



E-business in accounting education in the UK and Ireland: Influences on inclusion in the curriculum



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ABSTRACT

With the increasing impact of e-business within economies worldwide there are implications for accountants, the accounting profession and the providers of accounting education. This study uses a postal questionnaire to seek perceptions of accounting academics on the factors influencing them to include or exclude e-business related topics in UK and Irish undergraduate accounting degree programmes and to explore the likely future direction of e-business coverage in such degrees. Findings indicate that respondents generally felt that e-business is important and should be included in accounting degrees: both to reflect changes in the business environment and to increase the employability of graduates. However, the majority of respondents did not themselves teach any e-business topics to accounting students. While this could be attributed to a combination of factors, the most significant impediment to further emphasis on e-business was reported to be the lack of space in already crowded syllabi. Interestingly, lack of staff expertise or teaching materials were not considered to be major impediments. Although the focus of this study is the UK and Ireland, the empirical results have potential implications for the wider community of accounting educators by widening the international perspective on the issues addressed.

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1. Introduction

Electronic business (hereafter, e-business) has enabled businesses to evolve from physical, or linked computer-based, organisations to organisations where different business parties (customers, suppliers, and other counterparties) at different locations interact only, or mainly, using the Internet and the Web. This has in turn significantly changed both the way business is conducted and the accounting and auditing of those businesses (Auditing Practices Board (APB), 2001; Australian Accounting Research Foundation (AARF), 2002; Gale & Abraham, 2005; Institute of Internal Auditors (IIA), 2003; Kotb & Roberts, 2011a; Kotb, Roberts, & Sian, 2012; Phillips & Kirby, 2002). As Arnold and Sutton (2007) argue, this means that accounting graduates should now have a very different education from that of earlier generations, who had entered the job market in a world characterised by simple computerised systems and manual processes.

There has been much interest over the years on the impact of technological innovations on accounting curricula, ranging from the simplest, such as word-processing software or electronic spreadsheets, to the complex, such as information systems

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security or control technologies (Albrecht & Sack, 2000; Ahmed, 2003; Armitage & Boritz, 1986; Chang & Hwang, 2003; Coe, 2005; Crawford, Helliari, Monk, & Stevenson, 2011; David, MacCracken, & Reckers, 2003; Edmonds, 1988; Fink, 1998; Harrast, Strong, & Bromley, 2010; Heagy & Gallun, 1994; Helliari, Monk, Stevenson, & Allison, 2007; Marriott, 2004; Waller & Gallun, 1985). However, little research interest has been shown in the place of e-business in the accounting curriculum. Exceptionally, Rezaee, Elam, and Cassidy (2005) and Rezaee, Lambert, and Harmon (2006) found that e-business is seen as being an important component of North American business and accounting education, with accounting educators expecting both the demand for, and the provision of, e-business education to continue to increase. Fusilier and Durlabhji (2010) investigate e-business masters degrees offered internationally, finding an increase in programmes offered outside North America and greater focussing towards non-technical content in North American programmes. However, the position of e-business in undergraduate accounting programmes outside North America is less clear. The noticeable exceptions are Kotb and Roberts (2011b) who found that very few UK and Irish universities offer an e-business module within undergraduate accounting degree programmes and, when the subject is thought to warrant a standalone module, it is optional.¹ This study attempts to illuminate the position in the UK and Ireland, where the position appears to be quite different to the US, by investigating the reasons behind decisions to include or not include e-business in the accounting curriculum.

To gain a greater understanding of the state of e-business coverage in accounting degrees in the UK and Ireland, it is important not only to examine what is being taught and how it is being taught (Kotb & Roberts, 2011b; Rezaee et al., 2006), but, perhaps more importantly, to explore why it is, or is not, being taught. Given the findings of the only UK and Ireland based study (Kotb & Roberts, 2011b) that e-business is, at best, only lightly covered in the typical accounting degree, the present study aims to, (i) identify factors influencing the decision to include or exclude e-business content in these degrees and to (ii) explore the likely future direction of e-business education within them. These two objectives were achieved by conducting a postal survey of accounting academics in UK and Irish universities.

The next section discusses motivations and rationales for university accounting curricula change, in order to provide a background for the study. The third section outlines the data collection process. The penultimate section presents and discusses the survey findings, which are discussed further in the concluding section which addresses the implications of the results for undergraduate university accounting education.

2. Background

Despite numerous calls for accounting curricula to reflect changes in the business world, university accounting education has repeatedly been declared out-of-date and failing to prepare graduates adequately for the changing business world (see, for example, Albrecht & Sack, 2000; Allen, 2000; Humphrey, 2005; Humphrey, Lewis, & Owen, 1996; Vasarhelyi, Teeter, & Krahel, 2010). Not surprisingly, therefore, there have been a range of studies calling for the revitalisation of accounting education through the integration of emerging features of the business world, such as technological developments, into undergraduate accounting curricula (Paisey & Paisey, 2006). Given the increasing role of e-business in the real world and accounting students need to understand the world in which their discipline operates, it is therefore arguable that it is becoming increasingly important for students to be similarly exposed to the study of e-business. This raises a question in respect of: why should e-business be taught within university accounting education? The answer to this question is discussed below in the context of theoretical and practical considerations.

2.1. Theoretical considerations

Abbott (1988, p.195) argues that "... professions rest on knowledge and universities are the seat of knowledge in modern societies". In this sense, it can be argued that universities can play two roles in society: a legitimising role as the source of formal knowledge upon which a profession rests its status and the right to control a service against competing professions (Hines, 1989; Montagna, 1974; Paisey & Paisey, 2006), and a social role as the natural source of well-educated potential recruits into professions (Fallows & Steven, 2000; Gammie & Kirkham, 2008; Paisey & Paisey, 2000). Thus, to maintain these two roles, universities should produce (through research) and disseminate (through education) up-to-date knowledge reflecting real examples of changes taking place in society such as e-business and its impact on accounting.

In relation to the legitimising role of universities Freidson (1986), following Abbott (1988), argues that professional powers rest, in part, on the development of formal knowledge. Where formal knowledge is seen to be defined by the subjects of research and education in modern universities, an aspect which Hines (1989) also regards as a central feature in the definition of a profession: by developing and disseminating such knowledge, universities provide a scientific basis for legitimising existing and new professional practices and techniques. For example, Robson, Humphrey, Khalifa, and Jones (2007), also drawing upon the work of Abbott (1988), claim, with special reference to the Business Risk Audit methodology, that the development of many technical audit practices have been legitimised by their association with both abstract academic knowledge (as a scientific basis) and other academic processes offering normative sources of legitimacy, including the production of texts and the use of case studies in teaching.

¹ In the context of this paper the term module is used to represent a single unit or course of study, to distinguish a module from a degree course or programme of study.

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