Cover Sheet

Curricula in introductory accounting: An international student focus

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Abstract

Recent changes to management and funding regimes in Australian universities have emphasised the need for global competitiveness and the development of commercial orientations, coupled with the pressure of relative declines in public funding to the sector. In consequence, many universities have increasingly relied on fee-paying, international students. This internationalisation raises various issues, including those about teaching and learning quality. We investigate the match between the needs of international students and the curriculum, including content, delivery and assessment, on a micro level with reference to introductory accounting (IA) subjects in Australian universities. The results suggest a number of prevailing issues that need to be considered by accounting educators in terms of improving educational experiences and outcomes for international students.

Keywords: accounting education, introductory accounting, curriculum mapping, internationalisation

JEL Classification: I21

1. Introduction

Universities have faced an increasingly diverse and rapidly changing panorama over recent years. Emphasis has been placed upon the development of entrepreneurial outlooks and activities in universities (Slaughter & Lesley, 1997), and in Australia the higher education sector has undergone significant reform aimed at transforming universities into commercial enterprises less dependent on public funding (Poole, 2001; Murray & Dollery, 2005). Many universities have addressed the challenges of government funding shortfalls and global competition by seeking income from international students.

By 1999 revenue from fee-paying overseas students studying at Australian universities amounted to $805 million, equating to approximately 10 percent of sector revenue (DEST, 2002, p.53). Expanding the international student base has seen enrolments of these students increase from approximately 30,000 in 1991 to just over 95,000 in 2000 (DEST, 2002, p. 56). Asian residents make up the clear majority (generally more than 70%) of international students enrolled in Australian universities (AVCC, 2005) and constitute about 95% of international student enrolments in business courses (see Wright *et al.*, 2004). Our focus on the introductory accounting (IA) subject[1] as the primary unit of analysis is thus of particular significance, considering that approximately 50% of international students in Australia study business-related degree programs and most include accounting in their choice of subjects (DETYA, 2001, p. 145).

The presence of international students on campus is one of many factors contributing to the changing landscape of the university sector (Biggs, 2003). Some commentators argue that

there are significant costs associated with internationalisation of the student enrolment profile (see Devos, 2003; Murray & Dollery, 2005) and that the quality of teaching and student learning outcomes may suffer in this deregulated, commercial environment. However, Coates (2004) maintains that while the discourse tends to portray internationalisation as a source of revenue and a driver of declining academic standards, it often lacks empirical grounding and support. In considering the internationalisation of accounting courses offered by Australian universities, Hewitt (2002, p.24) concluded that "future research should seek to develop ways in which educators may develop programs addressing learning differences stemming from differences in cultural background".

In this paper we report on a study concerning how well aspects of the content, delivery and assessment of the IA subject in Australian universities match the needs of, and are relevant to, the expanding international student cohort. Our study was based on a review of IA subject outlines (n =12) and textbooks (n =9), and analysis of data gathered though the administration of a cross-sectional survey of Australian universities (n =21). While this research is derived from a larger study of the curriculum of IA, our purpose in the current paper is to explore issues for, and prompt reflection by, accounting educators concerning what and how they teach, given the internationalisation of the student body.

This paper is divided into five sections. Section 2 provides a discussion of the literature on change in accounting education and the characteristics and needs of international students. The multiple research methods applied in conducting the study are outlined in the third section and the research results and findings are reported in section 4. The final section of

the paper presents a number of conclusions, together with implications for accounting educators.

2. The changing face of accounting education

Over the last two decades there has been considerable change in commerce and business, and in the evolving nature and expanding role of the accounting profession (AAA, 1986; Arthur Andersen & Co., *et al.*, 1989; AECC, 1990; Williams, 1993; Nelson *et al.*, 1998; Albrecht & Sack, 2000). More specifically, within the context of the research described in this paper, the profiles and characteristics of students entering introductory accounting (IA) subjects are also rapidly changing (Rankin *et al.*, 2003), although the process of accounting education has been perceived as essentially inert (AAA, 1986; Albrecht & Sack, 2000).

It has been widely argued that accounting education has failed to equip students with the requisite set of generic competencies required by the profession (AICPA, 1998; Mohamed & Lashine, 2003), and that models of teaching are too conventional, based largely on knowledge transmission (Williams, 1993; Saunders & Christopher, 2003) and heavy reliance on an homogeneous set of textbooks (Williams, 1993; Sullivan & Benke, 1997). Introductory subjects in accounting have also been the target of considerable criticism concerning narrow content, technical focus, and poor quality of the student learning experience. The traditional accounting curriculum has been viewed as “rule-based and demanding rote memorisation; with students being trained rather than educated” (Carr & Mathews, 2004, p.93), and as a result of perceived deficiencies, a number of organisations

and academics have called for change (see AAA, 1986; Arthur Andersen & Co., 1989; AECC, 1990, 1992; Mathews, 1990; Albrecht & Sack, 2000).

Various sources reflect a particular concern about deficiencies in the generic skills and core competencies of accounting graduates (Arthur Andersen & Co., 1989; Cho, 1999; Mohamed & Lashine, 2003). Traditional curricula that centre on technical skills and place emphasis on memorisation of transaction recording procedures may discourage students from developing competencies such as critical thinking (Saudagaran, 1996; Springer & Borthick, 2004), and so a strong imperative exists for introducing innovations to enhance students' thinking, abstraction and communication skills, consistent with the goal of lifelong learning (Howieson, 2003).

Despite attempts to address shortcomings, accounting education continues to be dominated by a procedurally-based view of the discipline (Nelson, 1995; Sharma, 1998). Such emphasis on technical aspects of the discipline can lead to passive teaching techniques which focus on the transference of a body of knowledge (Bonner, 1999; Boyce *et al*., 2001; Saunders & Christopher, 2003) at the expense of the development of generic skills. Transmissive models of teaching are characterised by one-way communication (Williams, 1993), by textbook-based lecture methods (May *et al*., 1995), and regurgitation of rote-learned content in final examinations (Adler & Milne, 1997c).

In contrast, an active learning model encourages students to actively engage, participate and interact in the learning process (Adler & Milne, 1997a; Keddie & Trotter, 1998; Still &

Clayton, 2004). To make this change requires innovation in teaching and assessment, and the development of a pedagogy that encourages student-centred learning, which is both active and experiential, and promotes knowledge transformation and learner-reflection (Bisman, 2005). Such new teaching approaches are also believed to help develop students' generic skills (Adler & Milne, 1997b; Boyce *et al*., 2001; Kern, 2002).

In terms of the IA subject in particular, the AECC suggested a curriculum restructure to offer a broad introduction to the discipline, taught from the user's perspective rather than the preparer's perspective. In other words, the focus should be on the uses and usefulness of accounting information to assist economic decision-making, rather than on the technical aspects of recording transactions and producing financial statements. Various commentators support and argue for this 'user' approach (Pincus 1997a, 1997b; Bernardi & Bean, 1999; Diller-Haas 2004).

The call for change in accounting education can be brought into sharper focus when considering developments in the Australian higher education sector, particularly in connection to the expanding profile of international students, although the research evidence concerning the performance of international students studying with Australian universities is somewhat equivocal. Mackintosh and Olsen (2005) report that while Australian students passed 89.4% of subjects attempted in 2003, international students passed slightly less, at 88.8%. Further, they report that Australian students outperformed international students in the business disciplines. Other research evidence, specifically concerning the accounting discipline in Australian universities, indicates that the

international student cohort generally outperforms the domestic cohort (see Rankin *et al.* 2003; Hartnett *et al.* 2004), or that nationality and first language has "no differential impact on introductory level performance" (Drennan & Rohde, 2002, p.27; also see Jackling & Anderson, 1998). Nevertheless, it has been suggested that delivery and instructional style in accounting needs to be recast to better cater for the specific needs of international students (see Rankin *et al.*, 2003; Hartnett *et al.*, 2004).

Tang and Biggs (1996) contended that the curricula and assessment in Asian schools could encourage memorisation and surface learning approaches. Stereotypes of the learner are common, contextualising the international student, particularly those from Asia, as rote learners who are more adept at applying calculative mentalities than broadly based generic competencies, such as communications, problem-solving and analytical skills. However, such stereotypes have been challenged (see Biggs, 1999; Barron & Arcodia, 2002; Cooper, 2004).

Within the context of this growing body of evidence on the need for change in introductory accounting studies, and the imperatives for teaching an increasingly diverse and internationalised student cohort, we sought to examine the curricula, teaching and learning strategies, and assessment practices applied in the IA subject in a cross-section of Australian universities. Our goal was to evaluate how well these features match the needs of international students and to pose some reflective questions (and tentative solutions) for accounting educators concerning what and how they teach.

To summarise the evidence concerning international students studying within the business and accounting disciplines, and to guide analysis and interpretation of our results, a relatively simple framework was applied, adapted from the research of Fisher *et al.* (2005). Fisher *et al.* (2005) identified and studied key factors related to the 'gap' – the challenge of teaching in a multicultural and internationalised business classroom, and a range of strategies targeted at narrowing this 'gap'. Their factors marry with our key themes of subject content (including technical and conceptual content and generic skills), delivery (including teaching and learning strategies), and assessment practices:

Challenges

- Lack of general background concerning Australia and Australian business
- Lack of ability or willingness to communicate orally in English
- Reluctance to ask question in class, and preference for one-to-one contact outside class
- Lack of ability to communicate in written English
- Unwillingness to take part in small group activities
- Poor communication with other ethnic groups
- Different learning styles
- Difficulty in making judgments

Needs

- Small class sizes

- Student-centred learning activities in interactive lectures and tutorials
- Explicit use and student cognisance of learning outcomes to focus learning
- Use of electronic learning tools

3. Research method

We employed multiple methods in collecting and analysing data structured around the key themes of the investigation. The relatively small size of the population of institutions recognised by the Department of Education, Science and Training (see DEST, 2002), and that offer an accounting degree (n = 38), allowed for sampling of the entire population. The primary unit of analysis was an IA subject of an individual university, although for the purposes of statistical significance testing two clusters of universities (regional/metropolitan[2]), represented the extent of international students in the cohort, being LPI (low proportion of international students) and HPI (high proportion of international students), as explained in the results section.

In the first round of data collection the IA subject outlines of 12 universities were obtained for analysis from relevant subject coordinators. The second round of document review involved analysis of the most commonly prescribed textbooks in IA subjects, based on information compiled from subject outlines and textbook adoption reports sourced from publishers. In the final stage of the study, a survey instrument was developed, pre-tested and piloted, strongly focused on the key research themes and informed by the prior steps in the research design. The survey included 30 questions eliciting responses covering a range

of information on subject content, delivery and assessment. The survey was administered to IA subject coordinators[3] in each Australian university in late 2005, producing 21 usable responses (response rate 55.3%) across the spectrum of universities, as shown in Table 1.

[insert Table 1 here]

While a plurality of methods was employed to gather corroboratory data through triangulation, the standard limitations are relevant in respect to the one-shot, cross-sectional survey questionnaire, including issues concerning the representativeness of the sample. Although non-response bias was non-significant, based on statistical analysis following the Oppenheim (1966) method, an element of bias may be in the sample since there were no respondents from Western Australia.

4. Results and findings

Based on responses to the survey questionnaire, the total number of students in the IA subject ranged from 180 to 1,800, with a mean of 650. In five (24%) of the 21 institutions surveyed, onshore international students studying internally accounted for 41-60% of the total IA subject cohort. All five of these institutions were metropolitan universities. In ten (47%) universities (seven metropolitan and three regional universities) international students represented 21-40% of IA students, while in the remaining six (29%) universities, which all happened to be regional, international students comprised only 0-20% of IA students. These results demonstrate that international students account for a weighty percentage of total IA enrolments, particularly in metropolitan institutions. These apparent distinctions between metropolitan and regional institutions acted as proxies in categorising

universities according to high proportion of international students (HPI) or low proportion of international students (LPI).

Within this general overview of the compositions of universities and the IA cohort, including the data presented in Table 1, the results and findings according to the key themes of our investigation of IA curriculum are presented in the following sub-sections.

Content

For international (and other) students, subject content dictates not only what students learn, but also impacts on how well they can apply their preferred learning style in understanding that content. In our investigation of the content of IA subjects, the focus was on whether a user's or preparer's approach was adopted, explicitly recognising that content under the former approach is more conceptual, while content under the latter is more technical. One implication being that the generally preferred learning styles of international students, which emphasise repetition and rote learning, may be better suited to the preparer perspective. Conversely, the agenda for change in accounting education is more closely aligned with the preparer's approach. Neither approach is suggested as superior from the perspective of the international student; one may better match learning styles, while the other may better promote enculturation (including understanding of Australian business) and improve generic skills.

On average, 12 topics are covered in the IA subject as revealed through the analysis of subject outlines. Table 2 provides a summary of the most common topics, showing a considerable emphasis on technical topics.

[insert Table 2 here]

There was a wide range of differences in the learning objectives in the IA subject outlines reviewed. The number of objectives listed ranged from as few as two to as many as 14, with a mean of eight. The nature of the learning objectives also varied across institutions, however, by using pattern-matching techniques a number of common themes were identified (see Table 3).

[insert Table 3 here]

The analysis indicates an almost 50/50 split between learning objectives referring to the conceptual significance of accounting information, and those stressing technical aspects. It is of note that more than 90% of the subject outlines reviewed listed “prepare financial statements” as a learning objective, while only 75% listed “interpret financial statements”. Although less than 20% of subject outlines listed learning objectives related to management accounting, when topic details were examined in depth it was discovered that a much higher proportion of institutions were teaching these topics (see Table 2). This observation suggests a misalignment between learning objectives and syllabus in a number of institutions; a situation which can cause unnecessary difficulties for students, particularly those for whom English is not a first language, in understanding expectations and achieving desired learning outcomes. Few subject outlines made specific mention of developing students’ generic skills, and this is a critical oversight, particularly for the international cohort. While generic skills were listed as learning objectives in these few subject outlines,

in most cases these objectives were not accompanied by an associated assessment item. By way of contrast, subject outlines that did not mention generic skills in the learning objectives often featured assessment items that specifically mentioned a generic skill or skills. This result provides further evidence of misalignment; in this case between learning objectives and assessment.

Nine principal textbooks (as shown in Table 4) were identified based on the review of subject outlines. In all cases the texts were either Australian, or Australian adaptations of overseas texts. This preference in texts may help to acculturate international students, and address the concerns of Fisher *et al.* (2005) about international students lacking background knowledge of domestic business. Our textbook analysis focused on reviewing the topics and sub-topics of each book and classifying the books according to the schema applied in Sullivan and Benke's (1997) evaluation of accounting textbooks. The chief categories were: 'conventional', representing texts focusing on debits and credits; 'moderately conventional', including those featuring debits and credits, but with less overall technical emphasis; 'revolutionary', which were non-debit/credit based and adopted a user's perspective; and 'transitional' and 'moderately revolutionary' for those near the mid-point of the scale. The results appear in Table 4, showing that almost half of the textbooks were conventional.

[insert Table 4 here]

One of the questions in the survey instrument asked respondents to rate the topic content of their IA subject on a spectrum from 100% technical preparer's perspective (rating = 1) to 100% user's perspective (rating = 5). While ratings ranged from 1 to 5, the mean was 3.33,

which could be interpreted as the IA subject having a balance between perspectives. However, 25% of respondents viewed their subject as being more technically oriented, while 43% rated their subject at 4 or above. These results were cross-validated with the analysis of textbooks, which showed that two textbooks were popularly prescribed; Kimmel *et al*., a conventional text with an intense focus on technical topics prescribed by about 30% of universities, and Atrill *et al*., a less technical, transitional text prescribed by 25% of universities. The 30% of respondents who used Kimmel *et al.* corresponded with the 25% of respondents who rated their subject 1 or 2 on the technical-user spectrum. Similarly, the 43% of respondents who rated their subject 4 or 5 corresponded with the 40% adoption rate of the revolutionary, moderately revolutionary, and transitional textbooks (see Table 4).

To further assess content on the preparer's-user's spectrum, another section of the survey questionnaire provided a list of statements concerning the overall educational objectives of IA subjects.

[insert Table 5 here]

Referring to Table 5, the validity of these responses is demonstrated by triangulation with the survey question asking respondents to rate their IA subject on the 1 to 5 preparer's-user's continuum. However, responses to the fifth and the last statements seem to be at odds with other results, including those generated from the review of prescribed textbooks, and analysis of topics and learning objectives contained in subject outlines. Additionally, based on *t*-tests two other statements were answered significantly different by HPI and LPI universities, as reported in Table 6. This analysis shows that IA subjects offered by HPI

universities were significantly more likely to be rated as having broad-based objectives, aimed at application of accounting knowledge, than were equivalent subjects offered by LPI universities.

[insert Table 6 here]

Delivery

As the earlier summary of Fisher *et al.* (2005) demonstrated, subject delivery, including teaching and learning strategies and class sizes, impact the international learner. For the IA subjects examined in our study, the teaching delivery methods were generally the conventional combination of lectures and tutorials, with workshops conducted by only about 30% of institutions. Class sizes were often very large. Students per class across our sample varied from 65 to 500 (mean = 285) in lectures, 16 to 50 (mean = 21) for tutorials, and in workshops from 20 to 150 (mean = 57.5). The ratios of permanent full-time staff to students range from 1:90 to 1:650, with a mean of 1:314, while total staff (full-time, part-time and casual) to students ranged from 1:39 to 1:288 with a mean of 1:90. There were no significant differences in class sizes or staff/student ratios based on whether institutions were HPI or LPI. However, class sizes and staff student ratios towards the higher end of the ranges may offer reduced prospects for international students to interact with educators and fellow students, to develop appropriate generic skills (especially communication skills), and to participate actively in the learning process.

On a more positive note, most of the IA subjects surveyed were supported by some form of online learning resources, with Blackboard the most dominant platform (in 38% subjects), followed by WebCT (30%). In 20% of institutions, IA subjects were supported by other

online learning resources, including textbook websites and custom websites. Fewer than 15% of responding universities did not make use of online facilities. Both Fisher *et al.* (2005) and Cecez-Kecmanovic *et al.* (2002, p.273) note the importance of web-based resources for international students studying business courses, and the Australian universities we surveyed generally appear to be meeting this need.

Active learning opportunities and small group activities are further factors considered by Fisher *et al.* (2005) for improving learning experiences and learning outcomes for international students. Several statements in the survey questionnaire (see Table 7) interrogated respondents about these activities and revealed a high level of agreement regarding the promotion of active student participation in the learning process. However, encouragement of students to work in teams was not rated favourably by respondents, with more than 40% either disagreeing or strongly disagreeing with the statement.

[insert Table 7 here]

There was also a statistically significant difference (t=-2.64, p=0.02) in mean responses, such that IA subject educators in HPI universities (mean=2.00) were more likely to use innovations and relate learning to real-life situations, than were educators in LPI universities (mean=3.00). Two further (open-ended) questions in the survey concerned the innovative teaching and active learning strategies being used in IA subjects. Responses to both questions were very similar and foregrounded the use, in some universities, of computer-assisted and web-based learning, peer mentoring in class, real world research projects and case studies, team teaching, video teaching and guest lecturers, and student group presentations.

Assessment

Following on from the prior analyses of content and delivery, the final theme investigated was that of assessment practices. The framework adapted from Fisher *et al.* (2005), presented in section 2 of this paper, outlines a number of issues related to assessment, including those concerning the development of generic skills.

Sixty two percent of the IA subjects surveyed had a final exam weighting in the range of 41-60%, whereas the remaining respondents indicated that the final examination accounted for 61-80% of total assessment value. Table 8 provides a summary of the characteristics and weighting of non-exam components of assessment.

[insert Table 8 here]

The table reveals that assignments and tests were the most common non-exam assessment items utilised in IA subjects. The minimal use of group-based assignments and group presentations reflects a particular deficiency in current curricula in terms of enculturation and improving the generic skills of international students.

5. Conclusions

The overall results are equivocal for IA subject orientation on the technical versus decision-usefulness spectrum, and also equivocal for the implications for international students of subject content focus. As noted in the findings (section 4), neither the technical or decision-usefulness approach is necessarily superior from the perspective of the international student - while the technical approach may better match their learning styles, the decision-

usefulness approach may better promote enculturation and improve their generic skills, including the ability to make judgments, as well as address more general criticisms of accounting education. In terms of supporting textbook resources, since all the major textbooks reviewed were Australian, or Australian adaptations of overseas texts, this choice may go towards providing the background knowledge about domestic business and accounting that Fisher *et al.* (2005) stress international students need. However, the reverse is that lack of use of overseas books, or of Australian books with international content, may have negative implications in catering to the needs of international students who will work as accountants in their home countries.

While teaching delivery follows the traditional lecture and tutorial format, supported by a textbook, numerous innovations in delivery and assessment were extant. For example, application of e-learning and online resources is apparent in IA subjects and assists in accommodating a variety of learning styles and preferences. In a number of instances there appeared to be discrepancies and misalignment between learning objectives, topic coverage and assessment items, which require redress. Such misalignment may have quite adverse effects on international students, particularly those for whom English is not a first language, as it hampers clear communication and sends mixed signals to students about requisite priorities, skills, and learning outcomes. Further, there is little formal evidence explicit in the objectives, content and assessment items of many IA subjects, relating to generic skills development. Opportunities for development of teamwork and leadership skills in IA subjects appeared to be particularly meagre. These findings are not advantageous to the international student group – various studies of business and accounting courses at

universities (see Cecez-Kecmanovic *et al.*, 2002; Wright *et al.*, 2004; Fisher *et al*., 2005) point to the need for improved opportunities for international students to better develop language and communication skills, relate material to real-world examples, and learn to function in (multicultural) groups and teams. Providing the chance for all students, and particularly international students, to develop such skills is a priority for enhancing communication, peer learning, socialisation and enculturation. However, suggestions to innovate in terms of delivery and learning experiences need to be tempered by recognition of large class sizes and poor staff/student ratios, which can effectively limit the number and range of active learning and innovative assessment strategies adopted. While we found few significant differences between HPI and LPI universities in relation to most aspects of the content, delivery and assessment of IA subjects, this finding remains a function of modalities; diversity is more readily apparent at the level of individual institutions.

Overall, the results and findings support the use of multiple teaching styles as a means to match the multiplicity of learning styles within a student cohort, including cohorts with international representation. For example, in finding that international students studying business courses in the UK exhibited a wider dispersion of learning styles than did domestic students, De Vita (2001) argued the need for multi-style teaching. Our suggestions concerning better alignment of objectives, topics and assessment, the need for smaller classes and improved opportunities for developing generic competencies, and more innovation in delivery and assessment, would benefit all students. Our results provide a range of information for accounting educators to utilise in reflecting on practice, and for

benchmarking, curriculum development and pedagogy improvement in the IA subjects they teach.

Endnotes

[1] Introductory accounting is sometimes referred to as elementary accounting or principles of accounting. It is generally the first core accounting subject in Bachelor of Business/Commerce/Economics programs studied by both accounting and non-accounting major students. The term 'subject' refers to a single unit of study undertaken as part of an undergraduate program. Some institutions may refer to a subject as a 'unit' or 'paper' and in the USA it may be synonymous with 'course'.

[2] Metropolitan and regional university categorisations were self-selected by respondents and checked against criteria concerning capital city/non-capital city campus locations and student catchment areas, as well as metropolitan/regional distinctions made in the *Crossroads* review (DEST, 2002).

[3] Surveys were mailed to the subject coordinator, where known, or to the Head of Department for distribution to the relevant subject coordinator, and one round of follow-up was instituted.

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Tables

Table 1 Responding institutions

State/Territory	No. universities in State/Territory	Responses received	Respondents as a percentage of the population
QLD	7	5	71%
SA	3	2	67%
NSW	11	7	64%
VIC	8	5	63%
ACT, NT & TAS	4	2	50%
WA	5	0	0%
Total	**38**	**21**	**55%**

Of the 21 respondents, 12 were from metropolitan universities and 9 from regional universities. Based on the incidence of metropolitan and regional universities in the overall population, there was an almost even response rate from metropolitan (55%) and regional (53%) universities.

Table 2 Topic analysis

Topic name/nature	Percentage of subject outlines/universities (*n* = 12)
Accounting process of recording business transactions	92%
Role of accounting & the business environment	75%
Financial statement analysis	67%
Internal control & bank reconciliation	67%
Accounting information systems & sub-systems	67%
Retailing operations & inventory	58%
Cash flow statements	42%
Management accounting, costing & CVP analysis	42%
Accounts & bills receivable	42%
Non-current assets	33%
Capital budgeting	25%

Table 3 Learning objectives

Learning objective	Percentage of subject outlines/universities (*n*=12)
• Prepare financial statements	92%
• Interpret financial statements	75%
• Understand the role of accounting	67%
• Record transactions	50%
• Identify accounting information users	42%
• Understand the principles of financial reporting	33%
• Make ethical judgments in business	33%
• Apply double-entry accounting	25%
• Use accounting equation	25%
• Identify internal control issues	25%
• Identify various business structures	25%
• Understand and design a simple accounting information system	25%
• Communicate accounting information	25%
• Develop spreadsheet skills	25%

Table 4 Categorisation and features of introductory accounting textbooks

Author/s	No. chapters	Coverage of debits & credits	Coverage of accounting equation	No. (%) technical topics	Classification of textbook
Atrill *et al.*	13	In appendix	In Appendix	**3 (23%)**	Transitional
Bazley *et al.*	21	Briefed in another topic	No	**1 (5%)**	Revolutionary
Birt *et al.*	13	Briefed in another topic	Yes, with another topic	**1 (8%)**	Moderately Revolutionary
Hoggett *et al.*	25	Yes	Yes	**12 (48%)**	Conventional
Horngren *et al.*	24	Yes	Yes	**15 (63%)**	Conventional
Jackling *et al.*	23	Yes	Yes	**4 (17%)**	Moderately Conventional
Juchau *et al.*	20	Yes	Yes	**6 (30%)**	Moderately Conventional
Kimmel *et al.*	17	Yes	Yes	**10 (59%)**	Conventional
Peirson & Ramsay	22	Yes	Yes	**13 (59%)**	Conventional

Table 5 Educational objectives – Content focus

Statement	Range	Median	Mode	Mean
The overall objective is about the transferal of technical knowledge to train the student in gathering financial data for the preparation of financial reports	2 - 5	4	4	3.38
The objective is to develop students' comprehension of basic accounting knowledge	1-4	2	2	1.86
The objective is to enable students to apply accounting knowledge in their everyday life	1-4	2	2	2.05
The objective is to broaden students' interests in accounting	1-3	2	2	2.00
The objective is to enable students to evaluate and judge the value of accounting information for business decision-making	1-3	2	1	1.71
There is an emphasis on procedures, terms and principles of accounting	1-5	3	2	2.86
The focus is on the conceptual significance of accounting	1-4	2	2	2.19

These statements were developed based on Tyler's (1949) fundamental curriculum and instruction questions and Bloom's taxonomy of educational objectives (Bloom *et al*. 1956). Instrument anchored by 1 = Strongly Agree and 5 = Strongly Disagree.

Table 6 Educational objectives - Significance tests (*n*=21)

Statement	HPI mean	LPI mean	*t*-statistic	*p* value
The objective is to enable students to apply accounting knowledge in their everyday life	1.75	2.44	-2.36	0.03*
The objective is to broaden students' interests in accounting	1.75	2.33	-2.31	0.02*

* Significant at the 0.05 level.

Table 7 Educational strategies

Statement	Range	Median	Mode	Mean
A range of innovative teaching and learning strategies are used to encourage students to apply accounting concepts to real-life situations	1-4	2	3	2.43
The instructional method encourages students to be active participants in the learning process	1-4	2	3	2.14
The teaching encourages students to work in teams	1-5	3	4	3.05

Instrument anchored by 1 = Strongly Agree and 5 = Strongly Disagree.

Table 8 Components of non-exam assessment

Assessment item & weighting	No. (%) respondents	Assessment item & type	No. (%) respondents
Assignments		***Assignments***	
0-10%	5(24%)	Individual	5(24%)
11-20%	5(24%)	Group	5(24%)
21-30%	3(14%)	Both	1(5%)
31-40%	1(5%)	Non-response	3(14%)
None	7(33%)	None	7(33%)
Total	**21(100%)**	**Total**	**21(100%)**
Tests		***Tests***	
0-10%	4(19%)	Invigilated	8(38%)
11-20%	8(38%)	Online	2(10%)
21-30%	2(10%)	Both	1(5%)
31-40%	1(5%)	Non-response	5(24%)
> 41%	1(5%)	None	5(24%)
None	5(24%)	Total	**21(100%)**
Total	**21(100%)**		
Practice sets: 10%	3(14%)	***Group Presentation:*** 5%	3(14%)
None	18(86%)	None	18(86%)
Total	**21(100%)**	**Total**	**21(100%)**