

Visual system accounts for improved grades

Business students no longer mystified by their textbooks

BY MARY TERESA BITTI

There is nothing like that feeling when a wave of understanding washes over you. You can see it in the face of a child reading that first word, when all those letters finally take on meaning.

William Mcdiarmid remembers well the moment the light came on for him and he understood the accounting principles he had been studying.

"Some accountants will go through to their third or fourth year before it all makes sense," says Mr. Mcdiarmid, a certified general accountant. To demystify accounting, he has devised a learning method that turns the traditional teaching model — lots of words, little direction — upside down.

Mr. Mcdiarmid joined the faculty of Seneca College in Toronto in 1995, after years in the corporate world in Canada, Australia and Saudi Arabia. "I was amazed," he says of his first day of teaching. "I looked on as the students did the same thing I did in my first year of accounting. They flipped through the textbook trying to find some guidance, only to remain baffled."

Mr. Mcdiarmid, who has a master's certification in Neuro Linguistic Programming, understood that while we each use different strategies to learn, depending on what we are trying to grasp, traditional teaching focuses on one method only — the cognitive style, which is highly verbal. There was no visual aspect to what was being taught.

"Sometimes you need to see how a problem is worked out in order to understand the process," Mr. Mcdiarmid says. "The more strategies we use, the better our chances of learning quickly. In our fast-paced business world, accounting students have more to learn and they have to learn it quickly."

So Mr. Mcdiarmid devised a learning system to help his students. From 1995 to 2000, he created and tested visual learning maps to guide his accounting

students to solutions for each type of first-level accounting problem they would encounter (think flow charts). About 2,500 students used the maps over that period, enjoying a 30% increase in pass rates and significantly higher grades.

Chris Aghemo, who was a business student at Seneca College, says he was familiar with science and technical journals, and doesn't find them confusing. But his accounting textbook, he recalls, had him baffled — until he used Mr. Mcdiarmid's system.

"After 10 minutes with the maps book, I solved the problem. It was clear. I kept using it for the rest of the course and got my target A mark."

Mr. Mcdiarmid, is now marketing his program, Learn Accounting Visually (www.learn-accounting-visually.com) and is in talks with post-secondary schools in Canada and the United States for possible rollout in the fall.

While it is geared to accounting students, anyone can use it. "Everybody needs to understand basic accounting in order to handle their own finances. If you run a business, it's that much more important," says John Knox, managing principal of Whitefriars International, a research and executive search firm specializing in the financial services industry.

A business associate of Mr. Mcdiarmid's, Mr. Knox took part in the early vetting of the program. "It jumped out at me," Mr. Knox says. "It made me, someone who is not the least bit interested in accounting, want to read it. And it saved me money with my accountant. I was able to understand and visualize what he was saying to me and I was able to question in a more intelligent way what he was doing."

Learn Accounting Visually is comprised of a virtual textbook that students and teachers get online; a study guide with maps giving directions on how to solve the problems; and a workbook with the questions, as well as visual and numeric hints for solving the problems.

"Each question in the workbook is cross-referenced to the study guide and map you should use," Mr. Mcdiarmid says. "When students see it, they just light up."

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