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Author(s): Eskola, Anne; Virtanen, Aila

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GOOD LEARNING EXPERIENCES IN ACCOUNTING

Anne Eskola
JAMK University of Applied Sciences
anne.eskola@jamk.fi

Aila Virtanen
Jyväskylä University
aila.k.virtanen@jyu.fi

ABSTRACT

This study explores teaching in accounting. The study takes a qualitative research approach and uses phenomenography as a research method. The data is collected from diaries, interviews and observation material. The analysis is focused on the search for good learning experiences. The study aims at giving insights for accounting educators and administrators designing and realizing higher level studies.

The results reveal that the teacher is an important mediator in learning accounting. The key qualities of the teacher are the teaching style, responsibility and feedback. The student's conception of learning has an influence on the position of the student and the teacher in the learning process. It is also notable that there is a clear difference between absolute learning experiences versus learning experiences in relation to some external reference point like expertise level. It is important for the teacher to be able to support those higher order thinking skills and those learning approaches that are suited for quality learning.

1. INTRODUCTION

One of the current priorities in educational development is to improve the efficiency of the education system. The increasing complexity of businesses has influences on the educational demands in the field of accounting. The same trend can be seen in any education with a vocational emphasis. Changes in globalization, technology, sources of information and businesses' operations place pressure on the accounting profession. According to prior studies (Boyce et al., 2001; Granlund & Lukka, 1997, Järvenpää, 2001; Kovar et al., 2003; Mainela et al., 2005; Nikolai & Wolk, 1997) the skills needed to succeed in accounting are seen to broaden.

Educational institutions are expected to serve the needs of society and business life and businesses are becoming aware of their rights to expect educational institutions to produce them work force suitable for their purposes, and co-operation with educational institutions has given them a channel to express their expectancies. Recent studies (Chia, 2005; Smith, 2004) suggest that educators are supposed to reinforce their awareness of what the business community considers necessary for the potential employees. There are calls (Cullen et al., 2004; Manninen, 1994) for accounting education and research to be more closely related to the demands of accounting practice. Thus, in addition to professional factors, a primary aim of accounting education is to further the development of broad generic skills that are essential components of social competency and enabling skills for learning and thinking, (Boyce et al., 2001; Järvenpää, 2001).

This study aims at developing understanding of what kind of teaching practices produce good learning in accounting. Since educational processes are very complex and since it is very hard to utter explicitly what is better learning, better teaching, better performance or better learning outcomes, the purpose of this study is to find out the core elements of teaching practises producing good learning experiences. Marton and Tsui (2004) define learning process as the process of becoming capable of doing something as a result of having had certain experiences. There is a wide variety of differing approaches to describing the ways in which students learn and study in higher education. The learning research pays attention to personal factors such as motivation, learning styles, personality types, and contextual factors such as curriculum design, course culture and assessment tasks and their relationship to how students choose or avoid particular learning strategies (Arquero Montaña et al., 2004; Ballantine & Larres, 2004; Brightman, 2006; Feldman & Usoff, 2001; Ramsay et al., 2000). Many studies assume that an approach to learning is a student's response to a context (Gul & Hutchinson, 1997; Tempone & Martin, 1999). Since one important aspect of context is the nature of the discipline being studied, this emphasises the importance of this research being carried out within an accounting education context only. This type of knowledge provides a basis for discussing pedagogy in discipline specific terms.

The formulation of research question assumes that students' experiences are central in exploring what suitable teaching practices are. Students' experiences are the result of the interaction. The idea is to give space for respondents' experience without presuppositions of what the possible answers might be. The research question can be defined as follows:

What kind of teaching practices produce good learning experiences in accounting?

The study is carried out in Finland. The students in this study are all business students of the JAMK University of Applied Sciences located in Jyväskylä. The institution expresses that its educational target aims at developing theoretical knowledge and practical professional competences with interaction with regional economic life, the industry and organizations, which allows students to participate in various cooperation and development projects, in addition to completing practical training periods in authentic environments and workplace situations. The objective of the studies is to educate experts for planning, development, counselling, educational and managerial tasks, as well as for entrepreneurship.

The research method is phenomenography. It is a research approach designed to answer questions about thinking and learning. Phenomenography is concerned with the subjective study of human experience. It focuses on the different ways in which people experience, see, perceive, apprehend, understand and conceptualise various phenomena. These different ways of understanding, or conceptions, are represented in the form of categories of description. A conception is the basic unit of description in phenomenographic research. (Marton, 1994; Marton & Pong, 2005.)

Phenomenography, although it has been widely used in higher education research, has been scarcely used in the studying of accounting education (Lord & Robertson 2006). Most common methods used in accounting education research have been the description of and reflection on teaching, literature review, statistical analysis of data and questionnaires. Qualitative methods have been employed only infrequently. This study uses as a starting point four phenomenographic and one other qualitative study on learning in the accounting context. This study has taken as the starting point one qualitative and four phenomenographic accounting studies: Jackling (2005), Sharma (1997), Lucas (2001), Leveson (2004) and Lord and Robertson (2004).

This article is constructed as follows. After introduction there will be the description of data and research method. Chapter three discusses teaching practises producing good learning experiences from the teacher orientation perspective. Finally, there is a summary of the results with contributions and critical evaluation.

2. DESCRIPTION OF DATA, METHOD AND EMPIRICAL ANALYSIS

The data for the study was collected from four kinds of sources: diaries in writing, group interviews, actual learning situations in accounting observed and individual interviews. The writing of learning diaries happened in a longer period of time (3-4 months). After the preliminary analysis of the diary data, five group interviews were recorded. There were always three people participating in a group except for one group that consisted of two people, so that the number of interviewed was 14 people in total. What influenced the selection in addition to voluntarism was the fact that the sample in a phenomenographic study should be chosen for heterogeneity rather than for representativeness. This means that phenomenographic research outcomes do not enable generalisation from the sample group to the population represented by the group, because the sample is not representative of the population in the usual sense of the term. (Åkerlind 2005.)

The interviews lasted from half an hour to one hour. First the researcher asked the students to talk about good learning in accounting on the general level basing on their own experiences. The questions were semi structured and they had been formulated on the basis of the findings from issues that were raised in descriptions, or in prior interviews or in prior studies of the same kind. In the course of the interview, the researcher also questioned about new issues that were brought about. The general aim and attitude of the researcher was to avoid all judgment and have an empathic attitude towards the interviewees.

Later, in order to make sure that the saturation had been reached, two observation data sets were added. The first one was a group situation of 12 people who worked in groups of four people solving an accounting problem together. The second one was a classroom situation where the same 12 people were working on accounting problems using a computer. Both observation situations lasted one hour and a half.

This observation data was videotaped and then transcribed, and on the basis of the data, five students observed were asked to be interviewed separately a couple of days later from the observed classroom situations. These individual interviews lasted about half an hour each. Both the observation data and the individual interviews connected with the observation data were added to the existing data, and once again, all data was reinvestigated in the light of the new material. At this point it became evident that the saturation

point in terms of key issues had been reached, because the additional data did not produce any significant or important new elements in the earlier categories of descriptions, but only reinforced the existing ones.

Phenomenography can be classified as empirical study. The researcher is studying the awareness and reflection of the subjects. Phenomenography falls within interpretive research. It aims to describe experience collectively rather than individually and to focus on the differences rather than the similarities in this experience. Conceptions are regarded as being context-dependent and relational. (Leveson 2004; Lucas 2001; Marton 1994.)

The aim of phenomenographic research is to map the variation in ways of experiencing. What is important is the nature of the variation instead of how common or representative an experience is. The researcher must set aside any presuppositions about the nature of the phenomenon. It is also impossible to construct hypotheses or interpretative categories in advance or try to sample the material. Through exploring the different ways of seeing a phenomenon, a fuller understanding is developed. The variation becomes the object of research. Outcomes are represented as different ways of experiencing the phenomenon that include the structural relationships. (Lucas 2001; Tempone & Martin 2003; Åkerlind 2005.)

Individual interviews have been the most used method for collecting data but there are also phenomenographic studies where group interviews, observations, drawings, written responses, historical documents, artefacts and observations have been used as the main source of information. The number of interviews is usually not very big. The individual is not the unit of analysis because it is possible that the same participant can express more than one way of understanding the phenomenon. (Marton 1994.)

The analysis process is iterative. It usually starts with a search for meaning or variation in meaning followed by a search for structural relationships between meanings. In the early phase, reading through transcripts should be done as with a high degree of openness for different interpretations. Subsequent readings are more focused on particular aspects. However, later readings are still open to new possible interpretations. Data is sorted and resorted, comparisons between the data are done and categories of description and defining relations between the categories are developed. The important point is the search for key qualitative similarities within and differences between the categories. (Åkerlind 2005.)

The first way of reducing the data is to distinguish between what is immediately relevant. This relates to the way of experiencing the phenomenon. The second step is to identify distinct ways of experiencing the phenomenon based on similarities or contrast effect. Then focus is shifted from the relations between the expressions to the relations between the groups. This is done in order to establish the critical attributes of each group and the distinguishing features between the groups. The researcher develops the set of categories of description. Using these categories of description it is possible to characterise the variation in ways of experiencing and understanding a phenomenon. There are logical relations between the categories of description. As they represent different capabilities for conceptualising the phenomenon, a hierarchy can be established. This complex of categories of descriptions is the outcome space. The categories of description and the outcome space are the main results of a phenomenographic study. (Marton 1994.)

The analysis started with a search for meaning or with a search for variation in meaning. At this point, the main purpose was to find out what could possibly emerge from the data. Any predetermined ideas were dropped as much as it is possible to do so and the first reading was done with an open mind without any attempt to foreclose anything. The main point was in identifying similarities and differences in diaries and interview data and the possible relationships between categories as a set rather than individually. Then it was supplemented by a search for structural relationships between these meanings.

The amount of material in one interview was very big. This is why excerpts or utterances that seemed to contain the key aspects that also were present in the larger transcript were selected, while irrelevant or redundant parts of the data were rejected. The number of interviews was restricted for the same reason. The whole readings process was iterative. The first readings were kept as open as possible. The analysis started with a search for meaning supplemented by a search for relationships between meanings. Then the emphasis was more focused on particular aspects. Even at this point, any new interpretations were considered possible. The material was sorted and resorted many times while the categories were developed and redeveloped at the same time. The main emphasis was in the search for key similarities within and differences between the categories. This meant that the quotes or utterances were grouped and regrouped according to similarities and differences on the basis of different criteria. This was done as long as the rate of change became very small. These selected quotes finally represented the data that was used for next analysis.

The next step was to look for a meaning that could be revealed by the quotes. This interpretation phase was also iterative and had to be done many times from different perspectives, because there were so many aspects present at the same time that looking at them all at once would have been impossible. The utterances were put in categories on the basis of their similarities and the categories were differentiated on the basis of their differences. At this reading the focus was kept on structural components of the categories

of description. The final phase concentrated on borderline quotes that did not seem to fit to any of the proposed categories.

The outcomes have been developed from the researcher's analysis and interpretations. The emphasis was in the collective experience based on diaries, interview data and observation data on videos collected in the sample groups. The two latter ones were transcribed as verbatim as possible. The outcome comes as categories of description. They are not the same as the actual ways of experiencing; rather they are characterisations of key aspects of experience.

3. RESULTS

The influence of the teacher in learning accounting was emphasized in student experiences. The descriptions reflect the variation in conceptions concerning teaching. Some students conceptualized learning as transmission of knowledge and mainly the quality of this transmission was a question of the teacher's ability to do things that helped in transmission. Some students expressed the relationship between a student and a teacher using utterances linked with co-operation and some brought about more varied descriptions of deep interaction in learning situations between the student and the teacher.

Students expected the teacher to be able to teach in such a way that every student would learn. This was considered to be dependent on the teacher's ability to think what is good for the students. In addition, the teacher's professional competence connected with the pedagogical skills like the ability and persistence in explaining accounting issues in classroom situations was connected with this issue. A good teacher was described as person who knows a lot about the topic and is able to explain it in such a manner that students understand. It can be said that the teacher becomes a representative of the whole accounting discipline.

Being able to regulate the amount of explanations and to take into account students' different cognitive capabilities were felt important, because it is possible to explain too much. If the whole class time was used to lecturing and explaining, the burden became too heavy and finally students felt they were not really learning on the deep learning level. Also, it was important that the class time was used to go through the tasks and material so that the teacher was in lead and concretely helped student to develop their own understanding of accounting issues. This was seen as enhancing deep learning and also creating possibilities to reciprocal learning situation where students could - by asking questions - ensure they had deeply learned or understood something. The fact that the teacher repeated and revised was highlighted and appreciated a lot; the students did not automatically ask teachers to repeat and they actually considered it being part of the teacher's professionalism that the teacher was able to detect the need for revision in the class situation.

The teacher's teaching style was mentioned of being able to improve the learning results and to increase the motivation of students even if the topic was not considered that interesting. Students expressed they wanted to see the teacher's enthusiasm and they wanted to see that teacher wanted them to learn. Enthusiasm was described in terms of concrete effects that were interpreted as having a connection with the importance of student learning to the teacher. The teacher's ability to perform in front of the students and to concentrate on the students was considered as a remedy for better learning.

The impact of different teaching styles did not come as a surprise for students; on the contrary, they were able to understand that each teacher teaches using his personal style, which might or might not be suitable for a given student. To improve learning students were seeking for alignment of styles, i.e. courses that were taught by teachers whose teaching styles were known being suitable for their own learning style and personality. This knowledge had been acquired through personal experience in the course of the studies.

The question of responsibility is very important in defining what the teacher's role in the learning process is. The responsibility the teacher was ready to take was appreciated in student experiences. Whether the teacher was monitoring all the time that students were really learning was regarded important. Indifference was experienced as an antithesis for learning. Also, if the teacher showed that he cared about the student's learning, it increased the students' motivation. A demanding teacher was felt to increase a student's input and effort measures because in the opposite case, students could feel that their input goes for nothing and that their efforts are not valued. This can be interpreted as a discrepancy between the learning targets and the assessment.

What was considered important was the possibility to ask for advice when needed. This seemed to be very much depending on the teachers' personality; how ready they were to give help to individual students and how they addressed to them in speech. If students felt at ease when they needed to ask the teacher for help, they would do it, but in the opposite case they rather went for another teacher (even if he was not the course tutor) or to their peer student. This can all be interpreted also with the help of the immediacy behaviour.

Feedback was an issue that was raised in student descriptions. Only numerical feedback was judged imperfect, personal written information and comments were considered better because students were mainly worried about the possibility of learning erroneously or getting wrong information. A quick feedback on assignments and exams was mentioned to be highly motivating and it helped in keeping up the interest in the topic studied. If the students had erroneous conceptions, they felt safer when they were corrected and adjusted immediately. This created the feeling of being closer to study requirements on a continuous basis, and also gave a feeling of achievement and personal development. On the other hand, if students got the feedback proving that they had learned something – the way they supposed the teacher had intended them to learn it – they felt the true joy of learning and achieving a target.

The method of assessment was not recognized as having much effect on learning as such, but it was rather recognized as having effect on student input during the course. Exam performance was very much seen as a teaching quality question. Assessment was mentioned to have an effect on the learning approach. If assessment revealed that the learning outcome was poor, then learning approach was changed. Sometimes assessment, an exam situation, revealed that students had thought they knew the contents but in an exam situation they realized they were not able to apply what they had learned. This was considered a wrong learning approach question.

In sum, the teacher is an important mediator in the learning process and there are certain qualities in the teacher specifically that are in a key position. These include, concretely, the ability to understand what is good for the student, professional competence, ability to regulate the amount of explanations, ability to take into account students' different cognitive capabilities, ability to detect the need of repetition and revision, teaching style, enthusiasm, ability to perform, responsibility, concern, approachability and continuous feedback. On more general terms, it means that it is important for the teacher to be able to support those higher order thinking skills and those learning approaches that are suited for quality learning.

4. CONCLUSION

The influence of the teacher in relation to the student was significant, but this was not the case the other way round; the influence from students to the teacher was not seen of great importance and the respondents did not produce any evidence that they even considered it desirable. However, the relationships among students themselves played a more important role in learning accounting. What makes the position of the teacher interesting is that the meaning of the teacher in the teaching process was highlighted though students did not see themselves having possibilities to influence it. Even though from the learning point of view the ability of self-study and the support of peer students are very important in the learning process itself, it may be that from the content point of view the role of the teacher is essential, because accounting is very much seen as including a great deal of factual content and technical substance and in need of numerous explanations meant to help understanding. It is also possible to think that since there is a heavy vocational orientation and since the learning in relation to professional requirements was also considered very important by the respondents of this study, the need to have a professional model in developing cognitive processes is highlighted, and in the learning situation, the teacher can be seen as acting as a professional model.

Since learning and teaching are connected, it is evident that - even though the learner is in the centre of the learning process - the influence of the teacher in the process is significant. On the basis of student experiences, the teacher could be described as an important mediator between the student and learning. The descriptions concerning the conception of teaching vary: For some students teaching represents pure knowledge transmission, for others it is rather a more complex interplay in the process of constructing meaning. Moreover, the students evaluate the teacher in both absolute and relative terms. It is not only the absolute teaching as such that counts but it is also the experienced professional and pedagogic competence of the teacher in relation to professional requirements that influence on the experienced teaching quality. The teacher is seen as a representative of the whole accounting discipline and also as a professional model.

The ability to explain accounting matters in an understandable way was an important issue in the descriptions. Explanations that are experienced understandable can be interpreted as a matching meta-programme question, which, in turn, can be seen enhancing deep learning. Another important issue is the teacher's ability to detect the need for repetition and revision, which can be interpreted as the teacher's pedagogical competence. The need for explanations is also a question related to accounting students' personal features; the match of higher order thinking skills creates synergy in a learning situation.

The teacher's teaching style is essential because it has an impact on the outcomes of learning and motivation. The teacher's enthusiasm is a motivation and interest increasing feature and the teacher's teach-

ing style is a feature improving learning. The latter one is considered so important that students are consciously seeking for the matching of styles so that they choose courses taught by those teachers whose styles they consider suitable and avoid those they consider not suitable for their own learning style.

The responsibility and helpfulness of the teacher play a notable role even though, at the same time, the students expressed that the key element in learning was the student and that the most preferred study methods were those that can be classified as student centred methods. The co-operational aspect with the teacher in the learning situation was emphasized. This could be interpreted so that the teacher's role is to act as a facilitator and to monitor the learning on a continuous basis so that the students can be assured that their learning is going to what they consider the right direction.

Feedback is considered crucial for learning and it is used as a guideline to judge whether learning attains the study requirements. This means that qualitative assessment instead of quantitative evaluation is experienced to be associated with good learning experiences. On the other hand, exam performance does not have an effect on learning as such, it rather has an effect on the effort measures the student is ready to take and on the learning approach the student decides to use in a given situation. Many prior studies have estimated assessment to be a remarkable driver in student learning, but in this study, assessment was seen as playing a minor role in good learning experiences and in good learning experiences its role was mainly to fortify the experience the student had with regard to the achievement of learning targets.

What becomes evident in the light of the results of the present study is the fact that there seems to be a gap between the actual learning experiences on the personal and absolute level. This means that the students felt they had reached the educational aims in a satisfactory way while at the same time they experienced deficiencies concerning the expert level skills they thought they should have attained in order to be competent in working life. The latter can be described as the relative level of learning and it poses real challenges to educators and educational institutions. This is a very important and result and should get further attention in future accounting education studies.

The value of phenomenographic research is in phenomenographic pedagogy, which involves teaching for conceptual change. It is founded on the premise that students engage with alternative ways of viewing the subject and educators engage with alternative ways of viewing the student. The aim of phenomenographic pedagogy is to raise teachers' awareness of their thinking and practice and of how variation in this practice might be related to their students' approaches to learning. From the teachers' perspective, some types of learning are better than others. Learning for understanding that involves a conceptual change is superior to learning of information or skills where the learner focuses on meeting external requirements. Phenomenographic pedagogy also assumes that the characteristics and behaviour of teachers and whole educational systems have effects on how students learn. Changing teaching practices to improve learning quality is desirable. (Lucas 2001; Trigwell et al. 2005.)

The results should reveal specific aspects associated with teaching practices producing good learning experiences in accounting – which may be very different from good learning experiences in some other area since learning is contextual and relational. The outcomes are expected to reveal something relevant that has not been explored earlier in this context, and they should contribute in extending the understanding of learning processes in a subject specific area of education. On the practical level, they should give insights for accounting educators and administrators designing and realizing higher level studies of accounting, the primary aim of all studies being, of course, the improvement of the learning process.

In a phenomenographic study, the outcome space represents a relationship between the researcher and the data, which means that it is not the only possible one. It is an outcome that can be argued for representing a partial understanding of the phenomenon. Phenomenographic validity is not how well the outcomes correspond to the phenomenon as it exists. It is rather how well they correspond to the human experience of the phenomenon. An interpretive process can never be objective, but it always represents the data as experienced by the researcher. Research quality means ensuring that the research aims are reflected in the research methods. Another aspect of qualitative research validity is the extent to which the research outcomes are seen as useful. The aim is to provide useful knowledge. Phenomenography has been developed primarily as an educational research approach. In this sense, phenomenography has two purposes: a research tool to explicate the nature of human experience, and an educational tool to improve teaching and learning especially in higher education. (Aaltio 2006, Åkerlind 2005.)

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