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STUDENT EXPERIENCES OF A DEVELOPMENTAL SHIFT IN REFLECTIVE
JUDGMENT IN ONE INTERMEDIATE ACCOUNTING I CLASSROOM:
A QUALITATIVE STUDY (181 pp.)

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The purpose of this qualitative study was to determine how a shift from the instruction paradigm to the learning paradigm (Barr & Tagg, 1995) contributed to the development of students' reflective judgment. Barr and Tagg, scholars of teaching and learning, argued that a paradigm shift was needed in undergraduate instruction. Barr and Tagg offered an alternative to the lecture-based instruction paradigm, a paradigm they referred to as the learning paradigm. This study incorporated the learning paradigm into one Intermediate Accounting classroom and analyzed the impact of this approach on students' experiences and the development of students' reflective judgment.

This study was grounded in King and Kitchener's (1994) research on cognitive development with late high school to college students. King and Kitchener's studies sought to answer the question *How does the ability to construct reasonable solutions develop?* Their research findings were based on over 1,700 student interview responses to ill-structured problems and culminated in the creation of the Reflective Judgment Model, a cognitive development model that represented stages of progressive reasoning from late adolescence to adulthood.

Analysis was conducted on students' journals and submissions of ill-structured problem assignments. Findings revealed students made a cognitive developmental shift in

reflective judgment over one 16-week semester. Students' expectations of the course were disrupted and a key finding of this study. Students credited in-class group discussions on ill-structured problem assignments, a structural change made possible by the adoption of the learning paradigm, in helping them recognize their peers as sources of knowledge.