

Reflection Papers in Accounting Classes: Really?

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Reflective writing is used extensively in training teachers to become better teachers. Reflective learning is associated with good medical training. Reflective learning is associated with learning from experience and viewed as an important strategy for health professionals who embrace lifelong learning. The purpose of this paper is to provide the learning theory associated with reflective writing; explain what it is and why it is useful; and provide grading rubrics to assess student writing. The author's experience with reflective writing assignments in accounting classes is explained.

Katie and Anne were enjoying coffee and conversation in the faculty lounge. Anne was a recent business faculty hire and expressed interest in Katie's teaching methods as Katie shared her idea about the use of reflection papers in the accounting classes she taught.

"Katie, surely you're not serious! Which accounting class could possibly be appropriate for students to write reflection papers? Accounting is not a subject that's "touchy-feely." Maybe "reflection" works in psychology or some other liberal arts course but not in accounting."

"Anne, I know it may sound a little out-of-the-ordinary but I have had awesome papers written by students in my graduate accounting ethics course, in the undergraduate cost accounting course, the MBA accounting course and other courses. I never called them 'reflection papers' to the students but that was what they were."

"Katie, I can't believe this! You mean every student wrote a paper. Your classes had 30 or more students in them. Why would you create that much additional grading work for yourself?"

"Anne, I think all our accounting courses are important and students do not seem to retain knowledge from one course to the next. You can look at our assessment results and see that students retain very little if the course was taken more than one semester prior to the assessment. I believe reflection papers provide a way to help students retain knowledge and improve their critical thinking, analytical reasoning and writing skills too. With reflection papers students have to look at things from a different perspective. It becomes more than just number-crunching homework assignments or even writing a research paper. It requires them to carefully evaluate and internalize what they study, learn and experience. We talk a lot about critical thinking and analytical reasoning, but we do little to help students hone those skills when they are in accounting courses. I like it and I am going to continue even if no one else buys in to the idea. Got to run. See you at lunch."

That scenario plays out for this author frequently when colleagues learn that reflection papers are assigned to my students in *accounting* classes. Newer faculty may not be well-acquainted with reflective writing. Others usually do not see the usefulness of it in accounting classes. The purpose of this paper is to describe the reasons for reflective writing and the benefits experienced by both me, as the instructor, and my students. This paper provides the learning theory associated with reflection writing; explains why

it is useful; defines reflection papers; provides grading rubrics for reflective writing assignments; and provides examples of accounting assignments.

REFLECTIVE LEARNING THEORY

John Dewey was among the first to write on the topic of reflective learning in 1933, when he explored the ideas of experience, interaction and reflection. Dewey's work was part of the development of theories of human learning and development. Donald Schon and David Boud explored boundaries of reflection practice. The research related to exploring how theory and practice could be integrated in a cyclical pattern of experience and the conscious application of that learning experience. Boud *et al* (1985, p. 19), state: "Reflection is an important human activity in which people recapture their experience, think about it, mull it over and evaluate it. It is this working with experience that is important in learning."¹ That practice has been recognized in many teaching and learning environments.

There is substantial literature about reflective learning in many fields but no commonly accepted definition. Despite the differences in definitions, almost every author agrees it is a (re)interpretation of experiences to come to a higher level of professionalism (Sonneveld).² Reflective writing is used extensively in training teachers to become better teachers. That was the audience at Korthagen's presentation. Korthagen's (2002) definition of reflection is: "the process by which someone reflects when he or she tries to restructure an experience or knowledge."³ Reflective learning was associated with good medical training. Hendricks, *et al* wrote that reflective learning was associated with learning from experience and was viewed as an important strategy for health professionals who embrace lifelong learning.

REFLECTION: WHY IS IT USEFUL?

The first question we might wish to discuss is: Why is it useful to reflect? The concept centers on the idea of lifelong learning where a practitioner analyzes experiences in order to learn from them.⁴ We teach theories and rules but many are not seen as useful to students in everyday practice. They fail to apply them or relate them to anything in their own experiences either while studying them or after they graduate. Students study for exams and teachers teach to prepare students to take exams that are written based on accounting rules. Rarely would either group think about reflecting on how it could apply to their own or others' experiences. There appears to be a big gap between theory and practice in many professions. Looking back can help a person structure their own theory about how principles and rules relate to actions and decisions.

Korthagen (2002) developed the ALACT cyclic model. It consisted of the following five steps:

1. Action
2. Looking back on the action (what has happened?)
3. Awareness of essential aspects (what was important for me?)
4. Creating alternative methods of action (what will I do the next time?)
5. Trial

These steps appear simple but can be complex when applying them to an experience. Reflection is not easy because many students are not accustomed to talking about their experiences, especially painful or difficult ones. Most look for solutions or easy answers but reflection requires a person to stop, contemplate, seek alternatives and seek an alternative method or action when faced with a similar dilemma in the future. This learning involves modification of personal objectives, strategies or policies, and creating a new framing system that may be employed when a similar situation arises. Experiential learning is another name used for learning from experience but reflection practice is *deeper* than that because the person seeks to understand the "why" of their actions and how to change actions based on

principles and lessons learned. It is a self-regulated process that uses somewhat of an unstructured approach to direct learning and understanding.

REFLECTION PAPERS: WHAT ARE THEY?

Various terminologies can be found that point to the same concept of “reflective writing.” Some educators call it “reflective writing” and others call it “reflection.” This type of assignment can be utilized in two basic ways in most lecture type courses: (1) student reflection regarding a specific course assignment and (2) student reflection on their own feelings to an instructor-specific topic or situation. In internship courses, which are common in accounting curricula, students can be asked to write reflectively on the impact of their experiences as an intern outside the classroom.

It is common to find reflective writing assignments in “soft” disciplines such as sociology and education. The expectation may be to find them more frequently in liberal arts universities or schools of liberal arts. Yet, a quick internet search produces dozens of results in a wide range of universities, both public and private, and without regard to “liberal arts” orientation. There are, in this author’s opinion, too few references to reflective writing in accounting courses. We should heed what other disciplines say about the uses and benefits of reflective writing.

Reflection papers and assignments are designed to reinforce what has been learned through lectures, discussions, and activities presented in class and in the readings. Most reflection papers are ... often about personal reasons and thoughts; they should not be done in collaboration with other students unless directed to do so by the instructor.⁵

The office of the Dean of Students at Brigham Young University includes a thorough description of a reflection paper on their web site.

[It] is a written representation of a student’s description of his or her experience and the learning outcome from the experience. [We] may suggest the following structure or elements of the structure:

1. The description of the experience.
2. *A priori* assumptions before the experience.
3. Changes in perceptions, abilities, beliefs or skills that are a result of the experience.
4. The application of the changes to future decisions or actions.

A reflection paper may be for a *single event* or a *series of events*. When connected with a series of events, reflection papers may provide students a formative learning experience, as the papers are discussed with the students throughout the experience.⁶

The Director of the Writing Lab at Cleveland State University has described why professors assign reflection papers -- “so they can see how much you [the student] move from point A to point B.”⁷ She then provides examples of some types of reflection assignments and a summary statement regarding the difficulty involved:

- your class readings challenged you to think (or feel) a different way
- your training asked you to perform a task in a particular manner
- you watched a film and were asked to reflect on it.

A reflection paper, from a writing standpoint, can be a challenge.⁸

Dr. McDonald provides several suggestions for students to plan and structure their reflection papers. Those are included in Exhibit 1.

Exhibit 1
Suggested Planning Activities
& Paper Structure

The text box below shows you a fast way to plan your paper. As you read something in class, watch a film, or participate in professional training experiences, you can keep notes on these three things. Remember that college-level work seeks to challenge your thinking.

The Reading, Film, or Professional Experience that I Encountered in My Class: What Was Challenging—Positively or Negatively	My Own Personal Response and Values	What I Choose to Share and What Is a Professional Response

To structure your paper, consider some of the ideas below:

- Begin with the most important facet of the challenging reading/activity/film and how you moved from point A to point B
- Make a focus or thesis of this movement (for example, “From this film, I learned how important it is for instructors to. . . .”)
- Explain that movement using stories with examples
- Weave in the readings or professional materials from your class (don’t leave these out)
- Respond in a professional manner—respectful of others in the readings, the experience, the film
- Talk to the professor or a Writing Center tutor if you experience a huge conflict in what you are writing about.

Source: Mary McDonald, “Reflection Papers,” Cleveland State University, <http://www.csuohio.edu/academic/writingcenter/WAC/reflectionpapers.html>

It may seem obvious; but, it is certainly important to provide students with a well-designed rubric for how their reflection papers will be graded. As noted by the Dean of Students at Brigham Young University:

The efficacy of the reflection paper to assess student learning may well hinge upon the use of a rubric that clearly defines in the professional’s mind, before reading any papers, what constitutes learning, establishing a distinction between broad, clichéd statements and concrete, personally insightful descriptions.⁹

Glenn Beck of Lynchburg College provides students with the following “Guidelines” for what constitutes an “A” paper with regard to “Content” of the reflection paper.

EXHIBIT 2

Reflection Paper Grading Guidelines

An “A” Paper Demonstrates:

- There is evidence that the author reflected extensively on the issue. Opinions and ideas should be thoughtful, comprehensive, creative and/or insightful. The inclusion of humor can be effective.
- The author provides depth to the paper by providing such things as specific examples, multiple points of view, opposing points of view, analogies, quotes from various sources, comparisons, lists of ideas, etc.
- The author organizes content so that ideas are grouped and sequenced logically. The author uses phrases to organize ideas (example: “I have always believed that...[or] For example... [or] Evidence for this idea is found...”)
- The content includes information learned from other courses (the interdisciplinary perspective).
- The content can include personal stories, things that have happened to [the author] in relation to the issue. But, do not go overboard; there needs to be opinions and conclusions based on those stories.¹⁰

The author’s own rubric for grading an ethics reflection assignment is included as Appendix A. Grading can be tedious and long if writing skills of students are poor but a well thought out rubric facilitates the grading process to make it easier for the professor and provides students with proper feedback on their work.

REFLECTIVE WRITING IN ACCOUNTING

Graduate students in an accounting ethics class generally study the AICPA Code of Professional Conduct, ethical theories and frameworks, and do case analysis dealing with many ethical situations. All of those resources are applied to textbook and other cases and scenarios to provide a foundation for learning and decision making. It has been reasoned that we can learn to be more ethical, or at least sensitized to ethical dilemmas, from exposure to ethical situations that others have faced, evaluate what happened and try to imagine how we might handle things differently. After seeing many different ethical dilemmas and discussing how one might resolve them students were asked to write a paper on an ethical decision they had personally faced. They were required to address the following issues: the ethical dilemma, how they handled it, and how they would handle it differently after taking the class. They were given a pledge from the professor that no one would see the paper and it would not be shared in any manner without their prior permission. The reason for that pledge was to encourage them to share difficult stories about themselves and to be honest in telling their story. They were to “reflect” on a personal life experience. In this author’s course, students were asked to search deep inside themselves about happenings, motives and actions. The second part of the paper required each to apply an ethical theory to their actions. They were also required to state how they would make that decision differently today after studying ethical theories and frameworks and the Code of Professional Conduct and to apply the theory that would be most appropriate, which may or may not have been the way they acted initially.

Reactions by Students

The students have stated that for the first time they analyzed and reflected on their actions from a more objective viewpoint. The class content helped them to understand how the decision should have been made (if it was something they did wrong) or it supported their decision. Either way, they stated it helped them to reason through the decision from a more objective viewpoint. Students have also commented about the pain associated with re-living the events. Writing the paper, looking at it in “black

and white”, made them face the reality of the facts. That, for some, was both painful and cleansing. Events were clarified when committed to writing. People were personified and in some cases forgiven. Reflecting on a situation in a written form created some objectivity toward the situation. Ethical theories aided them in evaluating their actions and helped them understand their own behavior and that of others. Projecting on what they would do differently when looking back, created deeper thinking and reasoning as they stepped back and evaluated the situation and actions. Many stated it was the first time they had ever stopped to think about and reflect upon their actions and decisions in such an in-depth manner.

Internship Reflection

It is my privilege to have the undergraduate senior accounting majors immediately after they have completed their spring internship. Each one was required to write a paper detailing their experience. They were instructed to: describe what they did, why they did it, what professional pronouncements had to be applied, why the work was important and what they learned as a result of the internship. The paper was to be no more than four pages in length but, to my surprise, students wanted me to allow them to write a longer paper and not penalize them for length. When I read the papers reflecting on their experiences, I was overwhelmed with the detail and their internationalization of learning. Some students express a deeper understanding of the importance of studying the underlying concepts of the accounting rules as a result of dealing with situations where the appropriate application of an accounting rule is not “black or white”. While the accounting procedure itself may be very well defined, the conditions in which those rules are applied are often not so well defined. A student’s first experience with applying professional judgment in making accounting decisions, even small ones, can be eye-opening and reflecting on that experience can add significantly to student learning. Any steps toward increasing an accounting student’s appreciation of the importance of knowing “why,” in addition to knowing “what,” is a major step forward in the mind of the author.

MBA Accounting Assignment

The MBA managerial accounting course has a population of both business majors and law students who are getting a joint degree. Their assignment was to apply every accounting concept (by chapter) that we studied to the firm/company where they worked or had worked. To complete the project they had to talk to the accounting department and managers of the practice/company. That assignment helped them to reflect on how their employer applied and used accounting. Many of the students in that class do not want to take an accounting course and think it will never be relevant to their careers. The assignment result was that they learned so much accounting and saw the importance of it in their lives. They had to seriously reflect on what was happening, how and why decisions were made and the results of those decisions.

Another Assignment

Reflective writing was also utilized in undergraduate cost accounting courses. Students were asked to reflect in a different manner. They were asked to find a situation in which there was no accounting violation but there was an injustice suffered that was not recorded in the financial records. For example, production of denim for manufacturing blue jeans has resulted in horrific pollution of the Pearl River in China. The denim manufacturing companies reported the results of financial operations correctly, according to accounting principles, but they failed to report the results of the pollution. Students researched this situation and were asked to reflect on what was not reported -- the obvious environmental destruction. Students were quick to note that the financial records only told part of the results of manufacturing denim. They resolved to look beyond the numbers to other items that should be disclosed to investors.

CONCLUSION

Those are some examples of how reflective writing can be useful in accounting courses. One of the objections to assigning written work of any type is the significant grading time required. Rubrics assist in

this area but there is no substitute for taking the time to read the papers, getting involved in the student's dilemma and truly enjoying the reading. That makes the grading less arduous. Most professors, and universities, want students to be equipped with the skills like those that can be developed through reflective writing. Reflective writing supports the assessment of critical thinking, communication, writing, analytical reasoning and evaluation. These skills are among the highest level of learning as identified in Bloom's Taxonomy.

It is exhilarating to hear student comments about the positive impact of their reflective writing experience and to read student course evaluation comments about how meaningful the reflective writing assignment was and the learning they experienced from completing the reflection paper. It makes me feel good that I am a part of their learning experience and that they are taking something away from the class that could significantly and positively change their way of thinking and acting.

ENDNOTES

1. Boud, D., Keogh, R. and Walker D. (1985). *Reflection, Turning Experience into Learning*. Routledge. ISBN 0-85038-864-3. p. 19. <http://en.wikipedia.org>.
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4. Argyris, C. & Schon, D. (1978) *Organization learning: A theory of ction perspective*. Reading, Mass: Addison Wesley.
5. Glenn Buck, "Writing in Education & Human Development," Lynchburg College, <http://www.lyncburg.edu/writing-center/writing-education-and-human-development#What%20is%20a%20reflection%20paper?>
6. Dean of Students, "Reflection Papers," Brigham Young University, <https://deanofstudents.byu.edu/content/reflection-papers>
7. Mary McDonald, "Reflection Papers," Cleveland State University, <http://www.csuohio.edu/academic/writingcenter/WAC/reflectionpapers.html>
8. Mary McDonald.
9. Dean of Students, Brigham Young University.
10. Glenn Buck.

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Reflection Essay Grading Rubric – MS in Education.

[http://www.utm.edu/departments/documents/refletive essay rubric.](http://www.utm.edu/departments/documents/refletive%20essay%20rubric)

Schon, D. (1983). *The Reflective Practitioner, How Professionals Think in Action*, Basic Books. ISBN 0-465-06878-2.

Sonnevld, Ard: <http://www.prosolva.org/spip/spip.php?> Reflection: Linking Practice and Theory.

APPENDIX A
Grading Rubric
(Based on 50 points)

Category	Excellent 8-10 pts	Good 5-7 pts	Poor 1-4 pts
(1) Length	Meets required length		Less than required length
(2) Format	Paper complies with APA	Paper is lacking one of the format requirements.	Paper does not comply with APA
(3) Organization style and structure	Paper is exceptionally well organized, proper paragraphs and is clear and focused.	Paper is relatively well organized and has a relatively clear focus.	Paper is not well organized and has no clear focus.
(4) Content – What to focus on in the reaction – it is SELF reflection in nature	Paper deals with all of the required topics listed (required) in a clear and concise manner: dilemma (issue faced), how it was handled, theory applied, handle different today (how it should be handled or its effects). The author manifests a professional viewpoint while being honest and candid about all experiences related to the issue. Expresses what would do differently and applies the appropriate theory.	Paper deals with most of the required topics and does an adequate amount of self-reflection and is honest and candid about experiences related to the issue. Applies an acceptable theory. Does not clearly state what would do next time. What did the student LEARN from the experience.	Paper does not address the dilemma nor cover the required topics. It is not self-reflection nor does it give an honest and candid view and is not reflection. Does not state what would do in the future.
(5) Editing, grammar, etc.	Paper reflects an exceptional amount of editing, attention to spelling, grammar, sentence structure, etc. Paper is clear, easy and enjoyable to read.	Paper reflects an adequate amount of editing and attention to spelling, grammar, sentence structure, etc so that the paper is easily readable.	Paper does not reflect adequate editing, attention to spelling, grammar, sentence structure, etc. making the essay long and difficult to read.
Total	40-50 points	25 - 35 points	5 - 20 points

Adapted from: Reflection Essay Grading Rubric – MS in Education.

[http://www.utm.edu/departments/documents/refletive essay rubric.](http://www.utm.edu/departments/documents/refletive%20essay%20rubric)