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STUDENTS' EXPERIENCE OF LEARNING BOOKKEEPING

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Abstract

This research is an investigation of students' experience of learning Bookkeeping and will be conducting a scoping study with a view to applying relevant findings to the London South Bank University. From personal observation, it appears that students experience difficulties with the subject when learning bookkeeping and its principles. It is then important to obtain their views, their perceptions on how they feel that they are effectively learning bookkeeping. Notably, research in accounting field has largely neglected due to both student perceptions of the learning context and their approaches to learning. Instead, studies have focused on either the teaching context or the outcomes of learning. This exclusion has meant that accounting educators repeatedly have difficulty in understanding what students consider learning to be, how they perceive the learning tasks, or how they approach learning. The purpose of this research is to gain a deeper understanding of what students perceive to be the problems or ways in learning Bookkeeping. This paper is important as it might give to both university and students the opportunity to improve the students' learning experience in a core subject of the module that might influence decisions about module design which will benefit students and ultimately increase their employability.

Keywords: Learning Environment, Learning Outcomes, Learning Approaches, Bookkeeping, Students' Experience / Student' Voice

1. Introduction

London South Bank University (LSBU) offers undergraduate and postgraduate degrees programs in Accounting. However, at undergraduate level, first year students have to learn bookkeeping through the module called Introduction to Financial Accounting. Bookkeeping is the method used to record financial activity for a company. These financial activities can be recorded manually or in a computer spread sheet. The focus is on what to record (sales, purchase, rents, etc.) and how to do it (debit/credit). The financial transactions will be reflected in financial statements such as profit-loss statements, cash flows or balance sheets.

Students need to understand basic principles of bookkeeping, how to lay out a financial statement, for instance, undertake calculations and distinguish between those financial statements. There is a body of knowledge to learn along with some important skills to be acquired (numerical, computer based, logical and thinking skills) in addition, students must possess certain qualities (meticulous, organized, patient, systematic, presentation and interpersonal skills) to become a good bookkeeper.

At LSBU, bookkeeping is mainly taught using lectures and seminars (practical exercises) where concepts and theories are presented and discussed with students to help them become familiar with the accounting principles. Bookkeeping skills are tested as part of the assessment in

the Accounting Module by a coursework and an examination, each worth 50% of the overall marks. The coursework comprises a two-hour mid-semester timed assessment in the form of a pre-seen case study and the examination is an unseen two-hour examination at the end of the semester. A formative assessment is carried during seminars and students receive feedback before the final test. This is an unmarked test.

Last year, we taught the seminar called Introduction to Financial Accounting (BAF-4-FAC) to first year business students. It is noted that learners experienced many problems with basic bookkeeping techniques such as: the recording of the double entries, the recognition of an asset or liability, the preparation and the entry of data in the sales/purchases books, the accounting entry in personal account. This basic part of the accounting process is important to any person who wants to make a career in the accounting field.

Students' poor performance in the formative assessment on Bookkeeping and their generally negative attitude towards the subject became a concern. A better understanding of their views, and the difficulties they experience, would help me to facilitate the learning process in Bookkeeping. Therefore, the current piece of research is interested in students' experiences of learning, particularly in answering the following research questions: How do students themselves believe they learn bookkeeping? What are students' views/perceptions of current methods of teaching bookkeeping? Can current method of teaching bookkeeping at LSBU be improved?

Rather than conducting field work, the research undertakes a scoping study to identify relevant literature in the area that could inform my practice. Therefore, this research applies the scoping study methodology as developed by Arksey and O'Malley (2005) to arrive at its conclusions. The next section defines the research theoretical framework.

2. Research Theoretical Framework

The research adopts a Humanistic framework in contrast to the Behaviorist, tutor-centric view which has tended to dominate the discourse on teaching and learning. The Humanistic framework emphasizes the importance of engaging learners in the learning process and on learning being a transformative, self-fulfilling process. The growth of interest in the "Students' Voice" (their own opinions) is a manifestation of the Humanistic approach. This study tries to give a 'voice' to Bookkeeping students by asking them how they learn best, rather than assuming that lecturers have all the answers and finding out from students, how they like to be taught. Robertson (2015, p. 27) stated that "in order for teachers to engage with students in new learning contexts, it is first necessary for them to gain a genuine understanding of their students' perceptions."

3. Aim of the Research

The researcher believes that the teaching of bookkeeping through the Introduction to Financial Accounting module should be of interest to capture students' perceptions of learning bookkeeping at LSBU. This study may provide further opportunities to learners to enhance their understanding of the bookkeeping concepts and principles. During this study, the existing literature on bookkeeping and accounting is explored with the aim of understanding how students learn and how they feel about the way they are taught.

4. Methodology

This research will be a scoping study, critically reviewing the existing literature on how students perceive learning to be in bookkeeping. The scoping study will be undertaken using methodology outlined in Arksey and O'Malley's (2005) study. Scoping study is described as a process of "mapping" the literature review within a given field to perceive its depth and breadth allowing the researcher to identify an existing gap if any. Scoping studies differ from narrative (literature) review or systematic review. The scoping study does not emphasize on the quality of the study as done in the systematic review and it requires an analytic reinterpretation of the literature which is opposed to the literature review approach. The research proposes to map the existing literature by following the below steps as recommended by Arksey and O'Malley (2005) below.

4.1. Research Questions

4.1.1. How Do Students Themselves Believe They Learn Bookkeeping?

This question is central to this research as this allows the researcher to touch one aspect which has attracted less interest from previous researches. The literature on education is vast regarding the need to understand the students learning process which positively will impact the quality of the delivery mode of the teaching. Referring to the accounting students, Duff and Ministry (2015) argued that the question of why student in accounting prefer surface learning instead of deep learning is still unanswered after more than 40 years of research in the field. The present question is an attempt to understand from the student's perspective how they perceive that learning is effective or how they approach learning in developing their bookkeeping skills. Answering this is capital to getting students feelings and perceptions in the learning context. It will also assist in developing a more convenient way of delivering the teaching within the university.

4.1.2. What Are Students' Views/Perceptions of Current Methods of Teaching Bookkeeping?

The development of this question arises based on the researcher will to link students learning bookkeeping and the various teaching methods. It is essential to understand if the teaching method and the students' learning preferences are linked together efficiently. The aim of this present research question is to evaluate how students like the way they are taught. What are their views on the present teaching practices? Lublin (2003, p. 9) supported that: "There is a direct link between learning objectives and teaching methods, and your choice of teaching methods will have a strong influence on how students approach learning in your subject."

4.1.3. Can Current Method of Teaching Bookkeeping at LSBU Be Improved?

As a lecturer, the main responsibility is the teaching of bookkeeping. Improvements to the teaching methods will benefit students and the university as a Centre of learning. Having heard from students that the topic is difficult, having noticed that the teaching methods may not suit some of the students for cultural, sexual or academic background; it was relevant for the research to fit the outcome of this research into context by seeing how the final result of this investigation can benefit the LSBU.

4.2. Identification of Relevant Studies

Included in this research are peer reviewed articles on students' perception to learning accounting. An essential criterion is that all the papers should be written in English. Interestingly, the research is putting an emphasis on recently published articles. However, the study takes into account that by eliminating old materials, the research may miss important development within the field. Also important is the fact that journals articles are included regardless of the country. No book is included in the study due to time constraints.

4.3. Database and Search

With the objective to identify key researchers in the accounting education field, the three research questions are used as main indicators to select papers. The literature review includes peer-reviewed articles from the following database: Science Direct, Business Source Complete, Emerald, Sage Journal Online and Google and others search engines. The following keywords were used to enhance the search: learning environment, learning outcomes, learning approaches, bookkeeping, student experience / student voice and student perception of learning bookkeeping.

In addition to that, the study also considers the reference lists as this usually summarizes the articles found in the cited electronic database. By considering the references lists, the study

ensures that no critical authors are missed in the review. The search comprises hand-search because electronic database can be out of date. It is important to carry a hand-search to guarantee that our review of the literature remains up to date and accurate. Finally, the study considers relevant organizations publications such as the Association of the Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA), and/or the Institute Chartered Accountant of England and Wales (ICAEW).

4.4. Critical Selection of the Articles

As a result, about 43 articles and papers were selected and reviewed based on their apparent relevance to the research questions stated. From these 43 articles and papers, three key studies were identified which directly answered or interacted with the three research questions of this study. These three key studies are referenced as Abraham (2006), Hall *et al.* (2004) and Donald and Jackling (2007). These three studies were selected from the pre-selected 43 articles based on the following criteria:

- i. They must address one of the cited research questions or be an attempt to.
- ii. The examined group of students must all be in accounting studies.
- iii. They must address learning approaches adopted by students.

These selected studies clearly satisfied the above stated criteria and are as of now, the closest research studies that answered the three research questions of this study.

4.5. Charting the Data

A narrative approach to charting the data was adopted. The chart contains identical information to all articles. Information was recorded by collecting the following elements: authors, year of publication, title of paper, country of study, statistical test if any, dependent and independent variables if any, theory of the research, authors' objectives, results and relevance. The collected data formed the basis of the analysis.

5. Findings

The three mentioned research questions in the methodology section are the main points around which the findings are organized. The researcher considers the following key criteria in analyzing the chosen papers: the contribution to knowledge made by the paper, logical arguments flowing from established research aims and questions, the contemporary significance of the research paper, and the methodology used to address the research questions. These three key studies are referenced as Abraham (2006), Hall *et al.* (2004) and Donald and Jackling (2007).

5.1. Students Learning Bookkeeping

Abraham (2006) developed his research paper on the belief that accounting educators has almost ignored students' approaches to learning and their perception of the learning context. For the researcher, the great majority of studies have put emphasis on the outcomes of learning and/or the teaching context instead. From this observation, he noticed that what makes accounting educators' work challenging is that they do not quite consider the very important aspect of what learning is to be for a student and how the students consider they are learning accounting. The paper of Abraham (2006) is an attempt to focus on students' own perception, appreciation of learning and how they, personally, effectively and efficiently learn accounting. The methodology applied was a survey on students enrolled in their final year in the accounting subject at the University of Wollongong in Australia. He developed two questionnaires which were submitted to 245 students among whom 184 took part of the survey. Firstly, the two questionnaires in their first

section focused on personal information such as origin, mode of study, sex, age, culture and other personal identification. The Study Process Questionnaire as developed by Briggs (1987a) for the first questionnaire and the Course Experience Questionnaire as proposed by Ramsden (1991) for the second questionnaire constitute the main difference between the two questionnaires and are the component of the second part of each questionnaire. Finally, the third section of each questionnaire focused on the students' background, their academic expectations in terms of performance and more importantly their overall impression with the accounting module. The major conclusion of this research paper was that there is a necessity to investigate on the present teaching practice within the accounting education along with ensuring improvements implemented in order to support students engagement with deep approach to learning. The propensity of surface learning is well documented in this research. To better interpret his results, the authors made some comparisons with some others students in other countries and other students enrolled in various programs within the university. He found that surface approach has a high score for all the university students, while deep approach is low for the University and the Australian born students. Importantly, the deep approach score is identical for the University Asian born and the students in Hong Kong. This paper helps understand the learning perception from the teacher aspect. However, the present question is a student-centered inquiry which cannot be answered based on the above findings. The linkage between the present research and the selected paper is that there is an indication that research needs to be carried in the way that "student voice" is integrated in the inquiry rather than focusing on learning preferences.

5.2. Students' Perceptions of Current Teaching Methods

Building from the common concern of Australian academic, due to the increase number of foreign students especially from Asia, Donald and Jackling (2007) examined the first year accounting students learning approach based on their origin. Put into context, the present research investigated on potential differences between Asian and Australian students with regard to their learning preferences. To carry out the research, the authors used 550 students enrolled at their first year in accounting program. The students from Australia represent 45.4 % of the sample while the remaining 54.6% covers a range of countries such China, Malaysia, Indonesia, Hong Kong, etc. The authors applied the survey methodology organized around two distinct questionnaires. The initial questionnaire gathered the students' personal details such as sex, academic background, language, etc. The second questionnaire collected precise information that helped measure the students' learning approaches and it is developed based on Briggs's (1987b) study process questions (SPQ) approach. The other interesting finding is that since the Chinese use additional learning approaches gained from their native country and are capable of adopting their new country of studies preferred learning approaches, the study does not advise the students to be categorized in terms of learning preferences based on their background. Importantly, this study stresses that cultural, background, sex or religious differences should be taken into account when teaching and the lecturers should adopt interactive delivery methods as it would give them a clearer vision of how best to teach bookkeeping. Although, the researchers did not ask students directly what teaching methods they liked best. The paper was teacher-centered and the findings are not enough to answer the above research question. However, this indicates that it is relevant to ask students themselves on the teaching style they prefer. The relation between this paper and the actual research question is the fact that "student voice" has not yet been investigated regarding how students judge the current methods of teaching bookkeeping.

5.3. Teaching Mode Improvements

Hall *et al.* (2004) investigated the effectiveness of delivery mode. The main objective of this study is to describe the changes made to an introductory accounting subject's learning environment and to determine if these changes did influence the learning approaches adopted by the accounting students. Group based problem solving exercises, group presentation and assignments were a few of the changes made to the learning environment. These changes were

made to help students to become stronger team members and players by adopting deep learning approaches and acquiring communication and problem solving skills. The researcher adopted a survey methodology to arrive at the results. Out of 427 students, (158/427) 37% of the students enrolled in their first year of accounting course responded to the questionnaire. The survey consisted of Briggs's (1987b) study process questionnaire approach. The main conclusion is educators changes in the learning environment can influence students' approaches to learning by adopting a deep approach which is recommended. The results suggest that lecturers can manipulate the learning environment to help students learn. They do this by changing the teaching methods used. The researchers found that more interactive, problem-based approaches resulted in deeper learning. Although the researchers did not ask students directly what teaching methods they liked best, we assume from their positive response that the new methods are preferred by students and do help them to learn. It is difficult to conclude on this objective as the first two objectives could not be answered. However, this paper indicated that changes in the learning context are possible and are to be investigated on the basis that "student voice" is important and should be captured before implementing any changes in the teaching style.

5.4. Critical Analysis of the Selected Papers

Abraham (2006) was an attempt to precisely answer the initial research question of this research. However, the researcher has found that the conclusions were more teacher-centered than students-focused. This is because the research did not use qualitative methodology as this question would have suggested. Understanding students' perception of learning bookkeeping should integrate students' voice into the development of the questionnaires which is missing in the cited paper. The sample of 184 responses obtained out of 245 students questioned may be a concern for reliability and validity of the findings. Cohen *et al.* (2007, p. 108) underlined the importance of the sample size by saying that: "The researcher will need to consider the extent to which it is important that the sample in fact represents the whole population in question (in the example above, the 1,000 students), if it is to be a valid sample." Abraham's (2006) study, despite focusing on students' perceptions, did not investigate the topic it set out to research on. Donald and Jackling's (2007) study also used multi-part questionnaires to capture students' view on current delivery methods of accounting. The contribution made is important as there was a high response rate which would increase confidence in the findings. Again, the questionnaires have not included the students "say" in the teaching methods too. Like the previous, this paper appears to be focusing on students learning preferences rather than understanding from a personal ground the view of the students. Hall *et al.*'s (2004) research has been selected to demonstrate that improvements in the teaching methods can enhance students' performances and approaches to learning. The questionnaires approaches also used in this paper ignored the students' personal view. This paper focused on students' learning preferences instead. Surely, a key problem in all the papers is that the methods used do not gain qualitative insights. Instead, the use of focus groups, interviews, diaries, etc. could yield very rich insights into students' experiences.

6. Discussions and Conclusions

This research aimed at presenting the findings of the scoping study into students' experiences of learning bookkeeping, the way in which they themselves think they learn the subject. The study used the Arksey and O'Malley (2005) methodology for scoping studies. 43 papers that were reviewed in order to identify papers that would help answer the three cited research questions. The study focused on three critical articles which offer better insight into the problem of how students themselves believe they are learning.

The present study was unable to find any paper that dealt specifically with bookkeeping. From the review, it is clear that no study focuses on students' experiences of learning bookkeeping. Also, there is no study which looks at accounting students' perceptions of learning the subject. As such, it is difficult to answer the research questions. Upon that, the researcher suggests that the three research questions of this study are to be expanded to business students and their experiences of learning as well because there may be research that considers students'

perceptions of learning business for guidance. As a tentative conclusion, the researcher can say that the present scoping study has not found any studies looking at students' ways of learning bookkeeping. There is little on how students feel they learn bookkeeping, their preferred methods of being taught or how they feel about that. The review demonstrates the existence of a gap in the literature. It is important to cover the gap to include the student voice in the discussion about students' experience of learning.

7. Recommendations and Professional Implications

Given that there is a gap in the literature, we recommend a piece of research to be undertaken at LSBU that would help to address the research questions of this study. To elicit student's voice into the study, personal perceptions of learning, it appears determinant to engage in a qualitative approach to research. The research should be an interview of selected students along with a focus group to gain better qualitative insights of the problem. The use of the two data collection technique is justified with the reasoning that the research findings need to meet validity and reliability. This will be achieved through a methodological triangulation (interview and focus group) as advised by Cohen *et al.* (2007, p. 143), when suggesting ways to ensure reliability and validity in a qualitative research by saying: "...Of these four, methodological triangulation is the one used most frequently and the one that possibly has the most to offer".

The qualitative method should allow the description and explanation of the students' experience in learning. It will provide in depth understanding of students' experience in learning bookkeeping at LSBU. Students should be asked directly about what is most useful to them (the student voice). A Phenomenological / Interpretivist approach to research philosophy can yield rich insights into how people view the world. "The interpretive paradigm, in contrast to its normative counterpart, is characterized by a concern for the individual." (Cohen *et al.* 2007, p. 21).

Finally, it is difficult to draw any implications for my teaching practice from the work reviewed, other than to be aware of individual differences and using interactive, group-based methods. However, the researcher will become more sensitive to the need to seek the "student voice" and to listen to it by constantly having informal discussions with them on the way we are teaching them and the methods they prefer.

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