

# LORRAINE CIPPARRONE

Lorraine Cipparrone, Professor of Accounting in the Pilon School of Business, says that her students know to 'expect the unexpected' when they enroll in her classes. They might be asked to dance as a way to learn accounting basics or keep track of latecomers to class as a tool to grasp the concepts of inventory management. It's an approach that Cipparrone knows creates student engagement and facilitates deep learning. It is also her vision to bring innovation to the conventional study of accounting – as a field and professional practice -- that has set her apart as one of Sheridan's internal 3M National Teaching Fellowship Nominees. Cipparrone is a self-described "un-accountant accountant" and she recognizes that she is training her students for a profession that demands high standards and new ways of thinking. By taking the role of facilitator, Cipparrone encourages students to take ownership of their learning: her focus is to "take the spotlight off of me as a professor – 'that person' – at the front of the room". Cipparrone believes that "learning things in a non-conventional manner" builds competency and character and, in the process of learning accounting, students hone professional skills beneficial to many fields of study.

To learn accounting, there are technical components that must be understood to achieve success as a practitioner. Cipparrone notes that "the problem is if I stand there and just teach [the] technical, they are never going to understand the bigger picture." This is why she incorporates activities and strategies meant to help students integrate classroom concepts in a 'real world' setting. Cipparrone recognizes that her approach is unconventional

– the strategies Cipparrone uses in her classroom are far from a stand and deliver lecture – and they require effort. It is not always easy to teach students how to apply course concepts in “an integrated, well thought-out manner”. Cipparrone says the key to making this work is recognizing that “no two students and no two sections are the same. It’s constantly being on my toes to adapt and teach the material in a way that they can get it, in a manner they are good at: it’s not all about the textbook. It’s not all about the PowerPoint. It’s about using our senses.”

Cipparrone’s techniques were influenced by colleagues in other disciplines like marketing, a program in which she taught and did student advising. As she sat in colleagues’ classrooms and saw how her peers presented themselves to students and how they handled basics like group work and rubrics, Cipparrone challenged herself: “Why can’t I bring some of that into accounting? Why does accounting have to be ‘put a question on the board and do a question’? Why can’t there be a theatrical component?”

In Cipparrone’s classes, students engage in learning with all of their senses, including kinesthetic. When first year students take accounting, it can be hard for them to remember all of the steps of doing a journal entry. “We learn journal entries by dancing. They never remember when to indent, when to go down a line...the various components. So they learn a dance. The dance is: you start in a [carpet] square and this is where you put the date. We jump a square to our left and that’s where we put the name of our first debit. Then we jump a square and it’s the actual amount. Then you go down a square and across and you’re doing the credit name and then the credit amount.” When a student makes a mistake, they come to the front of the class and all of their peers stand up and jump on the squares together, replicating the

journal entry dance to remember how to do it. Cipparrone says she can see students literally playing the journal entry song with their feet while they write exams – as a memory cue.

Cipparrone knows that her approach challenges students to get outside of their comfort zone, yet attendance rates in her classes are extremely high because the students know “if they come to class they are going to get way more than [they would] out of the book.”

Cipparrone’s background contributes to her understanding of the learning journey of her students. She first enrolled in accounting courses at Sheridan as a continuing education student and later decided to enter the field. She now maintains her own practice, and is involved in industry and session leads and facilitates for the CPA designation in their professional education program. Cipparrone says, “I remember very clearly what it was like to be sitting in a prof’s class [with] them reading the slides, knowing I could have gotten as much value sitting and reading the textbook myself. So I can’t do that...I remember hating it.”

Cipparrone designs activities with an applied purpose: she has been known to ask students to throw their hands in the air, together, to count the months on their fingers. While simple, Cipparrone believes that the activity builds understanding because students are actively engaged: “you have to proof everything. In accounting, you can’t just give me a number. When you are [counting your fingers] you are [showing me] a form of proof.”

Cipparrone’s willingness to seek high levels of student engagement brought her success when she transitioned from teaching students pursuing a professional designation to teaching students at the diploma, and later, bachelor’s level. At the bachelor’s level Cipparrone recalls that it was the first time she taught first year students who were required to take accounting but did not necessarily want to be there. “I’m teaching accounting,”

Cipparrone says, “the most hated subject matter at eight o’clock at night. How am I going to get them to come?” She started to integrate what she had done in previous classes and quickly realized that students were “waiting for the shock value.” Ultimately, Cipparrone knows that the students attend because real learning is happening and the unexpected keeps it interesting. “My classes aren’t easy. [It’s practicing] problem after problem after problem, but we do it in a fun way. We change how we do it on the fly.”

Although Cipparrone may ‘teach on the fly’, her preparation and professional development is planned and purposeful. Her focus is on the needs of her students – those transitioning from high-school to Sheridan and those who wish to pursue accounting as a career. Cipparrone is the former Chair and current Vice Chair of the Special Education Advisory Committee for the Halton Catholic District School Board which has kept her informed of the needs of high school students with diverse learning needs. Cipparrone’s increased awareness of this population has influenced her commitment to integrate sensory activities in the classroom.

Cipparrone is also closely connected with the professional designation body for accountants and is keenly aware of the demand for accounting education that not only facilitates technical skill development but critical thinkers who can integrate knowledge in order to solve complex problems as well. Staying in touch with former students also helps Cipparrone know “what’s needed out there,” after graduation from Sheridan. She knows that being connected with this network means her students will be better prepared for the business world, whether they pursue a designation or not. Cipparrone notes that successful job candidates are not necessarily the A students, but those who “have interpersonal skills

[and] are able to integrate multiple concepts. If they look at an issue, they see all the impacts. You also need to know your audience, have ethics and stand by those values." Cipparrone is confident that every student who takes accounting has the potential to meet these requirements and she teaches her classes with that goal.

A willingness to try something different, even when it requires a great deal of courage and planning, is what characterizes Cipparrone's innovative approach to teaching and it is a quality she encourages in her students and herself. "I really hate when people come into my classroom and say 'I can't do accounting'...I'll say to them, 'you know, I can't write' but that doesn't stop me from doing and attempting it... It'll take me ten times longer [to get it done] but I'm going to get it. They can do it too." Cipparrone designs her classes to reflect and to anticipate the needs of the industry and then challenges her students to explore learning in new and multi-dimensional ways. In Cipparrone's classes, the unexpected is the expected – and it works.