed as a descriptor of engagement in social practice that entails learning as an integral constituent.” (Lave and Wenger, 1991, p. 35) Lave and Wenger provide a lengthy description of LPP which discusses a socialization process by which young apprentices move from the periphery to the center where they become full participants (masters).

Peer Instruction – A systematic use of peer learning that intersperses brief lecture with concept tests followed by peer-to-peer discussion of the answers and decisions to move forward based on group comprehension.

Peer Learning – The learning that occurs when students learn from each other. The basis for peer learning is the theory that the best person to help you learn a complex topic is someone who has just learned it themselves.

Peer-Led Team Learning (PLTL) – PLTL “emerged from the theory of social constructivism, which argues that learners must rigorously cultivate their own knowledge through collaboration with others.” Frey et al. (2018) PLTL is a process of collaborative learning in which trained leaders facilitate peers in learning from each other as a team.

Reciprocity – In relationships between academia and non-profits, it is the balance between giving and receiving that maintains a positive and collaborative partnership.

Social Theory of Learning – Wenger (1999) advances four distinct learning constructs, as outlined below.

Theories of Situated Experience (TSL) – TSL “give primacy to the dynamics of everyday existence, improvisation, coordination, and international choreography. They emphasize agency and intentions. They mostly address the interactive relations of people with their environment.” (Wenger, 1999, p.13)

Theories of Social Practice (TSP) – TSP “address the production and reproduction of specific ways of engaging with the world. They are concerned with everyday activity and real life settings, but with an emphasis on social systems of shared resources by which groups organize and coordinate their activities, mutual relationships, and interpretations of the world.” (Wenger, 1999, p.13)

Theories of Social Structure (TSS) – TSS “give primacy mostly to institutions, norms and rules. They emphasize cultural systems, discourses, and history. They seek underlying explanatory structures that account for social patterns and tend to view action as a mere realization of these structures in specific circumstances. The most extreme of them deny agency or knowledgeability to individual actors.” (Wenger, 1999, p.12)

Theories of Identity (TI) – TI “are concerned with the social formation of the person, the cultural interpretation of the body, and the creation and use of markers of membership such as rites of passage and social categories. They address issues of gender, class, ethnicity, age and

other forms of categorization, association, and differentiation in an attempt to understand the person as formed through complex relationships of mutual constitution between individuals and groups.” (Wenger, 1999, p.13)

Service Learning – “Service-learning is a pedagogical practice that integrates service and academic learning to promote increased understanding of course content while helping students develop knowledge, skills, and cognitive capacities to deal effectively with the complex social issues and problems. It is an approach that emphasizes reflection and field-based learning as a way to engage the learner personally with the curriculum.” (Hurd, 2008, p.1)

Stories – (see Part IV, below)

Social practice – See *Theories of Social Learning* above. See also *Community of Practice*.

Part II: Ignatian Pedagogical Paradigm Element Definitions

The IPP merges the rational and emotional elements of learning. It has been central to Jesuit education for more than 400 years. The Ratio Studiorum, which describes and defines the five elements of the IPP, emerged from the Spiritual Exercises of St. Ignatius Loyola. As such, it brings together affect and intellect to create the opportunity for transformational learning. (International Commission, 1986)

Connor (2015) succinctly describes the integration and connectivity of the elements as follows: “Viewed through the lens of the Ignatian Pedagogical Paradigm, all learning is situated in a specific *context* that recognizes the uniqueness of each student and instructor; rooted in our previous *experience* and emerging from new learning experiences; dependent upon and deepened by our *reflection* on those experiences; made meaningful when we put our new knowledge into some kind of *action*; and reinforced by our explicit *evaluation*--and ultimately, self-evaluation--of our actions and an account of what we have learned and what we still long to learn.” (p. 111)

Van Hise (2013), in her work on transformational learning in accounting education, described these elements as follows.

Context - Sets the stage for transformational learning by connecting students to each other and to the instructor, who assumes the role of a guide. Students and the instructor learn about each other through sharing their personal stories. Context is also the environment of truth-telling, which depend on psychological safety and mutual respect.

Experience - “must take learners beyond rote knowledge to a more complex level of knowing. This is done by engaging the learner in active learning activities.” In the appendix to the Ratio, it

says “We use the term experience to describe any activity in which, in addition to a cognitive grasp of the matter being considered, some sensation of an affective nature is registered by the student....”

Reflection - Reflection is the transformative process that merges intellect and emotion and “creates space for critical engagement of experience, and thus, allows the learner to personally appropriate new concepts. Reflection can free learners from prejudices and biases and lead to a change in heart, or in Mezirow’s terms, a change in frame of reference.”

Action - Action “involves two steps: interiorizing and externally manifesting choices. This corresponds closely to Boyd & Meyers description of the learning process. Moreover, Boyd & Meyers note the role discernment plays in guiding the learner in reflection on choices. Discernment is a clearly Ignatian concept; one drawn directly from the Spiritual Exercises. One does not learn discernment by reading about it, but rather through practice; a clearly experiential approach to TL.”

Evaluation - “The teacher assesses the students’ growth in both intellect and affect. The question is not only whether the student has learned the material, but also whether the student has matured, shown moral growth. In other words, has the learner been transformed?” (pp. 111-114)

Part III: Researcher Descriptions and Definitions of Experiential Learning

When developing my survey instrument, I became aware that accounting faculty have a wide range of activities that they think of as experiential learning. The references below are adapted from Moon (2010).

Fenwick (2000) notes the difficulty this creates when trying to separate EL from routine learning activities such as discussion, analysis, and reflection.

As discussed in the survey design section, I decided to use just two definitions of EL in this survey that “book-end” the range of activities and interpretations from simple to complex. It is therefore more fulsome and descriptive to include a representative sample of the definitions that illustrate this diversity. Below are some of the more widely accepted definitions of EL in an educational context:

The insight gained through the conscious and unconscious internalization of our own or observed experiences which build upon our past experiences or knowledge. (Beard and Wilson, 2002, p.16)

Experiential learning means learning that occurs when changes in judgments, feelings or skills result for a particular person from living through an event or events. (Chickering, 1977, p. 63)

Experiential learning . . . is synonymous with 'meaningful discovery' learning . . . which involves the learner in sorting things out for himself by restructuring his perceptions of what is happening. (Boydell, 1976, p. 19)

The contrast between non-experiential and experiential learning is one between more and less abstract and more or less linguistic sets of symbols that are employed in the transactions in which learning takes place. (Tumin, 1976, p.41)

Experiential learning is learning that is rooted in our doing and our experience. It is learning which illuminates that experience and provides direction for the making of judgements as a guide to choice and action. (Hutton, 1989, p. 51)

The . . . term 'experiential learning' insists that there can be no fundamental distinction between what is personally understood and what is personally, intimately experienced through living . . . We cannot come to know any aspect of the world without taking up a particular kind of stance towards it. (Salmon, 1989, p. 131, 133)

Part IV: Researcher Descriptions and Definitions of Stories in an Accounting Context

Much like the concept of experiential learning, I found the same diversity of meanings associated with the terms "narrative" and "stories" in the lexicon of researchers and practitioners. Moon (2010) divides stories into two types: "strong-form" and "broad-form" but acknowledges that there are not bright lines that differentiate them. Rather, she aligns story forms with each, noting that strong form typically includes stories with a twist: plays, parables, myths, poem and mime among others. Broad-form stories capture rich contextual information for some purpose and typically includes case histories, scenarios, exposes, shared events. Most of the stories used in accounting practice would be considered broad-form because of their utilitarian nature. Accountants need to understand risks inherent in the strong-form which represents much of what corporate storytelling and narrative is.

As Lave and Wenger (1991) explain, as human beings, we are naturally disposed to engage with stories. We can easily store and retrieve those that are meaningful to us. In apprenticeship, Lave and

Wenger (1991) assert that to have an inventory of stories and knowing when to use them is what it means to be a professional in that field. Woodside (2016) observes that “Storytelling is pervasive through life. Much information is stored, indexed, and retrieved in the form of stories. Although lectures tend to put people to sleep, stories move them to action.” (p.41) He also observes that stories are a powerful means to convey *archetypes*. Moon (2010) states that stories can be based on fact or fiction, but what makes each type a story is that they have a beginning, a middle and an end with one or more characters.

If I look at broad-form storytelling in accounting, the most valuable elements of financial reporting utilize this form. In business, these elements are variously described as story and narrative, almost interchangeably. For example, a press release typically tells the company’s story, but many practitioners refer to such documents as narratives. The Securities and Exchange Commission looks for financial reporting to tell company’s story through “management’s eyes.” Investment professionals who review those documents refer to those communications as narratives as well. In this more utilitarian form “stories are packages of situated knowledge.” (Lave and Wenger, 1991, p.41) They must provide listeners with a rich, contextualized understanding of complex financial material. This is the strong-suit of broad-form story.

Accountants also need to understand the overall communications of the company and that means understanding the messaging of the CEO. This is the bailiwick of Moon’s strong-form stories – where changing minds, aligning to a vision, and creating excitement are core to the objective of the communication. (2010) Many of the most famous (and infamous) CEOs are described as great storytellers. Information relevant to accounting is often delivered in the form of stories at investor conferences and other public appearances. This is the arena in which the “sizzle” is packaged that engenders the “Fear of Missing Out” or FOMO. FOMO has an almost magical power to elevate stock values – creating the kinds of bidding frenzies that make the CEOs into instant multi-millionaires.

Because of the outsized impact these communications have on stock prices, independent accountants are required to assess the consistency of these communications with the accounting realities that are reflected in the financial statements. There is a difference between an aspiration and a current competency that must be reconciled and controlled, in order to protect against misleading investors. CEOs of public companies certify quarterly that they abide by disclosure controls that are designed to accomplish this. In nearly every enforcement action related to disclosures and other communications, failures of internal controls are cited by the SEC Staff.

For these reasons, the recommendation for an experiential course on internal controls will emphasize stories as a means to immerse students in the importance of the function. This has the potential to help students understand a number of festering problems with the practice of internal control in financial reporting that have been commented on in the recent press (see Emshwiller and Smith, 2021).

Appendix B - About the Author

I present this appendix to provide additional context related to the development of my research study and recommendations to the Jesuit business schools. I have worked for my entire career in the practice of accounting, much of it at the highest levels of standard setting in the United States and in the world. If EL is being designed to simulate authentic practice, then my work experience enables me to describe the ideas and concepts that may be important to simulating the most important aspects of accounting practice. Through my experience I have come to understand the interdependence of accounting and internal control – how rigor and accountability in each is a necessary, but not sufficient, condition for high quality financial reporting. If a company has poor internal controls, then failure (defined in its broadest form) is inevitable.

I worked as an accounting practitioner at General Electric Company for 35 years before retiring as Deputy Controller in 2017.

During my career, I spent much of my time as an active participant in the regulatory process for accounting and financial reporting. I served as an Industry Fellow at the Financial Accounting Standards Board where I was the FASB's first project manager on a joint standard setting project with the Canadian standard setter on segment reporting.

Later in my career, I served for eight years on the FASB's Emerging Issues Task Force which interprets Generally Accepted Accounting Principles (GAAP) for public company reporting. I also served for three years as a member of the US delegation to the International Accounting Standards Committee (IASC) during a pivotal time: the IASC was rushing to complete changes to international standards for use in the United States and then to turn over its duties to the newly formed International Accounting Standards Board (the IASB), which now sets standards for most of the developed world.

I also served for three years as a Board member on the Committee of Sponsoring Organizations (COSO), a public interest organization created out of the Treadway Commission which has responsibility for Risk Management and Internal Control Frameworks used by companies and governmental organizations worldwide. During my time on the Board, I worked on a revised Risk Management Framework that was published in 2017.

Appendix C - About the IPP and other EL models

There are two primary pedagogies relevant to my study: the Ignatian Pedagogical Paradigm (or IPP) and Kolb's Experiential Learning Theory (or KELT) which appears to be the mainstream experiential learning theory adopted by accounting educators and corporate trainers (Sathe & Yu, 2021; Gittings et al., 2020; Butler et al., 2019). As discussed below, the two pedagogies have similarities and differences that are relevant as to their suitability for the task of achieving the goals of the New Paradigm project. Faculty expanding their use of more complex EL will be basing their new designs on an experiential learning pedagogy, which could be the IPP (ICAJE, 1993), KELT (Kolb, 2014), or another similar pedagogy that is intended to help students learn from experiential material.

A core principle of Experiential Learning Theory (Kolb, 2014) is that prior experience shapes how learners process and understand current experience to create knowledge. Kolb and many other experiential learning theorists and practitioners, particularly Jesuit educators, have created pedagogies that place authentic, concrete experience and reflection at the center of learning. Experience is the raw material and reflection is where learning transforms that material into some form of action.

In a typical lecture learning design, the role of the instructor is the center of attention, with students in largely passive roles. The New Paradigm involves a new learning design mindset: changing the pedagogical center from instructor to the student, which naturally places more emphasis on the social environment frame to consider how students will be organized and engaged with each other. The New Paradigm also seeks to emphasize ethical formation in the Ignatian tradition, which is not always top of mind in lecturing on highly technical accounting material. The Jesuit ideal is to graduate students who value others and the common good ahead of their personal interests.

About the IPP

Kolvenbach (2005), observes that "Ignatian Pedagogy personalizes learning. It asks learners to reflect upon the meaning and significance of what they are studying. It attempts to motivate students by involving them as critical active participants in the teaching-learning process. It aims for more personal learning by bringing student and teacher experiences closer together. It invites integration of learning experiences in the classroom with those of home, workplace, community, and ever-present human need." (p. 83).

Under the Ignatian Pedagogical Paradigm, learning occurs in a cycle, in which *Experiences* within a personal *context* provide the inputs for *reflection*, which lead to *action* followed by Evaluation. As shown in Figure 27, *experience*, *reflection* and *action* are the main activities with *context* and *evaluation* permeating the learning environment and influencing each subsequent cycle. For this reason, IPP experts describe the pedagogy as a learning system.

In the New Paradigm initiative, as in Jesuit education generally, actions that improve are those that move the learner closer to their values. (ICAJE, 1993) It is in this formative movement that Jesuits seek in *evaluation*, a way in which each learner becomes someone who thinks of others ahead of themselves. In accounting parlance, this is called serving the “public interest” and that is a dimension of ethical professional conduct that has been at the heart of most of accounting regulations that govern both companies and auditors. It also is a critically important conundrum for accounting education that stakeholders believe needs to be addressed. (Pathways, 2012)

Appendix A provides a more fulsome definition of the five elements of the IPP. These elements define a pedagogical approach in which students not only engage with real world material in active ways but also make value judgments about what they learn. They personally appropriate concepts and ideas and transform through positive behaviors which, if they become learning habits, can form the basis for lifelong learning and ethical behavior through a person’s career. The Ignatian pedagogy was designed for learning in a community, allowing formation and transformation to occur within a group of learners.

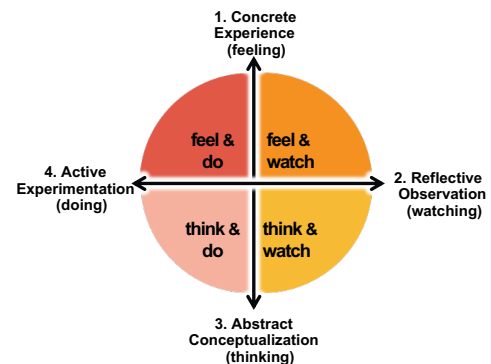
Figure 27.
The Ignatian Pedagogical Paradigm (IPP)



About Experiential Learning Theory

Kolb's Experiential Learning Theory (KELT) centers the learning activity on concrete experience, invoking emotion, analysis, and critical thinking to produce some form of action. Figure 28 provides a high-level view of Kolb's theory defined as the Learning Cycle: a learning process where knowledge is produced by the twin actions of grasping and transforming experience. Kolb's view was that learning requires the acquisition of abstract concepts that can then be applied flexibly in a wide range of situations. Therefore, knowledge and understanding are produced through the transformation of experience which is the foundation of KELT.

Figure 28.
Experiential Learning Theory (Kolb, 1984)



KELT operates on two levels. The first level is a four-stage cycle that mirrors the learning experience. According to Kolb, by progressing through the different stages, learners convert concrete experiences into knowledge while also acknowledging that the process can begin in any stage. The second level focuses on learning styles and the cognitive processes that occur for learners in acquiring knowledge. This part of the theory highlights how learners interact with the experience in different ways based on their backgrounds, personalities, and histories. Learners demonstrate their understanding when they are able to apply abstract concepts to new situations.

Similarities between the IPP and KELT

The IPP and KELT have much in common in terms of how they engage the student in learning. In brief, I find the following similarities between the models:

- ❖ Both operate on concrete experience as the foundation or starting point for learning.
- ❖ Each values the central role that emotions play in the learning process.
- ❖ Reflection is central to both models, as a means to process experience in order to produce an action (knowledge, decision, etc.)
- ❖ Both models describe a repeating cycle of engagement in experiences, followed by a series of processes that examine and appropriate knowledge.
- ❖ Both engage the instructor in the learning in a peripheral role (e.g., as a guide)

Differences between the IPP and KELT

While a change in faculty role is central to both the IPP and KELT, the IPP specifically refers to the instructor as a “guide” (ICAJE, 1993), while Kolb (2007) uses other terms to describe the peripheral role in what he calls the Kolb Educator Role Profile (KERP). In KERP, the instructor varies the style of engagement among four roles: facilitator, coach, evaluator, and expert. I found the treatment of instructor roles and learning styles in Kolb to be a more complex analog to *context*, as described above for the IPP.

This differentiated type of peripheral support is important to the authenticity of the educational experience because it more closely aligns with the manner in which students will learn in authentic practice, where work is overseen and evaluated at varying levels, at varying times and in varying ways. For example, audit managers and partners often find themselves performing each of the KERP roles with respect to members of their team.

From my perspective, the most important difference between the IPP and KELT is that the latter does not specifically address the development of the learner’s ethical identity (worldview), which is an important formational goal of Jesuit education and a specific focus of the New Paradigm initiative. Butler et al. (2019) provides a list of questions that students should ask in each phase of Kolb’s “do, reflect, apply” learning framework. Despite the fact that their research was focused on accounting education, the researchers did not present any questions that directly addressed ethical dimensions of critical thinking or the opportunity for formation. As discussed in Appendix H, Jesuits educators would ask, what are you forming them to? As one Jesuit faculty member related to me, if you don’t form students to be ethical professionals then what is the point? And I think accounting regulators and other stakeholders agree with that view – how else to prepare accountants for their role protecting the public interest?

Appendix D - Survey Information

Subject Line: Experiential Learning Survey

Greetings!

I teach in the Dolan School of Business at Fairfield University and also am a doctoral student at Vanderbilt University where I am studying advanced learning. I am interested in knowing more about Jesuit faculty members' experiences with, and perspectives on, Experiential Learning (EL): "the process whereby knowledge is created through the transformation of experience" (David Kolb). In an academic setting, EL is commonly considered to be "learning by doing" (John Dewey), often through students' consideration of "real world" issues and problems guided by an instructor.

I would appreciate learning about your experiences with EL via a short survey, which should take no more than 10-15 minutes. The survey will not collect information about your school and if you elect to participate in an interview, that information will also be collected via a separate survey link. I will not identify individual survey participants or their schools in any reports using information from this survey. The survey will remain open until December 31, 2021.

Please use the link below to access the Survey:

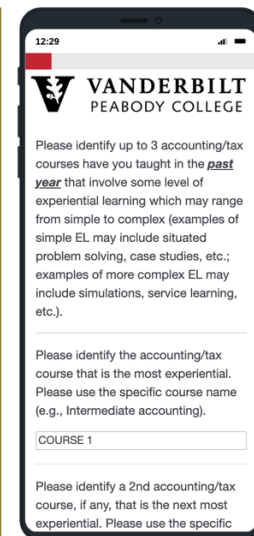
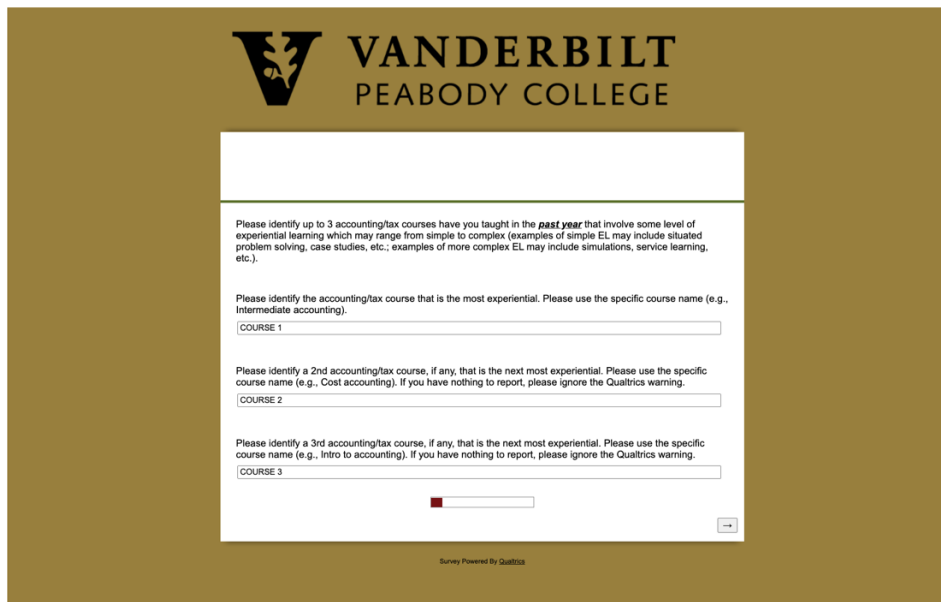
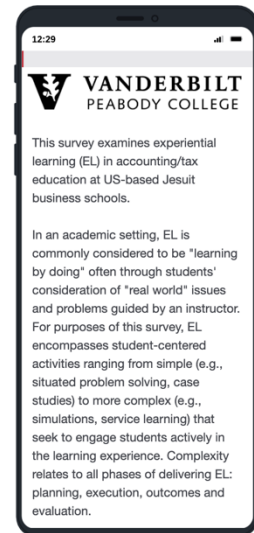
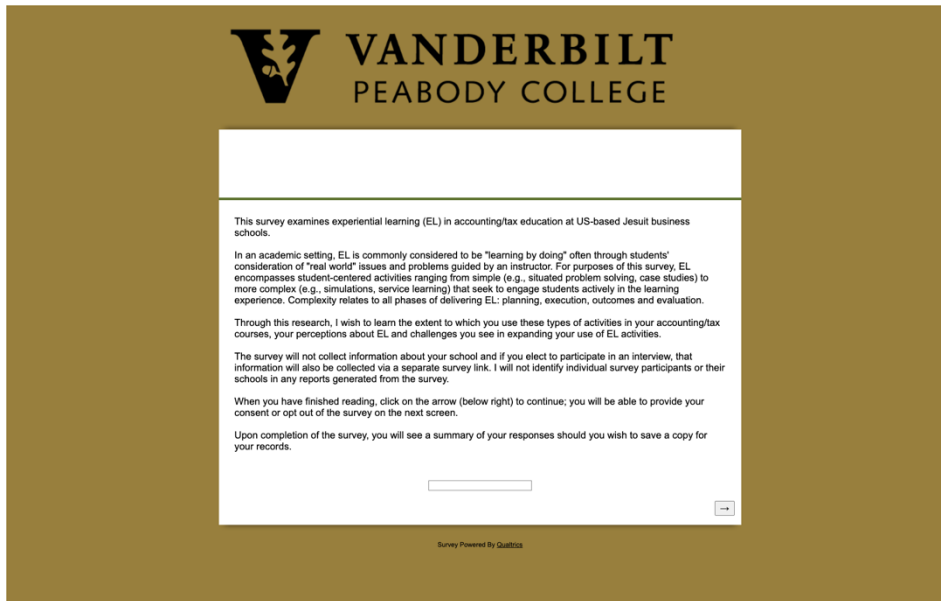
https://peabody.az1.qualtrics.com/jfe/form/SV_dcEiMiuvoAUkxYG

I sincerely appreciate your insights!

Best,

Mitchell Danaher
Doctor of Education Candidate
Department of Leadership, Policy, and Organizations
Vanderbilt University, Peabody College

Appendix D - Survey Information



Appendix D - Survey Information

VANDERBILT
PEABODY COLLEGE

To what extent do you use EL (including both simple and more complex) in each of these classes? If you do not have a 2nd or 3rd course, please ignore the Qualtrics warning.

	Less than 20% of the time	20 to 50% of the time	50 to 80% of the time	More than 80% of the time
COURSE 1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
COURSE 2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
COURSE 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

If appropriate, please provide any clarifications/explanations relevant to your selection (extent of use) of EL:

Survey Powered By Qualtrics

VANDERBILT
PEABODY COLLEGE

To what extent do you use EL (including both simple and more complex) in each of these classes? If you do not have a 2nd or 3rd course, please ignore the Qualtrics warning.

COURSE 1

- Less than 20% of the time
- 20 to 50% of the time
- 50 to 80% of the time
- More than 80% of the time

COURSE 2

COURSE 3

If appropriate, please provide any

VANDERBILT
PEABODY COLLEGE

In general, how would you categorize the EL you use in each these classes (simple EL may include activities such as situated problem solving, case studies; more complex EL may include activities such as simulations and service learning)? If you do not have a 2nd or 3rd course, please ignore the Qualtrics warning.

	Simple	Moderately complex	Highly complex
COURSE 1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
COURSE 2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
COURSE 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Survey Powered By Qualtrics

VANDERBILT
PEABODY COLLEGE

In general, how would you categorize the EL you use in each these classes (simple EL may include activities such as situated problem solving, case studies; more complex EL may include activities such as simulations and service learning)? If you do not have a 2nd or 3rd course, please ignore the Qualtrics warning.

COURSE 1

- Simple
- Moderately complex
- Highly complex

COURSE 2

COURSE 3

Appendix D - Survey Information

Please indicate your level of agreement/disagreement with the following statements.

	Strongly disagree	Disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Agree	Strongly agree
Q1. In general, I find that EL is more effective than lecture in helping students engage with complex topics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q2. In general, I find that EL activities require more preparation time than lecture.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q3. I am concerned about the risk of bad student experiences related to EL activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q4. I find that EL activities can provide a more immersive learning experience.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q5. I find that EL activities simultaneously engage students intellectually and emotionally.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q6. I find that connections to current practice are important to the value of EL activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q7. With EL, my role changes from a "sage on the stage" to a "guide on the side".	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q8. I find that EL increases the diversity of student learning outcomes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q9. I would use EL more often if I had access to proven experiential materials/activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q10. In general, I find that evaluating what students have learned through EL is more difficult.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q11. I would expand my use of EL if there was a forum where accounting faculty could share their EL experiences.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q12. I find that some of my students have difficulty engaging in EL activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12:29 PEABODY COLLEGE

Please indicate your level of agreement/disagreement with the following statements.

Q1. In general, I find that EL is more effective than lecture in helping students engage with complex topics.

Strongly disagree
 Disagree
 Somewhat disagree
 Neither agree nor disagree
 Somewhat agree
 Agree
 Strongly agree

Q2. In general, I find that EL activities require more preparation time than lecture.

Q3. I am concerned about the risk of

VANDERBILT PEABODY COLLEGE

How many years of full-time accounting/tax practice experience (or equivalent) do you have (e.g., public accounting, business, government accounting)?

No practice experience
 1 to 5 years
 6 to 10 years
 11 to 15 years
 16 to 20 years
 21+ years

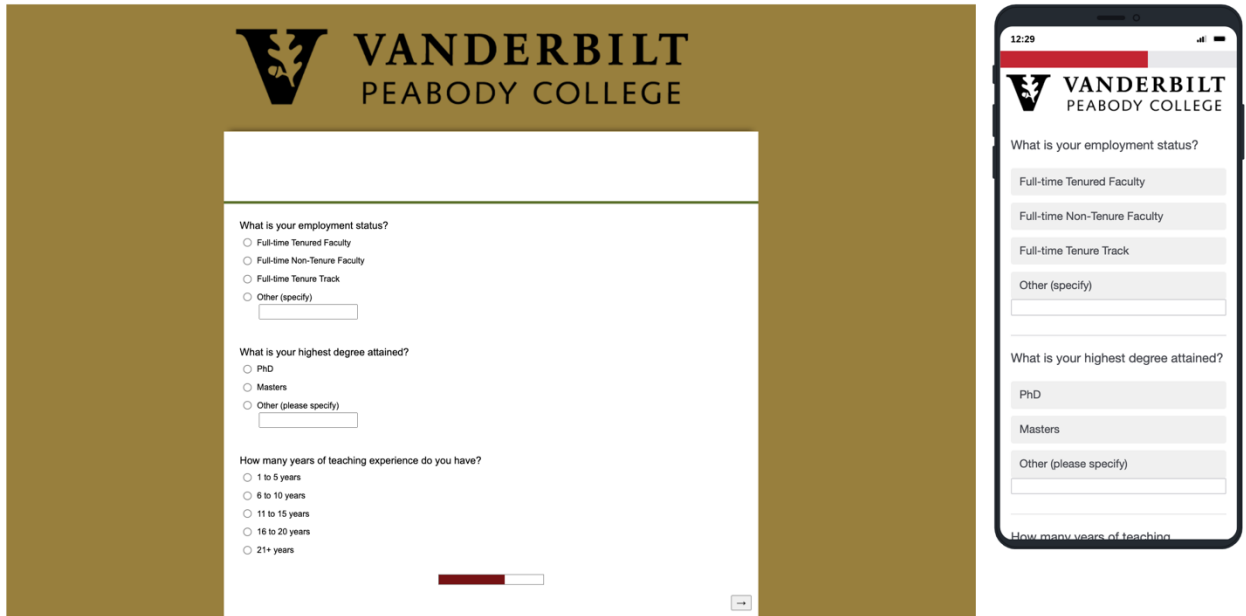
Survey Powered By Qualtrics

12:29 VANDERBILT PEABODY COLLEGE

How many years of full-time accounting/tax practice experience (or equivalent) do you have (e.g., public accounting, business, government accounting)?

No practice experience
 1 to 5 years
 6 to 10 years
 11 to 15 years
 16 to 20 years
 21+ years

Appendix D - Survey Information



Appendix E - Jesuit Colleges and Universities in the United States

Institution	Location
Boston College	Boston, MA
Canisius College	Buffalo, NY
College of the Holy Cross	Worcester, MA
Creighton University	Omaha, NE
Fairfield University	Fairfield, CT
Fordham University	New York, NY
Georgetown University	Washington, DC
Gonzaga University	Spokane, WA
John Carroll University	Cleveland, OH
Le Moyne College	Syracuse, NY
Loyola College in Maryland	Baltimore, MD
Loyola Marymount University	Los Angeles, CA
Loyola University Chicago	Chicago, IL
Loyola University New Orleans	New Orleans, LA
Marquette University	Milwaukee, WI
Regis University	Denver, CO
Rockhurst University	Kansas City, MO
Saint Joseph's University	Philadelphia, PA
Saint Louis University	Saint Louis, MO
Saint Peter's University	Englewood Cliffs, NJ
Santa Clara University	Santa Clara, CA
Seattle University	Seattle, CA
Spring Hill College	Mobile, AL
University of Detroit Mercy	Detroit, MI
University of San Francisco	San Francisco, CA
University of Scranton	Scranton, PA
Xavier University	Cincinnati, OH

Appendix F - Experiential Learning Value Construct

The following is the calculation of Cronbach’s Alpha for a construct of four survey questions connecting to the value of experiential learning.

Anova: Two-Factor Without Replication

SUMMARY	Count	Sum	Average	Variance
Row 1	4	23	5.75	1.583333333
Row 2	4	26	6.5	1
Row 3	4	27	6.75	0.25
Row 4	4	27	6.75	0.25
Row 5	4	19	4.75	0.25
Row 6	4	22	5.5	0.333333333
Row 7	4	26	6.5	1
Row 8	4	21	5.25	0.25
Row 9	4	19	4.75	3.583333333
Row 10	4	21	5.25	0.916666667
Row 11	4	27	6.75	0.25
Row 12	4	25	6.25	0.25
Row 13	4	20	5	0.666666667
Row 14	4	24	6	0
Row 15	4	21	5.25	0.916666667
Row 16	4	28	7	0
Row 17	4	24	6	0
Row 18	4	19	4.75	0.25
Row 19	4	22	5.5	1.666666667
Row 20	4	25	6.25	0.25
Row 21	4	28	7	0
Row 22	4	26	6.5	0.333333333
Row 23	4	28	7	0
Row 24	4	22	5.5	0.333333333
Row 25	4	24	6	0
Row 26	4	28	7	0
Row 27	4	24	6	0
Row 28	4	17	4.25	4.916666667
Row 29	4	25	6.25	0.916666667
Row 30	4	22	5.5	1
Row 31	4	22	5.5	0.333333333
Row 32	4	28	7	0
Row 33	4	26	6.5	0.333333333
Row 34	4	25	6.25	2.25
Column 1	34	202	5.94117647	1.51158645
Column 2	34	209	6.14705882	0.79590018
Column 3	34	194	5.70588235	1.42602496
Column 4	34	206	6.05882353	0.72370766

ANOVA						
Source of Variati	SS	df	MS	F	P-value	F crit
Rows	78.5661765	33	2.38079323	3.43974675	1.1397E-06	1.55394015
Columns	3.72794118	3	1.24264706	1.79536431	0.15299891	2.696469
Error	68.5220588	99	0.69214201			
Total	150.816176	135				

Cronbach's Alpha 0.70928092

Appendix G - Experiential Learning Support Construct

The following is the calculation Cronbach’s Alpha for a construct of two survey questions connecting to support needs to experiential learning.

Anova: Two-Factor Without Replication

<i>SUMMARY</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>
Row 1	2	9	4.5	0.5
Row 2	2	14	7	0
Row 3	2	13	6.5	0.5
Row 4	2	6	3	2
Row 5	2	4	2	0
Row 6	2	9	4.5	0.5
Row 7	2	8	4	2
Row 8	2	9	4.5	0.5
Row 9	2	12	6	0
Row 10	2	11	5.5	4.5
Row 11	2	11	5.5	4.5
Row 12	2	11	5.5	0.5
Row 13	2	4	2	0
Row 14	2	10	5	2
Row 15	2	9	4.5	0.5
Row 16	2	8	4	0
Row 17	2	14	7	0
Row 18	2	10	5	0
Row 19	2	10	5	2
Row 20	2	11	5.5	0.5
Row 21	2	14	7	0
Row 22	2	5	2.5	4.5
Row 23	2	13	6.5	0.5
Row 24	2	9	4.5	0.5
Row 25	2	10	5	0
Row 26	2	10	5	0
Row 27	2	4	2	0
Row 28	2	11	5.5	0.5
Row 29	2	13	6.5	0.5
Row 30	2	12	6	2
Row 31	2	8	4	0
Row 32	2	13	6.5	0.5
Row 33	2	14	7	0
Row 34	2	14	7	0
Column 1	34	178	5.23529412	2.54901961
Column 2	34	165	4.85294118	2.73529412

ANOVA						
<i>Source of Variati</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Rows	147.367647	33	4.46568627	5.45508982	2.2444E-06	1.78782175
Columns	2.48529412	1	2.48529412	3.03592814	0.09075391	4.1392525
Error	27.0147059	33	0.81862745			
Total	176.867647	67				

Cronbach's Alpha 0.81668496

Appendix H - Other Research and Experiences

As this study seeks to describe experiential learning, with a particular focus on its use in accounting programs at Jesuit Universities in the United States, in this appendix I highlight other research and experiences from my doctoral program that further describe this phenomenon. What I describe here is representative of what I observed in my review of the websites of the 27 universities in my study. These vignettes provide additional insight into how these learning designs engage emotion, teamwork, community, through social learning. They also provide examples of innovation within courses and outside of course work (co-curricular), where students are able to form identities, engage with more experienced instructors and practitioners, in environments that are student-centered.

Curricular Innovations (Within Courses)

Instructor for Accounting Ethics Course

In 2021 and 2022, I served as an instructor for a graduate level accounting ethics course. In this course design developed by Van Hise, students took turns working in 2-person teams to lead three hours of experiential activity for their peers. (Van Hise & Massey, 2010). They face into this challenge with a 40-page syllabus of hyperlinked authentic material organized by week. Through a series of coaching sessions with me, the students assimilate the material, develop a strategy for engaging the class, diagram activities and timetables that allocate the full allotted time as well as planning for the risk that activities ran faster or slower than anticipated requiring adjustments to the plan in real time. Importantly, each team must tie the learning back to ethical principles.

Students who served as guides each week were graded on how well they covered the material experientially and the level of engagement they achieved from their peers (20 percent of their grade), while their peers were evaluated based on their level of participation over the semester (also 20 percent of their grade). The remainder of their grade was allocated among written cases, reflections on each week's discussions, a medium length page paper examining an authentic ethical problem. As part of the course, students also had to evaluate and provide constructive feedback on the work of their peers. Each of these components was designed to simulate authentic practice experiences and to provide the students with opportunities to learn by doing.

As I prepared each team to present in the following week, I coached them on anticipating activities running longer or shorter and how to respond. But I could not prepare them for an issue or idea that neither I nor the student team had thought about. That aspect of risk feels a lot like improv and so I encouraged them to adopt that mentality in the live discussion.

Reflection is a foundational element of this course – it is where their greatest learning can occur as they practice abstraction of the experience into its elements, isolating on what their affect is telling them. I asked my students to pay attention to those points during the class where they felt particular emotions and to address one or more of them in their reflection, with the objective of understanding the emotion in context. As valuable as that learning can be, delving into this area can be difficult for some students. I needed to be prepared for the possibility of bad student outcomes that have little to do with the underlying activity.

Once established, the maintenance of the course consists mainly of curating the materials in syllabus for new developments and adjusting the parameters to reflect conditions (for example, the course moving online for one semester during the pandemic). As such, this course is an example of EL that does not require significant advance preparation of the curriculum. Rather, that time is spent each week preparing a new team of students to lead the class.

It also was important to be ready for the unexpected (emergent learning) that comes from working with students as leaders. The experience felt a lot like improv for many students and the excitement of the emergent learning often served to focus their reflections. Perhaps for that reason, it is consistently among the highest-rated courses in the accounting program at Fairfield University and its alumni testify to the lasting impact it had on their life-long learning.

Instructor for Nonprofit Service-Learning Course

In 2019, I taught the non-profit and governmental accounting undergraduate course at Fairfield University. This course is one of two service-learning courses offered in the accounting program (the other is a VITA tax course, where students prepare real tax returns for qualifying taxpayers). As part of the course design, students serve 20 hours at a local not-for-profit organization that has a relationship with Fairfield's Center for Community Engaged Learning. The Center also provided a Service-Learning Associate, an upperclassman and alumni of the course who took care of all aspects of the relationship with the not-for-profit. Normally, the ratio of students to non-profits is one to one. However, we did not have sufficient volunteer organizations and so two of my students volunteered at the same organization.

Students were required to do 3 reflections, to write a paper and to complete a financial analysis of their assigned non-profit, which they presented in the final class. During this course, I had the students work in pairs for completing practice test problems: they first completed each problem individually and then discussed their answers with each other before sharing them with the class.

Although I had not read Lasry et al. (2008) at the time, I was favorably impressed with how the students responded to the opportunity to collaborate with each other in this way. Through the student sharing, I found that I could readily identify where the students were with their comprehension.

The service-learning outcomes were variable: most students had formative work experiences while 2 students had unproductive, unfulfilling experiences. In the latter case, the non-profit partner organization was undergoing a bankruptcy reorganization and was unable to provide the requisite support. Problems such as these are not uncommon in service learning. It also is difficult to assess the student's growth during the service-learning hours other than what they choose to share through reflection.

Communities of Practice in Accounting Education

In 2021, my research on the use of communities of practice in accounting education led me, along with three of my Vanderbilt colleagues, to interview Dr. Stephenson, a collegiate accounting professor and researcher. Stephenson's 2017 study was included in Gittings et al. (2020) meta-analysis and represented one of the more creative and complex social ELAs in accounting education.

During the interview, Dr. Stephenson emphasized the importance of emotion, personal connection, and community to how her accounting students learned. Stephenson used communities of practice to help increase the level of social engagement, which was particularly helpful to improving student comprehension in her large classes.

In her study, which spanned 8 semesters and different types of accounting courses, students were given authentic roles and responsibilities for their own group's work during the course. The student work roles related to understanding the course materials. She found that this helped them feel more connected and invested in their own learning.

Stephenson found that her students were more confident that they could succeed as accountants, they were excited to have meaningful roles, and possessed a heightened sense of community and accountability for each other.

Stephenson also discussed the importance of connecting students to the everyday occurrence of accounting concepts and principles in her students' lives as a means to make the material more accessible to them. And as part of the objectives of the course, she sought to form them into good citizens who care about others. These are formational design objectives that are consistent with the course objectives of many IPP-designed courses at Jesuit universities.

Other Co-curricular Activities at Fairfield University

Entrepreneurial Start-up Simulation

The StartUp Showcase, hosted by the Dolan School of Business each Spring, involves dozens of student teams from across the university engaging in “American Idol”-style multi-round competition to win funding for their start-up ideas. The competition culminates in 5 teams that pitch their ideas in front of an all-alumni entrepreneur panel, in a format patterned after the television show “Shark Tank.”

Co-curricular opportunities like these provide a more authentic form of participation, whose norms and practices place a premium on creativity, collaboration, research, competition and, most visibly, having a vision and passion for a business idea. Through this process, students learn how to transform their own identities towards those of successful entrepreneurs. They learn to create a story for their fledgling business and practice storytelling in pitching their ideas to the alumni judging panel.

The experiences have authenticity because they simulate norms and practices of real-world entrepreneurial communities of practice. The Dolan School’s embrace of this form of learning suggests that the culture there would support the development of more advanced designs for service-learning (and other forms of unmediated service experience) to broaden the use of EL within the curriculum.

Sophomore Residential College

I interviewed faculty and administration associated with Fairfield’s Sophomore Residential College (SRC), a co-curricular program offered to qualifying rising freshmen for their formative sophomore year. Students in this program live together in residential suites, take part in special classes together in the Fall and Spring semesters and participate in social and mentoring activities throughout the year. Through this process they learn about the IPP and how it connects to their personal and professional lives.

During my research, I volunteered to be a mentor for eight sophomores in the SRC. Through that experience, I was able to observe a level of connection and engagement that was conducive to high levels of psychological safety and community. Students in the accounting program are eligible to participate in this program and so would have an opportunity to participate in a co-curricular program that embraces the concept of social learning and thinking of others. In this regard, it is a highly formational program.

The faculty involved in this program were focused on the opportunity to transform students in ways that prepared them to become citizens of the world community. As one interviewee observed “If we don’t form these students to become men and women for others, then what’s the point? Without that, this learning paradigm is just a bag of tricks, and they could have gotten their education anywhere.” The activities of the SRC combined affect and intellect quite naturally in a social setting and accomplish the movement they sought through creating a unique form of learning community.

“If we don’t form these students to become men and women for others, then what’s the point? Without that, this learning paradigm is just a bag of tricks, and they could have gotten their education anywhere.”

Tenured Chemistry Professor
Former Academic Chair,
Sophomore Residential College

Unsolicited Data

When I read the IAJU white paper, I was impressed by how simple and relatable the paper was for such a complex undertaking. I was also struck by the confidence with which the authors described what students want from their educational experience. Where was the evidence from academic studies supporting this direction? Show me the data, I thought. Then a chance meeting in the business school changed all that.

It was a beautiful Fall day in early October. At 1:30 pm, the halls of the Dolan School of Business were alive with sounds of student chatter and activity. In the lounge outside DSB 206, I sat with my backpack waiting for the class to conclude. At the other side of the long table, sat two freshman girls, looking as though they were visiting Dolan for the first time and soaking up the atmosphere. They were bright and curious and eventually found the courage to broach the question that their sidelong glances were guessing at. "Do you teach here?" one of them finally asked. I explained that I was there to teach a graduate level class in accounting ethics, and as I answered I thought that might be the end of it, their curiosity satisfied. But they wanted to know more, and as I explained the student-centered structure of the class, they seemed increasingly excited about the course. They seemed captivated by the idea of being able to instruct their peers and by the level of teamwork involved. I happened to have the latest issue of Fairfield's magazine in my backpack and showed them the article about the New Paradigm initiative, explaining that the school was looking to launch more courses like this one. As we finished our chat they asked if it was possible to take my class, which they could not – 5th year accounting majors only. I later discovered that a version of the course is offered to students in any major and I hope that these two find their way there.

What I took away from this experience was a profound respect for how well the authors of the white paper understood the needs of their students. It seems to me that the New Paradigm is all about finding the most direct path to helping their students learn and preparing them for the demands of their careers. The simple formulation of the accounting ethics course highlights learning design principles that are transferable to more technically oriented topics. It was this design portability that led me to pattern my new internal control course after those same design parameters.