J. of Acc. Ed. 30 (2012) 267–289

Contents lists available at SciVerse ScienceDirect

J. of Acc. Ed.

journal homepage: www.elsevier.com/locate/jaccedu

Main article

Problem-based learning: Does accounting education need it?

Trevor Stanley *, Stephen Marsden

School of Accountancy, Queensland University of Technology, Brisbane, Australia

ARTICLE INFO

Article history:
Available online 11 September 2012

Keywords:
Problem-based learning (PBL)
Accounting education
Professional skills
Questioning
Teamwork
Problem solving

ABSTRACT

Problem-based learning (PBL) has been used successfully in disciplines such as medicine, nursing, law and engineering. However a review of the literature shows that there has been little use of this approach to learning in accounting. This paper extends the research in accounting education by reporting the findings of a case study of the development and implementation of PBL at the Queensland University of Technology (QUT) in a new Accountancy Capstone unit that began in 2006. The fundamentals of the PBL approach were adhered to. However, one of the essential elements of the approach adopted was to highlight the importance of questioning as a means of gathering the necessary information upon which decisions are made. This approach can be contrasted with the typical 'give all the facts' case studies that are commonly used. Another feature was that students worked together in the same group for an entire semester (similar to how teams in the workplace operate) so there was an intended focus on teamwork in solving unstructured, real-world accounting problems presented to students.

Based on quantitative and qualitative data collected from student questionnaires over seven semesters, it was found that students perceived PBL to be generally effective, especially in terms of developing the skills of questioning, teamwork, and problem solving. The effectiveness of questioning is very important as this is a skill that is rarely the focus of development in accounting education. The successful implementation of PBL in accounting through 'learning by doing' could be the catalyst for change to bring about better learning outcomes for accounting graduates.

© 2012 Elsevier Ltd. All rights reserved.

* Corresponding author. Address: School of Accountancy, Queensland University of Technology, 2 George St., Brisbane QLD 4000, Australia. Tel.: +61 7 3138 5291; fax: +61 7 3138 1812.

E-mail address: t.stanley@qut.edu.au (T. Stanley).

0748-5751/$ - see front matter © 2012 Elsevier Ltd. All rights reserved.
http://dx.doi.org/10.1016/j.jaccedu.2012.08.005

1. Introduction

In recent years, a number of authorities have called for the development of a broader range of required skills in accounting graduates. For example, the International Federation of Accountants (IFAC) released as one of its eight International Education Standards (IES) a standard called *IES3 Professional Skills and General Education* (International Accounting Education Standards Board (IAESB), 2009). This standard emphasizes the development of Professional Skills, which include not only intellectual, technical and functional skills but also personal skills, interpersonal and communication skills, and organizational and business management skills. Similar skills were emphasized by the American Institute of Certified Public Accountants (AICPA) in its *Core Competency Framework* (AICPA, 2010a, 2010b); and the Institute of Chartered Accountants in Australia and CPA Australia in their document *Professional Accreditation Guidelines for Higher Education* (ICAA & CPA Australia, 2009) used to accredit Australian accounting programs. The Australian Learning and Teaching Council also released a paper entitled *Accounting for the Future: More Than Numbers* (Hancock et al., 2009), which investigated the changing skill set for professional accounting graduates and strategies to embed those skills into professional accounting programs. Finally, the Australian Business Deans Council released details of an investigation of existing resources, strengths, gaps and challenges to be addressed for sustainability in teaching and learning in Australian university business schools/faculties. A major project that was recommended was building and assessing the development of generic skills across the business curriculum (Freeman, Hancock, Simpson, & Sykes, 2008).

The above views were echoed 10 years earlier by Albrecht and Sack (2000) in their monograph entitled *Accounting Education: Charting the Course Through a Perilous Future*. They stated that "Following the advice of the Accounting Education Change Commission (AECC), it is time that we, in accounting education, move away from our reliance on lecture and move toward teaching approaches that convey critical KSAs (Knowledge, Skills and Abilities)" (Albrecht & Sack, 2000, p. 64). Albrecht and Sack also cited many skills to concentrate on, including cases that deal with uncertainty and analytical skills, group work to teach leadership and working together, and for students to do research on the Web and use the wide variety of data services available.

The AECC referred to by Albrecht and Sack (2000) was created in 1990 with the specific goal to generate action – the implementation of needed improvements in the education of accountants, not only in the United States where the commission was established, but throughout the world (Sundem & Williams, 1992). The AECC's Position Statement Number One (AECC, 1990) on the objectives of education for accountants stated that students should be active participants in the learning process; learning by doing should be emphasized; working in groups should be encouraged; students should have the ability to locate, obtain and organize information, and develop the ability to identify and solve unstructured problems in unfamiliar settings; and to exercise judgement based on comprehension of an unfocused set of facts.

The abovementioned references all call for accounting educators to diversify their content-based, knowledge-focused approach and to start emphasizing process and skills. One possible response to this call could be the development of problem-based learning (PBL). Indeed, Milne and McConnell (2001) placed on notice the need for PBL to be incorporated into accounting education. Johnstone and Biggs (1998, p. 424) held similar views stating that "While implementation will be complex and will differ from one institution to another, the medical literature provides an important resource for understanding some of the issues involved with implementing PBL in accounting curricula. As with any major curricular change, the implementation of PBL will entail a great deal of effort, time, and creativity."

The rise of PBL is generally attributed to medical education in Canada and US in the 1950s and 1960s[1] (Barrows, 1996; Boud & Feletti, 1991; Gijselaers, 1995; Savin-Baden, 2000; Spaulding, 1969).

[1] Interestingly, a form of problem-based learning contextualized to business occurred around the time Luca Pacioli (1494) wrote *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* (Sangster, Stoner, & McCarthy, 2007, p. 449). All the subjects in the *Summa* were taught in *abbaco schools*, which were established through the financial power of merchants for the instruction of their sons and so the curriculum was entirely focused on the needs of future merchants. Even in those times, the solving of problems and being able to acquire the skills to transfer knowledge to merchandising situations was deemed important.

دریافت فوری ← متن کامل مقاله

ISIArticles
مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات