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Using journal articles to teach public sector accounting in higher education

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Abstract

This article reports the findings of an exploratory study into students' perceptions of the extent that journal articles are helpful for learning public sector accounting. Data used in the study were mainly derived from face-to-face interviews with six students. Abstracting the meaning of articles was a dominant concept of learning for the majority of students who participated in this study. The students found journal articles to be a valuable aid to learning. Whilst they perceived academic articles as helpful in facilitating learning, they ranked the usefulness of professional articles higher than academic articles. The study also found that the majority of students who participated used a deep approach in reading a journal article; i.e. they tried to gain a full understanding of the article. © 2002 Elsevier Science Ltd. All rights reserved.

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1. Introduction

Adaptation and change of the accounting curriculum is necessary to properly prepare students to communicate effectively, apply appropriate factual analyses, and make sound judgments about the challenges facing them in this new century. In addition, scholars suggest that the accounting curriculum must be updated to be responsive to the needs of prospective employers (Rebele & Tiller, 1986; Rebele,

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Stout, & Hassell, 1991; Rebele, Apostolou, Buckless, Hassell, Paquette, & Stout, 1998a, 1998b).

Accounting teaching is predominantly based on textbooks; consequently undergraduate students often receive little exposure to journal articles. However, some academics claim that the conventional wisdom of accounting textbooks (especially management accounting) has little relevance to practice (Ryan, Scapens, & Theobald, 1992). Thus textbooks need to be supplemented by articles from academic and professional (or practitioner) journals. Academic articles can help reduce the perceived gap between theory and practice, and enable students to understand the roles of accounting in organizations and society. Professional articles can help students integrate theoretical and practical concepts, and increase the practical relevance of accounting course material.

Faculty are the primary audience for academic journals. In contrast, professional articles are published in journals whose readers include practitioners as well as academicians. Articles published in academic journals are generally long and are based on theoretical frameworks and/or reasonable assumptions and logic. Professional articles are short, concise, and relate to problems facing practitioners and the business community as a whole.

Despite calls for greater use of articles in accounting teaching, there is little research on whether student learning styles differ when academic and professional journal articles are used in undergraduate courses (Caldwell, Weishar, & Glezen, 1996; Williams, Tiller, Herring, & Schiener, 1988). This article seeks to shed light on this topic.

Johnstone and Biggs (1998), Bonner and Lewis (1990) and Libby and Luft (1993) suggest that integrating technical information with practical experience and promoting lifelong learning skills are necessary for developing the knowledge and performance of accountants. Further, the Accounting Education Change Commission (AECC) proposes that accounting curricula should be configured to convey attitudes of life-long learning as well as essential information and technical skills (AECC, 1990). The author believes that the use of academic and professional articles may serve this purpose, as these articles deal with both theoretical and practical issues. Little is known about the benefits of journal articles in an accounting course (see Saudagaran, 1996). The motivating factor for this study derives from a desire to examine this apparent gap in prior research. In so doing, the study sets out three primary objectives:

1. To assess students' conceptions of learning;
2. To determine the usefulness of journal articles in facilitating student learning; and
3. To determine how a student approaches reading a journal article.

The findings reported here should be helpful for accounting educators who would want to incorporate journal articles in their classes. Furthermore, the findings may generate issues for future research in accounting education.

The context for this study is the *Contemporary Issues in Public Sector Financial Management* course at the third-year undergraduate level within the School of Accounting and Finance at the Gold Coast Campus of Griffith University in Australia.

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