

# Going Online with a Large Class:

## Staying Connected with 1,100 Students

**Earl K. Stice**

*PricewaterhouseCoopers Professor of Accounting*

**James D. Stice**

*W. Steve Albrecht Professor of Accounting*

*BYU Marriott School of Business  
Brigham Young University*



1

## Key Points

- 1. Communicate**  
Every **other** day ... with something to say
- 2. Chronological Display**  
**You** orchestrate information from different sources.
- 3. Recorded Lectures**  
Be larger than life.
- 4. Online Lab**  
If at all possible, get some **good TAs**.
- 5. Logistics**  
Meticulous attention to detail
- 6. Patience and Mercy**  
Your students are feeling anxiety.



2

## Introduction

Like many of you, we have been INSTANTLY converted to **100% Online Instructors!**

- Accounting I
- Accounting II
- MAcc: Fair Value in Accounting

We had 5 days to transition...

- **Thursday afternoon University** announcement
- **Next Wednesday morning** implementation



3

## Introduction: 100% Online Instructors

### Focus of this Webinar

## Accounting 1

with 1,072 students  
in 2 sections

## Accounting 2

with 303 students  
in 6 sections



4

## Introduction

### What we WON'T cover:

- Synchronous discussions (such as *Zoom*)
  - We have students in NY, GA, ROK, 上海
- “Best” Learning Management System
  - We use Canvas.
- “Best” Online Learning Tool
  - We use MyEducator.
- Studio-Produced Videos
  - We use Camtasia.



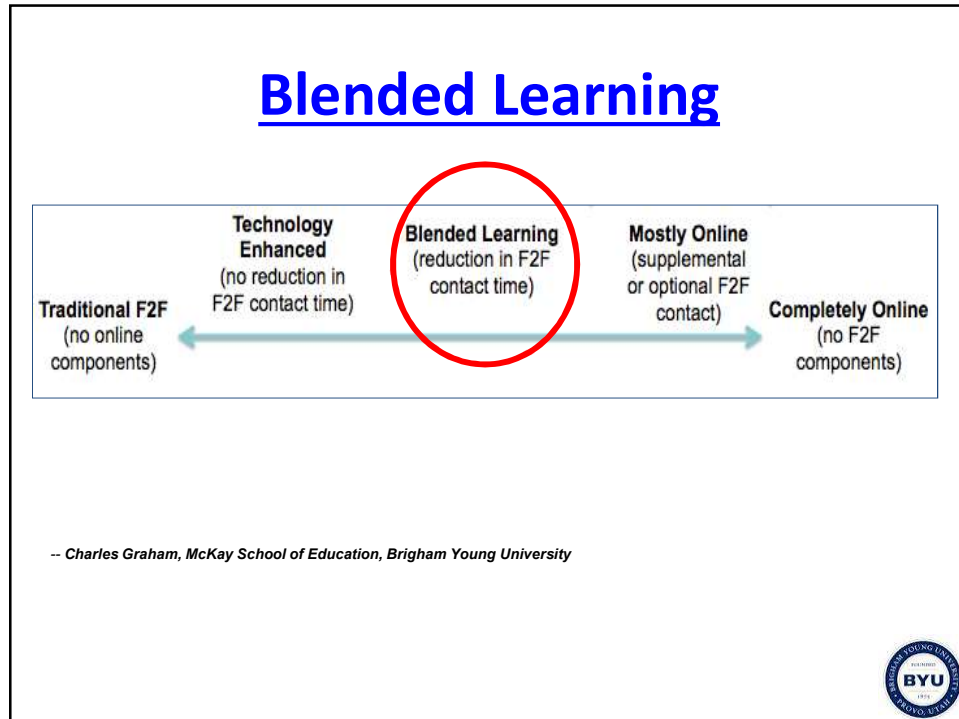
5

## BYU's Intro Courses

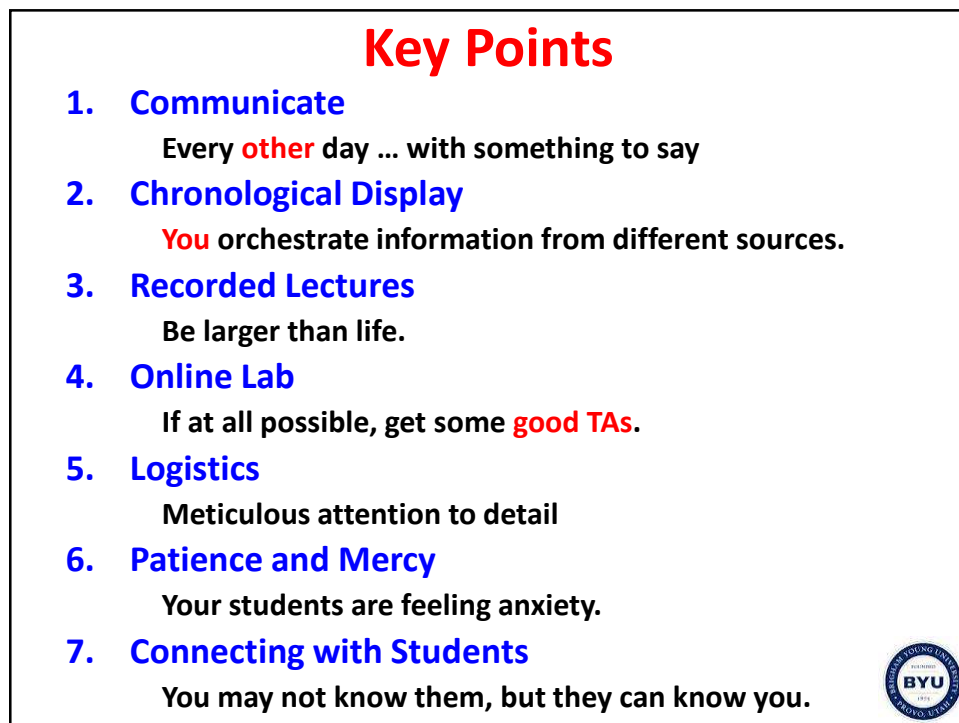
- **Accounting 200: Introduction to Accounting**
  - Service course for many majors + GE course
  - Recruiting device to attract students to our major
- **Accounting 310: Intro II**
  - Help students determine a proficiency and a passion for majoring in accounting
- **As with every Introductory Course**
  - Some students master the material VERY quickly and easily.
  - Some students struggle ...



6



7



8

## Communicate

Every **other** day ... with something to say

**Students appreciate frequent, meaningful notes.**

**“If Ulysses Grant had a defining trait, it was his ability to communicate and get his point across... The most effective tactical weapons in Grant’s arsenal were his own words. He led from the pen with short, comprehensible battle orders.”**

<https://www.historynet.com/how-did-grant-succeed.htm>

**A good email message to students is NOT written as a mystery story.**

- ***Put the key action items up front and highlighted.***



9

## Communicate

Every **other** day ... with something to say

**Students appreciate frequent, meaningful notes.**

**Before Quiz 5** (Making Balance Sheet and Income Statement)

There are two types of equity: (1) Capital contributions (also called capital stock or paid-in capital) and (2) retained earnings. Capital contributions are amounts invested directly by the owners. Retained earnings represents the amount of assets created by profitable operations and kept within the business. Retained earnings are increased each year by net income and decreased each year by dividends paid to the owners.

**Before Quiz 11b** (Bad Debts: % of Sales and % of Receivables)

Make sure you know how bad debt expense is computed differently when using the aging method (also sometimes called the percentage of receivables method) compared to the percentage of sales method.

**Before Quiz 12** (LIFO, FIFO, and Inflation)

Analyze the impact of inflation and deflation on reported cost of goods sold and ending inventory based on the inventory costing method used. Supplemental explanation is contained in MyEducator.



10

## Sample Email

- Just a couple of reminders –
- **RED ALERT! The quiz associated with Project #04 is to be completed by FRIDAY at 10 pm. You will need your spreadsheet to complete the quiz. Your spreadsheet is NOT TO BE submitted.**
- You also have a weekly quiz that is to be completed by 10 pm on Friday (2/28).
- **Finally, you have a pre-class quiz for next Monday's class that is to be completed by 10 pm on Saturday (2/29). These quizzes are open book and open note.**
- Take care.

11

## Communicate

Every **other** day ... with something to say

**Students appreciate frequent, meaningful notes.**

Student emails at the end of the course:

**“Thank you for all the emails you sent reminding us what was due and what exactly we needed to be doing. Even though you didn't know very many of your students personally, I felt like you really cared about us individually.” – Sydney**

**“You obviously care a lot about the students and the course and are always organized and up to date.” – Jessen**

**“교수님, 건강하시고 편안하게 쉬세요! 고맙습니다.”  
-- Cheoljun**



12

# Chronological Display

You orchestrate information from different sources.

My old approach:

- One folder contains the Handout.
- Another folder contains the Packet.
- Yet a 3<sup>rd</sup> folder contains the reading assignment in the Online Learning Tool.
- Go to a 4<sup>th</sup> folder to find practice problems (and solutions).
- Finally, go to yet another place for a list of the Online Quiz links.



13

# Chronological Display

You orchestrate information from different sources.

▼ Class 12: ONLINE - Inventory
<a href="#">Class 12: ONLINE -- Preparing for and taking Quiz 12</a>
<a href="#">Class 12: ONLINE -- MyEducator Quiz Coverage Details for Quiz 12</a>
▼ Class 13: IN-CLASS - Compensation and Internal Control
<a href="#">Class 13: IN-CLASS -- Preparing for and taking Pre-Class Quiz 13a</a>
<a href="#">Class 13: IN-CLASS -- Preparing for and taking Post-Class Quiz 13b</a>
▼ Class 14: ONLINE - Long-term Assets
<a href="#">Class 14: ONLINE -- Preparing for and taking Quiz 14</a>
<a href="#">Class 14: ONLINE -- MyEducator Quiz Coverage Details for Quiz 14</a>



14

# Recorded Lectures

# Be larger than life.

Yes, you are an entertainer.

“Good teaching is one-fourth preparation and three-fourths theatre.”

- Gail Godwin



15

## Two rules for Debits and Credits: Explained in the Woods

### We Invent Debits and Credits

What would you do to add up this column of numbers  
... **manually?**

- 4,000
- 750
- 2,200
- 1,500
- 1,295
- 6,500
- 5,730
- 1,100
- 3,890
- 400
- 830



16



## Recorded Lectures

Sure, studio recordings are better, but...



**What is the turnaround time?**



17

## Recorded Lectures

**Be larger than life.**

**Yes, you are an entertainer.**

- In the LinkedIn Learning Studio, the Director reminds us to smile, project, etc.
- In your office, **YOU are the Director.**
  - **If you don't feel a little weird, you aren't projecting enough.**



18

## Recorded Lectures

**Be larger than life.**

Yes, you are an entertainer.

***Advocate the material.***



19

Be **LARGER** than Life.

**Sell the Subject**



Dennis Huston

- English professor at Rice, a speech about Shakespeare
- For a few brief shining moments, I wished I had become a Shakespearean scholar.
- **It wore off (of course), but I remember the feeling.**



20

## Online Lab

If at all possible, get some **good TAs**.

- **Login office hours**
- **Email questions**
- **Zoom tutoring sessions**



21

## Logistics

**Meticulous attention to detail**

**Use your experience to anticipate and solve problems, large and small.**

“Shackleton’s popularity among those he led was due to the fact that he was not the sort of man who could do only big and spectacular things. When occasion demanded, Shackleton would personally attend to the smallest details, and he had unending patience and persistence, which he would apply to all matters concerning the well-fare of his men.”



22

## Logistics

**Meticulous attention to detail**

Some would say that students need to learn to deal with uncertainty and ambiguity.

**AGREED - Strategic uncertainty and strategic ambiguity.**

**NOT careless or sloppy uncertainty and ambiguity.**



23

## LOGISTICS: Importance of Credibility

- I don't want students to worry about non-academic details.
- I don't want anything to impair my credibility with the students.

**In a large class, once credibility is lost, it almost never can be regained.**

– Student interactions become adversarial.




24

**Credibility**

**Error-Free Material**

**What is the cost of one instructor error in terms of**

- Student time?
- Instructor time?
- Goodwill?
- Credibility?




25

**Credibility**

**Error-Free Material**

**What do you do when you have made a mistake?**

- Practice good crisis management.
  - Acknowledge your mistake, quickly and publicly.
  - Bear whatever cost is necessary to fix the consequences.
- Go back and correct the mistake, for future semesters.
  - **?????** Example: Quiz question about Stock Dividends



26

## Patience and Mercy

### Your students are feeling anxiety.

Examples from Exam last week:

- Student driving from Provo, Utah to Horseheads, New York; mom wanted him home NOW
- During online proctored exam, student moved to bathroom away from roommate noise
- Student's grandfather died from COVID-19; other family members afflicted



27

## Connecting with Students

Can you still connect with your students?

- I can't know all of them.
- But they can all know me.



28

## Connecting with Students

### Can you still connect with your students?

"I have relocated to California for the next few weeks, in the old Gold Rush country. The name of the town is Rail Road Flat, population 475. We are happy and isolated here with grandchildren."



29

## Questions?

Is a 100% online class **MORE WORK** or **LESS WORK** for the Instructor?

- **Maybe a little MORE** in the short run.
- **Investment for the future**



30

## Questions?

What is the quality of instruction in a 100% online class?

- A, A minus, and B plus students did the same as always.
- **Suggestion: More pro-active support for struggling students**



31

## Key Points

1. **Communicate**  
Every **other** day ... with something to say
2. **Chronological Display**  
**You** orchestrate information from different sources.
3. **Recorded Lectures**  
Be larger than life.
4. **Online Lab**  
If at all possible, get some **good TAs**.
5. **Logistics**  
Meticulous attention to detail
6. **Patience and Mercy**  
Your students are feeling anxiety.
7. **Connecting with Students**  
You may not know them, but they can know you.



32





33