

IS THE PAUSE METHOD IN TEACHING AUDITING APPLICABLE IN A DIFFERENT EDUCATIONAL ENVIRONMENT? A REPLICATION

Theodore T. Y. Chen, Qiang Zhou, Hui Fang and
Yanling Wang

ABSTRACT

The Braun and Simpson's (2004) study indicates that the Pause method is an effective teaching approach for auditing based on four sets of hypotheses in developing students' oral, written and interpersonal communication skills. In addition, it is more beneficial to the learning process and more enjoyable than the lecture-only method. The extent of achieving both of these is dependent on the type of activity that is consistent with the student's preferred Pause method activity. Students will achieve higher examination scores when following their preferred Pause activity. Our study replicates the Braun and Simpson's study in Greater China using one university in Hong Kong and one in mainland China as students in these jurisdictions are more passive learners and their value of learning more extrinsic than intrinsic. The results are similar to the Braun and Simpson's study, thus enhancing the universality of the "Pause" method.

Keywords: Pause method; auditing; Greater China; replication study; learning style; pedagogical approach

Accounting academics have the incentive to improve their teaching strategies and students' learning outcomes as these would affect their teaching quality. Hence,

a large number of papers were published in the new millennium on innovative teaching strategies in the areas of (a) management accounting, (b) introductory accounting and (c) auditing. For our study, we decided to replicate one of the studies (Braun & Simpson, 2004), which demonstrated that the “Pause” method was highly effective in teaching an undergraduate accounting class.

In using the “Pause” method to teach auditing, the teacher intermittently pauses the lecture-based instruction throughout the semester when the teacher believes a topic is appropriate for cognitive elaboration activities (Braun & Simpson, 2004). During each of these pauses, the instructor requires half of the class to complete a written assignment on the pause session topic and the other half of the class to discuss the same topic in small groups. Appendix 1 shows examples of pause session activities adapted from Braun and Simpson (2004). Those in the discussing condition remain in that condition until the first exam. The same applies to the writing group. Thereafter, the two groups are alternated. After the second exam, students are asked to select the method that they prefer for the completion of pause sessions relating to subsequent exams. Depending on the activities conducted during the pause, there is no set time for each pause. However, they do fall within the range of 15–50 minutes each. The Pause method is one of various pedagogical tools available to conduct cognitive elaboration activity, which is any activity to support, specify or clarify the information to be learned (Braun & Simpson, 2004).

While Braun and Simpson (2004) added significantly to the learning style and effective teaching literature, that study was done in a North American setting. It is not clear that similar results would be obtained in an Asian educational environment, for example, where students are more passive learners (Sit, 2013) and the value of learning is more extrinsic than intrinsic (Moneta & Siu, 2002) when compared with their North American counterparts. Our study seeks to address this issue by replicating Braun and Simpson in Greater China (Hong Kong and mainland China). If similar results are obtained, then the Pause method in teaching auditing comes closer to gaining universal recognition as an approach that fosters critical thinking and other higher level cognitive skills. Our results show that the Pause method is also effective in the Asian environment and our results are similar to those of Braun and Simpson (2004) as well as Chowdhury (2016).

In the remainder of this paper, we discuss the relevant prior literature and present the research method and hypotheses and results. This is followed by a conclusion along with implications and limitations of our research.

BACKGROUND

The pure lecture does not provide students with sufficient time to process, organize and store information into their memory (Moust, Van Berkel, & Schmidt, 2005). Willis, Rossiter, Thomas, McKay and Boyle (2005) suggested the use of breaks in lectures. Pausing alleviates the problem of pure lecture by allowing more time for absorption of the information during the lecture through cooperative learning (Braun & Simpson, 2004; Graffam, 2007; Jennings, 2015). Cooperative learning

can result in increased productivity, increased social support and enhanced self-esteem (Gillies, 2016; Johnson, Johnson, & Smith, 1990). In addition, pausing increases the interaction between the instructor and students. Braun and Simpson (2004) indicated that pausing allows the instructor to establish more personal contact and provide immediate feedback by listening-in and working with discussion groups and writers. The existence of a peer can help students focus on task, and the responses from a peer can help them understand the content, thereby leading to deeper processing and more active engagement with the tasks (O'Donnell, 2006). Therefore, the Pause method brings benefits in terms of active student involvement and enhanced teaching experience.

Some approaches used in teaching introductory accounting have a long history of effectiveness. For example, Edmonds, Edmonds and Mulig (2003); Milne and McConnell (2001); Mergendoller, Maxwell and Bellisimo (2006); and Gustin, Abbiati, Bonvin, Gerbase and Barrofo (2018) all reported that the use of problem-based learning outweighs lectures. Furthermore, Etter, Burmeister and Elder (2000); Jones and Fields (2001); Ning and Downing (2010); and Dawson, Meer, Skalicky and Cowley (2014) reported that supplemental instruction enhanced student performance. Braun and Simpson (2004) show that the Pause method was effective in an undergraduate accounting class. Chowdhury (2016) found that integrating strategic pauses into financial accounting lectures improves student satisfaction and overall class performance. However, the aforementioned studies were mostly conducted in the North American setting. Similar results may or may not appear if an otherwise effective teaching strategy is used in an Asian educational environment, for example, where students in general are more passive learners (Sit, 2013) and the value of learning is more extrinsic than intrinsic (Moneta & Siu, 2002; Takashiro, 2017) when compared with their North American counterparts.

The effectiveness of learning under different cultures may be impacted by the teaching strategy used. Chinese students are modest and diligent (Loh & Teo, 2017; Park, 2000). They value education highly and greatly respect elder people, teachers and scholars (Shu, 2016). At the same time, some of their typical learning characteristics are described negatively such as rote, silent and passive style of learning (Sit, 2013) which does not help problem-solving.

The Chinese learning style is silent and passive. It does not encourage individual development, independent and critical thinking and cooperation or team building. Yet, these characteristics have long been emphasized in the learning of accounting (Accounting Education Change Commission (AECC), 1990). The aforementioned discussion suggests a need to test whether approaches that foster critical thinking, deep learning and individual development would be effective in the Chinese environment.

Baker, Simon and Bazeli (1986) suggested that because of learning-style differences, what might be an optimal teaching method for one student may discourage another student. More broadly, it may also be argued that teaching and learning innovations that are effective in one culture may not be effective in another. Hence, benefits associated with cognitive elaboration activities in general, and the Pause method activities in particular, may not accrue across all students for

all activities. If similar results are obtained, then the Pause method in teaching auditing comes closer to gaining universal recognition as an approach that fosters critical thinking and other higher level cognitive skills.

Although the initiatives of the AECC do not appear to be directly related to the Pause method, [Braun and Simpson \(2004\)](#) made several references to these initiatives as one of the eight initiatives of the AECC calls for ensuring that students are active participants in the learning process, not passive learners ([Williams, 1993](#)). According to [Braun and Simpson \(2004\)](#), this imperative has prompted accounting educators to rethink the traditional model of the classroom dynamic and has served as a catalyst for the examination of pedagogical methods for effecting a more proactive learning process and the result has been the advancement of active learning pedagogies in the classroom and the accounting education literature. As mentioned earlier, Asian students in general are passive learners as they seldom respond to questions raised by the instructor, even if they know the answers. The Pause method in teaching auditing could nudge such students into becoming active participants as small groups are assigned to discuss and/or write about various topics as part of the normal classroom activity.

The AECC, which emphasized critical thinking and analytical skills for accounting students, had a significant impact on accounting education in several English-speaking countries. Several authors in the United Kingdom, Australia and New Zealand cited AECC initiatives and referred to a long list of related publications written by accounting academics in the United States, particularly proponents for change such as [Albrecht and Sack \(2000, 2001\)](#). For situations in the United Kingdom, these authors include [Byrne and Flood \(2003, 2005\)](#), [Gray and Collison \(2002\)](#), [Dewing and Russell \(1998\)](#) and [Hill and Milner \(2005\)](#). For situations in Australia and New Zealand, the authors include [Subramaniam \(2003\)](#); [Tippett \(1992\)](#); [Cable, Dale and Day \(2007\)](#); [Mathews \(1990\)](#); [Mathews \(1994, 2001\)](#); [Carr and Mathews \(2004\)](#); [Wolnizer \(2004\)](#); and [Henderson \(2001\)](#). The need for accounting education reform was not confined to English-speaking countries, however. [Lin, Xiong and Liu \(2005\)](#) reported that accounting educators, practitioners and students in China were dissatisfied with the delivery of the needed knowledge and skills, including critical thinking and deep learning, and that accounting education reform was not only necessary but imperative. [Chen \(2014a, 2014b\)](#) found that accounting academics, the accounting profession and major accounting employers in Hong Kong agreed to follow the AECC initiatives in implementing accounting education change in that jurisdiction.

Furthermore, proficiency in the practice of auditing requires analytical and critical thinking skills rather than just textbook knowledge. Practical auditing experience is highly valued for auditing instructors, as they bring much more than textbook knowledge to the classroom. In that context, faculty members chosen to teach auditing in Hong Kong all possess professional accounting designations and practical auditing experience in addition to their accounting doctorates. The Pause method, which can facilitate development of critical thinking skills, provides more interaction between students and their experienced instructors in both the oral discussion and written assignments during the pause ([Braun & Simpson, 2004](#)).

Another reason for examining the Pause method in the China/Hong Kong environment is that it yields results that are consistent with outcomes-based assessment (Braun & Simpson, 2004). The Government of Hong Kong Special Administrative Region requires tertiary institutions to use the Outcomes-Based Teaching and Learning (OBTL) format in order to assure the constructive alignment of program-intended learning objectives, course-intended learning objectives, teaching activities and assessment activities (Li, 2020). The auditing course taught in China also uses the OBTL format.

Research Question

In the context of the preceding literature review, our research question is as follows:

Is the Pause method effective in a culture such as China's, where learning styles and student attitudes to teaching and learning are different from their North American counterparts?

METHOD AND HYPOTHESES

This study replicates Braun and Simpson (2004) to examine whether the Pause method generates similar results in an Asian environment represented by Hong Kong and China where students' learning styles and intrinsic/extrinsic motivations are different when compared with the Western world. We therefore use the same four sets of hypotheses as in Braun and Simpson (2004).

The auditing course used at the Hong Kong university is the first undergraduate auditing course, while the one used at the China university is one taught in their Master of Professional Accounting (MPAcc) program. The latter program admits both students who majored in accounting in their undergraduate program and non-business majors. Hence, the master's program is geared toward non-business majors, but some accounting majors take it for the sake of earning a master's degree. In the first case (Hong Kong), the test is conducted with two sections of 61 students over a one-semester period. In the second case (mainland China), the test is conducted with one section of 38 students over a one-semester period. Four assessments were conducted. The universities in Hong Kong and China are Hong Kong Shue Yan University and Shanghai University (SHU), respectively. The former is a liberal arts university promoting Confucianism with three Faculties totaling over 4,000 students. It is the first private university in Hong Kong. The latter is a large comprehensive university and the largest city university run by the Shanghai municipality. The MPAcc program offered by SHU was jointly run by SHU and University of Technology Sydney.

Students were initially placed into one of the three categories based on grade point average (GPA). We then created groups of three students each with one student randomly selected from each GPA category. Alternate groups of writers and discussants were assigned for all the Pause sessions until the first assessment. For example, those in the discussing condition were in that condition for all pause sessions until the first exam. The assignment to treatment groups were

reversed after the first exam. After returning the second exam, students were asked to select the method that they preferred for the pause sessions relating to content covered for the remainder of the semester (Braun & Simpson, 2004).

Students had to complete a questionnaire regarding the effectiveness of the pause sessions (see Appendix 2). The Likert-scale questionnaire was duplicated from the Braun and Simpson's study. Appendix 1 contains examples of pause session activities and is grouped between brief and extended pauses. These activities are largely the same as those in the Braun and Simpson (2004) with the exception of activities that are not applicable to Hong Kong and China in which case they are replaced by other activities.

Specific hypotheses we examined in the study are as follows:

H_{1a} : Students will assess that the lecture method interspersed with pauses is more effective than a lecture-only method in developing oral communication skills.

H_{1b} : Students will assess that the lecture method interspersed with pauses is more effective than a lecture-only method in developing written communication skills.

H_{1c} : Students will assess that the lecture method interspersed with pauses is more effective than a lecture-only method in developing interpersonal communication skills.

H_{2a} : Students will assess that the lecture method interspersed with pauses is more beneficial to the learning process than the lecture-only method.

H_{2b} : Students will assess that the lecture method interspersed with pauses is more enjoyable than the lecture-only method.

H_{3a} : Assessments of the extent to which activities are beneficial to the learning process will be higher for the type of activity that is consistent with the student's preferred Pause method activity.

H_{3b} : Assessments of the extent to which activities are enjoyable will be higher for the type of activity that is consistent with the student's preferred Pause method activity.

H_4 : Students will score higher on the exam that follows their preferred Pause method activity.

RESULTS AND DISCUSSION

We conducted one sample t -test and paired difference t -test on the data we collected from mainland China and Hong Kong in the same way as Braun and Simpson (2004). As shown in Table 1, results from both MPAcc students in mainland China and undergraduate students in Hong Kong are generally consistent with the hypotheses. For the mainland China sample, the mean responses regarding students agree that the pause sessions are more effective in developing oral,

Table 1. Hypotheses and Results.

| Hypothesis | Braun and Simpson (2004) Results | China Results | Hong Kong Results |
|---|--|---|---|
| H_{1a} : developing oral communication skills | Mean = 4.55, $t = 5.29$, df = 205, $p < 0.001$ | Mean = 6.18, $t = 16.81$, df = 37, $p < 0.001$ | Mean = 5.36, $t = 10.80$, df = 60, $p < 0.001$ |
| H_{1b} : developing written communication skills | Mean = 4.37, $t = 3.62$, df = 205, $p < 0.001$ | Mean = 5.89, $t = 14.04$, df = 37, $p < 0.001$ | Mean = 5.44, $t = 12.72$, df = 60, $p < 0.001$ |
| H_{1c} : developing interpersonal communication skills | Mean = 4.82, $t = 8.36$, df = 205, $p < 0.001$. | Mean = 6.13, $t = 15.57$, df = 37, $p < 0.001$ | Mean = 5.27, $t = 10.70$, df = 60, $p < 0.001$ |
| H_{2a} : more beneficial to the learning process | Mean = 5.79, $t = 21.3$, df = 204, $p < 0.001$ | Mean = 6.16, $t = 19.59$, df = 37, $p < 0.001$ | Mean = 5.70, $t = 14.78$, df = 60, $p < 0.001$ |
| H_{2b} : more enjoyable | Mean = 5.56, $t = 16.8$, df = 205, $p < 0.001$ | Mean = 5.76, $t = 10.88$, df = 37, $p < 0.001$ | Mean = 5.56, $t = 13.19$, df = 60, $p < 0.001$ |
| H_{3a} : type of activity that is consistent with students' preferred pause method activity more beneficial to the learning process | Consistent mean = 5.74, inconsistent mean = 4.68, $t = 9.56$, df = 199, $p < 0.001$ | Consistent mean = 6.16, inconsistent mean = 5.21, $t = 8.39$, df = 37, $p < 0.001$ | Consistent mean = 5.59, inconsistent mean = 5.16, $t = 3.54$, df = 60, $p < 0.001$ |
| H_{3b} : type of activity that is consistent with students' preferred pause method activity more enjoyable | Consistent mean = 5.36, inconsistent mean = 4.34, $t = 9.30$, df = 198, $p < 0.001$ | Consistent mean = 6.10, inconsistent mean = 4.78, $t = 9.28$, df = 37, $p < 0.001$ | Consistent mean = 5.31, inconsistent mean = 4.72, $t = 4.92$, df = 60, $p < 0.001$ |
| H_4 : score higher on the exam that follows their preferred pause method activity | Preferred mean score = 79.11, non-preferred mean score = 76.21, $t = 3.61$, df = 189, $p < 0.001$ | Preferred mean score = 79.42, non-preferred mean score = 72.36, $t = 5.38$, df = 37, $p < 0.001$ | Preferred mean score = 81.34, non-preferred mean score = 71.41, $t = 8.78$, df = 60, $p < 0.001$ |

The specific hypotheses are as follows:

H_{1a} : Students will assess that the lecture method interspersed with pauses is more effective than a lecture-only method in developing oral communication skills.

H_{1b} : Students will assess that the lecture method interspersed with pauses is more effective than a lecture-only method in developing written communication skills.

H_{1c} : Students will assess that the lecture method interspersed with pauses is more effective than a lecture-only method in developing interpersonal communication skills.

H_{2a} : Students will assess that the lecture method interspersed with pauses is more beneficial to the learning process than the lecture-only method.

H_{2b} : Students will assess that the lecture method interspersed with pauses is more enjoyable than the lecture-only method.

H_{3a} : Assessments of the extent to which activities are beneficial to the learning process will be higher for the type of activity that is consistent with the student's preferred pause method activity.

H_{3b} : Assessments of the extent to which activities are enjoyable will be higher for the type of activity that is consistent with the student's preferred pause method activity.

H_4 : Students will score higher on the exam that follows their preferred pause method activity.

written and interpersonal communication skills are 6.18, 5.89 and 6.13, respectively. They are significantly higher than the corresponding neutrality responses ($t = 16.81$, $df = 37$, $p < 0.001$; $t = 14.04$, $df = 37$, $p < 0.001$; $t = 15.57$, $df = 37$, $p < 0.001$). For Hong Kong sample, the mean responses regarding students agree that the pause sessions are more effective to develop oral, written and interpersonal communication skills are 5.36, 5.44 and 5.27, respectively. They are significantly higher than the corresponding neutrality responses ($t = 10.8$, $df = 60$, $p < 0.001$; $t = 12.72$, $df = 60$, $p < 0.001$; $t = 10.7$, $df = 60$, $p < 0.001$). Therefore, compared with a lecture-only teaching style, lectures with pause sessions are more useful to the overall learning process and helpful in cultivating students' oral, written and interpersonal communication skills, which are generic and non-job-specific skills that can be pervasively used in different careers. Thus, H_{1a} , H_{1b} and H_{1c} are supported. In a lecture-only teaching session, the lecturer will move from one piece of knowledge or information to another continuously. It often makes it difficult for students to follow and there is not enough time for them to absorb the knowledge and information. However, lecture interspersed with pauses will mitigate these negative effects by increasing their attention.

For the mainland China sample, mean scores for whether pause sessions are more beneficial and enjoyable are 6.16 and 5.76, respectively, which are significantly higher than the corresponding midpoint scores ($t = 19.59$, $df = 37$, $p < 0.001$ and $t = 10.88$, $df = 37$, $p < 0.001$). For the Hong Kong sample, mean scores for whether pause sessions are more beneficial and enjoyable are 5.7 and 5.56, respectively, which are significantly higher than the corresponding midpoint scores ($t = 14.78$, $df = 60$, $p < 0.001$ and $t = 13.19$, $df = 60$, $p < 0.001$). That is, students feel more comfortable with the lectures plus pause sessions. Thus, H_{2a} and H_{2b} are supported. In addition, students who participate in their preferred activity in the pause sessions consider the learning process to be more beneficial than otherwise.

The consistent mean and inconsistent mean for the mainland China sample are 6.16 and 5.21, respectively, and those for the Hong Kong sample are 5.59 and 5.16, respectively. The corresponding paired difference t statistics ($t = 8.39$, $df = 37$) for the mainland China sample and the Hong Kong sample ($t = 3.54$, $df = 60$) are both significant at the level of $p < 0.001$. Similarly, students who participate in their preferred activity in the pause sessions feel that the learning process is more enjoyable. That is, students are more satisfied. The consistent mean and inconsistent mean for the mainland China sample are 6.10 and 4.78, respectively, and those for the Hong Kong sample are 5.31 and 4.72, respectively. The corresponding paired difference t statistics ($t = 9.28$, $df = 37$) for the mainland China sample and the Hong Kong sample ($t = 4.92$, $df = 60$) are both significant at the level of $p < 0.001$. Therefore, H_{3a} and H_{3b} are supported.

Finally, students get higher scores on the exam after they are involved in their preferred pause activity. That is, conducting preferred pause activity can strengthen the learning effect on the students' performance. The mean exam scores on the preferred activity (79.42 for the mainland China sample and 81.34 for the Hong Kong sample) are significantly higher than those on

the non-preferred activity (72.36 for the mainland China sample and 71.41 for the Hong Kong sample). The corresponding paired difference t statistics ($t = 5.38$, $df = 37$) for the mainland China sample and the Hong Kong sample ($t = 8.78$, $df = 60$) are both significant at the $p < 0.001$ level. Therefore, H_4 is supported.

The overall findings in this study echo those in [Chowdhury \(2016\)](#) that integrating strategic pauses into financial accounting lectures improves student satisfaction and overall class performance. It also shows that the research findings in [Braun and Simpson \(2004\)](#) can be generalized to the Greater China region (mainland China and Hong Kong) where the culture is very different from that of the United States.

In the mainland China sample, 15 students chose to discuss in pause sessions, while 23 students chose to write. In the Hong Kong sample, 18 students chose to discuss in pause sessions, while 43 students chose to write. In both samples, more students chose to write than those who chose to discuss. This is different from the corresponding observation in [Braun and Simpson \(2004\)](#). However, this is consistent with the observation that students in the Chinese culture tend to be quiet and are not willing to be involved in open discussion. In addition, Chinese culture has strong collectivism characteristics. Students in such cultures are inclined to conceal their own ideas and opinions, thereby eluding open discussion ([Hofstede, Hofstede, & Minkov, 2010](#)). More specifically, the percentage of students who chose to discuss in the mainland China sample is higher (39.5%) than the percentage of students who chose to discuss in the Hong Kong sample (29.5%). Relatively speaking, mainland students are more willing to discuss than their Hong Kong counterparts.

On the surface, work experience that master's students have may contribute to their willingness to participate in discussions. Nevertheless, our mainland co-authors confirm that students in the mainland China sample proceed directly to their MPAcc degree without working and have diversified educational background before they enter into the program. Therefore, a more likely reason is that their diverse educational background provides them with the skills and willingness to interact with their classmates. However, students in the Hong Kong sample are from a liberal arts university that promotes Confucianism, whereas students in the mainland China sample are from an MPAcc program that collaborates with an Australian university. It is possible that the difference between Confucian heritage and the Western-style education also contributed to the within-group difference in terms of discussion.

It is also interesting to note that the mean Likert scores of the mainland China sample are far higher than those in [Braun and Simpson \(2004\)](#). Mainland China has a long history of lecture-dominant teaching style. Mainland students who get used to lecture-only teaching method may think highly of this new lecture plus pause activity attempt which is more effective in improving their learning experience and obtaining positive learning outcomes.

Additionally, the comments made by some students in teaching evaluation questionnaires can reflect somewhat the effectiveness of Pause method. Examples of such comments are as follows:

“The exercises used in pause sessions are helpful for us to understand auditing concepts, rules, procedures and requirements.”

“We have a lot of useful exercises and discussions. The teaching and learning become more interesting.”

Finally, because of increased students' classroom participation during pause sessions, we observed fewer student activities that may be considered as distractive or dysfunctional in the classroom.

CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH

This paper replicates and extends Braun and Simpson (2004). We examine whether the Pause method, used and demonstrated to be effective in one culture, can be applied successfully in a different culture. This is very important because culture may influence the effectiveness of a specific teaching philosophy. We should not take it for granted that an effective teaching method in one jurisdiction can be universally applied. The research findings in this study may provide a cross-cultural evidence that teaching and learning styles need to be compatible with students' preference of learning activity. This research can help accounting educators in mainland China and Hong Kong to consider reform and fine-tune their pedagogical approaches to enhance students' learning experience. Our results show that despite differences in culture and learning styles between North American and Asian students, the outcomes of an innovation like the Pause method in the Greater Chinese culture are similar to those observed in Braun and Simpson (2004). This suggests that differences in learning styles under different cultures may not affect students' performance.

Despite the significant findings of our study, we acknowledge two major limitations. First, our study is a replication and extension of Braun and Simpson (2004) will likely have limitations that are similar to the original study. For example, like Braun and Simpson, we do not use a distinct control group that is exposed to “lecture-only teaching.” Nonetheless, as in the original study, we employed a within-subject design in which each student is randomly treated with both types of assignments – writing and discussion. This can minimize instruction-related bias, which contributes to “a relatively high level of experimental control” (Braun & Simpson, 2004, p. 79). Second, we did not ask the student respondents any questions about the extent to which they identify with the Chinese/Hong Kong culture. We note, however, that all students were from either Hong Kong or China. We have no a priori evidence to indicate that they would not identify with their respective home cultures.

REFERENCES

- Accounting Education Change Commission (AECC). (1990). Objectives of education for accountants: Position statement number one. *Issues in Accounting Education*, 5(2), 307–312.
- Albrecht, W. S., & Sack, R. J. (2000). *Accounting education: Charting the course through a perilous future* (Vol. 16). Sarasota, FL: American Accounting Association.

- Albrecht, W. S., & Sack, R. J. (2001). The perilous future of accounting education. *The CPA Journal*, 71(3), 17–23.
- Baker, R. E., Simon, J. R., & Bazeli, F. P. (1986). An assessment of learning style preferences of accounting majors. *Issues in Accounting Education*, 1, 1–12.
- Braun, R. L., & Simpson, W. R. (2004). The pause method in undergraduate auditing: An analysis of student assessments and relative effectiveness. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 6, 69–85.
- Byrne, M., & Flood, B. (2003). Defining the present and shaping the future: The changing nature of accounting education in Ireland. *Journal of Accounting Education*, 21(3), 197–213.
- Byrne, M., & Flood, B. (2005). A study of accounting students' motives, expectations and preparedness for higher education. *Journal of Further and Higher Education*, 29(2), 111–124.
- Cable, D., Dale, M., & Day, R. (2007). Accounting education: The gap between academic study and professional practice. *Proceedings of the Second Innovation in Accounting and Corporate Governance Education Conference*, Hobart, January 31–February 2.
- Carr, S., & Mathews, M. R. (2004). Accounting curriculum change and iterative programme development: A case study. *Accounting Education*, 13(Sup 1), 91–116.
- Chen, T. T. Y. (2014a). Is Hong Kong ready for accounting education reform: An analysis of tri-partite views. *Accounting Research Journal*, 27(3), 249–265.
- Chen, T. T. Y. (2014b). A comparative review for the need for accounting education change. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 15, 103–123.
- Chowdhury, F. (2016). The power of using pause procedure during accounting lecture: An action research study. *European Journal of Business and Social Sciences*, 5(6), 101–108.
- Dawson, P., Meer, J. v. d., Skalicky, J., & Cowley, D. (2014). On the effectiveness of supplemental instruction: A systematic review of supplemental instruction and peer-assisted study sessions literature between 2001 and 2010. *Review of Educational Research*, 84(4), 609–639.
- Dewing, I. P., & Russell, P. O. (1998). Accounting education and research: Zeff's warnings reconsidered. *British Accounting Review*, 30(3), 291–312.
- Edmonds, C. D., Edmonds, T. P., & Mulig, E. V. (2003). Using problem-based learning to promote skill development in the accounting classroom. *Advances in Accounting Education*, 5, 229–242.
- Etter, E. R., Burmeister, S. L., & Elder, R. J. (2000). Improving student performance and retention via supplemental instruction. *Journal of Accounting Education*, 18(4), 355–368.
- Gillies, R. M. (2016). Cooperative learning: Review of research and practice. *Australian Journal of Teacher Education*, 41(3), 39–53.
- Graffam, B. (2007). Active learning in medical education: Strategies for beginning implementation. *Medical Teacher*, 29(1), 38–42.
- Gray, R., & Collison, D. (2002). Can't see the wood for the trees, can't see the trees for the numbers? Accounting education, sustainability and the public interest. *Critical Perspectives on Accounting*, 13(5–6), 797–836.
- Gustin, M. P., Abbiati, M., Bonvin, R., Gerbase, M. W., & Barroffio, A. (2018). Integrated problem-based learning versus lectures: A path analysis modelling of the relationships between educational content and learning approaches. *Medical Education Online*, 23(1): 1489690.
- Henderson, S. (2001). The education of accountants – A comment. *Accounting Forum*, 25(4), 398–401.
- Hill, W. Y., & Milner, M. M. (2005). *Transferable skills in accounting education: Examining the undergraduate honours degree programmes in Scotland*. Retrieved from <http://dx.doi.org/10.2139/ssrn.1013526>
- Hofstede, G., Hofstede, G. J., & Minkov, M. (2010). *Cultures and organizations: Software of the mind*. New York, NY: McGraw-Hill.
- Jennings, P. A. (2015). *Mindful for teachers: Simple skills for peace and productivity in the classroom*. New York, NY: Norton Professional Books.
- Johnson, D., Johnson, R., & Smith, K. (1990). Cooperative learning: An active learning strategy. *Focus on Teaching and Learning*, 5(2), 1–8.
- Jones, J. P., & Fields, K. T. (2001). The role of supplemental instruction in the first accounting course. *Issues in Accounting Education*, 16(4), 531–547.
- Li, E. C. L. (2020). *Adopting an Outcome-based Approach to Accreditation by a Quality Assurance Agency*. Retrieved from https://www.hkcaavq.edu.hk/files/publications/others/Adopting_OBA.pdf

- Lin, Z. J., Xiong, X., & Liu, M. (2005). Knowledge base and skill development in accounting education: Evidence from China. *Journal of Accounting Education*, 23(3), 149–169.
- Loh, C. Y. R., & Teo, T. C. (2017). Understanding Asian students learning styles, cultural differences and learning strategies. *Journal of Education and Social Policy*, 7(1), 194–210.
- Mathews, M. R. (1994). An examination of the work of the Accounting Education Change Commission 1989–1992. *Accounting Education*, 3(3), 193–204.
- Mathews, M. R. (2001). Whither (or wither) accounting education in the new millennium. *Accounting Forum*, 25(4), 380–394.
- Mathews, R. L. (1990). *Accounting in higher education: Report of the review of the accounting discipline in higher education* (Vol. 1). Canberra: Department of Employment, Education and Training, Australian Government Publishing Service.
- Mergendoller, J. R., Maxwell, N. L., & Bellisimo, Y. (2006). The effectiveness of problem-based instruction: A comparative study of instructional methods and student characters. *Interdisciplinary Journal of Problem-Based Learning*, 1(2), 49–69.
- Milne, M. J., & McConnell, P. J. (2001). Problem-based learning: A pedagogy for using case material in accounting education. *Accounting Education*, 10(1), 61–82.
- Moneta, G. B., & Siu, C. M. Y. (2002). Trait intrinsic and extrinsic motivation, academic performance, and creativity in Hong Kong college students. *Journal of College Student Development*, 43(5), 664–683.
- Moust, J. H. C., Van Berkel, H. J. M., & Schmidt, H. G. (2005). Signs of erosion: Reflections on three decades of problem-based learning at Maastricht University. *Higher Education*, 50, 665–683.
- Ning, H. K., & Downing, K. (2010). The impact of supplemental instruction on learning competence and academic performance. *Studies in Higher Education*, 35(8), 921–939.
- O'Donnell, A. M. (2006). The role of peers and group learning. In P. A. Alexander & P. H. Winne (Eds.), *Handbook of educational psychology* (2nd ed., pp. 781–802). Mahwah, NJ: Lawrence Erlbaum Associates.
- Park, C. C. (2000). Learning style preferences of Southeast Asian students. *Urban Education*, 35, 245–268.
- Shu, W. G. (2016). *The analysis of moral education in China and its effect on Chinese children's moral development*. Senior Projects Spring 2016. Paper 368. Retrieved from http://digitalcommons.bard.edu/senproj_s2016/368
- Sit, H. H. W. (2013). Characteristics of Chinese students' learning styles. *International Proceedings of Economics Development and Research*, 62(8), 36–39.
- Subramaniam, N. (2003). Factors affecting the career progress of academic accountants in Australia: Cross-institutional and gender perspectives. *Higher Education*, 46(4), 507–542.
- Takashiro, N. (2017). Asian international graduate students' extrinsic motivation to pursue degrees. *Psychological Thought*, 10(1), 178–189.
- Tippett, M. (1992). Accounting education in Australia – The plight of accounting education in Australia: A review article. *Accounting Education*, 1(2), 99–127.
- Williams, D. Z. (1993). Reforming accounting education. *Journal of Accountancy*, 176(2), 76–81.
- Willis, D., Rossiter, D., Thomas, C., McKay, G., & Boyle, J. (2005). *Engineering subject center guide: Guide to lecturing*. The Higher Education Academy, Loughborough University Leicestershire LE11 3TU. (pp. 5–49).
- Wolnizer, P. (2004). CPA Australia – A leader in the provision of professional education. In R. Hogg (Ed.), *The changing education needs of the professions* (pp. 5–6). Ottawa: Business/Higher Education Round Table.

APPENDIX 1

Examples of Pause Session Activities

Brief Pause Session Activities

- Discuss the difference between the two types of qualified opinions.
- Discuss the difference between an adverse opinion and a disclaimer of opinion.
- Janet is a partner in the Hong Kong office of an international accounting firm. She owns a small amount of stock in a company audited by the Shanghai office. Is this a violation of the independence rules? Why?
- What are the two types of fraud identified by HKSA 240/CSA 1141? Distinguish between the two.
- What is the auditor's responsibility for fraud detection as stated in HKSA 240/CSA 1141?
- Classify each of the audit procedures listed below (list omitted) as to the type of evidence.

Extended Pause Session Activities

- Given the auditor's report appearing below (report omitted). Identify the keywords and phrases that are correctly stated and identify those that should be replaced.
- Discuss the difference between violations of independence of mind and independence in appearance. Is it possible to have one without the other?
- Discuss the difference between ordinary negligence and gross negligence. Should gross negligence be considered a form of intentional deception?
- How are auditors to satisfy their responsibility for fraud detection?
- When an auditor has determined that an increased risk of material misstatement due to fraudulent financial reporting exists, how can he or she change the audit to be responsive to the increased risk?
- Discuss the advantages to the accounting profession of the incorporation of audit firms.
- Materiality is directly related to the amount of testing that an auditor must perform. That is, other things being equal, the larger the dollar amount deemed to be "just material," the more audit evidence an auditor must obtain. Indicate whether you agree or disagree with the statement and explain your reasoning.
- Explain why confirmations are normally more reliable evidence than inquiries of the client and why reperformance tests are highly reliable but of relatively limited use.
- In each of the four following situations (situations omitted), the auditors face two sources of evidence resulting from their audit procedures.

APPENDIX 2

Discussion/Writing Selection Form

Please answer all of the questions to the best of your knowledge.

1. I will choose to (discuss or write) responses during future time-out sessions.
2. Score on the exam in which you discussed questions exam one/exam two.
3. Score on the exam in which you provided written answers to questions exam one/exam two.

For each of the statements below, please circle the number that most closely represents your feelings toward the time-out sessions. For all of the responses, the following scale applies:

| | Strongly Disagree | Disagree | Somewhat Disagree | Neutral | Somewhat Agree | Agree | Strongly Agree |
|---|------------------------|----------|-------------------|---------|----------------|-------|----------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Statement | Response (Please Tick) | | | | | | |
| I found the time-out sessions beneficial to the learning process | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the time-out sessions were beneficial in developing oral communication skills | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the time-out sessions were beneficial in developing written communication skills | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the time-out sessions were beneficial in developing interpersonal skills | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the time-out sessions enjoyable | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the <i>writing</i> time-out sessions beneficial to the learning process | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the <i>writing</i> time-out sessions enjoyable | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the <i>discussing</i> time-out sessions beneficial to the learning process | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I found the <i>discussing</i> time-out sessions enjoyable | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I feel development of oral communication skills is an important educational objective | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I feel development of written communication skills is an important educational objective | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I feel development of interpersonal skills is an important educational objective | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Compared to a straight lecture format, the use of time-out sessions mixed with lecture is beneficial to the learning process | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Compared to a straight lecture format, the use of time-out sessions mixed with lecture is beneficial in developing oral communication skills | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Compared to a straight lecture format, the use of time-out sessions mixed with lecture is beneficial in developing written communication skills | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Compared to a straight lecture format, the use of time-out sessions mixed with lecture is beneficial in developing interpersonal skills | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Compared to a straight lecture format, the use of time-out sessions mixed with lecture is enjoyable | 1 | 2 | 3 | 4 | 5 | 6 | 7 |