

# Research Status and Practice of Action Learning Approach Theory in Accounting Professional Education

Leixi Zeng<sup>\*</sup>, Yinxuan Xia

School of Economics and Management, Southwest Petroleum University, Chengdu 610000, China

**Abstract:** Action learning method, as a new teaching mode, is often used in business education. At present, the research on action learning method mainly focuses on the applied aspect, and has not been analyzed in depth at the micro level. Through the combing of related literature on Zhi.com and Sci-Hub, this paper summarizes and reviews the connotation of action learning method, its development history and its practice in China, and analyzes the shortcomings of the existing research and practice. On this basis, it looks forward to the research prospect of action learning method alone as the main line method of teaching specific courses.

**Keywords:** Action learning method, accounting, business education.

## 1. The Connotation and Characteristics of The Action Learning Method

### 1.1. Connotation of Action Learning

Action Learning (Action Learning) is also known as “do middle school”, the core idea is “think - learn - do”, this concept was originally proposed by the “father of action learning”, Professor Reg Revans of the United Kingdom in the 1840s. This concept was first proposed by the “father of action learning”, Prof. Reg Revans in the 1840s, who used the formula “L (learning) = P (programmed knowledge) + Q (questioning insight)” to express the relationship between learning, that is, learning requires a certain level of knowledge. relationship, that is, learning requires a certain knowledge base and insight into the problem, and is a means of learning that combines theory and practice [1]. Since then, several scholars have defined action learning.

Representative definitions are as follows: Bourner (1996) and his followers describe action learning as a process that combines reflection and action aimed at improving the effectiveness of action [2]; Cliff Bunning (1997) believes that action learning is a strategy for managers to learn by trying to solve organizational and personal development problems with others [3]; Raelin ( According to Raelin (1997), action learning is the process of putting ideas into practice to form new ideas and explore the meaning of these ideas in experience [4]; Sandelands (1998) believes that action learning is a form of learning by doing, for example, solving real-life practical problems or focusing on the learning and implementation of practical methods [5]. Generally speaking, there is no substantial difference between different scholars' understanding of action learning, which emphasizes reflective learning by real people in the process of solving real-life problems so as to improve the efficiency of problem solving.

### 1.2. Basic Characteristics of the Action Learning Approach

#### 1.2.1. Collaborative

The primary characteristic of the action learning method is cooperativeness. This is because in the process of learning through the implementation of action, group members as a

community analyze problems, learn from each other, complement each other's strengths, and cooperate with each other, which means that with the support of peers in order to ensure that the action learning method is carried out smoothly. Representative studies include: Yang Liu (2006) believes that mutual cooperation in an action learning group is the fun of action learning, and this interactive process itself is part of learning [6]; Zhang Suling (2009) believes that participants in action learning learn from each other in an equal environment, and the participants' sense of teamwork is strengthened as a result [7]; Li Shengcong (2014), et al. believe that action Li Shengcong (2014) and others believe that action learning members interact with each other through the group, gradually forming collective wisdom, the use of the collective wisdom of the group, in order to promote the development of each member at the same time to solve all the problems encountered in the work scene [8].

#### 1.2.2. Practicality

Put into practice is an important part of the action learning method, the essence of action learning is to practice, is the process of learning and action practice continuous cycle. Representative studies are: Zhang Jing (2007) that action learning is a repeated process of practice and theory, because with practice, problems arise, so the need to learn [9]; Chen Weilan (2009) and other action learning group is more concerned about the specific actions to be taken, action learning results must be verified through practice, only in practice to test the effectiveness of action learning, group members can deepen their understanding of the problem through further reflection [10]; Li Tian (2009) describes practice as an organic and inseparable part of action learning, and action learning outcomes can only have a substantial impact on the organization through practice [11].

#### 1.2.3. Reflexivity

The reflective nature of the action learning method refers to the process of implementing action learning, requiring group members to continuously reflect on the problems encountered through the action process in order to achieve the development of the ability to solve dynamic problems, and to cultivate their critical thinking while stimulating their learning initiative. Representative studies include: Qin Xufang (2006) argues that action learning is an effective way to make the cycle of action and reflection work, and reflection

is the key to learning from experience [12]; Line Lingling (2011) argues that questioning and reflecting on the experience and inherent mental models during the action is conducive to the deepening of the participants' understanding of the nature of the problem, which leads to the generation of creative solutions [13]; Xu Guangdong (2020) believes that the learning activity under the definition of "action learning" theory is a continuous process of a series of actions and reflections, which is an organic combination of four elements: structural knowledge, questioning, reflection, and implementation, and needs to construct learning behaviors through the reciprocal relationship of knowledge, reflection, and action [14].

## **2. The Current State of Research on Action Learning Methods in Accounting Theory**

### **2.1. Research Focusing on The Impact on The Effectiveness of Teaching Accounting**

Aiming at the problems faced in the field of accounting in higher education, research scholars have conducted a large number of studies focusing on the impact of action learning method on the effectiveness of teachers' teaching and the effectiveness of students' learning. Specifically, the implementation of action learning methods in accounting education has the dual application of promoting students' ability to improve and catalyzing the role of teachers to change. For example, Bourner and Simpson (2010) found that applying action learning to higher education programs can significantly increase students' subjective initiative in learning and enhance their communication and collaboration skills [15]; Annie Yeadon-Lee et al.'s (2012) findings indicate that using action learning as a method for MBA education can improve student satisfaction and effectiveness of learning sets [16]; Zhou Xianhua et al. (2011) explored the innovation of the mode of introducing action learning method into the practical teaching of accounting majors, and put forward the significance of the application and reform ideas. The study shows that the introduction of action learning method in the teaching of accounting majors, on the one hand, promotes the role of college teachers to change from the transmitter of knowledge to the facilitator and isomorphist who guides the students to explore knowledge and analyze and solve problems, and on the other hand, promotes the innovation of the educational concepts of college teachers and promotes the reform of the practical teaching methods and assessment methods [17]; Zhuang Hui et al. (2012) studied the effectiveness of "three-in-one" teaching mode centered on action learning [18]. Zhuang Hui et al. (2012) studied the transformation of teachers' roles in the "Trinity" MBA training model, and proposed that teachers should abandon the didactic teaching method and complete the transformation to "process experts", "knowledge experts" and "learning coaches". It is proposed that teachers should abandon the lecturing method of teaching and complete the conversion to the three roles of "process expert", "knowledge expert" and "learning coach" [18]; Chen Xiaoping (2012) studied how to use the action learning method in the teaching of finance and accounting in MBA and analyzed the significance of the application of the action learning method in the teaching of finance and accounting in MBA. The study shows that by coordinating and cooperating with each other, brainstorming

and working together to solve practical learning problems by group learning members, it can promote the overall improvement of students' intellectual and non-intellectual factors and cultivate high-quality and innovative talents in line with the needs of social development [19].

### **2.2. Research to Promote the Innovation of Accounting Teaching Model**

Building an innovative accounting higher education teaching model based on the action learning method is another hot research area in recent years. Research scholars are guided by the action learning method, combined with the characteristics of the accounting profession, to transform the dull formulaic traditional teaching mode into an open and interactive, student-centered innovative teaching mode, so that students can achieve the combination of theory and practice. For example, Meng Yan et al. (2013) explored and reformed the accounting talent cultivation mode in the aspects of curriculum modularization, practicalization, informatization, and internationalization, and constructed a model of managerial accounting professional masters with "international vision, application orientation, leadership potential, and professionalism" [20]; Xiong Shanli (2017) created an innovative model for teaching intermediate financial accounting core accounting courses based on the action learning method of course teaching and evaluated the innovative model based on analyzing the feasibility of distributing questionnaires. The study found that the teaching mode innovation based on action learning method has the advantages of being able to mobilize students' subjective initiative, objectively improve problem-solving ability, and realize situational teaching [21]; Wang Cheng et al. (2018), in view of the problems of the existing traditional teaching mode of accounting majors, put forward the improvement of the teaching mode based on the action learning method in the three aspects of classroom, practical training, and internship, and put forward the key points of implementation [22]; Guan Ruidi (2019) pointed out that the paradigm shift of applying action learning to management accounting education can effectively promote students' sense of independent learning and improve their problem-solving ability, and explored the necessity of constructing a multidimensional whole-process evaluation system based on the action learning method [23].

### **2.3. Research Incorporating Case Study Teaching Method**

On the basis of the exploration of teaching models, there are some researchers focusing on the application of action learning methodology in the teaching methods of accounting higher education. In related studies, the action learning method mostly appears together with the case teaching method, or is used in combination with the case teaching method, or the use of the two is compared, and there are fewer studies that use the action learning method alone as the main teaching method. For example, Su Jingqin et al. (2020) defined the "case action learning method" that integrates the case teaching method and the action learning method, pointing out that this kind of contextual teaching method can take into account the efficiency and effectiveness in the teaching of business [24]; Gao Yanyan (2020) organically combines the case teaching method and the action learning method, and introduces them into the management accounting teaching of colleges and universities. Gao Yan Yan (2020) introduced the organic combination of case teaching method

and action learning method into management accounting teaching in universities, constructed a “case-action” teaching method consisting of seven links, such as selecting cases, forming a team, exploring theories, solving problems, etc., and designed a comprehensive assessment system [25]; Xu Honghua et al. (2016) explored the implementation steps and application effects of the action learning method and case teaching method, and applied them in the MBA course [26]. Xu Honghua et al. (2016) explored the implementation steps and application effects of action learning method and case teaching method, and made a comparative study in MBA course teaching [26]; Zhu Lei et al. (2022) explored the practicality of “case action learning method” in accounting master's degree courses, analyzing from the perspectives of teachers, students, and enterprises, respectively. The study shows that the “case action learning method” fits the cultivation goal of the master's degree in accounting, which emphasizes students' practical ability, and can focus on improving students' communication and other abilities needed to solve practical problems in the enterprise through teamwork, which is worthy of further promotion [27].

### **3. Practical Application of Action Learning Method in Accounting Teaching**

The introduction of action learning method into university classroom teaching is a relatively new method different from the traditional teaching mode. In recent years, Renmin University of China, Central University of Finance and Economics, Lanzhou University of Finance and Economics, and East China University of Science and Technology have incorporated action learning courses into the accounting teaching process, and have gained initial recognition from teachers and trainees.

#### **3.1. Relying on Accounting Teaching Courses to Promote Students' Ability Development**

Some colleges and universities implement action learning method based on the representative courses of accounting majors, and find that it has a certain effect on the individual development of students, and change the traditional accounting teaching mode of “students listen, teachers speak” to “student-led, teacher-assisted” mode, which makes students feel more involved in the classroom, from the receiver of knowledge to the explorer of knowledge. The change of role makes students more involved in the classroom, from the receiver of knowledge to the explorer of knowledge. For example, Chongqing Polytechnic University in the “financial accounting” teaching based on group members, based on action learning method, for different modules using case teaching method and role-playing method. By adopting the implementation path of knowledge introduction and posing problems, group consultation and discussion, problem solving and reporting, testing and summarizing, students' learning efficiency and independent thinking ability are enhanced under the reasonable guidance and organization of teachers.

Lanzhou University of Finance and Economics explored the integration of cloud class platform, action learning process technology, and classroom diversified learning activities in the courses of Cost and Management Accounting and Management Accounting Experiment. Specifically, teachers choose different action learning process technologies

for different teaching contents and teach and explain, while students implement action learning process technologies in teams through both online and offline paths. Practice shows that the implementation of the innovative model of “cloud class + action learning” has changed the learning mode of students and promoted the consolidation of their professional knowledge and the improvement of their comprehensive ability.

#### **3.2. Implementing Practical Learning Programs to Cultivate Accounting Practice Talents**

Some colleges and universities combine action learning with practical teaching, selecting real, real, urgent problems as projects, and the learning outcomes are also closely linked with the actual work, which is conducive to the cultivation of theory and practice, learning and applying the accounting practice talents. For example, the Central University of Finance and Economics combines action learning with practical teaching, forming a unique management accounting action learning practice activities, referred to as “Oma Action”. Under the joint guidance of on-campus teachers and off-campus guest tutors, postgraduates freely form project teams and use action learning to develop management accounting best practice cases for Chinese enterprises, disseminating the latest international management accounting theories and Chinese local best management practices. The activity aims to comprehensively improve the overall quality of graduate students, while effectively helping enterprises to solve real-world problems.

Zhejiang University of Technology allocates MPAcc students to project teams, which are led by teachers to go deep into the group's business departments and information systems, execute the workflow jointly formulated by the university faculty team and the technology company, and practice the digitalization-related innovative concepts and their implementation plans with action learning as the main line. In this kind of practical activities, students really feel the work scene and specific problems in the process of enterprise digital transformation, and in the process of joint discussion, collision of ideas, and mutual communication within the group to enhance the dual cognition of the case of professional knowledge and practical application.

Shanxi Vocational University of Engineering Science and Technology has embedded the theoretical principles of SECI into the action learning method for the teaching of the Management Accounting course to cultivate practical and innovative accounting talents. Teachers can take the problems encountered by enterprises in daily production and operation as simulation situation problems, and through the implementation of the whole process of action learning method, such as discussion and review, the students form a circling enhancement and updating of their knowledge, and the theoretical knowledge and vocational skills are also integrated.

### **4. Summary**

A large number of practical studies at home and abroad have shown that the action learning method, as an important learning method, has a wide range of application scenarios and a good implementation effect, and the reasonable use of the action learning method is of great significance to the reform and innovation of the education and teaching methods

and the achievement of talent cultivation goals. The author found that the domestic accounting professional education research on action learning method mainly focuses on its theoretical feasibility, especially to explore its applicability in teaching mode and teaching method. However, the current research mostly focuses on the theoretical analysis at the macro level, and the research at the micro level, such as the teaching of specific courses, is still insufficient. In addition, the research on action learning method alone as the main method of teaching is also relatively insufficient. In the future, colleges and universities should further explore actively on the basis of the existing research on action learning method, absorb and learn from the desirable features of the existing practical experience, combine with the needs of national development and the objectives of cultivating talents in higher education in the field of business, and creatively transform and innovatively develop the action learning method, so as to make a greater contribution to the promotion of high-quality cultivation of talents in the field of business in China.

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