



# Structuring an Undergraduate Accounting Theory Course to Enhance the Learning Experience of Australian Students: Preliminary findings

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# Introduction

- Low levels of student satisfaction
- Drive for more relevant accounting curriculum
- Emphasis on higher order skills
- More creative types of learning
- Improving student engagement in accounting issues



# Threshold Learning Outcomes

## Freeman and Hancock (2011)

- Judgement – under supervision
- Knowledge – integrate theoretical and technical knowledge
- Application Skills – apply theoretical and technical skills
- Communication and Teamwork – communicate advice and ideas
- Self-Management – reflection and self-improvement



# Learning Experience

- Positive learning experience
- Deep learning and surface learning
- Contextual learning
- Student-centred learning orientation
- Linkage of theory to practice
- Alignment of course objectives



# Accounting Theory

- Qualitative nature
- Historical, Conceptual
- Theories that underpin practice
- Relevance to financial reporting
- Incentives for preparers



# Accounting Theory course

- Accounting and Society
- Effective communication skills, problem solving, critical thinking and judgement skills
- 109 students in S1, 2015
  - 18 Springfield on-campus
  - 11 Toowoomba on-campus
  - 80 External including 22 in China



# Accounting and Society – Resources 1

- Learning Management System (Moodle)
- Textbook selection
- Lectures – actual vs. dedicated
- Tutorials – selection of questions
  - Recall type
  - Contemporary issues
  - Case studies



# Accounting and Society – Resources 2

- Lecture examples – practical and real-world
- Sources: Internet, YouTube scholastic sites e.g. CPA Australia, Universities channels
  - [Ball and Brown 1968](#)
  - [Professor Ray Ball on share price movements](#)
  - [Corporate collapse - ABC Learning Centre](#)
  - [Earnings management example](#)





# Accounting and Society – Resources 3

- Additional readings – summaries, literature reviews, latest developments
  - [Corporate Collapse](#)
  - [Corporate Governance](#)
  - [G4 GRI](#)
  - [Accounting standards](#)
- Sources: Academic journals, Accounting periodicals e.g. CPA Journal, In The Black, Newspapers e.g. Australian Financial Review



# Accounting and Society – Assessments

- Formative – Online quizzes
- Summative – Online Test
- Summative – Assignment
  - Summarise article
  - Research on conceptual framework
    - [IFRS CF latest developments](#)
  - Case studies
- Summative – Exam (multiple choice and short answer, discussion, issues)



# Course Evaluations

- Course Evaluation forms
- Evaluation on Resources, Assessment and Administration of course
- Rating 1 (Strongly disagree) to Rating 5 (Strongly agree)
- Overall response rate of 22%

# Evaluation results



Question	Description	Course
C1	I had a clear idea of what was expected of me in this course	4.17
C2	My learning was assisted by the way the course was structured	4.08
C3	As the course progressed, I could see how the various topics were related	4.26
C4	I was satisfied with how the course was taught	4.08
C5	I am satisfied with this course	4.13
Question	Description	Course
R1	My learning was supported by the course resources	4.04
R2	The use of examples in this course assisted my understanding in this course	4.00
R3	My learning was supported by the course feedback	4.21
R4	My learning was supported by the teaching in this course	4.08
R5	It was easy to navigate around the StudyDesk for this course	4.35
Question	Description	Course
A1	Assessment tasks were appropriate to this course	4.22
A2	Assessment tasks contributed to my learning in this course	4.13
A3	I found the assessment in this course reasonable	4.13

- Ratings of course were above/well above the school, faculty and university numbers



# Student responses 1

- *It was a fun learning environment*
- *Learning activities were clearly defined*
- *The most enjoyable and informative course for me yet*
- *Recorded lectures were clear, relevant, concise, not recycled and were clearly laid out*



## Student responses 2

- *Resources were well organised. Other supplementary resources are actually relevant to each module. This class has been a pleasure to take.*
- *This is truly a capstone course. I pieced together everything that has been learnt in previous courses and has given me an understanding of Accounting Theory*



# Limitations

- Evaluations from small sample of students
- Limited response rate
- Response bias
- Differing student interpretations of questions
- Impact bias



# Further research and conclusion

- Further research on
  - Drivers of good student learning experiences
  - Relationship between course components and development of generic skills
  - Teaching and learning effectiveness characteristics
- Aspects of teaching methods and resources and association of positive learning experiences
- Incorporate relevant supplementary materials, current real-world examples and case studies