

Collected Abstracts: Full Parallel Sessions

AED

Accounting Education

Code: **AED001**
Abstract ID: **0860**

Day: **Wednesday**
Time: **16.00-17.30**
Room: **Q006**

Acquiring Competence at Work: Evidence from Trainee Accountants

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The International Federation of Accountants (IFAC) has developed a series of International Education Guidelines (IEGs) which are now framed as International Education Standards (IESs), the adoption of which became obligatory for member bodies of IFAC from 1 January 2006. IESs are underpinned by the notion of *competence*, which is dealt with from pre-qualifying to post-qualifying levels in the context of life-long learning. This paper explains some of the empirical findings from a study of how CIMA trainees acquire competence at work. Using a qualitative approach, focus groups and in-depth interviews were conducted to enable graduate trainees to *tell their stories* regarding issues pertaining to their acquisition of competence. The justification for the research method is explained, followed by the results and discussion.

Code: **AED002**
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Day: **Wednesday**
Time: **16.00-17.30**
Room: **Q006**

Individual-Difference Predictors of Trainee Auditors' Performance

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We investigated the relations between individual-difference variables and various auditor performance measures (e.g., academic performance, tacit knowledge, work performance). Data were collected from trainee auditors in the Big Four auditing firms ($n = 244$) and university students ($n = 50$) in both French and German speaking parts of Switzerland. Hypotheses were partially supported and suggested that individual-difference measures hold promise as personnel-selection criteria. Specifically, academic performance and tacit knowledge predicted work performance. Although general mental ability was not directly associated with work performance, its effect on work performance was mediated by academic performance. Finally, individuals with high general mental ability had better work performance as a function of years of work experience than did individuals with low general mental ability. Implications for training and selection are discussed.

Code: **AED003**
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Day: **Wednesday**
Time: **16.00-17.30**
Room: **Q006**

Skills and Attributes that Employers seek when appointing accounting graduates

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Recent economic events and high-profile corporate failures have seen the accounting profession world wide under scrutiny. In addition, the job market for accountants changes rapidly. New types of employment, increased globalisation and new technologies, have resulted in employers seeking graduates with a diverse combination of professional skills and attributes which allow them to be flexible, multi-skilled employees who are willing and able to continue learning. As part of responding to these developments, it is desirable that the needs and expectations of employers are understood, and that curriculum development be appropriately aligned.

This study uses both quantitative and qualitative methods to examine employer perceptions and expectations in different organizational settings and environments. Information contained in classified ads was used to gain insight into the qualities employers demand most in accountants today and how the qualities differ from those sought 10 years ago. Findings indicate that there is often some gap between the professional skills that are being emphasized for students in the curriculum and those that are being expected by employers. While technical skills remain essential, it is the non technical professional skills that are emerging as necessary for a successful career in accounting. We compare the findings with parallel research describing what accounting students describe as the attributes receiving most emphasis in their courses.

Code: **AED004**
Abstract ID: **0359**

Day: **Wednesday**
Time: **17.30-18.30**
Room: **Q006**

Accounting students' perceptions of a virtual learning environment: An international comparison

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The impact and use of technology on learning outcomes for accounting students is not well understood. This study investigated impact of design features of an 'off the shelf' Virtual Learning Environment (VLE) in teaching undergraduate accounting students. Specifically, responses elicited from students located in the UK, Australia and New Zealand form the basis of the study which reports on a number of design features in the VLE (e.g. delivery of lecture notes, announcements, on-line assessment and model answers) used to deliver learning materials regarded as necessary to enhance learning outcomes. Responses from 827 on-campus students provided international data to develop a model to explain enhanced student motivation. The final model shows student satisfaction with the use of a VLE is associated with five variables. These include, lecture notes availability, online assessment, announcements, model answers, and online chat.

Code: **AED005**
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Day: **Wednesday**
Time: **17.30-18.30**
Room: **Q006**

Using an annual report project to develop skills and abilities in accounting students: Students' perceptions

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This study focuses on the usefulness of an annual report project that was implemented as a simulation of a real-life situation in order to encourage students to integrate their knowledge, to enable them to develop skills and values that are appropriate for self-directed enquiry and research, to use technology, to work in groups and be active participants in the learning process, and to question, seek answers and learn independently. To provide information on the usefulness of the project, this study reports on the results of a questionnaire that investigated whether a broad range of skills (such as judgment, interpretative, listening, problem-solving skills etc) and abilities (such as thinking critically, asking pertinent questions, organization etc) are enhanced by participating in the project. Analysis of the results reveals significant differences in students' perceptions. Gender and languages differences in perception were also found. This study is useful for accounting educators who use annual report projects as it reveals those areas of skills and knowledge which may have to be addressed elsewhere in the curriculum.

Code: **AED006**
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Day: **Wednesday**
Time: **17.30-18.30**
Room: **Q005**

Structure and development of accounting research: A citation and co-citation analysis of accounting journals from 1990 to 2004

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The objective of the paper is to describe and explain the structure and the development of accounting research since the early 1990s. To this end citation and co-citation analyses are applied. They are based on 1.814 articles published in The Accounting Review (TAR), Journal of Accounting Research (JAR), Accounting, Organizations and Society (AOS) and the Journal of Accounting and Economics (JAE) between 1990 and 2004 and include 71.722 sources. Accounting discussion is mainly journal based and has concerning its usage of basic sources a middle position between the fast changing Marketing literature and the quite steady discussion in organisation theory. The classification of Brown (1986) can be corroborated. Moreover, results suggest structural shifts in the 1990's as well as subsequent differentiation of topics. Concerning the interdisciplinary structure a strong alignment with the disciplines of finance and economics can be observed.

Code: **AED007**
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Day: **Wednesday**
Time: **17.30-18.30**
Room: **Q005**

From congresses to journals - A comparative analysis of articles published in accounting journals and papers presented at EAA congresses

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A recent research has revealed that most articles published in top US accounting journals come from institutions domiciled in the US or a small number of other English-speaking countries (Jones and Roberts, JBFA 2005). It has also been shown that the research paradigm favoured by US journals is financial economics, with the result that articles on accounting history or social and behavioural accounting are very scarce. European journals exhibit a more diverse content. Nevertheless, as pointed out by some studies, British authors are the main contributors to these journals. As a consequence, the assertion has been made that published literature is not perfectly representative of the diversity of European accounting research. The aim of this study is to test the validity of this assertion by comparing the content of nine major academic journals in accounting over five years (2000-2004) with the set of papers presented at the EAA congress in 2003, 2004 and 2005. The analysis covers three US journals (AR, JAE, JAR), three European periodicals (AOS, EAR, ABR) and three "international" reviews (IJA, JIFMA, JIAAT). The results give some support to the assertion that the variety of European accounting research is imperfectly reflected in academic journals. They also are consistent with the hypothesis of a competitive disadvantage of non English-speaking scholars in the race for publication in recognized periodicals.

Code: **AED008**
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Day: **Thursday**
Time: **16.00-17.30**
Room: **Theatre R**

American and European accounting research(hers): A test of the accounting academic markets

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Accounting researchers cover a broad range of topics from capital markets to history and education. They also engage a wide diversity of theoretical perspectives (eg, economic, financial and behavioural theories). The purpose of this paper is to explore differences in current accounting research. Of particular interest is seeking the causes of differences between US and European's research interests. This paper uses data compiled from EAA members, their department websites as well as from websites of accounting departments included in the UTD top100 business school research ranking (University of Dallas). Based upon this database, our preliminary results show significant differences in accounting research topics in the US and European settings. It is obvious that academic markets in the US and Europe show deep differences that affect the areas chosen by academics. The American market for accounting academics is well developed, large, and competitive. In contrast there is no strictly European market as each nation has its own separate market for academic accountants. Our findings show that diversity is higher in Europe, as expected. However, European academics also show significant concentration around economic-based research areas. We also analyze mobility of US and European academics between and within both continents, and interrelationships between education, markets, productivity, and academic interests. Additionally we explore the effect of affirmative actions comparing female participation in US and European academia.

Code: **AED009**
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Day: **Thursday**
Time: **16.00-17.30**
Room: **Theatre R**

Is there a global accounting research? Evidence from the EAA

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Several papers in the mid 90's showed that accounting research is very local (Lukka and Kasanen, 1996; Panozzo, 1997; Carmona et al., 1999). This finding contrasts with accounting practice that is becoming more and more global with the widely use of IFRS. In this paper, we reassess the local nature of accounting research at the time of IFRS implementation. We consider that EAA congresses are a good starting point to assess the nature of accounting research (global or local) for at least two reasons. First, studying communications (rather than published articles) seems to be a fair view of academics activity. Second, EAA congresses gather participants from many European and non-European countries. Based on the 2005 congress held in Göteborg, our findings show that almost half of communications can be qualified of 'global', which represents a fair increase compared to the 90's. Two factors seem critical to 'explain' globalization of accounting research. First, globalization depends on the research topic: financial accounting is as much as twice more global than managerial accounting. Second, co-authorship strategy matters: global papers tend to have more authors than local papers. This study allows a better understanding of the dynamics of the accounting research and illustrates the complex relationships between globalization of accounting practice and globalization of accounting research community.

Code: **AED010**
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Day: **Thursday**
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Room: **Theatre R**

Tendencies and Perspectives in the Accounting Research Field: A descriptive analysis of the content of Academic Accounting Journals 2000 –2004

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This paper provides a description of the content of most prominent academic peer-reviewed accounting journals (39 journals, according to Business Source Elite and ABI-INFORM databases). We use a modified Sundem (1987) taxonomy of the topics (14 in total) and the research methods (11 in total) to classify 4.268 articles published between years 2000 and 2004. The degree of specialization among topics of the journals is presented and the specific ranking of journals for each topic is determined. In the analytical part of the paper, we apply regression analysis in order to test the existence of a temporal trend modifying the relative importance of the topics. The results indicate that determined topics (Research Methods, International Accounting and Social and Environmental Accounting) and specific research methods (Empirical Method, Capital Markets and Deductive Method) increase their relative position in the time-period considered. In the analysis of the research methods, the information available not always allowed us to define precisely the research method applied, making it difficult to obtain more robust conclusions.

Code: **AED011**
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Day: **Friday**
Time: **9.00-10.30**
Room: **Q009**

Caught between Scylla and Charybdis: Burnout In Accounting Teaching Staff

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Recently an increasing area for research has been the effects of stress and anxiety in different professions. One of the extreme consequences of stress is known as burnout syndrome. This syndrome is common in professions that require workers to be in close contact with the user of their services and that the contact may lead to emotional involvement in the job (doctors, nurses, teachers, etc). An exploratory study on the burnout levels and profiles of University tutors (Arquero & Donoso, 2002) performed using the standard MBI raised an important issue: the standard instrument is mainly focused in only one of the dimensions of the university tutor's work (teaching) which might not be the main source of stress for these populations. In a second stage, after the analysis of the results obtained by the MBI and qualitative interviews, Arquero & Donoso (2003) developed a specific adaptation of the MBI questionnaire for University tutors. This new instrument was administered to the population of University accounting tutors in Spain and UK. The initial results are encouraging in terms of interpretation of pressure factors affecting the incidence of burnout.

Code: **AED012**
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Day: **Friday**
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Room: **Q009**

Exploring the relationships between accounting students' motives, expectations and preparedness for higher education and first year academic performance

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There is increasing interest in the field of student learning research within the accounting discipline (Lucas and Mladenovic, 2004). However, while a number of studies have examined the learning approaches of accounting students in higher education, there has been little exploration of the antecedents of students' learning and the influence of such antecedents on learning outcomes. This study addresses this research gap by examining the relationships between accounting students' motives, expectations and preparedness for higher education and their first year academic performance. Data regarding the background variables were gathered using a questionnaire distributed to students at the commencement of their accounting degree programme at an Irish university. Students' examination marks were used as measures of academic performance. Using regression analysis, this study identifies that a range of factors explain variation in the academic performance of the students. Factors which emerged as significant include: prior academic achievement; prior knowledge of accounting, students' confidence in their skills and abilities, perceptions regarding the role of university in career development, positive prior experiences of learning accounting and a desire to experience intellectual growth. The paper concludes by evaluating the implications of these findings for accounting educators and for future research.

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Day: **Friday**
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Room: **Q009**

Conceptualising learning through preferred learning formats of tertiary students in Sri Lanka

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This paper examines three types of lecturing formats: traditional, interactive, and group-based, and student opinions on their preference as a format of learning at a metropolitan university in Sri Lanka. The aim of this study is to conceptualise learning from the perspective of students, using lecturing format as a medium. The paper begins by examining a shift in higher education learning in Sri Lanka. The study highlights the gap in research on the proposed topic in developing countries, and on comparison of lecturing formats without the intervention of the instructor or researcher. The constructivist perspective serves as a theoretical perspective to interpret results. The results of a survey questionnaire of students are analysed to determine the preferred lecturing format for learning. Written comments made by students in the survey questionnaire about lecturing formats are reviewed using phenomenography to determine why students prefer or do not prefer lecturing formats. Findings are conceptualised to understand what learning means to these students. The findings reveal that learning means knowledge acquisition and skill development. Further, learning is surrounded by factors that facilitate and inhibit it. The paper highlights the need for educators to understand the concept of learning from students' perspectives, to inform teaching, assessment, and curriculum design.

Code: **AED014**
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Day: **Friday**
Time: **11.00-12.30**
Room: **Q113**

Are the effects of classroom ethics interventions transitory?

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This paper examines the effectiveness of an ethics intervention administered during a graduate course in accounting, and whether the observed moral reasoning gains are transitory or persistent. An established instrument, which identifies the subjects' stages of ethical reasoning, was used to assess the effectiveness of the intervention. The students completed the test instrument at the beginning of the term prior to the intervention and again at the close of the term. Three years after the intervention and completion of the course, the former students repeated this task. The results of this study show that the observed gains in moral reasoning were persistent, and did not diminish when students moved into professional roles. These findings suggest that appropriately designed ethics interventions may foster student gains in moral reasoning ability and serve as appropriate professional socialization tools.

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Room: **Q113**

Perceptions of the accounting profession and the Enron scandal

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The accounting profession has been trying to attract more creative individuals. However, prior research shows that perceptions of the profession as precise and structured have detracted from this effort. The Enron scandal, which brought a new awareness to accounting, may turn around these perceptions. Based on a sample of 1007 students at ten universities in the U.S., the present study examines and compares the creativity of accounting and non-accounting majors, their perceptions of the profession, and the effect of the Enron scandal on their interest in accounting. The findings confirm earlier evidence that it is still rule-oriented individuals who tend to choose an accounting major. Further, the findings suggest that, although students' traditional views of the profession tend to break down as they move through accounting coursework, the change is marginal. Of greatest interest is the finding that the Enron scandal increased the interest of more creative personalities in the profession. A potential problem, however, is also uncovered. The findings show that more creative individuals were much less likely than their counterparts to express concern with the issues regarding integrity that were raised by the Enron scandal.

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Room: **Q113**

Ethical Issues and Education in the Accounting Profession – Some international evidence

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In this paper, the literature regarding the significance of ethical issues and ethics education in the accounting profession is discussed in the context of the challenges facing the profession, the limitations of accounting education and the calls for increasing ethics education. Two international surveys, undertaken as part of the International Federation of Accountants (IFAC) Ethics Education project, are then analysed to assess the perceptions of both professional accounting bodies and individuals in respect of ethical issues and the need for ethics education for accountants. A number of issues including those surrounding conflicts of interest, earnings management and whistle-blowing are identified and there is evidence of a general belief that ethics education is necessary to ensure the range of ethical issues faced by accountants in public practice, business entities, the government and not-for-profit sectors, are adequately dealt with. There is also a strong belief that professional accounting bodies should have a significant role in ethics education and that the nature of ethics education should be prescribed.