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# Thoughts from the IAAER's 12th World Congress of Accounting Educators and Researchers

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**Greg Stoner & Themis Suwardy**

### Thoughts from the IAAER's 12th World Congress of Accounting Educators and Researchers

This dedicated issue of Accounting Education contains papers that were accepted at the 12th World Congress of Accounting Educators and Researchers (hereafter the '12th World Congress') of the International Association for Accounting Education and Research (IAAER), held in Florence, Italy, November 2014.

Accounting Education is an official journal of the IAAER, and we are honoured to serve as guest editors to this special issue. The World Congress has a long history and is currently held every four years in conjunction with IFAC's (International Federation of Accountants) similarly titled World Congress of Accountants. The last two IAAER World Congresses were held in Singapore (2010) and Istanbul (2006).

The 12th World Congress saw a total of 83 papers in concurrent parallel sessions and 55 interactive forum or poster presentations. Table 1 below sets out the number of education papers in the last three World Congresses and the total number of authors and countries. As a proportion, accounting education-related papers represented 22% of the papers at the

12th World Congress. This compares favourably with the proportion in Singapore (16%), but is a little below the proportion in Istanbul (24%). In terms of geographical affiliation, authors from Australian universities dominated accounting education authorship at the 12th World Congress, representing more than 20% of the total authorship of 71 accounting education authors. This dominance of academics from Australia is not new, and is, in fact, a lower proportion than at the two previous World Congresses. Table 2 provides the author and countries breakdown of education-related paper in the last three World Congresses. The data also indicated the breadth of the geographical spread of authorship, with 21 countries represented over the three events.

Clearly, the geographic affiliation of authors varies, and this may be in part due to the location of the congress. Overall, Singapore attracted fewer papers (both in accounting education papers and in total) than the conferences held in Istanbul and Florence, and there the proportion of Australian authors (50%) was understandably high. It is, however, notable that the proportion of USA-based authors dwindled from 16% in 2006 to 6% in 2014, and over the same period the proportion of Brazilian and South African affiliated accounting education authors have increased substantially, from 7% and 5% respectively to 15% and 14%. At the same time, representatives from Malaysia and Spain have dropped significantly, and a greater number of authors are represented from countries with a less

ingrained tradition of teaching and publishing in English, especially Italy and France, though clearly this is likely to be in part due to a location effect.

Of the 30 accounting education-related papers presented at the 12th World Congress, 16 were submitted for consideration for publication in this special issue. Of these, seven papers have successfully passed through the normal journal double blind review process, and are included in this special issue. The seven papers presented here involve 17 authors from seven countries: four from South Africa, three from each of the UK and Portugal, two from each of Italy, Russia and France, and one from Canada.

<b>Education papers</b>	<b>2006 Istanbul</b>	<b>2010 Singapore</b>	<b>2014 Florence</b>
Concurrent Parallel	24 out of 97	10 out of 59	21 out of 83
Interactive Forum	19 out of 83	5 out of 35	9 out of 55
Total papers	43 out of 180 (24%)	15 out of 94 (16%)	30 out of 138 (22%)

**Table 1 – Education-related papers in the last three World Congresses**

<b>Top countries</b>	<b>2006 Istanbul</b>	<b>2010 Singapore</b>	<b>2014 Florence</b>	<b>Total</b>
Australia	25 (27%)	17 (50%)	15 (21%)	57 (29%)
USA	15 (16%)	5 (15%)	4 (6%)	24 (12%)
Brazil	6 (7%)	0 (0%)	11 (15%)	17 (9%)
South Africa	5 (5%)	1 (3%)	10 (14%)	16 (8%)
Malaysia	8 (9%)	1 (3%)	-	9 (5%)
Spain	9 (10%)	-	-	9 (5%)
UK	4 (4%)	-	5 (7%)	9 (5%)
Italy	1 (1%)	-	7 (10%)	8 (4%)
Portugal	-	5 (15%)	3 (4%)	8 (4%)
Ireland	5 (5%)	-	1 (1%)	6 (3%)
Canada	2 (2%)	2 (6%)	1 (1%)	5 (3%)
France	-	-	5 (7%)	5 (3%)
Other countries *	11 (12%)	3 (9%)	9 (13%)	23 (12%)
<b>Total authors and countries</b>	<b>91 from 16 countries</b>	<b>34 from 7 countries</b>	<b>71 from 13 countries</b>	<b>196 from 21 countries</b>

\* Including Japan (4 authors), Russia (4), Argentina (3), Mexico (3), Estonia (2), Ghana (2), Greece (2), Poland (2) and Saudi Arabia (1).

**Table 2 – Education-related authors and countries in the last three World Congress**

The papers presented in this special issue are, unlike many special issues, an eclectic assortment, but they are presented in two broad groups with one paper that links the two groups.

The first group are three papers (Coetzee, Janse van Rensburg, & Schmulian, 2016; Costa, Pinheiro, & Ribeiro, 2016; Hill, 2016), that deal in one way or another with student attributes and opinions. The middle paper (Webb & Chaffer, 2016) considers the opinions of professional accounting trainees on the role and importance of generic skills development as part of their degree studies. The second group of three papers (Aprile & Nicolliello, 2016; Levant, Coulmont, & Sandu, 2016; Vysotskaya, Kolvakh, & Stoner, 2016) concentrate on curriculum issues.

Looking into a key aspect of encouraging students to become reflective learners, Hill (2016) reports on her research on student attitudes towards self-assessment. The study is based on survey responses after a large group of students in a South African university were asked to self-assess their own test marks. Hill finds that after being encouraged to self-assess their performance students report that they had positive attitudes to the process and that they believed that self-assessment would improve their future academic performance. In addition, her evidence indicates that students report that they will continue to apply self-assessment to their future studies. Clearly, whether or not they do is a significant unanswered question, but given the importance of reflective practice in the process of learning this is an encouraging study.

The second paper in this group, which is also from South Africa, Coetzee et al. (2016), explores differences in students' reading comprehension in the specific context of studying International Financial Reporting Standards (IFRS). One of the key attributes of the research site is the heterogeneous nature of the cohort, which includes students from a range of socio-economic, racial and language groups, some of whom were enrolled on a specialist support programme for students from disadvantaged backgrounds: the *Thuthuka* programme, which is an initiative funded by the South African accounting profession. The results of this project reveal complex patterns of relationships, but give cause to consider the need to extend support programmes particularly where students are not learning in their first language.

Costa et al. (2016), the third paper in the section, is concerned with students' ethical perceptions based on a study in Portugal. Ethics is clearly a topic of considerable concern in the accounting profession and in accounting education. This study adds to the extensive body of literature in this area, in part by adding data from Portugal, which is a relatively neglected country in this field. Additionally, the work considers the perceived importance of a range of personal traits to the analysis. The results are largely supportive of previous studies but the data reveals insights into issue that might have scope for further research in the area.

Linking graduate opinions and accounting curriculum content Webb and Chaffer (2016) report on data from an extensive survey of Chartered Institute of Management Accounts (CIMA) accounting trainees. The focus of this paper is on the opinions of these professional accounting trainees regarding the role and importance of generic skills development as part of their degree studies. The results indicate that, as in other parts of the global accounting profession, UK accounting degrees are deficient in supplying the profession with the skills it demands, though they do better in achieving the core skills considered essential by the UK's qualifications authority (the QAA). Despite the overall conclusion that accounting academe has to do better in the development of generic skills, there is however, a shaft of light. This shaft tentatively suggests that however badly we do in this respect, these students perceive that we better exploit the opportunities we have than do the professional trainers for at least some of the demanded generic skills. Perhaps, we could point the accounting profession to this result next time we are criticised for producing graduates deficient in a wide range of generic skills.

The first of the studies explicitly concerned with curriculum content is Levant et al. (2016) that looks into the development of soft skills in an international context through an active learning approach to teaching with business simulations. The research was based in France and Morocco, two French-speaking countries on different continents. The business simulation used was extensive and it was used in an immersive way. The general conclusion of the study (which is largely supportive of prior research) is that the business simulations benefit most learners, irrespective of a range of demographic factors. However, the results also suggest that factors such as students' ethno-cultural origins need to be considered carefully when business simulations are utilised in the curriculum. In particular, the study evidences that Asian students are less likely to build their soft skills in this learning environment.

Based on the innovative curriculum content of a major Russian university, Vysotskaya et al. (2016) present a paper on the use of matrix accounting within the mainline curriculum of an accounting degree. Although this might be seen by many accountants as an idiosyncratic approach with little or no practical or widespread application, it is an approach which underlies much of the unseen accounting in practice. It is widely applied in the information systems that convey and model accounting numbers in the real world. As such, an increased understanding of this approach could be one of the building blocks of significant importance in theory and practice in the future. The relatively light introduction to matrix accounting included in this paper demystifies the ideas and illustrates how this could be introduced into the curriculum.

The last paper in this edition comes from Italy, where double entry accounting started. Luca Pacioli had taught at University of Florence, the host university for the 12th World Congress. In their paper, Aprile and Nicolliello (2016) present their research on the current state of the teaching of *Economia Aziendale*, which has been a core element of business and accounting education across Italy since the second quartile of the twentieth century. The introduction to *Economia Aziendale* is in itself of interest in

understanding how accounting might be taught in its context as part of a broader intellectual discipline. In addition, the paper presents data on the current state of *Economia Aziendale* in the Italian accounting academy. Their results show that even in Italy the unitary coherence of the intellectual tradition of the subject has been eroded, and they conclude that this is at least in part due to international pressures from the practice of accounting as well as pressures within the academic system.

Overall, the seven papers in this special issue cover a broad range of topics and approaches to accounting education research. We would like to thank the authors of these papers for their contribution, and for their perseverance and patience in dealing with the comments of the reviews and us as guest editors. We have learnt a lot from editing this special issue and we hope that you will read these papers with interest, reflect on their content and conclusions and find something useful in them for you teaching and research.

We would also like to express our thanks to the editor, Alan Sangster, for his encouragement and support both in general and in putting this special issue together. In addition, as always, we send our thanks to all the anonymous reviewers for their support to the Journal and to us as editors of this issue, and particularly for the constructive feedback they have provided to the authors who submitted their work for inclusion.

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Greg Stoner  
Adam Smith Business School, University of Glasgow  
[greg.stoner@glasgow.ac.uk](mailto:greg.stoner@glasgow.ac.uk)

Themim Suwardy  
School of Accountancy, Singapore Management University