Innovation in Accounting Education

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Outline

Policy influences
Accounting curriculum tensions
Purpose – why change?
Active learning pedagogies
Pedagogical lens
Assessment
What next?
Policy influences

- Embedding employability
- Increasing retention
- Narrowing awarding gaps
- Improving the ‘student experience’
- Teaching Excellence
Accounting curriculum tensions

Business School accreditations e.g. AACSB
- Learning competencies
- Faculty sufficiency
- ‘Distinctiveness’ of programmes

Managing multiple professional exemptions
- Syllabus mapping
- Assessment types

Research led v research informed?
What constraints/enablers do you experience that influence accounting education?
Homogenisation of accounting education?
What are you trying to achieve through change?
Changing pedagogies
Active learning productively engages students in the learning process providing tools to guide thinking and information processing.

Studies show active learning benefits all students e.g. Freeman 2014
Team based learning

Reducing awarding gaps
Promoting collaboration and engagement
(Cagliesi & Ghanei, 2022)

Pedagogy
- Individual preparation
- Readiness assurance
- Application of concepts
- Peer evaluation

How to get started
Team based learning collaborative

Possible application in accounting education
- Financial accounting
- Management accounting
Problem based learning

Developing critical thinking
Problem solving
Communication

Pedagogy
• The problem must motivate students to seek out a deeper understanding of concepts.
• The problem should require students to make reasoned decisions and to defend them.
• The problem should incorporate the content objectives in such a way as to connect it to previous courses/knowledge.

3 dissemination techniques – case method, simulations, role plays
Case method

How to get started
Case teaching guidance – the Case centre (also have new case teacher scholarships)
Case writing – Case centre, the Case Journal

Benefits of case method
- For students – application of concepts
- For faculty – can draw on pre-written cases, write own cases for publication, competitions etc.

Possible application in accounting education
- Audit
- Financial analysis
- Capstone alternative to dissertation

Examples: Alice Shepherd’s IFRS presentation; Andrew Smerdon’s ICAEW community article
How to get started
Many simulations are ‘off the shelf’ which can make them difficult to adapt
There is an attached licence fee per student BUT lower tech approaches are equally effective

Benefits of simulations
- For students - allows them to practice decision-making in a ‘safe’ environment
- For faculty – focuses students on the learning points
Games based learning

Monopoly (Bergner & Brooks, 2017)

Color Accounting (https://www.coloraccounting.com/)

AccountingGame (Silva et al., 2021)

LegoSerious Play
How to get started
Select a suitable scenario and create briefings of the various roles for students
This might be used for a smaller section of teaching

Benefits of role play
- For students – requires them to think about the scenario from a specific perspective and to interact with others who are adopting a differing role
- For faculty – helps to illustrate differing perspectives

See Powell et al. (2020) for an example in audit
Service learning

Develop application skills
Often but not always team based

Pedagogy
- Experiential learning
- Focuses on application of learning to ‘real world’ scenarios

How to get started
Platforms exist to source projects e.g. Riipen
Others source opportunities by building relationships with community organisations

Scalability may be limited.
Summary

Active learning

- Problem based learning
- Team based learning
- Service learning
- Case method
- Role play
- Simulations
Pedagogical lens
Phenomenon-based learning

Constructivist approach

Either topic based or thematic

• Sustainability

• Ethics

Prior Accounting Café session, TED Talk (13 minutes)
Storytelling

Uses narrative and metaphor

Can enrich problem based learning

Stories act as a link between concepts and practice helping students understand contextual relationships in accounting

Example- Introduction to financial accounting (Suwardy, Pan & Seoh, 2013)

https://www.storycenter.org/
Harnessing technology

Work across institutions to share expertise and bring different groups of students together
‘Are we too addicted to high-stakes content-intensive assessment to be able to let go?’

(Fogarty, 2020 p.567)
Balancing tensions of accreditation requirements (timed, invigilated assessments) with other modes of assessment

Reflect on how assessment fits the learning outcomes

Can choice be offered? Within a mode or across modes?

What formative assessment opportunities are embedded?
https://uofsussex.padlet.org/susansmith/accountinginnovation

More formally through:
- Action based research
- SoTL
- Pedagogical research

Inspiration may come from many sources - some suggestions are offered
(Sangster, Stoner & Flood, 2020)
References


References


