

**Collected Abstracts: Research Forum Sessions**

**AED**

**Accounting Education**

Code: **AED R01**  
Abstract ID: **0107**

Day: **Thursday**  
Time: **11.00-12.30**  
Room: **Q119**

**An Institutional Theory Approach to the Changes in the Spanish University System: the Implications for Accounting Education and Accounting Educators**

**José María González**  
(jgonzalez@us.es)  
University of Seville

*Co-author(s): Trevor Hassall*

There is well documented concern among both employers and academics concerning the state of accounting education. A recent report in this area (Albrecht and Sack 2000) notes that there is still continued criticism of accounting programs by both employers and educators and this is resulting in decreasing student enrolments. Attempts to effect solutions to these perceived problems have focused on analysing and identifying the problem areas within accounting education and proposing solutions. In many cases this has consisted of employer focused research to identify market needs. However, accounting education is part of a wider system of higher education provision that itself has been the subject of, in many individual countries an increasing rate of change. To what extent have these external changes influenced the delivery of accounting education? The paper draws on the new institutional theory (DiMaggio and Powell, 1983 and 1991) to explain and understand the dynamics of organisational change and its implications for accounting education and accounting educators. In particular, the aim of this paper is to analyse the change process of the Spanish University educational system, focusing on the new University Organic Law introduced in 2001, and its repercussions and potential consequences upon accounting education and accounting educators in Spain. This is achieved using as a case study the educational system in Spain.

Code: **AED R02**  
Abstract ID: **0135**

Day: **Thursday**  
Time: **11.00-12.30**  
Room: **Q119**

**Teaching Accounting Information Systems with Data Modeling Approach**

**Yousef Shahwan**  
(yousef40@hotmail.com)  
United Arab Emirates University

Historically, accounting information systems (AIS) has not had a unifying theme (McCarthy 1999), although there have certainly been some group efforts aimed at producing an AIS teaching charter. Long laundry lists of technical topics make neither a good course nor a sound curriculum (McCarthy 2003). In recent years, AIS educators increasingly use the data modeling approach to teaching AIS (Hollander et al. 2000; Romney and Steinbart 2000). Evidence suggests that users' participation in the data modeling process is the reason for the considerable attention given to use data modeling in teaching AIS (Byers and Beltz 1994). This article explores data modeling approaches, in specific REA data modeling, that can be used in teaching AIS. It goes briefly through the golden age of database and explains REA data modeling if it is to be integrated in AIS classes.

Code: **AED R03**  
Abstract ID: **0476**

Day: **Thursday**  
Time: **11.00-12.30**  
Room: **Q119**

**Becoming an Accounting Academic in Spain: A Feasible Objective?**

**Ester Oliveras**  
(ester.oliveras@upf.edu)  
Universitat Pompeu Fabra, Barcelona  
*Co-author(s): Catherine Gowthorpe, Soledad Moya*

Academic accountability has become an important issue in a range of national environments in recent years, for example, in the United Kingdom, Spain and New Zealand. An important academic quality indicator is provided by evidence of refereed publications. Within the last 5 years, the requirements to become a tenured accounting academic in Spain have become more rigorous, especially in respect of the number and quality of refereed publications. Aspiring accounting academics are required to publish several papers in specific journals, for example those included in ISI Web of Knowledge or similar indexes. In this paper, we identify the list of journals in which Spanish academics should publish according to the general requirements established in the approved laws, both at a national level and in the Autonomous Community of Catalonia. We assess the feasibility of the publication criteria and the extent to which Spanish, and other European, academics would be able to meet them, by analysing the authorship of papers in the specified journals over the last five years.

Code: **AED R04**  
Abstract ID: **0481**

Day: **Thursday**  
Time: **11.00-12.30**  
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**Usage of Multiple Choice Tests in Accounting Classes**

**Jiri Pelak**  
(pelak@vse.cz)  
University of Economics, Prague  
*Co-author(s): Ladislav Mejzlik*

The aim of the survey is to find out whether multiple choice tests may be used instead of tests based on essays and case studies. At the University of Economics, Prague the need for such tests was caused by the following reasons: The number of students exceeds 1300 in a single semester - 20 teachers are involved in teaching the course - There are more than 60 classes per week It seems that only multiple choice tests may lead to a same level of requirements. As such tests are corrected by a computer, the objectivity is guaranteed. On the other hand, the multiple choice tests generally support a check box mentality. During classes students are encouraged to discuss and to analyze established dogma. They learn that there might be more correct results and that the most thought-provoking task is to defend their own opinions. Therefore, such tests may ruin the described aspect of their knowledge. We believe that this may not be truth when tests are carefully prepared. As a result, the most challenging task for examiners when using multiple choice tests is to prepare coherent exam questions which take into consideration all possible drawbacks of such tests. The paper discusses whether we managed to take advantage of multiple choice tests and overcame the drawbacks mentioned. The outcome is supported by empirical evidence based on questionnaires completed by students. Also, the developed system including the question database and the marking process is presented.

Code: **AED R05**  
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Day: **Thursday**  
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**Interdisciplinary Accounting Education in ERP class system – meeting conditions of IFAC's International Education Standards.**

**Description and outcomes of educational experiment**

**Jan Michalak**  
(jan\_michalak@yahoo.com)  
University of Lodz

*Co-author(s): Jerzy Czarnecki, Irena Sobanska*

Changing situation in contemporary business stemming from globalization, growing competition and digitalization processes results in globalization of accounting (ea. development of IAS, IFRS) creates new challenges for education of accounting specialists. Increase of information and intellectual capital significance for the generates new requirements for accounting education. These requirements were enumerated in IFAC's International Education Standards. In order to meet those requirements a new experimental education method was developed at University of (...). The main aim of the paper is to describe the educational experiment – the development of interdisciplinary accounting education method in ERP class system. Such methods are still rare and imperfect (*Dechow, NIELS* 2005). The paper also presents preliminary outcomes in changing students' approaches towards accounting education, after the first term of implementation. The new method of education is based on four main pillars: 1. virtual enterprise, 2. ERP-class system, 3. innovation program, 4. didactic methods.

Code: **AED R06**  
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Day: **Thursday**  
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Room: **Q119**

**Accounting Graduate Employment Destinations and Commitment to Postgraduate Studies**

**Beverley Jackling**  
(beverley.jackling@deakin.edu.au)  
Deakin University

*Co-author(s): Paul DeLange, Joav Rav On*

This study examined the main fields of employment as well as their attitudes toward continuing professional development and preferred employment of recent accounting graduates. Responses from 310 accounting graduates provide revealing trends for professional accounting bodies, academics and the accounting profession. It is apparent that accounting graduates have an ambition greater than the current industry structure appears to be able to provide. The study included analysis of the disparity between respondents' expected and ideal sector of employment thus providing further insights into graduate employment destinations. The results of the study unearthed concerns for the employment satisfaction of many graduates if ambition cannot be realistically fulfilled. Coupled with the very strong trend of accounting graduates away from Public Practice, the ramifications of this research may be timely and relevant for the accounting profession moving into the new millennium. In particular the research should be of interest to professional accounting bodies, academics and prospective employers in terms of graduates' perceptions of the need for postgraduate studies and preference for specific professional accounting qualifications.

Code: **AED R07**  
Abstract ID: **0232**

Day: **Thursday**  
Time: **16.00-17.30**  
Room: **Q119**

**An Empirical Analysis of Career Choice Factors Influencing First-year Accounting Students at the University of Pretoria: a Cross-Racial Study**

**Jean Myburgh**  
(jean.myburgh@up.ac.za)  
University of Pretoria

The factors that influence the career choices of Asian, black and white students at the University of Pretoria were examined in order to identify the criteria that motivate accountancy students to pursue a career as a Chartered Accountant (CA). By understanding the relationship between attitudes towards and the perceptions of first-year students registered for a CA course, it is possible to identify the key factors that influence their choice of an accounting career. This in turn may assist course administrators and curriculum designers to align marketing and recruiting strategies with specific personal occupational preferences of the different racial groups enrolled for CA courses at South African universities. A variety of factors such as decision time-frame of career choice, socio-economic background, students' perceptions of benefits and constraints of the CA profession, perceived earnings potential and benefit-cost ratio of being a CA, as well as other job-related factors are analysed. A cross racial study was conducted as only 2% of the total registered CA in February 2005 are black and 6% are Indian.

Keywords: Career choice, accounting major selection, racial groups, job selection.

Code: **AED R08**  
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Day: **Thursday**  
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Room: **Q119**

**Do Student Perceptions Matter? A Study of the effect of Student Perceptions of management Accounting on Student Performance**

**Aldonio Ferreira**  
(Aldonio.Ferreira@Buseco.monash.edu.au)  
Monash University

*Co-author(s): Balasingham Balachandran, Andrijani Santoso, Nihal Mudalige*

Student perceptions of subjects have been shown to be affected by factors like the level of difficulty, the speed of delivery, and the challenging nature of the subject. Research also suggests student performance is affected by educational background and by gender. What has not been considered by previous research is how student perceptions of accounting impact upon their performance. Accounting is typically associated with negative connotations – e.g., “bean-counting”, “number-crunching” - which are likely to affect student approaches to learning and studying and student performance. Understanding how negative perceptions of accounting affect student performance plays an important role in re-designing, re-packaging, and promoting accounting subjects as well as enhancing student learning.

A survey study was conducted in a large Australian university to both undergraduate and postgraduate students enrolled in Management Accounting subjects. An initial survey was administered at the start of the semester (generating 580 responses) and it was followed by a second survey at the end of the semester to the same cohort of students (550 responses), and by collecting student marks in the subjects. The three sets of data were then matched generating 340 observations. Our findings indicate that there students performance is affected in the predicted way by the negative perceptions of the subject.

Code: **AED R09**  
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Day: **Thursday**  
Time: **16.00-17.30**  
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**Introductory Financial Accounting Students' Perceptions of the Purpose of Accounting Information and the Objectives of Business**

**John Ferguson**  
(j.x.ferguson@dundee.ac.uk)  
University of Dundee  
*Co-author(s): David Collison, David Power, Lorna Stevenson*

This paper explores accounting students' perceptions about the purpose of accounting information and the objectives of business. The study builds on previous research which suggests that accounting education is embedded in neo-classical economic ideology and instils in students the notion that the interests of shareholders should be given primacy. (Collison and Frankfurter, 2000; Collison, 2003; Ferguson et al., 2005; Gray et al., 1994; Kelly and Pratt, 1994; McPhail, 1999). To this end, the study reports on a two-stage survey of first year accounting students at three university accounting departments in the UK. In order to capture any change in students' perceptions as the result of studying accountancy, questionnaires were distributed to students during the first week of their introductory financial accounting course and then again on completion of the course. In order to gain further insights into their perceptions of accounting and business, focus groups were also undertaken with a section of the students surveyed.

Code: **AED R10**  
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Day: **Thursday**  
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**Irish University Students' Prior Approaches to Learning Accounting**

**Pauline Willis**  
(pauline.willis@dcu.ie)  
Dublin City University  
*Co-author(s): Marann Byrne*

Improving the quality of learning is an ongoing concern for accounting educators. Studies on student learning have highlighted the influence of prior experiences of learning a subject on the quality of subsequent student learning. Thus, this study gathers evidence from first year tertiary accounting students on their prior approaches to learning accounting. Using the Approaches and Study Skills Inventory for Students, data were collected from 265 students immediately prior to the commencement of their accounting degree. The analysis shows that the students favour a strategic approach and there is a highly significant difference in their scores on this scale compared to the scores on both the deep and surface scales. The surface approach is their least favoured with the scores on this scale being significantly lower than on either of the other two scales. Surprisingly the surface scores are considerably lower than those reported in other studies with accounting students. A highly significant positive relationship exists between the strategic approach and students' results in their school accounting examination. There is a highly negative relationship between the surface approach and their performance and no relationship is found between the deep approach and the grade achieved. Gender differences and the students' scores on each of the sub-scales are also explored. The paper discusses the implications of these findings for tertiary accounting educators and future research.

Code: **AED R11**  
Abstract ID: **0908**

Day: **Wednesday**  
Time: **16.00-17.30**  
Room: **Q201**

**Perceptions of Accounting Journal Quality in the Republic of Ireland: Results of a Survey of Academics and Accountants**

**Christoph Drechsler**  
(christoph.drechsler@ucd.ie)  
University College Dublin  
*Co-author(s): Lorna Deane*

This paper reports the results of a questionnaire-based perception study of the quality of accounting journals by both Republic of Ireland academics and accountants. Data were obtained from 108 academics and 15 practitioners. Findings suggest that perception of journals ranked as (a) 'most prestigious' or (b) 'most consulted' by academics and practitioners do vary considerably, with 'The Economist' being the only publication featuring in both reader groups, and, surprisingly, familiarity expressed with a fictitious journal. Consistent with previous literature, our study confirms the perceived expectation gap between research and practice with practitioners tending to read professional magazines rather than refereed accounting journals. Findings do not seem to lend support to seniority of academics, gender, or journal price being related to perception of quality of accounting journals, or are inconclusive regarding patterns of publication among respondents. We conclude with discussing this study's results with reference to literature previously reviewed.

Code: **AED R12**  
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Day: **Wednesday**  
Time: **16.00-17.30**  
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**The Composition of Editorial Boards in Accounting: A UK Perspective**

**Michael John Jones**  
(Jonesm12@cardiff.ac.uk)  
Cardiff Business School  
*Co-author(s): Tony Brinn*

This study examines the composition of the editorial boards of 60 academic accounting journals, with a particular focus on the university affiliations of editorial board members. We concentrated on UK universities and journals, but also provide some data on non-UK schools and journals. There were six main findings. First, editorial appointments were normally held by nationals of the country where the journal was published. Second, US academics had a significant presence on all boards. Third, there was a lack of penetration of UK academics, particularly on US or high quality boards. Fourth, overseas academics were present in significant numbers on UK boards. Fifth, editorial board appointments tended to be concentrated in a limited number of institutions and individuals. Sixth, journals, particularly generalist journals, use ad hoc reviewers extensively. This research will inform the debate about the degree of influence which UK academics have on journal research agendas and on the international stage.