MERLOT— Not Just for Wine Connoisseurs

BY JANET MCKNIGHT, CMA, CFM, CPA

As educators continue to strive to make connections with their students to maximize the students' learning outcomes, they need to consider a number of issues, including learning styles, generational differences, and experiential learning applications. Students of the millennial generation are multimodal learners who tend to prefer hands-on or experiential learning opportunities as opposed to the more traditional teaching method of lecturing. Developing hands-on tools that address a variety of learning styles and appeal to today's learners presents a challenge. Faculty responsibilities, which include engaging in scholarship and providing service in addition to teaching a full load of courses, make it difficult to find time to develop experiential learning assignments. But there's a solution that offers faculty a variety of opportunities to enhance their teaching, address the needs of today's students, and engage in scholarship. The solution is MERLOT—not the wine, but the learning objects repository.

MERLOT (Multimedia Educational Resource for Learning and Online Teaching) is a Web-based repository that holds links to learning objects that have been developed by faculty for use in their disciplines. The site doesn't host the learning objects—it serves as a tool for listing the various discipline-specific learning objects. Those that are found and made available through MERLOT are content-rich modules or components of a course or discipline that are focused on teaching and learning a small portion, or chunk, of that course or discipline using multimedia technology.

Faculty may search the MERLOT

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site (www.merlot.org) for tutorials, simulations, quiz/test items, animations, and drill and practice exercises, to name a few. Many of these learning objects are made available by the original author/creator for faculty to use in their courses at no cost, and some indicate there are no copyright restrictions. If costs or copyright restrictions do exist for a specific learning object, this is clearly noted on the detail page for the listed item.

There are more than 200 learning objects for accounting topics and more than 2,000 on business topics such as management, finance, information systems, and economics. Some interesting recent additions to the MERLOT website for the accounting discipline include tutorials on the process of accounting and statement preparation, a Jeopardy game for learning financial accounting basics, and reference and presentation materials on the Sarbanes-Oxley Act and internal controls. Previous submissions have included simulations on breakeven analysis and business valuations and an animation related to learning debits and credits.

In addition to being a source for finding multimedia teaching and

learning resources to use in your course, MERLOT provides an outlet for faculty to publish the results of their work related to the scholarship of teaching and learning (SoTL). Submissions to MERLOT may be peer reviewed, which is critical for faculty to be able to include this work for consideration in their requests related to retention, tenure, and promotion. Also, individuals who access the site may post comments so additional feedback is available to the developer of the learning object.

There's an open submission policy for posting learning object links through MERLOT, and the review process will be conducted once a submission is made. Faculty, you are encouraged to visit the MERLOT website and submit your link so that more resources will be available. If you use a learning object posted through the MERLOT site, offering your comments about your experiences with it will add value for other faculty who might be considering use of the learning tools.

Historical Summary of the MERLOT Initiative

The California State University System founded the MERLOT initiative in 1997. Other member communities who are involved include a wide variety of colleges and universities or university systems, such as the University of Wisconsin System, the University System of Georgia, the University of Michigan, the University of North Carolina, and Seton Hall University, to name a few. Businesses and teaching organizations, such as IBM, Desire2Learn, and Macromedia, also have contributed to the project as corporate partners, sponsors, or affiliates.

In 2003, the AAA's Committee for Improving Teaching and Learning with Technology made supporting the MERLOT project a main priority and sought to make faculty more aware of its resources. Consequently, Committee members created and reviewed multimedia learning activities for the MERLOT repository. You can find the Committee's full report and a list of Committee members in the Summer 2003 issue of *The Accounting Educator.* ■

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