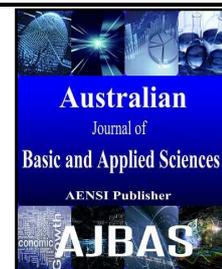




AUSTRALIAN JOURNAL OF BASIC AND APPLIED SCIENCES

ISSN:1991-8178 EISSN: 2309-8414
Journal home page: www.ajbasweb.com



Innovative Delivery Strategy, Assessment and Assurance of Learning in Teaching of Accounting courses: A Case study of An AACSB accredited Institution

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ARTICLE INFO

Article history:

Received 04 December 2015

Accepted 22 January 2016

Available online 14 February 2016

Keywords:

Accounting Education, AACSB Accreditation, Assurance of learning, Innovation in Business Education, Saudi Arabia.

ABSTRACT

Accounting education has been under criticism by different professionals and researchers during the previous two decades for some short comings which have led researchers to identify effective learning models in accounting education. One important result on which different studies have converged is that no specific unified model can be implemented globally for different business schools. AACSB (2013) has emphasized the approach of innovation in business education to be the choice for innovative and impactful business schools. This study discusses main challenges faced by accounting education globally and regionally and emphasizes the success story of the College of Business and Economics at Qassim University, Saudi Arabia, as a leader in innovation in accounting education.

INTRODUCTION

It is widely agreed that current business organizations have great demand to track and hire qualified business graduates who possess both knowledge and skills that help them to be effective participants in the strategic success of the organizations. This is a result of the current globalization which makes the current business environment more dynamic, technology oriented and as a result more complex (Needle, 2010; Jackling and De Lange, 2009). This current situation has pushed business schools to work hard to develop their academic programs in order to produce quality graduates who can satisfy the business demand and pursue their careers life successfully especially considering the competitive market for business schools striving to admit high quality students in order to maintain the quality of their programs and outcomes. Association to Advance Collegiate Schools of Business (AACSB) (2013) stated that each business school has to design the learning goals and objectives for its programs based on its mission statement that should be distinctive to meet the needs of its stakeholders. AACSB (2013) also asserted that each program's learning goals and objectives should incorporate both business knowledge and the relevant skills for the business world. This means that there are no specific and identifiable learning goals and objectives for all business schools globally or nationally as those goals and objectives should be aligned to the mission that reflects their stakeholders' needs and expectation since business graduates should meet the demand for their own market (Stakeholders' Demand).

In case of accounting programs, it could be argued that accounting graduates need special focus because an accountant's personal characteristics and skills significantly affect the quality of accounting performance of a firm as well as the quality of financial information (Arthur and Everaert 2012). Such a great challenge needs more long-lasting and skills based education (Needle 2010) in order to help accounting graduates to maintain their qualifications and to face changeable accounting and auditing profession.

Open Access Journal

Published BY AENSI Publication

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Open Access

ToCite ThisArticle:Obaid S. AlMotairy.,Innovative Delivery Strategy, Assessment and Assurance of Learning in Teaching of Accounting courses: A Case study of An AACSB accredited Institution. *Aust. J. Basic & Appl. Sci.*,10(1): 80-87, 2016

Unfortunately, accounting education has been widely criticized as not meeting the expectations of the accounting and auditing professions, and accounting graduates are often lacking in the competence required in the current business environment. A leading study by Awayiga et al. (2010) suggests that accounting education worldwide has failed to develop an educational model for developing graduates with the needed skills that could help them in pursuing their careers successfully. Moreover, it has also failed in identifying the required skills that are needed for the current business environment. Muda et al. (2009) asserted that accounting graduates could be academically proficient, however, they may lack the skills required to apply their knowledge in the real world. Such criticism has also been widely asserted by other studies, (Gabbin, 2002; Lin et al., 2005; De Lange et al., 2006; Nelson et al, 2002; Burnett, 2003; Bui and Porter, 2010) which indicate that accounting education faces a real challenge in identifying and developing the skills needed in accounting programs.

In the case of Gulf Cooperation Council (GCC) countries, it is important to distinguish between their needs for accounting education as developing countries, and the general requirements for accounting education globally. The differences in educational systems and models, the differences in the business environments, and students' capabilities are key issues that need to be addressed when setting the learning goals and objectives for programs in developing countries (Lovell and Dixon, 2004; Awayiga et al., 2010). This is also supported by many studies that provide evidence that Saudi business schools do not follow the international accounting education standards in developing their accounting programs (AlMotairy&Stainbank, 2014), and do not provide a well-designed framework for graduates' skills that are needed in the labor market or the business sector (Zureigat, 2015). These studies support the results of prior studies conducted in the USA by Frecka and Reckers (2010).

As a developing economy, Saudi Arabia has seen a boom in its higher education sector, following the establishment of new universities and schools. This has compounded the problem faced in accounting education. As per the Saudi Ministry of Education (MoE) rules, public Saudi universities are established and funded in order to provide free education and serve the mission of the Saudi government in providing quality educational services for all Saudi citizens (MoE,2013). Currently, Saudi universities offer 28 accounting programs that aim to train professional accountants who are engaged in current business organizations, however only three out of those 28 programs are accredited by an internationally recognized accreditation body like AACSB. Since none of the accounting programs are accredited by the National Commission for Assessment and Academic Accreditation (NCAAA), it raises a big question about the mechanisms used in controlling the quality of those programs. On the other hand, and like many other GCC countries, NCAAA works to establish a unified national qualification framework in order to harmonize the educational systems across the country, which adds another challenge for innovative accounting education. Such a framework might not necessarily align with international best practices in business and accounting, due to the fact that it lacks the flexibility required to enable each school to apply programs that align with its mission statement.

The current study provides a testable evidence for designing and developing accounting programs in Saudi Arabia, especially for the benefit of business schools who are currently applying international benchmarking standards and are working towards the international accreditation of their programs. It is based on the experience of the College of Business and Economics (CBE), Qassim University, which for the past three years (2012- 2015) was involved in continuous improvement efforts to align its programs with international best practices and real stakeholder needs, in pursuant of the AACSB accreditation. In addition, this experience implemented the engagement theme as a tool for improving teaching strategies, delivery modes, and learning approaches. This study contributes to accounting education literature by providing a real case for designing and improving accounting programs in an innovative manner in a developing country. The presented model could be implemented in other schools that are considering or undergoing AACSB accreditation and could be used by regulators for future enhancements in accounting education especially for GCC countries and in general for the emerging economies.

The paper is structured as follows: Section 2 presents the literature review on the accounting profession globally, Section 3 discusses the case of College of Business and Economics (CBE) at Qassim University and in the final section some conclusions and recommendations are presented for the institutions considering or undergoing AACSB accreditation process.

2. Accounting Profession: A Global Challenge:

Professor Agars, Deputy President of the International Federation of Accountants in 1994 opined that the accounting profession is moving from green ink phase (strong foundations) to vintage wine phase (progress and maturing). There is a consensus among the accounting professionals that the role of the accounting profession has moved from providing basic accounting information towards providing information that helps current organizations in developing and implementing their strategies. Hence, accountants' role has become wider and expanded beyond book keeping to the level of being part of business operations and strategies (Dandago and Shaari, 2013).As a result, demand for accounting graduates who are well-equipped with market skills in addition to their technical knowledge appears to be growing world-wide, enabling those graduates to be

effective lifelong participants in their organizations (Bowden and Marton, 1998; Barrie, 2004). On the other hand, it is important to consider that the accounting profession currently needs both technical and soft (generic) skills in addition to interpersonal skills in order to enable those future accountants to contribute to the strategic dimensions of the organizations (Jones and Abraham 2009; Jones, A. and S. Sin, 2003). Such dramatic changes in the needs of the accounting and auditing professions has led to focusing deeply on the preparation of accounting graduates and raised the responsibilities that business schools have to carry in this regard (Lee and Blaszczyński 1999).

By reviewing the current literature of accounting education, it is lucidly noted that accounting education has been criticized by accounting practitioners and professionals due to the fact that accounting graduates are illequipped and their generic skills are not well developed (Lin, 2008; Awayiga, et al., 2010; Jackson and Chapman, 2012; AlMotairy&Stainbank, 2014), and that accounting educators are not linked to professional bodies (AlMotairy&Stainbank 2014). It raises a big debate about the role of business schools in developing relevant and skilled graduates who can meet the professional requirements. Craig and Amernic (2014, p.207) explain the importance of the link between professional bodies and accounting educators in this way, "As in accounting, a professional body acts as the arbiter, as a proxy for the community, of what is good and bad in curriculum design and teaching practice." This has resulted in a huge demand from different stakeholders to move accounting education from the current traditional model of education to follow the recent developments in accounting and auditing profession (Montano et al., 2001; Graves, 2004).

During the previous two decades, different researchers have investigated various issues in accounting education in order to help in exploring the reasons behind having poorly trained graduates and to enhance accounting education. Parham, et al, (2012) investigate the employers' needs in the USA and their opinions about the needed qualifications for accounting graduates. The study finds that employers focus on the skills that should be adopted by graduates as a tool to help the fresh accountants to compete in the labor market. The results of this study assert that generic skills should be incorporated into the accounting curriculum. Along similar lines, Lin (2008) conducted a study in China, aimed at identifying the knowledge and skills that should be incorporated into the accounting curriculum and found that generic and interpersonal skills are very important. In Australia, Jackling and De Lang (2009) explore employers' opinions about the relevance of the qualifications of accounting graduates and find that accounting graduates have the needed technical knowledge and skills, while they have significant shortages in generic and interpersonal skills. Similar results have been noticed in Malaysia where Muda, et al. (2009) find that employers opine that accounting graduates are not qualified for contributing to the accounting profession due to their lack of generic skills.

An interesting study conducted by Needle (2010) finds that globalization has affected accounting education at both the curriculum level as well as in the teaching and learning strategies level due to the current trend in uniform global accounting and auditing standards. The study argues that accounting education should adopt up to date knowledge and skills globally in order to meet the demands of globalization, as well as being sensitive to environmental issues. The study asserts that accounting education could not be unified for all business schools around the world and should be improved based on each environment's specific needs. The result of this study is in line with AACSB (2013) approach that requires each business school to develop its programs based on its mission statement that should be distinctive.

The lack of consensus about the relevant skills required by accounting graduates is evident in the results of a number of studies. For instance, Gammie et.al (2002) find that communication, critical thinking, teamwork and strategic thinking are the most important skills that accounting graduates need, whilst Hassal et al. (1996) assert that communication, reasoning and problem-solving skills are the most important skills. On the other hand Willits (2010) ranks critical thinking, cultural understanding, problem-solving and communication skills as the most important skills that accounting graduates should possess. Crawford (2011) provides evidence about the differing views between academics and the professionals in the UK. Whereas academics consider analytical and communication skills are crucial for accounting graduates, the professionals argue that presentation skills are more important. In the USA, Milliron (2012) finds that the professionals emphasize communication and analytical skills as important for accounting graduates.

Within the context of developing economies, there are also disparities in the skills identified as essential for accounting graduates. In Ghana, Awayiga et al. (2010) find that professional societies rank communication skills, critical thinking skills, and technology skills as the most important skills required for accounting graduates wishing to enter into the profession. However, in the case of Botswana, Mgaya and Kitindi (2009) observed that technical, vocational and information technology skills are more important for the labor market. Whereas the preceding evidence would suggest that different countries have identified some skills as essential for accounting graduates, in the case of Saudi Arabia, Zureigat (2015) finds that employers in Saudi listed companies do not have any specific skills' requirement for accounting graduates. The responses to questionnaires distributed to the heads of accounting departments and heads of internal audit departments of these listed companies reveal divergent views in the skills required by accounting graduates.

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This review of literature would suggest that achieving consensus on a unified global accounting education system, which would meet the needs and demands of all jurisdictions is not possible because of the aforementioned factors. Similarly, it is unlikely that a national qualification framework for regional or national accounting programs will serve the needs of different employers and jurisdictions equally. Appropriately, therefore, the new AACSB (2013) standards have considerable flexibility. Hunt (2015, p24.) explains that "in April, 2013, the AACSB approved new standards that focused on innovation in business schools, a requirement of demonstrated impact of research, increased focus on ethics in the business curriculum, and requiring considerable engagement among faculty, students, and businesses."

This challenge is also recognized when asking business schools to develop academic programs based on their mission and needs. Therefore, promising business schools have the opportunity to provide accounting education that is innovative and relevant to the real world.

3. The Practical Case:

This paper presents the accounting program at the College of Business and Economics (CBE) at Qassim University (QU) as a case study for providing evidence of the strategic approach to accounting education. The College of Business and Economics was established in 1981. The alumni population of CBE has crossed the 4500 mark, and many alumni are working at key posts at various institutions and organizations. The CBE started the process of AACSB accreditation in early 2012, and has recently received the AACSB accreditation. It is considered to be the first accredited business school in the Middle east and Northern Africa (MENA) following the new AACSB standards that incorporate engagement (with community), innovation (implying continuous improvement) and impact (through intellectual contribution) as main themes.

The accounting department at the CBE is one of the reputed departments in Saudi Arabia with more than 25 faculty members holding Ph D degrees and around 450 enrolled students. The accounting department started early in pushing towards having a well-designed curriculum that combines both current knowledge and needed accounting skills through different approaches since 2009. In 2010, the department chair formed a committee to revise the accounting curriculum by benchmarking with elite business schools. This approach was adopted at the department level in line with QU strategic plan that required the benchmarking with accredited business schools. In late 2011, the committee provided a revised curriculum that combined knowledge and skills with detailed syllabi, and the department adopted the new syllabi starting from first semester 2011/2012.

Unfortunately, after one semester, the department found that the new syllabi were not applicable due to the fact that the knowledge content and the learning objectives (Learning Outcomes) were not suitable for the students' qualifications, and the measurement tools were not appropriate for the learning objectives.

At this stage, the CBE was in its first steps in the process of seeking AACSB accreditation, and had submitted the revisions of curriculum to the Assurance of Learning (AoL) Committee that was formed after being eligible for AACSB accreditation in late 2012. According to De Berg and Chapman (2012), the practice of the assurance of learning enables course and curriculum upgrade. The committee found that the main reason for not having a successful accounting program was the lack of an Assurance of Learning System in the curriculum developed in late 2011. The development of an AoL system turned out to be a complicated process for the CBE especially as it was an approach that required the incorporation of international best practices, benchmarking, employers' needs and alumni feedback all at the same time. This led CBE to follow the traditionally known approaches in developing the program's learning goals and objectives, teaching and learning strategies, and adopting measurement tools through benchmarking, surveying employers needs based on specific questionnaires, and gathering alumni feedback about their previous experiences with the accounting department.

At the end of the second semester 2012/2013, the AoL committee found that students' performance against program's learning objectives was below the quality target, which was surprising and disappointing for the department. In the meantime, the new AACSB standards based on the theme of engagement, innovation and impact were announced and published, and AACSB advised CBE to move from the old standards to the new ones. The new AACSB standards brought a new approach for the CBE to innovate its learning and teaching processes through innovating the AoL system and the curriculum improvement process.

Starting from the first semester 2013/2014, the CBE decided to adopt the innovative approach which required the engagement of different participants in curriculum development at the time of benchmarking with international best practices. Four segments were classified as stakeholders: The CBE, Local and Regional Employers, CBE alumni and current CBE students and then it was decided to survey both employers and alumni through an innovative approach. To do so, CBE developed the following process:

1. Adopt benchmarking methodology to identify the core accounting knowledge adopted nationally, regionally and internationally. This benchmarking helped CBE to identify the accounting curriculum requirements (knowledge and main skills) that are important for accounting graduates to compete in the current globalized market.

2. Follow academic research in identifying the important needed skills, which have been widely identified in the literature in developed and developing countries.

3. Conduct employers' surveys that identify the skills needed in the labor market.

4. Conduct alumni surveys to explore their learning experiences at the department of accounting, how they benefited from this experience and how to improve it.

5. Present the results of the previous four steps to faculty members and department curriculum committee to incorporate the identified knowledge and skills.

These five steps provided the framework for the traditional approach that did not provide good results for accounting students at the CBE. Hence an innovative approach (based on participation) was introduced as follows:

6. Engage students in identifying the important skills that they feel are missing in their professional development. This step has been implemented in order to raise students' confidence in their program and to make them a part of the decision making process. It resulted in encouraging students to put more efforts in their learning and to develop the ability to adopt new behaviors. The engagement of students was mainly for identifying the challenging traits for each learning objective, engaging them in the whole learning objectives process that makes it more detailed for them and leads to increased confidence and achievement.

7. Appoint the director of the academic advising unit as a member of the AoL committee. This step has been taken in order to connect the process of developing the academic program to the students' expectations and to identify the reasons behind students' good and poor achievements. This process makes good connection between the students' academic profiles and the applicable skills that could be adopted in different courses. Also, this connection considers students' level and year in which they are studying.

8. Make a distinction between alumni perspectives across graduates of different years, which scores a great point in distinguishing between the current market needs for fresh graduates (junior accountants) and the market needs for senior accounting positions.

9. Develop a case based course for accounting students to be considered as a capstone course. This course adopts real cases from Saudi context in order to link students' experiences to real life accounting problems. The contents of this course is divided into two parts; first the main part which comprises general cases about general accounting issues, while the second part covers specific cases that could be changed each semester to reflect the current accounting issues in the Saudi context. This course also aims at identifying key success factors for the CBE's accounting students and at the same time identifies key problems and their learning experiences during the previous three years since it is required in the fourth year.

10. Implement case based teaching approach in more than 30% of the accounting courses. Those cases should consider both national and international situations based on the nature of the course. In all courses, the cases should enhance and then measure the critical thinking and at the same time enhancing and measuring other learning objectives such as ethics and social responsibility. It provides training to the students on three areas. So, each case focuses on one of the most recognized skills for accounting graduates which is critical thinking, and on another skill that has been identified based on the CBE approach, which make these courses really innovative ones.

11. Initiate an award for innovation in teaching and learning for faculty members. This award aims at encouraging faculty members to enhance their efforts in innovating their teaching strategies and approaches in line with the CBE mission and programs' learning goals and objectives.

12. Implement an independent assessment process in the AoL system, which mainly focuses on assessing students' performance against each learning objective by an independent committee which provides more reliable results for assessment, and clearly identifies the shortcomings in students' performance.

13. Analyze and communicate the results of students' assessment each semester to all faculty and students which makes both good and poor performance well known by all participants. This is crucial for enhancing the teaching and learning process and for supporting faculty members to innovate their teaching and learning processes.

This process was started at the end of the second semester of 2013/2014, implemented during the first semester of 2014/2015, and is consistently implemented each semester thereafter, in order to continuously improve the accounting program, especially considering the fact that most of the changes have been

implemented at traits level more than at objective and goal level. Table 1 provides statistics about students' performance against some learning objectives before and after implementing this process.

Table 1: students' performance against some learning objectives before and after implementing this process

	Second (2012-13)	First (2013-14)	First (2014-15)	Second (2014-15)
	Satisfactory & above	Satisfactory & above	Satisfactory & above	Satisfactory & above
Knowledge	60.33%	82.71%	84.76%	89.76%
Oral Presentation	54.34%	80.62%	88.44%	90.00%
Written Presentation	61.59%	80.55%	86.25%	88.58%
Critical Thinking	NO DATA	57.24%	79.38%	84.88%
Social Responsibility		54.85%	79.50%	85.00%
Ethics		54.18%	80.75%	86.75%
Diversity		57.60%	84.00%	85.50%
Team working skills	54.73%	76.64%	88.43%	90.83%
IT Skills	76.93%	80.50%	86.33%	89.33%

Source: CBE, Qassim University, Saudi Arabia (unpublished)

4. Conclusion and Remarks:

This case study of the accounting program at the CBE at QU, provides evidence about the need for business and accounting education to be much more flexible and appealing in both the curriculum design and program delivery stages, catering to the requirements of industry, professional bodies and also taking the needs of students into consideration. It is crucial that business and accounting education has a natural nexus with the social sciences in this context, and business schools should adopt the approach which enables them to provide the teaching and learning that can serve the society and business community more than focusing just on theories and curriculum content. This paper has provided evidence of the innovation in accounting education at the CBE, QU, necessitated by the requirements of AACSB accreditation. The innovation in the accounting curriculum is validated by alumni and employers' surveys, which indicate that accounting students and accounting graduates at the CBE demonstrate the acquisition of both knowledge and requisite skills during their job placement tests and training experiences. The findings of these surveys suggest that the AoL system at the CBE and the outcomes are relevant.

The innovative approach adopted by the CBE is considered as one of the global best practices as officially indicated by AACSB Peer Review Team (PRT), and as proved by external stakeholders. This provides a leading example on how to move from traditional teaching and learning model to the innovative model that could improve our business schools in GCC countries to be able to compete globally especially considering the open market for business schools, globalization in business and accounting education, and new trends in the harmonization of accounting and auditing profession.

The case of the CBE has proved to be a successful one looking at the results that have been produced, which highlights the innovative process that the CBE has adopted in its teaching and learning model. The CBE innovative processes can be summarized in the following main ideas:

- Engaging different stakeholders including students, faculty, and admin staff in the teaching and learning process.
- Dividing the accounting curriculum into two parts; the first one focuses on main curriculum contents that are needed for building students' foundation skills, while the second one can be continuously modified to reflect current issues in accounting that are related to the context and environment in which CBE aims to serve.
- Implementing different case based teaching and learning strategies that satisfy the learning objectives for each course and that are related to Saudi environment more than borrowing Western cases from other business contexts.
- Establishing an incentive based system for faculty members that is linked to innovation in teaching and learning more than focusing on performance evaluation system that is always linked to quantitative measures of performance.
- Implementing peer assessment and peer review processes that would enhance the assessment process and make the results more reliable, at the same time enhancing the knowledge sharing between faculty members.

We hope that this analysis would be useful for business schools (considering or undergoing the AACSB accreditation process), employers and future business students.

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