ACCOUNTING EDUCATION SYMPOSIUM

Sofitel

Melbourne

2nd July 2005
AFAANZ ACCOUNTING EDUCATION SPECIAL INTEREST GROUP

Objectives

The special interest group in accounting education was formed in 1997. It is dedicated to the improvement of accounting education, especially through the development of relevant and innovative curricula, and a renewed emphasis on effective instruction in accounting programs.

Teaching:

- To foster research into methods of learning, skills improvement and teaching aids, especially with regard to their application to accounting educations in the Australasian region.
- To stimulate discussion and experimentation in instructional means, methods and materials in accounting education.
- To provide opportunities for members both to test and to improve their teaching skills, instructional materials and methods.
- To raise questions and to disseminate information about teaching and teaching-related matters.

Curriculum:

- To encourage continued consideration and experimentation in all facets of curriculum development for accounting programs.
- To communicate interests, intentions and information about curriculum developments in accounting programs.

Education:

- To encourage a broad definition of scholarship that includes a high priority on teaching and curriculum development.
- To provide a forum for the exchange of ideas and findings about developments related to issues in accounting education, especially appropriate to the Australasian region.
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<th>TIME</th>
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<tr>
<td>9.00-9.10</td>
<td>Welcome from Paul de Lange and Paul Wells</td>
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| 9.10-10.00 | **Workshop:** Student-centred learning: What does it mean and are we really interested in the views of students?  
Led by Kim Watty |
| 10.00-10.20| Morning tea                                                              |
| 10.20-11.15| **Workshop:** Scholarship of Teaching and Education Research Methods  
Led by Rosina Mladenovic |
| 11.15-12.15| **Presentations by:**  
Bill Richardson, Researching efforts to improve teaching: engaging students through tutorial activities.  
Laurie Webb & Brendan O'Connell, Student-Centred Learning through a Program of Site Visits to World-Class Organisations. |
| 12.15-1.15 | Lunch                                                                    |
| 1.15 – 2.45| **Presentations by:**  
Abdel Halabi, Robyn Dyt & Les Hardy, Accounting Students Perceptions of the use of Web based learning materials in a multi-campus environment  
Fin Hamilton, & Lin Tozer, Generic Attributes and Accounting – A Case Study Approach  
Albie Brooks & Judy Oliver, Student-focused Problem Solving in a Management Accounting Setting. |
| 2.45 – 3.15| Afternoon tea                                                            |
| 3.15 – 3.45| **Presentations by:**  
Kaye Hilliar, Sophia Ji, Sonia Magdziarz, Melissa Simpson, Kim Watty,  
*An Evaluation of the Student-Centred Practice of Assessment: The Reflections of Academics Entering a ‘New’ Educational Experience*  
Themin Suwardy, *Oriental Food: A Case in Quality of Earnings*  
Donna Mangion, *Teaching social and environmental accounting: Why do we do it?* |
| 3.45 – 4.15|                                                                 |
| 4.15 – 4.45|                                                                 |
| 4.45       | Happy Hour - Sponsored by RMIT University                                |
| 7.00       | Dinner                                                                   |
STUDENT-CENTRED LEARNING: WHAT DOES IT MEAN AND ARE WE REALLY INTERESTED IN THE VIEWS OF STUDENTS?

Kim Watty
RMIT University

Defining student-centred learning is critical to the discussion around the growing importance of this term, increasingly used as part of academic discourse. In this discourse, the term is used by academics in a positive light, to portray an increasing focus on quality and improvement in the teaching and learning environment. However, some students express concern about the lack of structure and guidance that is provided in a student-centred learning environment, clearly preferring a more traditionally structured and prescriptive mode of teaching and learning (Scott et al. 1997, p. 19).

Lea et al. (2003, p. 321), suggest that students should be consulted about the process of teaching and learning if the educational context is to be considered truly student-centred. However, recent empirical evidence (Watty, 2004), indicates that Australian accounting academics consider academics and professional accounting bodies as those stakeholders who ought to have a high level of influence in accounting education, followed by students, the Commonwealth government and University administrators.

My own experience increasingly questions the value that we place on student feedback, in terms of initiating student-lead changes in accounting education curriculum design. In this session, we will consider the attributes of a student-centred learning environment and question if we are really interested in student feedback and input.
As academics we aim to provide our students with supportive learning environments to enhance learning outcomes and learning experiences. We also aim to publish quality research papers. Researching educational practice is a way to achieve both of these outcomes. The scholarship of teaching invites academics to investigate their classroom practices, share best practices, share lessons learned in relation to what ‘doesn't work’ and explore ways to continually improve and innovate. The aims of this workshop include: to overview some of the issues surrounding the scholarship of teaching (e.g. ethical considerations) and to provide an overview of some of the research methods that can be employed to investigate educational practices. The intention is to provide a forum where experienced researchers can share their work and inspire new researchers and where academics with a ‘budding’ research idea can obtain feedback.
As professionals, most university teachers routinely try to improve their teaching. However, this effort is not always seen as involving “research” and improvements, or otherwise, are rarely reported within the profession.

This presentation will outline the introduction of student-centred learning activities aimed at higher-order objectives of analysis, synthesis and evaluation (e.g. creative thinking and decision making). The case of my efforts in a third year management accounting elective in 2004 will be outlined. Activities introduced include “mind mapping”, “bundling”, “jigsaw” and “effects wheel” activities.

The presentation will also outline research being undertaken to understand the process of teaching improvement through these activities. The aim of the research is to connect theory to personal practice by reflecting and reporting on processes and outcomes, and to “give theory life” through narrative. Drawing on the notion of the scholarship of teaching, data collection and other methodological issues will be discussed briefly, together with some results and recommendations.
STUDENT-CENTRED LEARNING THROUGH A PROGRAM OF SITE VISITS TO WORLD-CLASS ORGANISATIONS

Laurie Webb
Monash University

Brendan O’Connell
James Cook University

While the concept of “student-centred learning” can be defined in a variety of ways, for the purposes of this workshop we will use a definition provided by Thornburg (1995) that this type of learning occurs where students experience creative learning for use in the real world. It would seem to the present authors that such a description is highly applicable to an International Study Program (ISP) that has been operating annually for 13 years within the Department of Accounting and Finance at Monash University. In our workshop, we will explain in detail the operations of this program and the learning benefits that flow to students from participation.

The ISP is a concentrated program in which students visit up to 18 organizations over a 3-to 4-week period during the Australian summer semester (January/February). Site visitations are conducted for half and full-day periods. The ISP exposes students to the world’s leading economies such as the United States, the United Kingdom, Japan, Hong Kong, Singapore, and Germany. Students also experience accounting practices within those countries. During the program’s life, participants have visited many of the world’s leading commercial corporations, accounting firms, and key regulatory bodies including Pepsico, BMW, Mobil, Financial Accounting Standards Board, Accounting Standards Board (UK), KPMG, Deloitte and Touche, PriceWaterhouseCoopers, Disney, Siemens, Toyota, and Honda.

Unique exposures to the accounting and business practices of host organizations occur at each visit. Furthermore, we ensure that site visitations, and associated travel, expose students to cultures and customs of each country.

We have evaluated student learning outcomes from participation in the ISP within a framework of AECC (1990) objectives for accounting graduates. During the workshop, we will report our findings from interviews and questionnaires of participants. Our findings suggest that ISP participants appear to be obtaining significant insights into interactions between theory, practice and the international business environment. We believe that the ISP is a student-centred learning experience that is simply unobtainable in a traditional classroom situation. By exposing students directly to senior executives they are able to develop their own appreciation of business in a real-world setting and to apply theory to practice. Moreover, the program emphasizes to students the impact of globalization, and provides them with exposure to firms that are at the forefront of world’s best practice in their respective industries.
ACCOUNTING STUDENTS PERCEPTIONS OF THE USE OF WEB BASED LEARNING MATERIALS IN A MULTI-CAMPUS ENVIRONMENT

*Abdel Halabi, Robyn Dyt and Les Hardy
Monash University

This paper provides the results of an exploratory attitudinal evaluation of web based learning materials use by students enrolled in an introductory accounting unit. Student responses were sought on the usefulness of on-line course materials and interactive opportunities. The web-based unit information was used by on-campus students at four separate locations and by off-campus students in Australia and South-East Asia.

The results of the evaluation found that students (n = 361) overwhelmingly felt that the web based learning materials were satisfactory and useful, though they considered that some aspects were more useful than others. Findings from this study have important implications for educators as more institutions move to offer online learning opportunities in their units.
GENERIC ATTRIBUTES AND ACCOUNTING – A CASE STUDY APPROACH

Fin Hamilton & Lin Tozer,
Massey University

Over several years, employers have called for improvements in the generic abilities of graduates. Tertiary institutions responded by establishing graduate attribute outcomes and Learning and Teaching plans in order to integrate the development of generic attributes within degree programmes.

Within the accounting discipline, many warnings were sounded that accounting education must change if it is to equip its graduates with the knowledge and abilities relevant to the 21st century. Further, following major corporate collapses, it has been suggested that the preparation of accounting graduates should be strengthened – particularly in critical thinking, judgement formation and ethical values.

Accounting education research has indicated that some programmes have incorporated subjects in ‘generic’ areas such as communication, information technology, critical thinking and ethics. However, other researchers have advocated their development in a discipline-specific context – within accounting subjects. Several studies also indicate that there has been a poor uptake of alternative teaching strategies that would encourage the development of generic attributes.

This research aims to

- examine the development of generic attributes within accounting programmes – in relation to university policies, professional accreditation requirements, and accounting and education literature;
- assess the relevance of teaching strategies and delivery methods in developing the generic attributes identified in subject learning outcomes;
- identify areas for improvement in how attributes are developed across the accounting programmes; and
- benefit subject coordinators (and their students) by reflective discussion of relevant teaching strategies.

The phenomenographical research method used involves document analysis and semi-structured interviews with programme managers, educational design consultants and subject coordinators at two multi-campus Australasian universities – both with distance education delivery.

This paper describes progress to date and presents tentative findings. The authors are also seeking feedback on other approaches to the development of generic skills and attributes, and further experiences with relevant teaching strategies.
STUDENT-FOCUSED PROBLEM SOLVING IN A MANAGEMENT ACCOUNTING SETTING

Albie Brooks & Judy Oliver
Victoria University

The content demands of management accounting offerings in most undergraduate accounting degrees usually result in a limit to the use of more creative pedagogical approaches. While a range of factors may contribute to these limitations, an expansion of the management accounting requirements is unlikely within core requirements, commonly abandoning any innovative or creative offerings to elective components of degree programs. Which is precisely where we have posited a management accounting subject which we believe offers students the opportunity to develop their management accounting understanding through a problem-solving lens and exposure to ‘real-world’ settings.

In this session we will detail our management accounting elective titled *Managerial Accounting, Decisions and Technology*. With an alternate class-time structure, which we have focused on elsewhere (Brooks and Oliver 2004), this session (rather than formal paper) will focus on the student-centred problem solving aspects of the subject. We will outline how we have used management accounting cases to develop problem solving skills in an environment where the focus is on student activity and not formal classroom instruction. Moreover, our use of student reflection and feedback in further developing the subject is a key ingredient.

We propose to work through a PowerPoint presentation outlining the key attributes of the subject including: structure; how the concept of student-centred learning is facilitated; samples of assignment work and requirements; student reflection and feedback mechanisms; and, key changes made to the subject since it was first introduced in 2002.
The purpose of writing and presenting this paper is twofold. First it provides an opportunity to examine and reflect on current assessment practice in a large undergraduate accounting program. The Bachelor of Bus(Acc) program is currently offered in Melbourne, Hong Kong, Malaysia and Singapore and has enrolments of approximately 2000 students. In addition, the program services a number of other RMIT programs across the university. The size and diversity of the student cohorts in this program raise a number of important issues around assessment practice.

The framework for discussion of assessment practices will utilise the five categories identified by Saljo (1979) and the principles of effective teaching in higher education identified by Ramsden (1992). In particular, the third principle – appropriate assessment and feedback. Of particular interest to the authors are the formative learning aspects of assessment and a consideration of whether the assessment truly is student-centred.

The second aspect, and arguably the most important, is the opportunity that arises from drawing together staff, who are new to the RMIT higher education sector in a collaborative manner that focuses on developing and/or enhancing a scholarly approach to teaching and learning generally, and specifically, assessment practice.

The ‘reflective practitioner’ model (Maynard and Furlong, 1993) provides the theoretical framework for this informal mentoring process, and the research paper provides an opportunity to present discussion of the perspectives of four ‘new’ and one ‘not-so-new’ academic in accounting education.
ORIENTAL FOOD: A CASE IN QUALITY OF EARNINGS

Themín Suwardy
Singapore Management University

This case uses the concept of earnings quality in financial management to demonstrate the inherent ambiguity in the earnings measurement process. Students in accounting are often more accustomed to mechanical, procedural and numerical correctness. Many excel at financial ratio calculations without knowing how the numbers are prepared. This case offers the story of Oriental Food, a well-run, conservative family business that seeks expansion and thus re-examines its accounting policies, as a suitable framing concept to demonstrate that earnings are often ambiguous and highly influenced by management decisions.

TEACHING SOCIAL AND ENVIRONMENTAL ACCOUNTING: WHY DO WE DO IT?

Donna Mangion
Charles Sturt University

The discipline of accounting has traditionally focused on the financial aspect of an organisation. Incorporating an organisation’s social and environmental actions into the realm of accounting has seen the emergence of social and environmental accounting (SEA). SEA is a relatively new concept that has experienced enormous growth since its inception in the late 1960s.

The education of accountants appears to be evolving to encompass this 'new concept' with SEA education (in some form) currently being provided by the majority of Australian universities as an element of undergraduate accounting degrees. However, why accounting academics choose to teach such a contemporary issue is unclear.

In this paper the results of an empirical study of the motivations for teaching SEA at undergraduate level are presented. Preliminary comparisons with similar UK studies (Stevenson 2002; Owen Humphrey & Lewis 1994) reveal some similarities. Subsequently, a model with potential explanatory power for academics' behaviour regarding the teaching of SEA is proposed. This model is based on the theoretical framework proposed by Blackburn & Lawrence (1995).