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# The Intersection of Culture and Learning: Findings and Implications

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# The Intersection of Culture and Learning: Findings and Implications

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# Motivation for the paper

- A timely topic in higher education
  - International business skills and education addressed through structure or content as opposed to pedagogy and learning
  - Unprecedented student mobility and transnational education platforms
  - 52% of the 4 million students enrolled outside country of citizenship were from Asian countries (China, India, Korea)



# Motivation for the paper

- A timely topic in the accounting profession
  - Convergence of domestic and international accounting standards
  - Internationalization of business and accounting firms
- If accounting educators intend to meet the demands of a globalized accounting profession and higher education system, *must first consider interaction of culture and learning*



# Purpose of the paper

- Addresses whether culture affects accounting students' learning processes
- Analysis is focused on three primary questions:
  - Do we know if culture impacts learning?
  - How much do we know about culture-specific learning styles in the accounting field?
  - What implications do culture-specific learning styles carry for accounting educators?



# Does culture impact learning?

- Complicating factors
  - Confusion over the terms “culture” and “learning styles”
  - Learning styles research is underdeveloped
- “Yes”
  - Culture mediates the effect of extroversion/introversion
  - Culture affects individual-level ethical actions
  - Culture impacts student feedback preferences



# Does culture impact learning?

- “No”
  - Asian students found to adapt quickly to new teaching and learning styles
    - Learning may be contextual
- In summary
  - Culture seems to be important but difficult to identify single construct
  - For example: the “Asian student paradox”
    - Asian students rank highly, but employ memorization
      - Memorize with intent to understand vs. memorize only
  - Culture-specific learning styles depend on context



# Accounting and culture-specific learning

- Many educator, practitioner, regulator perspectives on education reform yet little research on culture-specific learning
- Summary of prior research indicates that learning styles:
  - Are impacted by student experience level and native language instruments
  - Can differ by cultural orientation (even in similar ethnicities such as Chinese and Taiwanese students)
  - Contradict Western interpretations, such as an international student preference for interactive environments
  - May change as foreign students acclimate to a domestic setting
  - Vary by cultural dimensions such as individualism and collectivism



# Accounting and culture-specific learning

- Taken as a whole, culture-specific learning styles seem to mirror the broader literature
  - Culture is an important variable by may be influenced by:
    - Situational context
    - Duration of study at a host university
    - Language ability
    - Prior learning strategies
- Accounting educators need to address the lack of research in order to promote effective and efficient learning



# Implications

- Four generally held learning process propositions could aid accounting educators facing a globalized context
  1. Chunking – the limited capacity to process information
  2. Prior learning set – long-term memory is hierarchical where prior experience frames new learning
  3. Motivation – intrinsic motivation varies while extrinsic motivation can be shaped
  4. Visual over verbal – dual trace system exists for processing visual and verbal information



# Implications

## 1. Chunking

- Human mind can handle about seven “chunks” of information in short-term memory
- Overloading short-term memory causes confusion, inefficiency, and information loss
- Foreign students process content, language, and other cultural artifacts simultaneously
  - Threatens short-term memory process
  - Educators should consider crafting four to seven informational “chunks” of learning for each session



# Implications

## 2. Prior learning set

- Prior experiences help shape new learning
- Great differences in prior learning sets between instructors and student can cause confusion
- Need a common level of understanding
- Foreign students are particularly vulnerable in the early stage of a student's tenure at a foreign university
  - Educators should consider contextualizing homework or class examples within a familiar cultural setting



# Implications

## 3. Motivation

- Intrinsic motivation varies by subject matter
- Extrinsic motivation is susceptible to influences in the affective domain
- Instructor enthusiasm can positively influence student learning
- Foreign student motivations can often be unclear
  - Educators can help by valuing a student's emotions and feelings, by showing enthusiasm for the content, and by having a general sense of care for student learning



# Implications

## 4. Visual over verbal

- Visual and verbal information coded differently
- When combined learning is more persistent than verbal only
- May help explain why memorization by Asian students includes a component of understanding
- Using visual cues will help information “stick” better in a foreign student’s mind
  - Educators can employ various symbols, characters, pictures, or other visual elements to engage the dual trace memory system



# Conclusion

- Culture has a clear impact on learning
  - But the research is often messy with contradictions and lacks an overarching, generally accepted framework
  - Two particularly interesting results emerge
    - Foreign students seemed to have greater learning adaptability than previously assumed
    - Culture is not too difficult to overcome in the classroom
- Educators should consider how the four generally held learning process propositions could aid learning in a globalized context

# Questions?

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