

EDPSD01

Chair : Paul De Lange

Room : Amphi 6

Enhancing The Collaborative Team Skills Of Culturally Diverse Accounting Students Using E-Learning

Discussant : Jonathan Tyler

Author : BEVERLEY JACKLING, VICTORIA UNIVERSITY

EA = Empirical Archival

Co-authors : Riccardo Natoli, Victoria University, Australia
Nick Sciulli, Victoria University, Australia
Salina Siddique, Victoria University, Australia

This paper investigates whether the use of an e-Learning tool (Blogs) enhanced collaborative group work processes such as interaction and involvement. Additionally, the paper examines whether the introduction of e-Learning as part of a group learning strategy is perceived more positively by collectivist cultural groups than individualistic cultural groups. Using a mixed method design the results indicate that students from collectivist environments consistently gained more from the use of the e-Learning tool than individualist cultural groups. As technology increasingly encompasses student learning, the results of this study demonstrate the need to have a greater degree of integration of e-learning tools such as blogs across the accounting curriculum. The study concludes by providing direction for educators in incorporating e-Learning activities such as adopting a more focused approach when developing group tasks among culturally diverse groups.

EDPSD01

Chair : Paul De Lange

Room : Amphi 7

Is Accounting Still A Local Discipline? Evidence On International Co-Authorships In Leading Accounting Journals

Discussant : Paul Wells

Author : CHRISTOPH ENDENICH, IESEG SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Rouven Trapp, TU Dortmund University
Andreas Hoffjan, TU Dortmund University

Despite claims to be globally oriented, previous bibliometric research suggests that accounting research is a local discipline. We extend this stream of literature by analyzing international co-authorships and further authorship patterns of nine leading accounting journals from the US, Europe and Oceania over a period of 20 years. For this reason, we introduce several bibliometric measures into accounting research. We find that the relative weight of contributions from foreign authors is increasing for all journals during the period studied. International coauthorships are also intensifying, particularly those between scholars from the Anglophone world and researchers from Asian countries. While these findings suggest that accounting research is slowly becoming more internationally oriented, we also find evidence indicating that accounting research is still locally anchored. As we focus on leading accounting journals that primarily publish research on management accounting as well as on financial accounting and auditing, we expect that these findings are of particular interest for these research communities.

EDPS02

Chair : Marti-Ballester Carmen-Pilar

Room : C110

Social Change Implications For Research Performance: An Institutional Perspective

Author : SIMON CADEZ, UNIVERSITY OF LJUBLJANA

EA = Empirical Archival

Co-authors : ,

Contemporary academic environment can be characterized by an overwhelming trend toward enhancing research productivity. While the "publish or perish" convention has a long tradition in Anglo-Saxon countries, it is becoming increasingly embraced in emerging countries. The purpose of this study is to examine the impact of radical social change on research performance in business and economics science in Eastern Europe. Using a longitudinal study we find that research productivity is increasing significantly, however we note dilemmas pertaining to the content, international relevance and quality of publications. From a theoretical perspective, the employment of an institutional framework advances our understanding of the interaction between the wider social and organisational pressures on individual research behaviour. We find that radical social change was not mirrored by such change in researchers' values, beliefs and behaviour thus changes in regulatory institutions were required to instigate "appropriate" behaviour as assumed by international research standards. Implication for accounting education is that relatively low research quality may entail also deficient competences for excellence in teaching.

EDPS02

Chair : Martí-Ballester Carmen-Pilar

Room : C110

The Impact Of Accounting Education Research

Author : GREG STONER, UNIVERSITY OF GLASGOW

EA = Empirical Archival

Co-authors : Alan Sangster, Griffith University
Neil Marriott, The University of Winchester
Tim Fogarty, Case Western Reserve University

This paper investigates the nature and patterns of usage of accounting education research in order to inform the debate on the value of this field and to provide practical advice to the academy. The study adopts the most accessible metric, citations using Google Advanced Scholar. The analysis is supplemented using exploratory impact factors to compare and contrast the citation patterns of the six specialist journals in this field. The analysis reveals a global readership for these journals and evidence of low citation levels both in the journal of publication and between the specialist journals. However, papers tended to be cited more than expected in cross-disciplinary education journals, discipline-specific education journals, and non-education journals. Clear guidance is offered to authors seeking to maximise the impact of their research and issues of concern are identified for editors and publishers. It is likely that publishing patterns for accounting education research will change as a result of the findings in this paper, particularly in Australia and the UK. This is the first paper to look beyond content at the usefulness of research in accounting education as indicated by citations. In doing so, it contributes to the current debate, on the quality of this research, and of research in accounting and finance in general.

MONDAY

16:00-17:30

EDPS03

Chair : Ann-Christine Frandsen

Room : C110

Prepare Or Go: An Analysis Of Enforcing Tutorial Preparation Requirements In An Accounting Course

Author : SUE MCGOWAN, UNIVERSITY OF SOUTH AUSTRALIA

CF = Case / Field Study

Co-authors : ,

The tutorial is often seen as the primarily vehicle that provides students with the opportunity to actively engage with the subject materials, their teacher and their peers. Although preparation for class is an expectation, students' lack of preparation for tutorial work is widespread. This results in a reality where not only the unprepared student's engagement is problematic but the experiences of their peers and the ability of teaching academics to facilitate learning is also compromised. Within an action research approach, this paper discusses the rationale, implementation and results of requiring students to provide evidence of adequate class preparation in order to attend tutorials for a financial accounting course. This requirement transformed the nature of tutorials although it had no impact on student evaluations or results.

MONDAY

16:00-17:30

EDPS03

Chair : Ann-Christine Frandsen

Room : C110

Formative Feedback Through Summative Assessments And Its Association To Student Performance

Author : KIM WATTY, DEAKIN UNIVERSITY

CF = Case / Field Study

Co-authors : Luckmika Perera, Deakin University
Hoa Nguyen, Deakin University

This paper investigates the effectiveness (measured using final exam and mid-semester assignment results) of formative feedback through tutorial-based assessment, designed to improve student attendance and participation, and improved student performance in a second-year finance unit at a leading Australian university. Given the importance of finance in accounting programs, our research informs academics involved in assessment design across the various business faculties. Using data from an experiment for students who were enrolled in an undergraduate finance unit in 2007, it was found that there is a strong correlation between formative feedback through tutorial attendance and participation, and performance. Due to the strong presence of international students within the sample, we also examine the marginal benefit of attending and participating in tutorials for international students compared to their domestic counterparts. Contrary to expectation, it was found that although tutorial participation benefits all students, domestic students seem to benefit more from tutorial attendance and participation than international students.

EDPS03

Chair : Ann-Christine Frandsen

Room : C110

Students As Surrogates For Managers: Evaluating The Conclusions From A Replicated Accounting Experiment

Author : IRENE M. GORDON, SIMON FRASER UNIVERSITY

EX = Experimental

Co-authors : Kim Trottier, Beedie School of Business, Simon Fraser University, Burnaby, B.C. Canada V5A 1S6

The use of students as surrogates for managers in experiments is commonplace, yet the validity of this practice has not been established. This paper contributes to our understanding of the appropriateness of using student samples by replicating a manager based experiment with undergraduate students and comparing the outcome. The result is that student responses are significantly different from manager responses, but both samples lead to the same conclusion with respect to the research question in the experiment. This suggests that having some disassociation between students and the target population they are meant to represent does not necessarily have an adverse effect on inference. Student characteristics are then examined to identify subgroups that are most similar to managers. The findings are that students with work experience, average grades, and a background suited to the experiment are the best surrogates for managers.

TUESDAY

9:00-10:30

EDPS01

Chair : Magnus Bild

Room : C110

"the Method Of Book-Keeping, Deduced From Clear Principles"

Author : JOHN RICHARD EDWARDS, CARDIFF UNIVERSITY BUSINESS SCHOOL

HI = History

Co-authors : ,

The inter-related purposes of this paper are three-fold: to introduce James Dodson FRS as an actor in the history of accounting worthy of study; to show how Dodson's text on double entry bookkeeping was influenced by the scientific revolution that was in full swing at the time he wrote; to explore Dodson's ideas on profit measurement and asset valuation, with a particular focus on his contribution to the limited early accounting literature on farming operations. The study is based principally on the contents of early accounting treatises, newly available electronic data and secondary sources drawn from beyond the accounting literature. It researches Dodson's writing within the context of the scientific revolution when complete obedience to the scriptures and classical authorities was replaced by the systematic pursuit of knowledge based on reasoning, critical questioning, and the establishment of clear relationships between cause and effect. It is shown that James Dodson FRS endeavours to develop a new way of teaching double entry bookkeeping based on deductive logic. The paper advances knowledge of accounting history through a greater appreciation of diversity in the history of accounting thought and by revealing how pedagogic methods can be influenced by new ways of thinking within the wider contemporary environment.

TUESDAY

9:00-10:30

EDPS01

Chair : Magnus Bild

Room : C110

A Bibliometric Analysis Of The Intellectual Structure And Research Published In The Accounting Review (tar)

Author : MIKLOS VASARHELYI, RUTGERS UNIVERISTY

HI = History

Co-authors : Victoria Chiu, Rutgers University

Academic journals in accounting serve as important channels of knowledge dissemination and discipline advancement. Building on the accounting knowledge development literature, this study examines the development of the research characteristics and intellectual structure of the leading research published in The Accounting Review (TAR) between 1994 and 2008. By applying bibliometric techniques, this study identifies TAR's characteristics and the main research citation clusters that formed the TAR community. Our findings indicate that financial accounting has been the principal research area for recent TAR publications. As the grounding theories have been drawn primarily from the accounting, economics, and finance disciplines, they can be considered foundational to TAR research. Archival-primary and quantitative-regression methods and statistical modeling for efficient market hypotheses were found to be the most common techniques. This study also identifies TAR's main research clusters which are the top-cited and co-cited reference groups that led to the formation of the TAR community. The findings concerning TAR's research characteristics and citation clusters are compared across three time periods. This assessment contributes to the accounting field by revealing where the leading accounting research currently stands, extending the scope of the research on accounting's conceptual development, and identifying possible directions for future study.

EDPS01

Chair : Magnus Bild

Room : C110

The Brazilian Education System In The Late 18th Century: Frauds And Panoptic Management System

Author : ANGELICA SILVA, UNIVERSITY OF SAO PAULO

HI = History

Co-authors : Alan Sangster, Griffith University

The expulsion of the Jesuits in 1759 from the Portuguese dominions, particularly in Brazil, meant the near destruction of the whole colonial educational system. Between the expulsion of the Jesuits and the return of the Portuguese court from Brazil to Lisbon in 1808 there was a long hiatus characterized by the lack of organization and decay of the colonial education system. In the case of Brazil, the first concrete initiative to reorganize the public education system did not occur until the 1790s with the re-establishment of the Seminary of Olinda. This paper analyzes evidence of the accounting and accountability practices that prevailed in this Brazilian educational institution in the Captaincy of Pernambuco (from 1795 to 1802) and discusses how the accounting practices which were adopted supported the improvement of educational management. In doing so, it offers a detailed description of how the Director-General, Bishop Azeredo Coutinho investigated and identified fraudulent practices which he eliminated and then sought to prevent recurring through the institution of accounting and accountability practices designed to monitor, verify and oversee the actions of those involved.

TUESDAY

11:00-12:30

EDPS04

Chair : Beverley Jackling

Room : C110

Development Of A Conceptual Learning Cycle: A Cinderella Story In Accounting Education

Author : WAYMOND RODGERS, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL

AM = Analytical / Modelling

Co-authors : Waymond Rodgers, University of Hull
Jon Simon, University of Hull

Within accounting education both conceptual and experiential learning have been important learning approaches. While experiential learning has been extensively studied conceptual learning has received considerably less attention. However, much real-life accounting education is focused on helping students understand concepts (e.g. assets, budgets, present values), particularly at the undergraduate level where they might have little real-life accounting experience to draw upon. Therefore we argue that much real-life accounting education both starts with, and emphasizes, a conceptual learning approach. We relate a decision making modelling perspective (Throughput Model) with a conceptual learning approach. Such a conceptual learning approach is also used to address often crowded curriculum covering a mass of topics to achieve multiple accreditation from professional accountancy bodies, together with the lack of relevant practical experience of many accounting academics. Kolb's Experiential Learning Cycle (ELC) has been extensively studied and applied in accounting education to support experienced based learning and teaching, currently there is no equivalent model to support a probably more commonly utilized conceptually based learning and teaching approach. This is considered to be a serious omission and is addressed in this paper by showing how a Conceptual Learning Cycle (CLC) can be developed from the components of Kolb's well known ELC.

TUESDAY

11:00-12:30

EDPS04

Chair : Beverley Jackling

Room : C110

You Remind Me Of Someone: Why The Dominant Personality Type Persists In Accounting Firms

Author : JOHN MEDLIN, UNIVERSITY OF SOUTH AUSTRALIA

CF = Case / Field Study

Co-authors : ,

This study explores the reasons for the persistence of the dominant personality types in accounting firms despite claims the professional skills required by the profession have evolved over the past three decades. Since the 1980s, there have been persistent calls in Europe, Australia and the United States of America (US) to change accounting education to develop graduates' professional skills in response to globalisation and information technology becoming ubiquitous in the business environment. Using Holland's Theory (1997), this study explores whether accounting firms attempt to employ graduates with an emphasis on professional skills and to what extent they succeed. Consistent with Holland's Theory (1997), this study found that although there was some attempt to change the personality type employed to favour the professional skills promoted in the literature, initial success is followed by graduates with more social skills leaving when fully qualified.

EDPS04

Chair : Beverley Jackling

Room : C110

The Use Of Computer Simulations In Management Accounting Classes: An Experiment In Teaching The Balance Scorecard

Author : ANA ISABEL LOPES, ULHT (UNIVERSIDADE LUSÓFONA DE HUMANIDADES E TECNOLOGIAS) EX = Experimental

Co-authors : Carlos Capelo, ULHT-Universidade Lusófona de Humanidades e Tecnologias
Ana Mata, ULHT-Universidade Lusófona de Humanidades e Tecnologias

Kaplan and Norton introduced the Balanced Scorecard (BSC) which is based on a systems perspective of the business strategy and performance measurement. Many organizations around the world are using the BSC to define, implement and manage strategy. Nevertheless there exist studies that identify problems and limitations associated with the implementation and use of the BSC. Those studies show in general terms that managers do not understand the BSC as the measures and perspectives in use are fairly independent, and do not always mirror the recommended cause-and-effect logic included in the systems perspective of the BSC approach. This article addresses the effectiveness of teaching the Balanced Scorecard by means of business simulation. An experiment that uses a business simulator is performed for testing a set of hypotheses about the influence of simulation on the students' understanding of the BSC. The simulation experience was specifically designed to promote understanding of the BSC concepts. Student feedback and assessment showed that the simulation significantly enhanced the understanding of the BSC concepts related to the strategic management and double-loop learning processes and the systems perspective.

MONDAY

16:00-17:30

EDRF05

Chair : Shondra Johnson

Room : D

Assessment Matters: Developing Collaborative Peer Assessment Of Accounting Learning Standards

Author : BRENDAN O'CONNELL, RMIT UNIVERSITY

CF = Case / Field Study

Co-authors : Paul De Lange, RMIT University
Anne Abraham, University of West Sydney
Mark Freeman, University of Sydney
Phil Hancock, University of Western Australia
Bryan Howieson, University of Adelaide
Kim Watty, Deakin University

This paper reports results from a workshop designed to develop shared understanding of national threshold learning standards (TLS) within Australia by a cohort of external reviewers. The process involves consensus moderation of students' work within the accounting discipline from ten Australian universities. Supported by significant funding provided by a range of external stakeholders this project seeks to develop a sustainable model for assuring achievement of accounting TLS using external peer reviewers. To be effective such a model relies on the calibration of assessment standards across reviewers. Based on this project aim, this study sought to answer two key research questions. First, does participation in the workshops lead to reduced disparity in the assessment of learning outcomes relating to written communication skills of students? Second, does participation in the workshops lead to greater confidence by reviewers in their ability to assess written communication skills of students? Findings to date provided positive support for both research questions.

MONDAY

16:00-17:30

EDRF05

Chair : Shondra Johnson

Room : D

Towards Sustainable Capitalism In The Development Of Higher Education Business School Curricula And Management

Author : PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG

CF = Case / Field Study

Co-authors : ,

Purpose – This article provides an account of, and conceptualizes, the internal and external forces that drive and influence, but also hinder, higher education business schools as they strive to integrate sustainability issues into their curricula in the effort to achieve a more sustainable (yet capitalist) world. *Design/methodology/approach* – A case study approach is used for the research, which is grounded in the relevant literature, to investigate sustainable development issues in the context of a Swedish business school (university level). A review of internal documents in addition to E-mail surveys plus interviews and discussion seminars with university teachers/researchers and key administrators provide the empirical data. *Findings* – Two models are presented that map the various internal and external forces behind business schools' curriculum change. A particular finding describes the working of supply and demand between business schools and business recruiters. *Originality/value* – The two models provide a holistic framework that adds to our understanding of the composition and interrelationship of influential forces on business schools when major changes in curricula and their management are contemplated. *Keywords* - Business school, business model, business school model, business school management, curriculum, higher education, sustainable development, sustainable capitalism *Article type* – Conceptual, with a case study

EDRF05

Chair : Shondra Johnson

Room : D

Review Of An Approach To Enhance The Interpersonal Skills Of Accounting Students

Author : LYN DAFF, AVONDALE COLLEGE OF HIGHER EDUCATION

CF = Case / Field Study

Co-authors : ,

Communication skills are critical for accountants' workplace success, however accounting educational research to date has mainly focused on writing and presentation skills. Research on developing accounting students' interpersonal skills has received scant attention. The paper provides an example of how to incorporate communication skills into the accounting curriculum. Details are given on how to execute it effectively to promote positive outcomes that will aid students in developing the necessary interpersonal skills for their future careers as accounting professionals. Examining students' responses to the initiated program, expressed in the form of reflective journals, highlights potential problems associated with teaching interpersonal skills to accounting students. Educators may then use this information to avoid common potential problems and facilitate positive student outcomes. The study finds that initial apprehension and concern were apparent in students' responses to practising interpersonal skills development. However as time lapsed, confidence grew, class dynamics changed and a significant improvement in student communication and attitude was evident. In addition it suggests the need to instil in students early on, the importance of undertaking communication training for their future career as accountants.

MONDAY

16:00-17:30

EDRF05

Chair : Shondra Johnson

Room : D

Perceptions Of Students And Instructors Of Online Objective Testing In Undergraduate Accounting Courses

Author : MEREDITH THARAPOS, RMIT UNIVERSITY

SU = Survey

Co-authors : Meredith Tharapos, RMIT University
Pavithra Siriwardhane, RMIT University
Arabella Volkov, RMIT University

This study examines how students undertaking an introductory management accounting course and a capstone accounting theory course at an Australian university perceive the use of online objective testing. The use of a virtual learning platform, such as WebCT or Blackboard, is increasingly common in tertiary education and this study is a timely extension of previous attempts to improve our understanding of how this environment can be used to enhance the learning experience of undergraduate students. Using a modified version of the survey instrument employed in Apostolou, Blue, & Daigle (2009) it is found that students perceive both positive and negative aspects to online objective testing, however, overall perceptions of the students are positive. The results of the interviews with instructors suggest that instructors have positive perceptions of online objective testing and recognise pedagogical benefits of this type of assessment.

MONDAY

16:00-17:30

EDRF05

Chair : Shondra Johnson

Room : D

Students' and Auditors' Understanding and Perceptions of True and Fair View

Author : LAURA PARTE ESTEBAN, UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA

SU = Survey

Co-authors : José Antonio Gonzalo Angulo, Universidad de Alcalá
Anne M. Garvey, Universidad de Alcalá

This paper examines the understanding of the true and fair view (TFV) and its overriding principle in Spain by means of the perceptions observed from the results of a survey conducted on students (pre and postgraduate) and auditors. The intention is to detect if students correctly assimilate this concept in their studies by understanding that in order to obtain a true and fair view it is not enough to follow the accounting standards strictly but that in certain cases it may be necessary to override the accounting rules to obtain the final objective of the financial information. In the case of auditors the aim is to test the practical application of the TFV objective in their profession as well as the differences in perception noted in the student groups. The results show that, while the goal of reaching the TFV is fully integrated into the Spanish accounting system, the implications of such an objective are far from what would be expected. Most of the participants think that TFV is achieved simply by following the accounting standards. Both students and auditors plea for a more detailed written definition of TFV and the auditors disagree with the existence of penalties and fines in the case of non-compliance. These results could be interpreted as a practical rejection of the overriding aspect associated with the TFV notion in the EU Directives, logical in a country that prefers detailed legislation with little room for flexibility. On the other hand, the study detects an important learning effect in the perception of the groups, whose opinions change as a result of maturity and professional experience.

EDRF06

Chair : Aileen Pierce

Room : D

Predicting Business Student Characteristics That Influence Undergraduate Attrition Rates Throughout A Degree

Author : RICCARDO NATOLI, VICTORIA UNIVERSITY

AM = Analytical / Modelling

Co-authors : Beverley Jackling, Victoria University
Segu Zuhair, Victoria University

This study develops a predictive model to investigate key student characteristics associated with the attrition of undergraduate business students across all years of a degree program. In this way the study adds to the small body of research that addresses attrition across an entire undergraduate program. Using logistic regression techniques, the results - that span over three years - demonstrate that the characteristics of business students that influence attrition can be differentiated by year of study. The findings reveal a need for university business faculties to consider the adoption of a range of initiatives focusing on ways to enhance the time commitment and academic confidence of students as a means to address the differences in the characteristics of business students who depart beyond first year.

MONDAY

17:45-19:15

EDRF06

Chair : Aileen Pierce

Room : D

An Integrated Academic Literacy Approach To Enhancing Students' Understanding Of Plagiarism In An Accounting Course

Author : LISA POWELL, THE UNIVERSITY OF ADELAIDE

EX = Experimental

Co-authors : Lisa Powell, University of Adelaide
Nishani Singh, University of Adelaide

Plagiarism is a serious concern in higher education. It is a multifaceted, highly complex issue that is further complicated by divergent views surrounding the definition, understanding of, causes, ways of addressing and preventing it. As a result it is difficult to identify effective strategies to reduce the incidence of plagiarism. Plagiarism was identified as a major issue for students enrolled in a core second year accounting course in the Bachelor of Commerce degree at an Australian University. Rather than adopting a detection and punitive approach, an intervention program was designed and implemented into this course to develop students' awareness and understanding of referencing and plagiarism in professional writing. The purpose of this study was to evaluate the effectiveness of the intervention program and to determine its impact on students' understanding of plagiarism. The participants of the study were students enrolled in a core second year accounting course. The key features of the intervention program were workshops assignments and surveys. Learning opportunities and activities were scaffolded to allow students to progressively acquire skills ranging from basic to advanced (Wood, Bruner & Ross 1976). The study found that students reported a better understanding of plagiarism after completing intervention program than before; students were better able to detect plagiaristic activities after completing intervention program than before and also were able to write a better definition of plagiarism after completing intervention program than before. In addition, the majority of students agreed that those specific aspects of the intervention program had improved their ability to understand plagiarism. The conclusions of the study were that an educative approach to helping students understand plagiarism was successful.

MONDAY

17:45-19:15

EDRF06

Chair : Aileen Pierce

Room : D

Self-Regulated Learning In Accounting: Diagnosis, Dimensions And Explanations.

Author : RAIMUNDO NONATO LIMA FILHO, UNIVERSITY OF SAO PAULO

EX = Experimental

Co-authors : Gerlando Augusto Sampaio Franco De Lima, University of São Paulo
Adriano Leal Bruni, Federal University of Bahia

This research analyzes self-regulated learning in Accounting students in two governmental universities, presenting diagnosis, dimensions and possible explanations, contextualized from the gender, age and stage in the course. The objectives of this paper include to: (a) identify the self-regulated learning strategies used by Accounting students in two governmental universities, (b) determine the dimensions associated with those strategies, and (c) analyze how these strategies could be explained on the basis of gender, age or stage (semester) of the students in the course. A sample consisting of 249 individuals revealed that gender and age are factors that influence the degree of self-regulation of a student. Women and younger students tend to have higher levels of self-regulated learning, however, in the stage analysis, the results did not show normal distribution, thus demonstrating the impossibility of realizing the increase or decrease of the degree of self-regulated learning among respondents. These results contribute to the practice of teaching accounting, as older students and those with a male gender should receive more special attention in relation to their development of self-regulated, independent and proactive learning.

EDRF06

Chair : Aileen Pierce

Room : D

How Does Contact With Accountants Influence Perceptions Of Accounting?

Author : PAUL WELLS, AUCKLAND UNIVERSITY OF TECHNOLOGY

AM = Analytical / Modelling

Co-authors : ,

Contact with accountants has often been suggested as a strategy for changing the stereotypical perceptions people have of accounting. This study examines how contact with accountants influences these perceptions. The perceptions of sixteen people who have had no contact with accountants are compared with perceptions of sixteen people who have been the recipients of information from accountants. The perception data was collected by questionnaire and interview. Response data was analysed and compared between the collection techniques and participant groups. The results reveal that while the perceptions do differ between participant groups they are still overgeneralisations and are therefore stereotypical. These findings confirm the claims by social psychologists that while contact may assist in changing perceptions, the change will not necessarily have the desired effect. This has implications for how the profession attempts to alter its image to the public at large.

TUESDAY

16:00-17:30

EDRF01

Chair : Peter Beusch

Room : C

A Sociological Analysis Of The Asian Development Bank's Funding Of Indonesian Government Accounting Education (2004-2011)

Author : LORNE CUMMINGS, MACQUARIE UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Maria Dyball, Macquarie University
Ade Palupi, Macquarie University

This paper agrees with assertions (Cooper, et.al 2005, Neu, et.al 2001, and Cooper, 2002) that academics do, can and should support or influence public policy decision making processes. The paper examines how accounting technology influences social thought by studying the interaction among the Asian Development Bank (ADB), central government agencies and universities/academics to develop a government accounting education program in Indonesian universities during the period from 2004 to 2011. The paper uses Bourdieu's concepts of field, capital and habitus (Bourdieu and Wacquant, 1992; Bourdieu, 1986; Bourdieu, 1990), to explore the facilitators and barriers among these groups to effectively implement the program. This study finds that the interaction among the agents in developing a government accounting education program from 2004 to 2011 in Indonesia represented a dynamic social network. It also finds that the project intersected between the political and academic field, which had different levels of capital domination. The project delivered by the ADB and Indonesian government focused predominantly on material benefits, and less on the empowerment of ground level agents who had to maintain the production of cultural capital beyond the stated project's period. Finally, this study concludes that implementing accounting technology within an educational and practiced based context is ultimately a socio-political, as opposed to purely a technical exercise.

TUESDAY

16:00-17:30

EDRF01

Chair : Peter Beusch

Room : C

A New Theory of the Usefulness of the Double-Entry System

Author : SADAHARU TAKESHIMA, KANAZAWA UNIVERSITY

HI = History

Co-authors : George Sorter, New York University

Many theorists have attempted to prove the rationality of the double-entry system. Nevertheless, the essence of double-entry remains unknown. The outcome (financial statements) is known, and the form (debit/credit) is known. However, the question arises (1) which element (thing or event) the double-entry system records, (2) whether it records two different things or one event twice, and (3) why it records the same number. This paper reexamines these fundamental issues from a new angle. Previous theories assume that the double-entry system records one or two things, valued in money. By contrast, this paper assumes that the double-entry system records one event quantified in terms of cash flow. Given the assumption, we explain the rationale for the double-entry system. We demonstrate that each event is part of two cycles. A cycle is a set of related events categorized in terms of a common purpose or a common result. We conclude that double-entry continues to be useful to describe four cycles (cash, financing, investing, and earnings cycles). We discuss the implications of this study.

EDRF01

Chair : Peter Beusch

Room : C

Work Based Learning Programs In Accounting And Beyond: How A Theoretical Model Can Assist In Revealing The Potential Benefits For Students

Author : ARABELLA VOLKOV, RMIT UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Brendan O'Connell, RMIT

This paper presents a theoretical model for the design and implementation of successful work based learning (WBL) programs at the tertiary education level while also providing a theoretical basis for assessing the success of these programs. The inclusion of some form of WBL experience in accounting and other undergraduate degree programs is a common feature of contemporary degrees across many disciplines. There have been some attempts to measure the benefits derived by students from these experiences but the findings are mixed and lack a clear theoretical cohesion between the expected benefits of WBL and empirical evidence of these benefits in the form of improved student outcomes. The theoretical model presented in this paper provides a framework by which the variables encountered in different WBL environments can be understood when analysing the actual benefits accruing to the students. We provide a review of relevant experiential learning theory literature and derive a theoretical model to underpin future research into the benefit(s) of work-based learning (WBL) on student learning outcomes. The model is supported when applied to prior accounting-based studies that examined the benefits of WBL with respect to undergraduate students' learning outcomes. This model is expected to improve our understanding of the interaction between WBL programs and students' work based learning outcomes by providing a theoretical underpinning for future empirical research into this area.

TUESDAY

16:00-17:30

EDRF01

Chair : Peter Beusch

Room : C

The Fundamentals Of Misrepresentation Of Financial Information

Author : RICCARDO CIMINI, ROME "TOR VERGATA" UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : ,

This paper aims to draw a clarifying theoretical framework of the misrepresentation of financial information, offering a novel classification of the instruments used by insiders to carry out both earnings management and impression management. Scholars that studied them with empirical analyses focused and contributed to the literature just on specific aspects, according to the model used in their research (e.g. single accruals manipulation, the use of graphs, etc). Stating the fundamentals of misrepresentation of financial information, this work would like to systematize their contributions and would like to suggest to standard setters which are the rooms for improvement the standards – by amending them or by issuing new ones – in order to reduce misrepresentation.

TUESDAY

16:00-17:30

EDRF01

Chair : Peter Beusch

Room : C

Accounting Knowledge As Lived Experiences And Reflexive Questioning: A Case For Reinventing Undergraduate Accounting Education

Author : ANN-CHRISTINE FRANDBSEN, UNIVERSITY OF ESSEX

IC = Interdisciplinary / Critical

Co-authors : Louise Gracia, Warwick Business School

At the centre of this paper is how we conceptualise, enact and learn 'accounting' as 'disciplinary knowledge' (Hoskin & Macve 1986, Hoskin 1998) within higher education (HE). Research in the critical accounting field challenges the construction of accounting knowledge as a stable object and practice, including the use of problem based learning PBL (Milne and McConnell, 2001); tangible thinking (Boyce, 2004); emancipatory approaches to learning; and the promotion of critical and imaginative thinking (Chabrak and Carig, 2011). Although inspired by these attempts, we argue that questioning of the relation between the ontological and the ontic is often overlooked or weakly addressed. Our aim is to discuss how a stronger emphasis on the ontological boundaries of accounting knowledge within undergraduate HE might enable students to construct and enact alternative, more nuanced framings of accounting as a mutable and limited object and practice. Anchored in the learning, reflective-self and critical accounting literatures we outline a model of learning where the boundaries of what accounting knowledge 'is' and how it is formed become central to the learning experience. Emphasis is placed on experiential learning through reflexive and critical [accounting] boundary questioning that uses fundamental questions to prioritise epistemological and ontological issues. The model builds on ideas drawn from PBL to embed learning in the questioning and experiences of students. This reinvention

EDRF02

Chair : Elizabeth Monk

Room : C

Psychometric Evaluation Of The Student Authorship Questionnaire: A Confirmatory Factor Analysis Approach

Author : XIN GUO, UNIVERSITY OF THE WEST OF SCOTLAND

SU = Survey

Co-authors : Joan Ballantine, University of Ulster
Patricia Larres, Queen's University, Belfast

Abstract This study is carried out in response to a call from Pittam et al. (2009) to provide more evidence about the psychometric properties of their Student Authorship Questionnaire (SAQ). In so doing this research adds to the literature on authorial identity and its potential to minimise the incidence of unintentional plagiarism. Exploratory and confirmatory factor analysis (EFA and CFA) are employed to investigate the measurement properties of the scales which comprise the SAQ using data collected from 588 accounting students. The results provide limited psychometric support in favour of the factorial structure reported by Pittam et al. (2009). Comparisons are made between the findings in the current study and those reported by Pittam et al. (2009) and further research in the area suggested. Keywords: Authorial Identity, Unintentional Plagiarism, SAQ, Discipline, Voice, Accounting Education

WEDNESDAY

9:00-10:30

EDRF02

Chair : Elizabeth Monk

Room : C

The Use Of E-Learning In The Teaching Of Accounting - The Case Of Poland

Author : KONRAD GRABINSKI, CRACOW UNIVERSITY OF ECONOMICS

SU = Survey

Co-authors : Joanna Krasodomska, Cracow University of Economics
Marcin K?dzior, Cracow University of Economics

Nowadays, universities increasingly exploit the potential of the internet implementing e-learning as a key feature of modern education. The paper examines the impact of applying e-learning in academic education process with respect to accounting. It is focused on quality, benefits and drawbacks of e-learning courses with respect to students, lecturers and academic institutions. On the basis of literature review and previously performed empirical studies the authors have developed four research hypotheses. In order to verify them, a survey has been conducted among students at Cracow University of Economics in Poland. The sample consists of 441 students who participated in blended learning courses on International Accounting and Bank Accounting in academic year 2010/2011 and 2011/2012. The results of the survey indicated that e-learning is generally positively perceived by students with previous experience of e-classes and those who appreciate the flexibility of timetable. Additionally, the results show that male students have a more positive attitude towards e-learning than female students. Contrary to what was expected, third-year external students perceive e-learning less positively than first-year full-time students. The main drawbacks of e-learning accounting course pointed out by the students include the impossibility to ask questions as they arise, no direct contact with the lecturer, the need for independent organization of education.

WEDNESDAY

9:00-10:30

EDRF02

Chair : Elizabeth Monk

Room : C

Behavioral Styles In The Accounting Profession: Implications For Implementing Ifrs In Brazil

Author : ROBERTO CODA, UNIVERSITY OF SAO PAULO

SU = Survey

Co-authors : Ana Maria Cesar, Universidade Presbiteriana Mackenzie - UPM
Isaiás Custódio, Universidade de São Paulo – SP - Brasil - USP
Dirceu Da Silva, Universidade Estadual de Campinas - UNICAMP

This study identifies Accountants' behavioral styles, using Motivational Orientation and Mobilization Style concepts, created based on the M.A.R.E. diagnostic, according to Erich Fromm's personality theory. It applies a quantitative approach to a sample of 412 professionals in the Accounting field, and it compares the findings with those from another sample composed of 4,980 cases related to other professions collected nationwide in Brazil. The researched behavioral styles are named Collaborator, Negotiator, Competitor, Conqueror, Achiever, Maintainer and Specialist and the results show a predominance of the Maintainer (concerned about continuity, methods and norms) and the Specialist styles (concerned about quality and rationality), in terms of accountant's preferred work behavior patterns. The results are compatible with other studies that have utilized the MBTI as a personality indicator, but different from the Brazilian sample, in which a balance between the style compositions are observed. The qualitative approach of the study deals with the identification of the major challenges facing Accountants for implementing IFRS in their organizations. Implications of the quantitative results obtained towards supporting this goal are discussed, providing subsidies for the staffing, development and education of Accountants.

EDRF02

Chair : Elizabeth Monk

Room : C

Success And Power In Accounting Education: Motivational Factors

Author : EDGARD CORNACCHIONE, UNIVERSITY OF SAO PAULO

SU = Survey

Co-authors : Jacqueline V. A. Cunha, Federal University of Minas Gerais (UFMG)
 Marcia M. M. De Luca, Federal University of Ceara (UFC)
 Ernani Ott, University of Vale do Rio dos Sinos (UNISINOS)

The objective of this study is to compare motivational factors for success, affiliation and power of students in Accounting programs. The sample included 847 Brazilian students (769 undergraduate and 78 graduate students). Findings are compared to Rego et al. (2005), based on Portuguese participants. Gender was a protagonist of surprise: male students are focused on power, while female students tend to focus on success and affiliation. Differences between undergraduate and graduate students are discussed. Findings are relevant based on number of holders of graduate degrees in Accounting in Brazil and the increasing demand for such professionals to accommodate the nation's economic outlook and transitions due to the accounting standards harmonization process. This study contributes to program administrators as this type of evidence helps to improve designing or redesigning content and instructional strategies to become more aligned with their students' motivational drivers.

WEDNESDAY

9:00-10:30

EDRF02

Chair : Elizabeth Monk

Room : C

Ethical Conduct Of Brazilians' Accountants: Differences Between Beliefs And Practices

Author : MARIA THEREZA POMPA ANTUNES, MACKENZIE PRESBYTERIAN UNIVERSITY

SU = Survey

Co-authors : Octavio Ribeiro Mendonça Neto, Mackenzie Presbyterian University
 João Paulo Cavalcante Lima, Mackenzie Presbyterian University
 Claudio Raphael Bifi, Pontifícia Universidade Católica de São Paulo
 Hilmi Erdogan Yayla, Gumushane University

The focus of this study is the ethical conduct of Brazilians' accountants, based on the Foucault (2001b) approach about the practice of Parrhesia. It is aimed to know how characteristics of truth-telling activity can be frame as perceived by Brazilians' accountants according to their beliefs and identify differences between these beliefs and how they actually practices in their profession. The motivation for use this approach was due to the fact that the existence of a professional ethical code has not proven enough to curb moral deviations in professional conduct. This is an exploratory and descriptive study with a quantitative approach. A survey was made through a structured questionnaire and featured a final sample composed of 5,087 respondents. Data were treated by descriptive analysis, Exploratory Factor Analysis (EFA) and Technical Analysis of Paired Data. Two different models were found. One for the beliefs, composed by the factors Courage, Duty and Sincerity and another for practices, composed by the factors Transparency, Competence and Critique. The analysis of the frequencies of the mode of the paired variables (beliefs versus practice) showed higher frequencies for the assertions related to practice suggesting that Brazilians' accountants are more effective in truth-telling activity in the daily practices. Suggestions for educational institutions and professional entities were made, in order to enhance the ethical behavior based on the practices of the self.

WEDNESDAY

11:00-12:30

EDRF03

Chair : Magda Abou-Seada

Room : C

Communication Apprehension Of Accounting Students: A Cross-Cultural Study

Author : LIZETTE KOTZE, UNIVERSITY OF PRETORIA

SU = Survey

Co-authors : Stephen Coetzee, University of Pretoria
 Astrid Schmulian, University of Pretoria

Communication apprehension has been found to negatively affect communication skills. These skills are important skills to enable the professional accountant to function in the modern economy. In order to successfully address any communication apprehension experienced by accounting students it is necessary to understand factors which may influence this apprehension. The influence of culture on communication apprehension has, as yet, not been addressed by the literature. By using a multivariate regression analysis this study aims to address the lacuna in the existing literature through considering factors influencing the communication apprehension of accounting students in multicultural and multilingual classrooms. The influence of tuition language on communication apprehension is also investigated. The results of this study show that South African students have lower levels of communication apprehension than students surveyed in earlier international studies. Cultural differences in communication apprehension for accounting students were identified. Furthermore, a home language that differed from English as tuition language led to lower levels of communication apprehension, while a tuition language that was not English was linked to increased levels of communication apprehension.

EDRF03

Chair : Magda Abou-Seada

Room : C

Students' Reading Comprehension Of The Iasb Conceptual Framework

Author : CECILE JANSE VAN RENSBURG, UNIVERSITY OF PRETORIA

SU = Survey

Co-authors : Stephen Coetzee, University of Pretoria
Astrid Schmulian, University of Pretoria

Students' understanding of more principle-based IFRS is dependent on their comprehension of the IASB's Conceptual Framework. Inability to comprehend the Conceptual Framework, as a result of frustration when reading this document, could jeopardise their financial reporting knowledge. The objective of this study was to test students' reading comprehension of the Conceptual Framework using the Cloze procedure. Many students demonstrated a reading comprehension of the Conceptual Framework at the Independent or Instructional Level. Further analysis of the Cloze scores by the first language, language of instruction and the attendance, or not, of reading courses, revealed some differences in mean scores, although not statistically significant. This paper provides a foundation for the development of a holistic research agenda in the domain of reading comprehension of financial reporting standards. Further, this paper provides a structure for academics to determine their own unique cohort of students' reading comprehension of the Conceptual Framework.

EDRF03

Chair : Magda Abou-Seada

Room : C

International Education Standards: Towards A Transformative Educational Paradigm

Author : ELIZABETH MONK, DUNDEE UNIVERSITY

SU = Survey

Co-authors : Louise Crawford, University of Dundee
Helliari Christine, University of South Australia
Veneziani Monica, University of Brescia

This paper presents a six country study of university professional accounting education. The paper is set within the framework of a transformative, or participative, approach to facilitating student learning rather than the more traditional transmissive, or passive, paradigm. To examine this framework, the paper considers the topics listed in International Education Standards (IES) 2, 3 and 4, which cover competencies and capabilities of: professional knowledge; professional skills; and professional values, ethics and attitudes. This paper investigates the level of coverage of each of the listed IES topics and the methods used for teaching these topics in undergraduate university education. Further, it analyses academic perceptions of the balance of developing these competencies and capabilities across universities, professional firms, training providers and professional bodies. The results indicate that countries focus on IES topics to different extents, but that the teaching methods used for knowledge, skills and values, ethics and attitudes are similar and reflect a formal, managerial and transmissive perspective of teaching where the teacher imparts knowledge in a classroom fashion. In a fast changing global business environment this transmissive paradigm will not meet the requirements of employers of these putative accountants and thus we call for universities to address the need for a more transformative approach to undergraduate accounting education.

EDRF03

Chair : Magda Abou-Seada

Room : C

Tax Compliance And General Education

Author : AGNES W.Y. LO, LINGNAN UNIVERSITY

SU = Survey

Co-authors : Raymond Wong, City University of Hong Kong

This study examines whether and how tax compliance is improved via different forms of tax education. To explore this, we conduct a survey related to tax compliance among 205 undergraduate and postgraduate students taking either a general tax course or a technical tax course. The findings suggest that different types of tax education have respective impacts on tax compliance. Specifically, we find that sales tax compliance was significantly improved if the undergraduate students had been exposed to a general tax education, and income and sales tax compliance were significantly improved if the postgraduate students had taken a technical tax course. These results suggest that a move toward general education at the undergraduate level may increase the extent to which students comply with tax laws. Technical tax education for postgraduate students may also be an effective means for improving tax compliance.

EDRF03

Chair : Magda Abou-Seada

Room : C

The Determinants Of And Tools For Accounting Students' Learning In The Bachelor Thesis Seminar Course

Author : ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF ECONOMICS

SU = Survey

Co-authors : Tuija Virtanen,

Assessment of university students' learning is challenging. Earlier studies state that student's approach to studying is often based on assessment methods (e.g. Scouller, 1998; Thomas & Bain, 1984). A final exam as an assessment method easily leads students to a surface approach to learning while different kinds of activating in-class and home exercises during the course encourage a deep approach to learning. The basic idea of Assurance of Learning (AOL) standards is that learning objectives and assessment methods lead students to deep approach to learning. The objective of this paper is to describe the results of a project that was focused on developing the learning objectives and assessment criteria for the bachelor thesis seminar course in order to assure the quality of students' learning. The development project was carried out at the Aalto University School of Business in the department of accounting. Our aim was to develop assessment rubrics that teachers and students can use as an assessment tool in the bachelor thesis seminar courses. The rubric we have developed takes into account the main criteria in the assessment of the bachelor thesis and studying process in an easily understandable form. Finally, we consider how our findings on the assessment of students' learning could be applied more broadly to assure learning at the Bachelor's degree level.

WEDNESDAY

14:00-15:30

EDRF04

Chair : Paul Wells

Room : C

The Synthetic Balance Of Francesco Datini Company In Avignon (1411) As The Important Stage Of Development In Balance Theory

Author : MIKHAIL KUTER, KUBAN STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Marina Gurskaya, Kuban State University
Dmitiy Alenikov, Kuban State University

For the first time in Russia, a detailed study of the first surviving a synthetic balance and analytical calculations, based on which it is built.

WEDNESDAY

14:00-15:30

EDRF04

Chair : Paul Wells

Room : C

Who Is Being Left Behind? A Decade Of Dropout Among Accounting And Business Administration Students In Brazil

Author : MARCIA DE LUCA, FEDERAL UNIVERSITY OF CEARÁ

EA = Empirical Archival

Co-authors : Jacqueline Veneroso Alves Da Cunha, Federal University of Minas Gerais
Gerlando Augusto Sampaio Franco De Lima, University of Sao Paulo
Edgard Cornacchione, University of Sao Paulo
Ernani Ott, University of Vale do Rio dos Sinos

The general aim in this study is to seek evidence about identifying the dropout and extended completion behavior in Accounting and Business Administration programs at Brazilian Higher Education Institutions in the period of 2001 to 2010. In addition, dropout rates are investigated per academic organization form of the institution, besides determining an ideal conclusion period indicator for the courses, which is associated with the dropout rate. We use Simple and Multiple Analysis of Correspondence, and Analysis of Variance to test the hypothesis. Descriptive statistics show higher dropout levels for Business Administration when compared to Accounting, with lower overall levels if compared to findings from other authors. In general terms, findings suggest that Accounting programs present lower dropout in Universities and University Centers, and Business Administration programs show higher dropout rates in Colleges, Schools, Institutes and Centers of Technological Education. However, it should be stressed that such findings cannot be generalized, but unveil characteristics of rankings adopted in this study.

EDRF04

Chair : Paul Wells

Room : C

Engagement Via Web-Based Quizzes And Exam Performance In A Blended Learning Intermediate Accounting Course

Author : HUSAM ALDAMEN, QATAR UNIVERSITY

EA = Empirical Archival

Co-authors : Keith Duncan, Bond University

The study examines the impact of engagement in web-based quizzes on exam performance for students enrolled in a blended learning Intermediate Accounting course. The web-based system, WileyPLUS, allows students to take online quizzes outside of class thus enabling them to dedicate additional time on specific accounting-related topics. We posit that engagement with the course content through web-based self-testing and "time on task" improves the student's learning and enables them to perform better on in-class exams. Our results show that gender differences in performance are related to engagement in online learning and class attendance rather than gender per se. We also show that students that take more online quizzes perform higher on in-class exams relative to other students and that online quiz performance influences mid-term exam performance but more so than for the final exam. Finally, other variables such as mid-term surprise, GPA and whether the student is a senior also influenced exam performance.

EDRF04

Chair : Paul Wells

Room : C

Analyzing The Instructor Effect On Students' Academic Performance In Financial Accounting

Author : CARMEN-PILAR MARTI-BALLESTER, AUTONOMOUS UNIVERSITY OF BARCELONA

EA = Empirical Archival

Co-authors : ,

The main objective of this paper is to analyze how the characteristics of professors affect students' academic performance in financial accounting. To do so, it employs a sample composed of information relating to 3,219 students and twelve professors from the Universitat Autònoma de Barcelona. A linear regression model, adopting the censored least absolute deviations model, is applied to these data. The results obtained indicate that the quality of teaching and the publication of a greater number of articles in journals indexed in the ISI Web of Science and Econlit databases have a positive and significant influence on academic productivity. On the contrary, dedicating more lecture time to the subject of Financial Accounting in comparison with the total amount of lecture time, working as an adjunct professor and teaching experience negatively influence students' academic performance.

EDRF04

Chair : Paul Wells

Room : C

A Comprehensive Ranking Of Accounting Journals

Author : S DOUGLAS BEETS, WAKE FOREST UNIVERSITY

EX = Experimental

Co-authors : S Douglas Beets, Wake Forest University
Andrea Kelton, Wake Forest University
Bruce Lewis, Wake Forest University

Inevitably, the career success of academicians is partially dependent on the journals in which their manuscripts are published. Accordingly, knowledge of which journals are considered elite or prestigious is critical to an academician, as well as knowledge of which journals are considered to be of dubious quality. Fortunately, several rankings of accounting journals have been published since 1990, and this study reviews the results of 23 such studies that have, by various methods, attempted to accurately compare the quality of accounting journals. While there have been several accounting journal ranking studies, however, no study has provided a quantitative combination of most of the previous studies. Correspondingly, the current study includes a qualitative and quantitative combination and overview of the rankings and conclusions of previous journal rankings in the accounting profession. To a degree, this "study of studies" confirms the findings of many other ranking studies with regard to elite journals; TAR, JAR, JAE, AOS, and CAR are ranked in the top five positions, in that order. As many academicians may not publish in those top five journals in the course of their careers, however, this study also ranks fifty accounting journals, which includes a range of publications, some of which focus on specialization, accounting practice, or international issues.