

USE OF A FLIP TO BOOST STUDENT PARTICIPATION IN THE COST / MANAGERIAL ACCOUNTING
CLASSROOM

Dorothy Davis, The University of Louisiana at Monroe
Janis Weber, The University of Louisiana at Monroe

Use of a Flip to Boost Student Participation in the Cost / Managerial Accounting Classroom

Abstract

A very simplistic definition of a flipped classroom is that the lecture is accessible to students outside of the classroom with the classroom time spent on homework. Essentially the definition can be simplified to 'guided peer instruction'. The specific model used for the flip is varied and adjusted based on the instructor and the needs of the students.

Three specific outcomes from the flipped classroom are:

- (1) To increase comprehension of material - providing lecture and other learning materials to students outside of class allows students to work at their own pace which increases the level of comprehension.
- (2) To increase interaction with instructors and peers - the student's interaction with the instructor and peers is markedly increased since the 75 minutes or so of the class period is spent with students solving and making decisions about problems with the instructor available for discussion and help throughout the class.
- (3) To increase critical thinking - Bloom's Taxonomy has understanding and remembering at the lower levels which is the activity outside of class (students taking time to master the concepts, etc). The class-time is then used so that students apply, analyze and create.

Looking at the current student population can provide a reasonable explanation for the popularity of the flip in higher education. Students in higher education today are largely from the millennial generation (early 1980s to the mid-2000s). The millennial was born with some piece or other of technology in each hand. Based on research, these students believe that being smart is a good thing, always being connected is necessary, and they expect to get instant access and responses to everything. Utilizing a method of teaching that reaches these students is the most effective way to educate them.

This paper will expand on the millennial generation and their specific needs as well as expanding on the flipped classroom and its usefulness in increasing student engagement in both undergraduate and graduate cost / managerial accounting courses.