

Using a threshold concepts lens to support teaching and learning activities in Accounting

Submitted by Mariam Bardien (UCT)

Key words: Accounting education, Threshold Concept Framework, Troublesome knowledge

The Threshold Concept Framework (Meyer & Land, 2005) (TCF) serves as a mechanism to surface the key facets of disciplinary knowledge known as 'threshold concepts' to support teaching and learning. Identifying threshold concepts may assist students in the knowledge construction process as lecturers make implicit disciplinary knowledge explicit thereby providing direction to students as they engage in the online space. Prior to COVID-19, students enrolled at a residential university would attend face-to-face lectures and experience regular interaction with staff and student tutors. The shift in the teaching and learning medium provides an opportunity to incorporate alternate pedagogies and learning support that acknowledges and incorporates the challenges encountered by students as they engage online and learn remotely. Student feedback cites difficulty with time management, cognitive overload experienced by watching videos and minimal physical contact with teaching staff as some of the challenges encountered with remote learning. The use of the TCF could support online lesson design as the learning pathway is more explicit through instructional text, thereby guiding students in the knowledge construction process. Furthermore, the learning activities could specifically address the disciplinary knowledge experienced as troublesome by including formative assessments that are completed online.

The TCF (Meyer & Land, 2005) presents a flexible conceptual tool which can be used to inform and support student learning as it recognises the cognitive and affective parts of the learning process (Goebel & Maistry, 2020). Threshold concepts are defined as "a portal, opening up a new and previously inaccessible way of thinking about something" (Meyer & Land, 2005:3) where mastery of the threshold concept ushers in a transformed way of thinking and mastery within a discipline (Rodger et al., 2015). Meyer and Land (2005) identified the following characteristics that threshold concepts may comprise, they are likely to be transformative, bounded, probably irreversible, integrative, and possibly troublesome resulting in troublesome knowledge. Research in Accounting used the TCF to determine the threshold concepts in a financial instruments' module in a second-year Accounting course using a qualitative approach. The analysis illuminated five threshold concepts in financial instruments that are deeply rooted in the International Financial Reporting Standards which is considered a source of legitimate text in Accounting. Following this, the research determined whether student participants experienced transformation in understanding and/or knowledge experienced as troublesome when exposed to the threshold concepts in financial instruments. Evidence from semi-structured interviews shows that exposure to the threshold concepts resulted in disciplinary knowledge as troublesome for all student participants. The troublesome characteristic refers to the conceptually challenging experiences when engaging with disciplinary knowledge. Drawing from Perkins (1999), troublesome knowledge could emerge from troublesome language, alien knowledge and conceptually difficult knowledge. Some student participants shared instances of significant conceptual shifts in relation to three of the five threshold concepts identified.

Focusing on the knowledge experienced as troublesome could assist lecturers in determining the facets of a topic or module that students struggle with which could inform the design and implementation of learning support that is student-centred. The findings emerging from this research in financial instruments using the TCF has prompted lecturers to scaffold the concepts that students encounter as more challenging and including more literacy exercises that assist students to read and comprehend the dense terminology and text in Accounting.

The TCF could bridge the knowledge and content gap experienced by students in the remote learning space by making the learning pathway and instructional text encountered in online lesson more explicit. Furthermore, formative assessments conducted online could provide a useful feedback mechanism for students during their remote learning experience. The disciplinary knowledge encountered as troublesome can inform student learning, curriculum development and pedagogic practices by placing students' learning experience at the nucleus of teaching and learning practices.

Questions

1. If threshold concepts are made explicit, could this hinder the exploration of knowledge as students may turn their attention to mastery of the threshold concepts alone?
2. How can pedagogy be used to include teaching and learning activities that acknowledge the knowledge experienced as troublesome by students?

Reference list

- Cousin, G. 2006. An introduction to threshold concepts. *Higher Education Academy*. 17:1-4.
- Goebel, J., Maistry, S. 2020. Engaging head and heart in disciplinary learning: Insights from a threshold concepts-infused university programme. *Critical Studies in Teaching and Learning*. 8(1).
- Meyer, J.H. & Land, R. 2005. *Overcoming barriers to student understanding threshold concepts and troublesome knowledge*. United States of America: Routledge.
- Rodger, S., Turpin, M., & O'Brien, M. 2015. Experiences of academic staff in using threshold concepts within a reformed curriculum. *Studies in Higher Education*. 40(4):545-560.