

CSU Thinkspace: Using Media Articles within the Blogspace to Enhance Discourse in Accounting Education

Jahanzeb Khan,* School of Accounting and Finance, & Pamela Roberts, Division of Student Learning, Faculty of Business, Justice, and Behavioural Sciences, Charles Sturt University, Australia

Abstract

This paper examines the potential of blogs to instil professional skills and perspectives that undergraduate accounting students require to become competent professionals in a global economy. Blogs provide a compelling platform for engaging teachers and students in discourse on media articles that examine real world accounting challenges, fallacies, and questionable practices. Blogs are an effective online learning technology that encourages critical thinking, reflection and formative feedback. Making use of CSU Thinkspace as a learning platform in an undergraduate accounting subject, preliminary evidence regarding the effectiveness of blogging for developing professional understandings and higher order thinking skills, is discussed.

Keywords: accounting, blog, professional ethics, distance learning

*Corresponding author. Email: (jkhan@csu.edu.au)

Introduction

Accounting education has placed an increasing emphasis on teaching professional conduct and ethics (Sorensen, Miller, and Cabe, 2017) in part as a response to public criticism and the scrutiny accounting professionals have faced from regulators in recent times (Uyar and Güngörmüş, 2017). Thus there is a growing need to nurture and develop appropriate professional dispositions in accounting students, both in traditional accounting classrooms as well as in accounting subjects administered online through distance learning (Van Rooyen, Binnekade, and Shuttleworth, 2018).

Students need to fully understand the technical aspects of accounting in order to become competent accounting professionals. Given the time needed to master this curriculum, it always been a challenge for faculty to divert students' time and attention from the stringent, rule-based emphasis of standard accounting courses to include other topics (Nelson, 1995). However, we now need a complementary learning approach that broadens students' appreciation of how difficult it may be to correctly apply accounting processes, both in their studies and when they enter professional practice.

The primary problem we encounter in practice is the temptation to manipulate accounting rules to achieve a certain desired end (Gao and Zhang, 2018). To address this problem, accounting students need authentic contexts for applying their professional understanding in order to fully satisfy the requirements of being a professional accountant (Billet, 2011). This will allow them to appreciate the challenges of idealistically applying accounting rules and methods, despite pressures to do otherwise.

Media articles provide an opportunity for students to examine how accounting rules are applied in real world contexts, and also to engage in discussions regarding social and professional implications of certain accounting practices. To explore contemporary accounting issues as they appear in the media, we have employed a technologically driven learning environment, CSU Thinkspace—a blog tool powered by Wordpress at Charles Sturt University. This tool provides a space that allows both instructors and students to engage with these issues in a meaningful way.

Learning opportunities afforded by the virtual newsroom blog

This study explores the use of CSU Thinkspace in creating a virtual newsroom blog, where media articles examining accounting in practice are spotlighted and discussed. In particular, the media articles in this newsroom show questionable accounting practices (such as scandalous tax evasions), in order to demonstrate grey areas in accounting practice and the gap between that practice and the theories that students learn in class. Our hope is that this will allow students to appreciate the value of professional ethics in the accounting discipline. Students also are encouraged to share any interesting media articles they may have discovered on the web and create a post for discussion. The indexing feature of the blog neatly organizes the media articles for future referencing and reflection.

A blog exemplifies many of the characteristics of an effective learning environment identified by Biggs and Tang (2011). The main aim of the newsroom blog is to create an appropriate motivation for better understanding real-life accounting practice by providing students with a platform to explore contemporary accounting issues as they appear in the media. The exercise of reading and commenting on media articles also complements and extends each student's knowledge from course materials with new

information, by way of real world examples, and thus helps to deepen their understanding. Blogs provide a platform that supports learner interaction and social learning by allowing teachers and learners to actively engage and communicate synchronously and asynchronously, encouraging reflection and feedback. Students are able to freely express their opinions, thereby creating an opportunity for collaborative learning by bringing together different perspectives and ideas (Graves, 2007; Robertson, 2011). Finally, the blog supports metacognition—helping students learn better by making them aware of their learning process. The practice of blogging conveniently indexes all the posts, articles, and comments of each individual student, allowing them to revisit their learning and to reflect on how their views have evolved over the semester.

Our blog unites pedagogical, social, and technological elements. Pedagogically, learners and teachers collaborate within a learning activity; socially, the timeliness and content of blog posts are intended to create an close online social setting; and technologically, the blog makes use of web technology to create an interactive online learning environment (Robertson, 2011; Queck and Wang, 2014). Graves (2007) suggests that blogging offers three important elements: reader input, fixity, and juxtaposition. A CSU Thinkspace blog in the accounting space can achieve the same goal by providing a venue for the input of student views, and an opportunity for these views to be juxtaposed with similar or competing views expressed by others. In doing so, the news blog also demonstrates social constructivism (McKinley, 2015) whereby students and instructors collectively create unique meaning and interpretation of accounting issues.

As a learning tool, the newsroom blog is effective in achieving constructive alignment with regard to professional learning outcomes and graduate attributes (Biggs and Tang, 2011; DSL, 2018). Questions guide students' discussion of media cases and help them to identify socio-political, professional, and technical accounting issues and to broaden their horizons regarding the reach and influence of accounting (Neu, Cooper, and Everett, 2001). Accounting media articles are selected to demonstrate the application of accounting rules by companies, thus naturally trapping learners into building their understandings while internalizing accounting rules and technical concepts (Shuell, 1986; Biggs and Tang, 2011; Pinantoan, 2013).

Bloom's Taxonomy (Krathwohl, 2002) helps to illuminate how the blogging activity encourages students to evaluate, analyse, apply, and understand accounting concepts with reference to real world examples, and ultimately aid their ability to recall and remember these concepts. Students are presented with the opportunity to voice professional values and critique professional practice. Their discussions can explore the discretion afforded by seemingly concrete accounting rules, and how this discretion can lead to shortcomings and dilemmas that professionals need to cope with (Bonk and Smith, 1998). Witnessing the fallacy of accounting in practice contributes in an important way to a deeper professional understanding. Thus the gap between accounting education and accounting practice (Scapens, 1994) becomes evident, and recognition of this gap can create learning opportunities within the blog space. Finally, developing students' capacity to cope with the complexity of accounting practice aligns with the pedagogy of deliberateness (EFPI, 2014) as students begin to appreciate the social, political, moral, and sometimes cultural aspects that can hinder the apparent objectivity of accounting (Eynon, Hills, and Stevens, 1997).

In sum, the blog provides a compelling learning activity for developing the professional and ethical understandings required by graduates for professional practice to ensure credibility and public trust of the profession (Cooper, Leung, Dellaportas, Jackling, and Wong, 2008). Our study further examines the application of blogs in accounting education for developing professional understandings.

The Virtual Accounting Newsroom Study

The study began with a pilot in 2017 as part of an assessment undertaken for a university course. It was conducted and documented as part of a coursework requirement in the Graduate Certificate of Learning and Teaching degree at Charles Sturt University. In this class activity, media articles were used in an accounting classroom to foster discussion amongst students about the professional implications and consequences of cases where the accounting rules were incorrectly applied or subject to bad practices. Student engagement with the media articles was facilitated by using prompt questions that helped them to analyse the reported case, identify the relevant accounting rules and standards, and consider possible implications and consequences for the profession (see Appendix 1).

Observations revealed that students were able identify errors and discrepancies in the application of accounting rules in practice and that they valued having real-world examples included in their studies. Thus the pilot study suggested that media articles have the potential to help to reduce the gap between accounting education and accounting practice within a university setting (Paisey and Paisey, 2010; Parker, Guthrie, and Linacre, 2011). Analysing articles that report real-world cases allowed students to situate accounting in a broader context, rather than narrowing it down and simply memorizing a list of rules (Mladenovic, 2000).

The classroom pilot initiative was then expanded into a virtual newsroom hosted in CSU Thinkspace, to further explore students' interest in participating in a fun, voluntary activity to develop their professional and ethical understandings. The blog is entitled *CSU Accounting Newsroom* (see Appendix 2) and discusses articles sourced from the Australian Securities and Investment Commission (ASIC) Media Centre (ASIC, 2018) as it is important to ensure that media articles used for education purposes are impartial and not sensationalized (Turčilo, 2014).

All undergraduate accounting students enrolled at Charles Sturt University are sent an invitation via their accounting subject sites to participate in the blog and the nature and purpose of the research is explained to them. The invitation includes a link to the blog and participants are able to choose to participate or not. The blog itself presents a range of media articles sourced from ASIC. For each media article, four key discussion points are initially proposed to help guide student discourse. These discussion points are selected with respect to the potential implications and consequences for the accounting profession. The introduction to the blog encourages students to approach the discussion with a professional lens as they respond to the prompts.

Exhibit 1: Initial Discussion Prompts

1. What happened?
2. What was done in this situation that prompted attention from ASIC?
3. What should have happened in accordance with the Australian Accounting Standards (AASB)?
4. How could this situation be prevented in the future?

Participants contribute to the discussion by leaving a comment on the blog. The blog is facilitated and monitored to ensure that all contributions and exchanges between students are respectful and promote a productive and insightful discussion. At the conclusion of the blog, students' comments will be analyzed to determine the effectiveness of the blog in developing their understandings of professional issues.

Exhibit 2: Blog Survey

1. Do you think the blog assisted with your understanding of professional issues in accounting? (5 point Likert Scale. Strongly Agree/Strongly Disagree)
2. What was your most significant learning from the blog?
3. What do you think could be improved about the blog?
4. Do you think the blog will help you deal with professional and ethical issues in your future accounting practice?
5. What were your reasons for participating in the blog?
6. Would you participate again?
7. Do you think the blog should be a formal component of a subject for assessment?

Research questions

In conducting this research the aim has been to examine the potential for blogs to be utilized in the accounting education space. Beyond practical implications for accounting curriculum and assessment design, this study will also look to contribute to research on the educational value of blogs in general.

Blogs have the potential to transform an online space into a platform that can allow participants to understand, explore, and ultimately construct meaningful concepts

and interpretations regarding a subject (Thein, Oldakowski, and Sloan, 2010). In light of this potential, the study poses the following research question regarding the potential of students to understand, explore, and interpret the ethical and social dimensions of accounting.

RQ1: Is the blog effective for developing students' understandings of professional, ethical and social issues of accounting practice?

Blogging allows not only for a scaffolded discussion regarding a subject matter, but also the ability to fully document the course of the discourse that takes place within the blog space (Gill, Nowson, and Oberlander, 2009). Given the potential value of documenting a discussion over time, the following research question is posed regarding the ability of blogs to support the ongoing development and growth in the understanding of accounting issues in practice.

RQ2: Does the blog support development of the quality and depth of students' analysis and understandings of professional issues in media articles over time?

Ultimately the incorporation of blogs in accounting education will enhance the student learning experience. Studies in a number of disciplines have demonstrated the positive student response the use of blogs, as this often allows them to draw on their digital literacy and skills (Hall and Davison, 2007) and has also proven to be an effective platform through which to develop professional perspectives and competencies (Ramón and Medina, 2017). Given the documented usefulness of blogs in the development of professional perspectives, the following research question is posed regarding student engagement with blogs to facilitate their professional development.

RQ3: What are students' perceptions of the blog for engaging their interest in discussing professional issues and for facilitating their development of professional understandings and skills?

Analysis and Potential Contributions

Data collected from the blogs will be analyzed using qualitative textual analysis using inductive techniques and thematic analysis of common terms and perceptions of data supplied by students during the blogging activity by way of comments posted to participate in the discussion. This qualitative analysis will be complemented by quantitative data captured by the Likert measure of student satisfaction.

The purpose of the analysis in answering the three research questions previously mentioned is threefold: 1) to find evidence of authentic engagement with practical and professional accounting issues within the blog space; 2) to find evidence of scaffolded development in professional understandings and perspectives during the course of student discussions documented in the blog; and 3) to find evidence of improved student satisfaction as a result of engaging with accounting issues within the blog space.

The study hopes to contribute toward accounting curriculum development by identifying the potential of incorporating a blog to facilitate professional discourse. In doing so, the existing rules-based teachings approach of accounting curriculum can be complemented with an authentic learning activity that allows students to examine real world applications of technical knowledge and their professional, economic, ethical, and social implications (Joshi and Chugh, 2009).

Initial Observations

To date the blog has benefited from feedback in its layout and design, the most important being highlighted key terms within the media articles that relate to accounting terms covered in subjects. This involves bolding and italicising key terms, as is the case of news articles when certain key points are to be emphasised.

This ongoing activity will be run until the end of 2018, where students enrolled in accounting subjects will be invited to join the blog. To date, students from Session 1 and Session 2 2018 accounting have signed up to participate. This will continue until the end of the 2018 Summer Session.

Observations to date indicate that instructors will need to qualify their assumptions regarding the digital literacy of students. We have determined that the blog needs come with clear instructions regarding how and where to post comments for each of the media articles. It is also important to ensure that the sign-up process is simple, so that by default any student with an active university account can have automatic access to the CSU Thinkspace platform.

Conclusions

Blogs continue to be a popular platform for examining contemporary issues from different perspectives. In an increasingly transparent and competitive global environment, the presence of topical blogs—in particular news blogs—plays an important role in how contemporary students interact with, and learn from, the global community through digital social platforms (Kaplan and Haenlein, 2016)

In this study a virtual newsroom blog was created using the CSU Thinkspace platform to provide an arena for accounting students to examine real-world examples of accounting practice and to not only analyse technical and professional issues, but also

gain an appreciation of the economic, ethical, and social implications of the accounting processes that they learn in their subjects.

Accounting students are initially led to believe that the technical accounting rules are foolproof and objective. However, in practice accounting has many layers that enable creativity and permit fabrication (Inanga and Schneider, 2005). Discussing media articles via the resources of CSU Newsroom Blog can encourage students to reflect on the relevance of what they learn to real-world situations. By so doing, students can appreciate that the difficulty of accounting content is not exclusive to the university curriculum. Rather, the errors and discrepancies that happen in practice are a testament not only to how difficult it is to acquire expertise in accounting, but also and importantly, how valuable and consequential it is to become sound professionals who are able to correctly apply accounting rules and processes at all times despite the challenges and pressures to do otherwise (Meece, Blumenfeld, and Hoyle, 1988).

References

- Australian Securities and Investments Commission (ASIC). (2018). Media Centre. Retrieved from <http://asic.gov.au/about-asic/media-centre/find-a-media-release/>
- Biggs, J., & Tang, C. (2011). Teaching for quality learning at university. 4th Ed. Society for Research into Higher Education.
- Billet, S. (2011). *Curriculum and pedagogic bases for effectively integrating practice-based experiences*. Griffith University. Retrieved from <http://altf.org/wp-content/uploads/2016/08/Billett-S-Griffith-NTF-Final-report-2011.pdf>
- Bonk, C. J., & Smith, G. S. (1998). Alternative instructional strategies for creative and critical thinking in the accounting curriculum. *Journal of Accounting Education*, 16(2), 261-293.
- Cooper, B. J., Leung, P., Dellaportas, S., Jackling, B., & Wong, G. (2008). Ethics Education for Accounting Students—a Toolkit Approach. *Accounting Education*, 17(4), 405-430.
- Division of Student Learning (DSL). (2018). Graduate Learning Outcomes. Retrieved from <http://www.csu.edu.au/division/student-learning/home/csu-curriculum/graduate-learning-outcomes>
- The Education for Practice Institute (EFPI). (2014, September 14). Franziska Trede Think Piece. Retrieved from <https://www.youtube.com/watch?v=4XrjD1ZZYOE&feature=youtu.be>
- Eynon, G., Hills, N. T., & Stevens, K. T. (1997). Factors that influence the moral reasoning abilities of accountants: Implications for universities and the profession. *Journal of Business ethics*, 16(12), 1297-1309.
- Gao, P., & Zhang, G. (2018). Accounting manipulation, peer pressure, and internal control. *The Accounting Review*.
- Gill, A. J., Nowson, S., & Oberlander, J. (2009, May). What Are They Blogging About? Personality, Topic and Motivation in Blogs. In *ICWSM*.
- Graves, L. (2007). The Affordances of Blogging A Case Study in Culture and Technological Effects. *Journal of Communication Inquiry*, 31(4), 331-346.
- Hall, H., & Davison, B. (2007). Social software as support in hybrid learning environments: The value of the blog as a tool for reflective learning and peer support. *Library & Information Science Research*, 29(2), 163-187.
- Inanga, E. L., & Schneider, W. B. (2005). The failure of accounting research to improve accounting practice: a problem of theory and lack of communication. *Critical Perspectives on Accounting*, 16(3), 227-248.

Joshi, M., & Chugh, R. (2009). New paradigms in the teaching and learning of accounting: Use of educational blogs for reflective thinking. *International Journal of Education and Development using Information and Communication Technology*, 5(3), C1.

Kaplan, A. M., & Haenlein, M. (2016). Higher education and the digital revolution: About MOOCs, SPOCs, social media, and the Cookie Monster. *Business Horizons*, 59(4), 441-450.

Krathwohl, D. R. (2002). A revision of Bloom's taxonomy: An overview. *Theory into practice*, 41(4), 212-218.

McKinley, J. (2015). Critical Argument and Writer Identity: Social Constructivism as a Theoretical Framework for EFL Academic Writing. *Critical Inquiry in Language Studies*, 12(3), 184-207.

Meece, J. L., Blumenfeld, P. C., & Hoyle, R. H. (1988). Students' goal orientations and cognitive engagement in classroom activities. *Journal of Educational Psychology*, 80(4), 514.

Mladenovic, R. (2000). An investigation into ways of challenging introductory accounting students' negative perceptions of accounting. *Accounting Education*, 9(2), 135-155.

Nelson, I. T. (1995). What's new about accounting education change? An historical perspective on the change movement. *Accounting Horizons*, 9(4), 62.

Neu, D., Cooper, D. J., & Everett, J. (2001). Critical accounting interventions. *Critical Perspectives on Accounting*, 12(6), 735-762.

Ramón, M. R. R., & Medina, C. P. (2017). Using blogs to improve professional competencies among undergraduate students. *Digital Education Review*, (31), 20-38.

Robertson, J. (2011). The educational affordances of blogs for self-directed learning. *Computers & Education*, 57(2), 1628-1644.

Paisey, C., & Paisey, N. J. (2010, June). Developing skills via work placements in accounting: Student and employer views. In *Accounting Forum* (Vol. 34, No. 2, pp. 89-108). Elsevier.

Parker, L. D., Guthrie, J., & Linacre, S. (2011). The relationship between academic accounting research and professional practice. *Accounting, Auditing & Accountability Journal*, 24(1), 5-14.

Pinantoan, A. (2013). Instructional Scaffolding: A Definitive Guide. Retrieved from <http://www.opencolleges.edu.au/informed/teacher-resources/scaffolding-in-education-a-definitive-guide/>

Scapens, R. W. (1994). Never mind the gap: towards an institutional perspective on management accounting practice. *Management Accounting Research*, 5(3-4), 301-321.

Shuell T. J. (1986). Cognitive Conceptions of Learning. *Review of Educational Research*. Winter 1986, 56(4): 411-436.

Sorensen, D. P., Miller, S. E., & Cabe, K. L. (2017). Developing and measuring the impact of an accounting ethics course that is based on the moral philosophy of Adam Smith. *Journal of Business Ethics*, 140(1), 175-191.

Thein, A. H., Oldakowski, T., & Sloan, D. L. (2010). Using blogs to teach strategies for inquiry into the construction of lived and text worlds. *Journal of Media Literacy Education*, 2(1), 2.

Turčilo, L. (2014). The education function of the media as a tool for peace-building: The role of the media in interpreting the past in the Balkans. *1914-2014–Remembering the Past to Live the Present and Shape the Future*, 37.

Uyar, A., & Güngörmüş, A. H. (2017). Investigation of internal and external factors causing unethical behavior of accounting professionals. In *Sustainability and Management* (pp. 97-108). Routledge.

Van Rooyen, A. A., Binnekade, C. S., Scott, D., & Shuttleworth, C. C. (2018). Accounting Practitioners' Insight into Distance-Learning Graduates' Workplace Ethics. *World Academy of Science, Engineering and Technology, International Journal of Educational and Pedagogical Sciences*, 5(4).

Appendix 1: Media Article Activity (Pilot)

Friday 20 March 2015

15-063 MR Tribune Resources Limited corrects errors in tax accounting

ASIC has welcomed the decision by ASX-listed Tribune Resources Limited (Tribune) to restate comparative balances in the financial report for the half year ended 31 December 2014 as a result of errors in its tax accounting to 30 June 2014.

ASIC reviewed Tribune's financial report for the year ended 30 June 2014 as part of its financial reporting surveillance program, and made inquiries about Tribune's calculations of income tax expense and deferred tax liabilities. As a result of ASIC's inquiries, Tribune carried out an extensive review of its tax position and identified the following errors:

- an overstated deferred tax liability for an investment in a controlled entity of \$2.8 million that should have been eliminated on consolidation
- an understated deferred tax liability relating to mine development assets of \$2.4 million
- an overstated current income tax provision from the year ended 30 June 2011 of \$3.9 million

The details of these errors have been disclosed by Tribune in the notes to its half year financial report.

As outlined in ASIC media release [14-294 MR Focuses for 31 December 2014 financial reports](#), tax accounting remains a focus area of our financial reporting surveillances. ASIC reminds those involved in preparing and approving financial reports that tax accounting can be complex. A comprehensive understanding of both the tax and accounting treatments is necessary to the determination of current and deferred tax balances. Errors in these balances have the potential to materially affect reported profits.

Media Article Activity

1. What happened?
2. What was done in this situation?
3. What should have happened in accordance with the Australian Accounting Standards?
4. How could this be prevented?

Appendix 2: CSU Accounting Newsroom





This CSU Thinkspace blog will be used to discuss contemporary examples of company accounting in practice, as seen from the lens of the media.

It is true that contemporary media outlets like to paint an extravagant picture of accounting practice, which is why in this blog a more impartial lens is adopted as we inform our discourse based on objective and verifiable media released published by the Australia Securities and Investments Commission (ASIC).

These media articles published by ASIC offer an important insight into professional practice, and are important in directing our discourse towards a more helpful direction.



Articles discussed on this blog are sourced from the Australian Securities and Investment Commission (ASIC) Media Centre. This serves as a valuable resource and database which documents accounting practice in Australia.

[ASIC Media Centre](#)

In examining the media articles we will be addressing four key questions to guide our discourse

1. What happened?
2. What was done in this situation that prompted attention from ASIC?
3. What should have happened in accordance with the Australian Accounting Standards (AASB)?
4. How could this situation be prevented in the future?

[About ASIC](#)