

# Introductory Accounting as Theater: A Look Behind the Scenes of Large-Lecture Production

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**ABSTRACT:** Feeling like a bit of a thespian in class? Why not expand your class role and channel your inner Stanley Tucci or Kathleen Marshall? Large-lecture classes offer an opportunity to run a whole production. While much has been written about large-lecture classes, papers have tended to address the relative merits of these classes or some specific issue related to teaching them within a specific discipline. This paper adds to the existing literature by providing an overview of the day-to-day considerations, planning, and mechanics of developing and teaching a large-lecture introductory accounting course, by taking you on a behind-the-scenes tour through the pre-production and production processes for a large-lecture, introductory accounting course. It describes the pre-production process, including the following: understanding the audience, developing a vision for the course, identifying resource and financing needs, determining the cast and crew, designing the set, developing the production elements, casting the show, and rehearsing the show. Additionally, the paper describes the production itself, including the dimensions of acting, addressing problems that occur during the production, and managing intermissions (exams). The paper closes with a brief discussion of the critics.

**Keywords:** large-lecture classes; introductory accounting; pedagogy; teaching strategies; theater.

## INTRODUCTION

If each of us looked more closely at our own courses, we might note that our main goal is similar to that of a theater production: to give audience members (students) the best, most meaningful (learning) experiences they possibly can have. Although theater productions and university courses have different purposes—entertainment versus education—the production of both have similar elements. Just as most of us understand that a theater production needs actors, a play, and an audience, we also know that an accounting course needs an instructor, subject matter, and students. The more experienced theatergoers among us and those who work in theater would add that creating theater, and a potentially meaningful experience for the audience, requires the

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following elements: production, a script, a director, set design, properties design, light design, sound design, costume design, makeup design, stage management, backstage activities, and actors. We who teach accounting know that many of the same elements contribute to students' learning experiences.

Yet, it is difficult to generalize about all classes. While large-lecture classes share the same goal and elements of smaller classes, they are not just bigger versions of these classes. For example, if you teach (or have taught) a class of, say, 20 to 60 students, think about how you prepare for that class each semester. What do you prepare? How far in advance do you prepare it? How much flexibility do you have regarding the timing of your preparation? The elements of a large-lecture class require a level of advanced planning and attention to detail that make it less nimble than a smaller class. For example, while the instructor of a smaller class may be able to respond to class issues extemporaneously (the theater version of improvisation), the instructor of a large-lecture class must follow the script more closely, and the script must be prepared far in advance of the performance.

Differences in large-lecture classes and smaller classes lie both in the large lecture's pre-production phase and in the production itself. As in theater, pre-production of a large-lecture course begins long before the performance (or course) begins. Its purpose is to develop each of the production elements and bring them together—to make the production (or course) “happen.” The production itself is what occurs during each act or scene of the performance (the classes between exams or the individual class periods). In both a theater production and a large-lecture class, the elements are present in either pre-production or production (or in both).

Much has been written about teaching large-lecture classes—a quick search of the literature reveals a wealth of scholarly articles. Disciplinary areas, such as chemistry, biological sciences, psychology, earth sciences, linguistics, sociology, history, economics, management, and political science are well represented, most likely because they provide core courses that necessarily have high enrollments and tend to be taught in large-lecture format. These articles typically address specific aspects of large-lecture classes, such as implementing and facilitating small-group learning (Lyon and Lagowski 2008; Yazedjian and Kolkhorst 2007), integrating active learning (Walker et al. 2008), using peer-facilitated study groups (Stanger-Hall et al. 2010), the role of attendance (Golding 2011), and media and technology (e.g., laptops, twitter, podcasting, clickers) (Barak et al. 2006; Fried 2008; Elavsky et al. 2011; McGarr 2009; Mayer et al. 2009).

The subject of large-lecture courses began appearing in the accounting literature as early as 1958, when authors debated the value and efficacy of these courses as a way to solve the problems created by large enrollments (Gordon and Anderson 1958; Schatke and McAllister 1962; Anderson 1964; Kempner 1970). Later, the literature focus shifted to how well the large-lecture courses were working relative to their smaller course counterparts (Baldwin 1993; Hill 1998). More recent articles address more specific issues regarding teaching large-lecture accounting classes: communication barriers to learning (Doran and Golen 1998), active learning (Murdoch and Guy 2002), use of personal response systems (clickers) (Barnett 2006; Cunningham 2008), and anonymity and incivility (Elder et al. 2010).

None of these articles, however, addresses the day-to-day considerations, planning, and mechanics of developing and teaching a large-lecture introductory accounting course. This paper adds this perspective to the accounting literature. It takes a behind-the-scenes tour through the pre-production and production considerations, processes, and timelines for a large-lecture introductory accounting course. It is based on a true story. The pre-production issues include understanding the audience, developing a vision for the course, identifying resource and financing needs, determining the cast and crew, designing the set, developing the production elements, casting the show, and rehearsing the show. Production issues include refining the dimensions of

acting, addressing problems that occur during the production, and managing intermissions (exams). The paper closes with a brief discussion of the critics.

## PRE-PRODUCTION

Pre-production is a multifaceted process in which the director makes a multitude of advance decisions regarding resources, crew members, set design, casting, and rehearsals.

### The Director's Role

The director of a theater production is the cohesive center of the production who selects and coordinates all the creative aspects of the production (e.g., script; set, lighting, and sound design; cast and crew). Similarly, one of the many roles of the instructor of a large-lecture introductory accounting class is to act as the director of the course production, and to oversee and coordinate the creative aspects of the course (e.g., textbook, course packets, lab exercises, exams and quizzes, course platform design, and auditorium lighting and sound), including unifying the activities of all the people necessary to make the course succeed (TAs, proctors, campus support staff). The director's (instructor's) role is heavily influenced by an understanding of the audience (students) and a vision for the production.

### The Characteristics of the Audience

Audience members typically spend the time before the start of a theater production perusing the playbills and reading the bios of the cast and crew. Similarly, prior to the start of the semester, our students can read our bios, as well as other information about us and our classes, on our institutional websites and elsewhere. Because the overarching goal of both theater and our classes is to give audience members (students) the best, most meaningful (learning) experiences they possibly can have, and because they are the primary focus of every aspect of theater and large-lecture production, it is important that the director and the large-lecture instructor understand them. However, it would be difficult and time-consuming for instructors of large-lecture classes to find and read the individual bios of their students. What may be an easier, and still useful, way to understand them is to develop an awareness of the class composition and dynamic.

The large-lecture introductory accounting class is a small community made up of a wide variety of individuals and individual characteristics, preferences, backgrounds, and circumstances. Just as is true about audience characteristics (Hansen 1991, 206–208), certain class characteristics, such as the ratio of genders in a class, the time of day that the class meets, the age distribution of students, their life experiences, the cultures they represent, and their business and accounting experience can affect the pre-production and production of both small and large-lecture introductory accounting courses. However, a combination of the following class characteristics may have a larger effect on large-lecture courses than their smaller counterparts:

- Mix of student majors. Although the composition of smaller classes may include a similar mix of majors, it is even more important for instructors of large-lecture classes to acknowledge the various majors and emphasize the relevance of accounting to those majors. Where in smaller classes, students may feel a relationship with the instructor and be less inclined to miss class, in large-lecture classes, average or marginal students may feel more anonymous and less inclined to attend classes they perceive as irrelevant to their majors.
- Students' familiarity with each other. Audience participation (either direct, solicited participation, or just natural audience responses) during many theater productions is crucial to the success of the production. Hence, when audience members are strangers, it is common to "warm them up" with a performance or interactive activity before the show. In an

introductory accounting class, student participation may be crucial to the success of the student. In a large-lecture class, some students may know each other, but most students will be strangers to each other, which could inhibit their participation.

- The presence of student leaders. All it takes is one or two hearty laughs, people applauding, or other responses to improve a theater performance and make the other audience members more comfortable responding. In the same way, one or two students willing to answer questions or participate in other ways can make the other students more comfortable doing the same and improve the classroom experience for everyone. (These students are not to be confused with those who tend to answer too many questions, or who monopolize class time in other ways. These students can have the opposite effect on the class.)
- Theater-going experience (large-lecture experience). Experienced audiences and students who have taken other large-lecture courses have a better idea what to expect, and “get” some things that those with less experience may not. Depending on the level of experience, more or less time must be spent “training” them about the experience. For example, if most large-lecture classes on campus use personal response systems (“clickers”), the proportion of students who have taken these classes will affect the amount of class time that must be spent teaching students how to use them.
- The demands to be made on the audience (students). The level of participation asked of the audience or students will affect their ability to maintain the desired level of alertness. Even though the designation “large-lecture course” emphasizes *lecture*, we all know that introductory accounting students learn better and retain more as active learners, and as they get more practice. While this may occur more naturally in smaller classes, the large-lecture instructor must purposefully involve the students and schedule learning activities throughout each class period. Not only does this help introductory accounting students learn the material and get immediate feedback about their learning, it also allows the instructor to get feedback about what the students are learning. An additional benefit of engagement is that it allows the audience (students) to give feedback to the actor (instructor), such as laughter or the silence of engagement. An actor or instructor who receives this kind of encouragement frequently gives a better performance, which in turn inspires engagement in the audience and students.

### The Vision for the Production

Theater directors have their own mental pictures of what each production will look like. They filter the creative work of the artists through this vision, ideally bringing all efforts together into a seamless, unified whole. Similarly, introductory accounting instructors of both small courses and large-lecture courses have mental pictures of their courses. Because the course tends to be technical (e.g., transactions, financial statements, C-V-P analysis, budgeting) and cumulative, with a reputation for being hard and, perhaps, boring, we envision strategies to address these characteristics, such as explaining the reasoning behind underlying accounting concepts and principles; demonstrating applications of them through classroom examples; discussing interesting real-world examples in class; giving students in-class, active learning opportunities; giving students numerous opportunities to practice their skills; and providing help outside of class. We want these strategies to help our students both to understand the current subject matter, and to continue to build on their new skills and knowledge throughout the semester. In addition, we hope to make the subject matter even more interesting and relevant to our students.

For this vision to become a reality in a large-lecture course, instructors have to consider issues, such as the following:

- in such a large room, how to ensure that students can hear discussions and explanations as well as see examples and demonstrations;

- given the large number of students, how to answer all the questions that occur while students are working on a problem during class;
- given the large number of students, how to gauge whether they are following along with, and understanding, the class discussions, explanations, examples, and demonstrations;
- given the large number of students, how to make help available to all of them outside of class when they need help or have questions;
- if the technology in the lecture auditorium is different from that in the smaller classrooms, how to find technology help;
- given the large number of students, how to make course material available to them, and how to collect and grade course assignments; and
- given the large number of students, how to manage, administer, and consistently grade exams.

The following examples of strategies and resources, if available, can help enable this vision to take place:

- providing course packets (containing notes, outlines, examples, and exercises to work in class) that students would purchase and bring to class, as well as posting course materials on a learning platform, such as Blackboard, to make the distribution of information to students more efficient, virtually eliminating the need for course handouts;
- having TAs available during the lectures to help answer student questions while students work through examples (before they leave the room and then try their homework later);
- using clickers in class to give students another opportunity to be actively involved in class and to provide them with feedback about their learning (in addition to providing large-lecture instructors feedback about student learning that otherwise would be difficult to gauge in the large setting);
- dividing the large-lecture students into small 50-minute lab sections that meet one time per week, and staffing them with TAs, to provide time for students to work through even more examples (lab exercises), take quizzes, play games that test their knowledge, and ask additional questions;
- requiring TAs to hold office hours each week (say, two hours per week) that can be attended by *any* student enrolled in the large-lecture course, to provide students more access to help outside of class—even more effective is if these office hours are scattered throughout the week with minimal overlap;
- collecting homework during the labs, rather than during lectures, to make this process more efficient and reduce the risk of lost homework. As part of their responsibilities, TAs would grade the homework, record the homework grades, and return graded homework to their students; and
- giving students online exams or common evening exams, rather than exams during lecture or lab times.

After developing a vision for a production, the theater director confers with a producer to determine whether the vision is viable (whether resources are available and funding can be secured). A large-lecture instructor similarly consults with the “producer” to determine whether the vision can become a reality.

### **The Producer’s Job: Resourcing and Financing**

During the pre-production, a theater producer chooses the productions that will be performed at a particular theater, arranges the financing for the production; assembles the director, cast, and crew; finds the script; and starts the production process. In addition, the producer creates and oversees the

production budget; determines ticket prices; sets performance dates and times; books the venues; develops the marketing and advertising strategy for the production; and hires a publicist, marketing team, and administrative staff (Monteiro 2009).

A large-lecture class requires co-producers to accomplish similar tasks: (1) the university, school, and department head usually will be responsible for the choice of classes taught in this format, the budgeting for and financing of these classes, the number of cast members (TAs, proctors, and graders) that can be funded, the available crew members, the number of available venues (auditoria), as well as the marketing of the course (through catalogs, course schedules, websites, and elsewhere); and (2) the course instructor usually will be responsible for finding and/or developing the script (textbook), directing and casting the course, identifying relevant crew members, reserving venues, and generally executing and overseeing the course.

A major decision that the co-producers of a large-lecture introductory accounting course must make early on is the format that the course will take (lectures or lectures/labs), because it will influence many of the other elements of the production. The main advantage of the lecture/lab format, of course, is the additional opportunity for students to hone their technical skills with the help of someone with more experience. Another advantage is the convenience of being able to collect and return homework in the smaller setting. The biggest disadvantage of this format is the extra funding and space necessary to make it happen. After deciding on the format of the course, the co-producers should agree on the availability of financing for the following resources:

- Teaching assistants (TAs). If there will be both lectures and labs, how many lab sections will there be and how many lab sections will each TA teach? How much will TAs be paid per lab? Will there be any fee waivers for TAs? If there will be no labs, how many TAs can be hired to help with lectures (collecting and returning homework, answering student questions), exam proctoring, grading, and other tasks?
- TA coordinator. If there will be labs, is funding available for hiring a TA to help specifically with paper coordination (arranging for printing and distributing lab exercises and handouts to TAs), course platform maintenance and updating, and other tasks (and could this be in place of, and equivalent to, teaching one lab)?
- Proctors. If common exams will be given, is funding available for hiring proctors to help the TAs monitor the exams, or is there an alternate source of unfunded proctors? For example, if there is a chapter of Beta Alpha Psi, might the members include proctoring among their other service activities?
- Graders. Because of the large number of students in a large-lecture course, and the large number of accounting homework problems collected in an introductory accounting course, unless online grading tools are used, grading can be overwhelming. In this case, if the course will be offered in a lecture/lab format, can grading be a part of the TAs' job description? If labs are not part of the format, TAs are not plentiful, and online grading tools are not going to be used, is there funding for graders? Having grading help, whether through TAs, graders, or online grading tools, allows the large-lecture introductory accounting instructor to collect more homework and to test in a variety of formats, rather than having to resort to more-easy-to-grade multiple-choice exams.
- Printer. While colleges and departments typically build printing into their budgets, large-lecture courses in the lecture/lab format can put additional strain on the budget. If lab times are used to provide students with additional practice through lab exercises, extra printing will be required.
- TA supplies. The additional costs of supplies for TAs (and sometimes graders) are minimal. Nonetheless, they must be considered.

In addition to available financing for the above items, the course's co-producers also must verify that the following venues will be available.

- Lab classrooms, if the lecture/lab format will be used. Is classroom space available at the desired lab times? If not, can lab times be reasonably shifted to accommodate the times when space is available?
- TA office space, if TAs will be used. TAs who teach labs need office space in which to meet their students. The space can be a minimal space obligation if TAs schedule office hours that do not overlap. (Additionally, this scheduling method allows students maximum access to TA help, provided the TAs are instructed to be available to any student in the class, and students are told that they can seek help from any TA, rather than being restricted to their specific lab TAs.)
- Auditoria, if common exams will be given. Common exams may require multiple auditoria available at the same time. Typically, auditoria are not comfortable test environments because the small tablet arms attached to the chairs provide minimal space for exams, calculators, and extra pencils. Ideally, when this exam format is used, students should be able to sit every other seat, which of course will increase the space required for each exam. Again, availability must mesh with the desired exam times and dates.

### **Crew Members**

Most theater productions require lighting, sound, and stage crew members. These technologists are necessary for a successful theater production, but for large-lecture instructors, the crew can be the lifeline that minimizes the effect of technological problems and keeps classes running smoothly when those problems arise. When classes are large, small problems can grow exponentially and quickly because of the number of students involved, the size of the room, and the complexity of the technology. If technologists are available, it is helpful for large-lecture instructors to know and be on friendly speaking terms with each crew member, and also to know that person's expertise, how to receive quick help when it is needed, and how to schedule help when there is more lead time. If these specialists are not available, large-lecture instructors may find themselves taking on the roles of some, or all of, the following crew members.

#### ***Auditorium Technologist***

Introductory accounting classes tend to be visual. That is, we who teach them tend to use visual examples and demonstrations. The success of our classes depends to a great extent on working technology and lighting. The auditoria used for large-lecture classes typically are not just larger versions of their smaller classroom counterparts. Because of their sizes and variety of uses (e.g., classes, venues for outside speakers, meeting places for student organizations), they may have technology and lighting that are different and more complex than those in the smaller classrooms, and that may be "customized" by experts and non-experts for these different purposes. If this is the case, the campus, college, or department auditorium technology expert can restore the technology to its large-lecture settings and help with technology glitches.

In addition, auditorium projectors and their bulbs can be complex and expensive. Hence, faculty may be restricted from attempting to fix projector problems, or even from changing bulbs. The auditorium technologist or a separate campus, college, or department projector expert can get the projector running again (sometimes, even during the same class period in which the problem occurred).

#### ***Room Reservationist***

Depending on how the large-lecture class is structured (e.g., lecture or lecture/lab, common exams), extra rooms and auditoria may be needed. The campus and/or department room

reservationist, or someone assigned that responsibility, will know about room availability and be able to facilitate the room reservations in advance. On a related note, the large-lecture instructor should know who to call when there are problems in different auditoria around campus (for example, if a scheduled auditorium is locked on the evening of a common exam).

### ***Campus and Provider-Company Clicker Experts***

While the large-lecture format does not require that instructors use clickers in class, many instructors of these classes use them as a quick way to involve students, to test their understanding of concepts, to redirect class activities in response to that understanding (if students understand the concepts, the class can move on, but if they do not. . .), and to keep students interested and attentive. Many clicker systems require software and receiver installation on classroom computers, as well as compatibility between the clicker software and other software, such as PowerPoint. When the clicker software or the individual student clickers malfunction, the campus clicker expert can be the first responder and can be quite helpful identifying the problem, offering solutions, and communicating with the provider-company clicker expert. The provider-company clicker expert can debug and correct stubborn problems with the clicker software or authorize the replacement of faulty student clickers.

### ***Campus Learning Platform Expert***

Using a learning platform, such as Blackboard, in a large-lecture class can help the instructor manage various aspects of the course, including communicating with the large number of students in the course and minimizing handouts. The campus expert can help instructors learn how to use the platform and help solve problems that occur with the platform (for example, how to protect the Blackboard grade book when multiple TAs are entering quiz grades at the same time).

### ***Printer***

In the theater, audience members receive a program or playbill that allows them to follow along with the performance. Similarly, some introductory accounting instructors create course packets for the same reason. In addition, we also print exams and quizzes, if we do not give them online. In smaller classes, faculty may have a choice of printing exams, quizzes, and handouts themselves or having a staff member print them. However, because of the number of students in large-lecture classes, it would be inefficient (and almost impossible) for instructors of these classes to print these items themselves. Therefore, someone else in the department, college, or campus may be assigned that task. Because of both the size and number of large-lecture print jobs that the printer will be doing (if the course is a lecture/lab format), and as a buffer against potential printer problems, printing must be scheduled and completed earlier than would be the case for smaller classes.

Introductory accounting course packets may contain syllabi and assignment sheets, as well as lecture outlines, detailed background material for in-class examples and problems, and other material not included in the course text, and may require binding. If students are required to purchase these packets, the designated printer, campus bookstore, or a campus printing center may be responsible for publishing and selling the packets, and can help with scheduling the publishing process far enough in advance that the packets will be available when needed.

### **Set Design**

Set design refers to the design of the stage and the rest of the theater to give the audience the best possible experience in sight, sound, comfort, and community. Faculty members who “inherit”

large-lecture halls have a limited ability to change the set design, but there are certain aspects of an auditorium that they can control.

For example, similar to theaters, auditoria tend to have no windows, partially as a way to create a separation between the classroom and the rest of the world, and to keep the room free from the distractions of noise and daylight. The lack of windows also creates an environment that makes it easier for audiences/students to see the stage and screen from any distance.

The number of “demonstration problems” that introductory accounting instructors work during class illustrates the importance that we place on students being able to see how accounting works. However, the ability of students to see the auditorium screen is not enough; large-lecture instructors of these classes must ensure that students can read the text, schedules, numbers, and notes that they will show on the screen. This may mean experimenting with font sizes and with “zooming” on the document camera, and testing the contrast of the text to ensure that it is large enough and dark enough to read from the back of the auditorium. In addition, it means making note of any columns or other auditorium quirks that may block students’ view of the screen and directing student seating away from them in order to avoid these obstructions.

Several factors may make it more difficult for the audience/students to hear the actor/instructor. Distance from the “stage” diminishes sound by the square of the distance from the source (Hansen 1991, 158)—students in row ten get four times the sound of those in row 20, and 16 times the sound of those in row 40. Add in poor acoustics, squeaky chairs, and sound-absorbing materials, such as carpet and cushioned seats, and students may have a very difficult time hearing. Words can get muddled and become “noise.” In an auditorium, having a “loud voice” is not enough—a microphone is a “must.” (A lavalier microphone allows for easy movement around the auditorium.)

In addition to being able to see and hear, the audience (students) should be comfortable. But the room temperature and type of seating may be uncontrollable in an auditorium. An awareness of the comfort level in the theater/auditorium may cause the director/instructor to alter the subject presentation. For example, creating more variety in learning strategies can help keep too-comfortable or uncomfortable students engaged.

A sense of community among students can improve the learning environment, but the large-lecture setting can challenge that sense of community. Unlike smaller classrooms that may have moveable seating, theaters and auditoria tend to have fixed seating, and in most cases, the seating is in rows that face forward. This arrangement, in addition to the large number of seats in auditoria, can make it more difficult than in smaller classes for the students/audience to feel a sense of community, which can affect the learning/enjoyment experienced by the students/audience. To counter this effect, directors can “warm up” the audience to help build community. Large-lecture introductory accounting instructors can do the same by including introductions and accounting-related ice-breaking activities early in the semester, and by encouraging students to work together during class exercises.

### Casting (TAs)

TAs (ideally, graduate students in accountancy) can play a large and important role in the success of a large-lecture introductory accounting class. In addition to their technical accounting knowledge, other desirable characteristics that can make them particularly valuable include the ability to clearly explain examples and tough concepts, to shut out everything not related to the action at hand (e.g., not thinking about the upcoming CPA exam during labs and office hours), to understand their classroom characters (e.g., their roles in both lecture and lab), to overcome stage fright, to be tough when necessary, to have a professional attitude, and to “fit” with the rest of the cast.

During casting, there are several techniques that, in combination, can help “ferret out” the existence of these characteristics. TA applications can include open-ended questions that address some of these characteristics. Accounting faculty questionnaires can provide insight into characteristics, such as academic ability, maturity, and communication skills. Large-lecture instructors can interview potential TAs, ask them to present a “prepared scene” (a 3- to 5-minute presentation of a topic they have been given ahead of time, such as C-V-P analysis), do a “cold reading” (a short presentation of a topic they have not been given ahead of time, such as describing how C-V-P analysis can affect a company’s budgeting), or do an “improvisation” (perhaps role-play, with the instructor acting as a student).

### Casting (Proctors)

Giving common exams in multiple auditoria will necessitate assigning TAs to different auditoria and giving them the responsibility of overseeing the exams in those auditoria. If there are only two or three TAs in each auditorium, they may have a difficult time answering questions, enforcing exam rules, and other monitoring activities. Hence, if this exam framework is chosen, proctors can play a valuable role in helping the TAs monitor the auditorium. But there may not be enough resources to finance proctors. If there is a chapter of Beta Alpha Psi on campus, proctoring may be a useful service activity for the Beta Alpha Psi pledges and can be another source of service points for them. Although they may be only a year ahead of the large-lecture students in school, they can play a useful role just by circulating around the auditorium while the exam is in process and by alerting TAs to student questions or unusual situations. It is useful to have a meeting with the proctors before each exam to discuss their responsibilities (what they should and should not do) and also to give them a “proctor responsibilities” document outlining the same.

### Rehearsals

The most effective directors allow the cast “relative freedom within prescribed limits” (Archer et al. 2009, 160). In a large-lecture setting, the same applies. The entire production will be most successful if the instructor (director) communicates to the TAs (cast) an overall vision and plan for the course with well-defined goals and prescribed limits and responsibilities (preferably outlined in a “TA responsibility document”). Then, the instructor can allow the TAs to use their individual strengths and personalities to conduct their labs within those limits. Nonetheless, similar to the cast in a theater production, the TAs must have regular rehearsals.

The purpose of the “reading rehearsal” (the first TA meeting) is to convey to the TAs both the vision for the course and the director’s (instructor’s) enthusiasm for the course (the production), and to review the entire course (the script, how the production will work, and how it will be staged) before breaking it down into smaller “scenes,” or classes, in later rehearsals. In addition, this is a time to get the cast of TAs working together toward the goal of giving students the best possible learning experience. The first meeting is a time to introduce aspects of the production that will apply to the whole semester, such as:

- The TA character. Because TAs are close in age to the students, it will be tempting for the TAs to “friend” the students. Course policy should be that TAs be friendly, but not a friend, to the students during the semester. This policy makes it much easier for TAs to be objective graders, to provide all students with equal opportunities to succeed, to respond appropriately to student questions while staying within the limits of course policy, to be tough when necessary, and to be fair in this role.
- The importance of following the external rules of the game as outlined in the syllabus, and the internal rules outlined in the TA responsibilities document. When TAs are responsible for

teaching labs, it is easy for them to deviate from each other in how they handle various responsibilities. It is important to emphasize that the whole production is coordinated, and that the labs and grading must be as consistent as possible.

- How labs will work from week to week. For example, students may work through one lecture-related lab exercise each week during lab, with the TAs answering questions as they come up. Or, the TAs may go over the week's assigned homework each week during lab, and answer questions as they come up.
- What TAs should collect each week (e.g., quizzes, lab exercises, homework) and how many of each should they collect over the course of the semester.
- The schedule of regular rehearsals (weekly group meetings of the instructor and TAs). If it has not been done earlier, the cast can schedule their regular weekly meetings during the first meeting.

The regular rehearsals can be used to debrief about the previous week's lab and lectures and to practice for the upcoming week's lab and lectures. During the debriefing, TAs can talk about what worked and what did not work about the lab, so that future labs and lectures can be adjusted. Additionally, they can discuss and resolve individual problems and issues that came up during lab, including specific student problems (e.g., students attending the wrong lab, students wanting to turn in late homework), as well as topic areas that students did not understand and that might be addressed in the next lecture section. Since both the instructor and TAs attend the weekly meeting, the problems and issues can be resolved quickly and consistently across all labs and lectures. Practice for the upcoming lab would include, for example, discussing what to emphasize about the lab exercise, anticipating the mistakes that students might commonly make and how to address those mistakes, and determining how to productively use any leftover lab time.

### The Pre-Production Timeline

An important difference between small classes and large-lecture classes is how far ahead of time certain aspects of the course have to be scheduled for large-lecture classes. For example, because large-lecture classes may give common evening exams requiring multiple auditoria, exam times may have to be scheduled as many as 12 months in advance so that the various large-lecture courses across campus do not hold conflicting exams, so that the limited number of campus auditoria can accommodate the exams, and so that student exam/class conflicts can be minimized. This advance scheduling also requires knowledge of potential conflicts that the TAs may have with exam times, such as their own scheduled evening classes, as well as CPA Review courses that they need to attend. Table 1 shows an example of how a pre-production timeline might look for a large-lecture introductory accounting course, and the type of activities that should be considered in pre-production scheduling.

## THE PRODUCTION (IT'S SHOWTIME!!!)

### The Dimensions of Acting

“Good teaching is one-fourth preparation and three-fourths pure theater” ([ThinkExist 2010](#)). Whether we agree with those proportions, all of us who teach know that to do so, we must know our subject matter. But, like actors do, we must also “get into character” before entering the classroom, and in large-lecture classes, we must manage the huge space that we and our students occupy. A majority of our energy is spent keeping students engaged, and ensuring that they can see us and understand us.

TABLE 1

**Example of a Pre-Production Timeline and Pre-Production Activities to be Considered for a Large-Lecture Introductory Accounting Course**

<b>18 months</b>	(1) Select and analyze script ( <i>book</i> ) (2) Broadly break down scenes and intermissions ( <i>Where will topics and exams fall?</i> )
<b>12 months</b>	Schedule intermissions ( <i>exams</i> ) and reserve locations ( <i>auditoria</i> )
<b>5 months</b>	Cast show ( <i>hire TAs, arrange for proctors and graders</i> )
<b>4 months</b>	(1) Order books to adapt for script ( <i>textbooks for class and TAs</i> ) (2) Order scenery and props ( <i>request course Blackboard site and clicker site, and order clickers</i> )
<b>3 months</b>	Set up scenery ( <i>course Blackboard site and clicker system</i> )
<b>2 months</b>	Create the storyboard ( <i>assignment sheets, detailed syllabus, lecture examples and solutions, lab exercises and solutions</i> )
<b>1 month</b>	(1) Playbills ( <i>1st course packets created from storyboard</i> ) to printer (2) Cue cards ( <i>1st course packet solutions, lab exercises and solutions</i> ) to printer
<b>2 weeks</b>	(1) First rehearsal—discuss concept, script, cue cards, special problems ( <i>first meeting with TAs—orientation</i> ) (2) Blocking rehearsal ( <i>TAs to classrooms</i> ) (3) Reserve rehearsal venue ( <i>conference room for TA meetings</i> )
<b>1 week</b>	Rehearsal for Scenes 1–3 ( <i>first weekly meeting with TAs—discuss week’s lectures and first lab</i> )
<b>4 days</b>	Run through lighting, sound, technology, stage set, environment
<b>1 day</b>	Repeat
<b>45 minutes</b>	Repeat, again
<b>35 minutes</b>	(1) Get help from crew, if needed (2) Set up clicker system (3) Start the music
<b>15 minutes</b>	Mingle with students
<b>5 minutes</b>	Take a deep breath, and. . .
<b>’til curtain</b>	<i>Showtime!</i>

### *Creating your Character*

Teaching any class requires some thought about the qualities necessary to play the role of instructor. Some examples of desirable teaching qualities include fairness, consistency, unflappability, compassion, knowledge, passion, enthusiasm, and energy. Although all of these qualities are desirable, three deserve elaboration in the context of large-lecture classes.

- **Fairness.** As in all classes, the grapevine is quite efficient in a large-lecture class, and students quickly hear from each other about any perceived unfairness. But in large classes, there can be more avenues for perceived unfairness. For example, students might perceive differences in how labs are conducted and differences in grading by TAs, both of which can be minimized during TA meetings if the instructor emphasizes lab and grading consistency and how to achieve it. In making decisions during TA meetings regarding “variances” from established course policies, or in grading, a primary criterion should be the fairness of each variance to all students.

- **Compassion.** Because the large-lecture class is made up of a sizeable group of students, it resembles a small village. A similar proportion of special situations can occur among these students as occur in the community, and these may require (fair) exceptions to course policies. Students have family problems, court appearances, accidents, and illnesses. In addition, grandmothers actually do die on and around exam days. Even though these problems may seem excessive (and suspect) to someone used to teaching smaller classes, in most cases, students with problems such as these are being honest about those problems. Having compassion is human and important when students might otherwise be tempted to think of the large-lecture instructor as an anonymous, uncaring being who makes and enforces unbending rules.
- **Energy.** Leading a large group of students through a semester takes an incredible amount of energy, but the results can be very rewarding—acting with energy can be a powerful tool when used to stimulate these students.

### ***Voice***

The substantial physical space occupied by a large-lecture class, and any padding on the auditorium seating, increases vocal demands over what is required for smaller classes. Although, theater actors are trained to speak in a way that they can be heard throughout the audience, many use microphones anyway. Faculty typically do not have that training, although many think that they speak loud enough to be heard in an auditorium. But while their voices may be heard, more importantly, they might not be *understood*. While it may seem awkward, at first, using a microphone helps sort out the words so that the students in the back rows can understand them. Additionally, a microphone allows the instructor to speak in a more relaxed and natural manner, using normal intonations. When a speaker consistently has to talk louder than normal, as when not using a microphone, it becomes more difficult for him or her to use a wide range of vocal tones, causing the speech to sound monotonous (remember the “boring” reputation of introductory accounting courses?).

A similar problem occurs when students speak or ask questions during a large-lecture class because most of the other students will not be able to hear them. Giving students a microphone when they speak could intimidate those who might potentially speak up in class. A better idea would be for the instructor to include the other students by repeating students’ statements or questions to the class.

### ***Gestures***

Because the large-lecture instructor is likely to be further away from most of the students in the class than in a smaller class, his or her gestures will be more difficult to see. Following the lead of theater actors, making gestures and body movements larger and more fluid than normal and, perhaps, slightly slower than normal can make the class more visually interesting.

### ***Use of Stage Space***

To keep students engaged, many instructors of both small and large classes move around the room as they speak. In a large-lecture class, this strategy is even more important because it is so much easier for students to disengage, or to feel disengaged. In fact, the instructor must make a conscientious effort *not* to stay in any given part of the auditorium, or risk losing the attention of the students in the other parts of the auditorium. Those of us teaching introductory accounting courses tend to answer student questions using illustrations and on-the-spot examples. We who are used to

writing on a white board in smaller classes, or who write on a document camera, or who use a computer screen to illustrate concepts or answer questions may find that moving away from these tools will initially take a concerted effort.

In smaller classes, many of us tend to move toward students who are speaking or who have questions. In a large-lecture class, moving toward those students tends to exclude the remaining students from the conversation; the student begins to speak more softly, and the remaining students may then perceive a personal conversation (and may decide to have personal conversations of their own!). For purposes of including everyone, it is more productive for the instructor to move *away* from a student speaker or questioner, thereby including the other students by placing them between the instructor and the questioner.

### ***Costume and Makeup***

Have you ever noticed the bright, showy costumes and makeup that theater actors wear? These “enhancements” make the show more visually entertaining, and also help us better see the actors. And this occurs even when the show uses bright stage lights and spotlights. The instructors of large-lecture classes can use a similar strategy to make class more visually effective. Due to the “visual” nature of the introductory accounting classes, this is even more important because the lighting in the front of the auditorium needs to be somewhat muted, so that students can more easily see what is being projected on the screen. While instructors may not choose to wear costumes and stage makeup to class, we can wear colors that make us more visible in the large-lecture environment. (If the auditorium is in the gray tones, wearing gray might make us “disappear.”)

### **Problems during Production**

Recently, because of the complexity of the technology in the show, the Broadway production of *Spider-Man: Turn Off the Dark* went through a spate of technical problems, at least one severe enough to cause serious injury to a stand-in cast member. The complexity of technology in many auditoria, while not causing such serious problems, can cause severe headaches to unprepared large-lecture instructors. *Problems will occur*. The instructor can prepare in two major ways: (1) meet the crew members in person and keep a list of their names, expertise, and phone numbers (and carry them to class, along with normal teaching materials); learn how quickly they can respond to problems within their expertise; and make sure they know how much you appreciate them; and (2) have a plan for how to continue class while a technological problem is being solved. For example, if the main projector bulb burns out, preventing the projection of PowerPoint slides or an image on the document camera, is there a backup plan? In cases such as this, having a topical accounting example in the course packet for students to work through, for instance, can save the day.

### **Production Timeline**

As in the pre-production process, another difference between small classes and large-lecture classes is in how far ahead of time, during the semester, certain aspects of the course have to be scheduled for large-lecture classes. For example, exams, exam keys, course packets (if multiple sequential course packets are used), course packet solutions for the TAs, lab exercise packets (if lab exercises are grouped into packets for TA use), and solutions for the TAs may have to be scheduled for printing during the semester, but far enough in advance for the TAs to receive them, to understand them, and to use them in lectures and labs. Table 2 shows an example production timeline for a large-lecture course, and the types of activities that should be considered when scheduling the production.

TABLE 2

**Example of a Production Timeline and Production Activities to be Considered for a Large-Lecture Introductory Accounting Course<sup>a</sup>**

Beginning of Week 1	2nd act playbills ( <i>2nd course packets</i> ) and cue cards ( <i>2nd course packet solutions, lab exercises and solutions</i> ) to printer Rehearsal ( <i>meeting with TAs</i> )
Week 2	Rehearsal ( <i>meeting with TAs</i> )
Week 3	Write Exam 1; write detailed Exam 1 key Rehearsal ( <i>meeting with TAs</i> )
Week 4	Exam 1 to printer (at least one week before exam) Rehearsal ( <i>meeting with TAs</i> )
Week 5	Rehearsal ( <i>meeting with TAs</i> ); norm Exam 1 grading
Week 6	Intermission—Exam 1 3rd act playbills ( <i>3rd course packets</i> ) and cue cards ( <i>3rd course packet solutions, lab exercises and solutions</i> ) to printer Rehearsal ( <i>meeting with TAs</i> )
Week 7	Write Exam 2; write detailed Exam 2 key Rehearsal ( <i>meeting with TAs</i> )
Week 8	Exam 2 to printer (at least one week before exam) Rehearsal ( <i>meeting with TAs</i> )
Week 9	Rehearsal ( <i>meeting with TAs</i> ); norm Exam 2 grading
Week 10	Intermission—Exam 2 Rehearsal ( <i>meeting with TAs</i> )
Week 11	Rehearsal ( <i>meeting with TAs</i> )
Week 12	Rehearsal ( <i>meeting with TAs</i> )
Week 13	Write Exam 3 (or final exam); write detailed Exam 3 (or final exam) key Rehearsal ( <i>meeting with TAs</i> )
Week 14	Exam 3 (or final exam) to printer (at least one week before exam) Rehearsal ( <i>meeting with TAs</i> )
Week 15	Rehearsal ( <i>meeting with TAs</i> ); norm Exam 3 (or final exam) grading
Week 16	Intermission—Exam 3 (or final exam)

<sup>a</sup> Assuming three exams and three sets of course packets, course packet solutions, lab packets, and lab packet solutions.

### Managing Intermissions (Exams)—An Aside

Just as theater productions have scheduled intermissions between acts, most accounting classes have periodic scheduled exams throughout the semester. However, intermissions and exams have very different purposes. During intermissions, cast members change costumes and refresh makeup, crew members change scenery and lighting, and audience members have an opportunity to stretch, get refreshments, or process the performance—a time of relative relaxation. During exams, instructors sample students' understanding of course material, and students display their knowledge—a more stressful time. But, just as intermissions must be scheduled and managed, so must exams for large-lecture classes. These exams, though, must be choreographed in more detail than either theater intermissions or exams for smaller classes.

### ***Writing and Grading the Exams***

The rumor that large-lecture instructors must give multiple-choice exams is greatly exaggerated. The popular theory is that grading any other type of exam would consume an inordinate amount of time, while multiple-choice exams can be graded relatively quickly and easily. But, if exams are given online, if TAs are in place whose job descriptions include grading exams, or if graders are available, it is possible to give exams in various formats (perhaps with the exception of essay exams) or combinations of formats (e.g., multiple choice, problems, matching). It is also possible to have nearly consistent grading among TAs or graders. The key is to develop a detailed exam solution, including instructions addressing the allocation of full points and partial-credit points (e.g., in a C-V-P problem, if a student miscalculates the contribution margin per unit, how to grade the breakeven point that they subsequently calculate, using that number). A large part of the TA meeting prior to the exam (or the grader meeting after the exam) can be spent norming the grading of the exam and brainstorming the types of errors that students are likely to make, including how to grade those errors. During the grading, if communication between the TAs (or graders) and the instructor remains open, unexpected grading situations can be addressed consistently among those doing the grading. Before the exams are returned to the students (ideally, during the lab following the exam), one last comparison of how individual exam problems were graded allows grading discrepancies (not many) among TAs or graders to be corrected.

When giving common exams, creating multiple versions of each exam will help ensure academic honesty during the exam. For consistency in grading, all versions of the exams can be created using the same overall format and grading methodology. However, to make the exam versions unique, multiple choice and matching questions and their answer choices can be scrambled, and longer problems can have different numbers from version to version.

### ***Giving the Exams***

Assuming large-lecture classes have the luxury of holding common exams in multiple auditoria, and that proctors are available, the TAs and proctors can play different roles during the exam. For example, the TAs can make sure the auditoria are ready for the exam, enforce the exam protocol during the exam, and answer allowable student questions during the exam. The proctors can help the TAs ready the auditorium, circulate during the exam, and alert TAs to student questions or to potential academic dishonesty. As students begin to complete their exams, one or two proctors can check student IDs and collect and sort the exams by TA for later grading, freeing up the TAs to answer remaining student questions.

In large-lecture classes, students perceive many opportunities for academic dishonesty among their classmates and must be confident that exams are given fairly. Online exams can be generated using numerous controls and strategies for keeping exams fair. For classes using common exams, fairness can be improved with multiple strategies, such as limiting what students can bring with them into the auditorium (no portable electronic devices, other than a calculator) and having students sit every other seat, use non-programmable calculators, and show their student IDs when they turn in their exams. Communicating ahead of time, in the syllabus or elsewhere, what will be expected of students during the exam will help it run more smoothly and fairly.

### ***Providing Exam Feedback***

We all know that the sooner we hand back graded exams, the more students will be able to learn from their mistakes. Using graders or TAs to grade exams may slow down the process because they also must attend to their own classes and exams. Posting each exam solution on a course platform, such as Blackboard, right after the exam will provide students with quick

feedback, help them estimate what their grade on the exam will be, help them use the exam as an opportunity to learn from their mistakes, and help them move on to the next accounting topic.

### A Word about the Critics

Except for extreme cases, actors and theater productions receive a mix of positive and negative critiques. Similarly, instructors and courses receive both constructive and unconstructive critiques from students, parents, peer evaluation committees, and administrators. Critiques from parents, peer evaluation committees, and administrators may partially be based on comments or evaluations from students. Since critiques affect the elements of a theater production (including the length of the show's run) or various aspects of a large-lecture course, they must be weighed carefully by all involved in both pre-production and production.

If the large-lecture class environment feels like a community to the students, if the instructor is a caring part of that community, and if the students are active participants in the class, the course evaluations may be more thoughtful and reflective of how students perceive their learning. But, if there is more of a sense of student anonymity, instructor distance, and passive learning, the evaluations may be distorted in a couple of ways: (1) students whose attendance slumped during the semester may return at the end of the semester hoping to learn more about the final exam, but coincidentally when evaluations are conducted. If they complete evaluations, they may base them on lack of knowledge about the class, or on assumed or non-valid criteria; and (2) students may feel free to write non-constructive critiques, "knowing" that their remarks cannot be traced. Additionally, depending on how the instructor handled technological "glitches," students may either take them in stride, or write scathing critiques of the instructor's technological skills. If the instructor falls apart when the technology does, students will interpret the glitches as resulting from the instructor's "poor" skills. On the other hand, if the instructor instead carries on with a different strategy, treating technological glitches as minor problems, students will tend to critique the technology rather than the instructor.

Seldom is a large-lecture class an unqualified success or failure—usually some parts are more successful than others, and some students are happier with the class than are others. As with smaller class evaluations, it is important to look for common threads and use them as opportunities to improve the course. Remarks that are atypical may simply reflect the dissatisfaction of a few people and, depending on the detail of the remarks, the instructor may be left uninformed about the source of the dissatisfaction or how to correct it. On the other hand, a large-lecture class, because of its size, also provides an opportunity to use statistical analysis to determine the significance of some of the responses.

In any case, like the critiques of a theater production, course evaluations are a part of the feedback loop that allows us to know how well we have succeeded in accomplishing our goals, and how we can do it better. Unlike theater productions, however, we have the opportunity to use the critiques to improve the class in the middle of the production. Building in a mid-semester evaluation allows us to use that feedback to make corrections during the semester, rather than only being able to use it to improve future semesters.

### SUMMARY AND CONCLUSIONS

As schools face growing budget deficits, and as more students are required to take introductory accounting courses, it is likely that we will see more of these courses offered in a large-lecture format. While the prospect of teaching a large-lecture course may seem overwhelming to someone asked to do it for the first time, it is quite doable and fun, if the instructor knows what issues have to be addressed before the start of the course and during the course delivery, how to address them, and when to address them. It also helps to know how to organize the planning, development, and

execution of the course; what types of resources may be needed; and which resources will be available. In many ways, developing and executing a large-lecture course is similar to putting on a theater production, and can be equally creative.

This paper provides an overview of the day-to-day aspects of developing and teaching a large-lecture introductory accounting course. Using a theater analogy, it describes the pre-production process, including the importance of understanding the audience, and then based on that understanding, developing a vision for the course, identifying resource and financing needs, determining the cast and crew, designing the set, developing the production elements, casting the show, and rehearsing the show. Additionally, the paper describes how the large-lecture format may affect the production itself, including the dimensions of acting, the problems that can occur during the production, and the management of intermissions (exams). Finally, the paper addresses the context of the critics.

Because colleges have different levels of funding, staff, and resources, and because accounting programs have different goals and methods of operation, there is no one way to develop and teach a large-lecture introductory accounting course. This paper does not prescribe how it “should be done,” but rather provides observations about what instructors of these courses should consider.

This paper is limited to a discussion of the large-lecture format introductory accounting course, although many of the considerations addressed may apply also to online or hybrid courses. Because online and hybrid courses can be alternate solutions to budget deficits, future papers may address similarities and differences among these types of courses and large-lecture courses, as well as their relative effectiveness in helping students learn accounting.

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