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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 form 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
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
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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