

Transforming Student Preconceptions of Introductory Accounting: Galloping Over the Biggest Threshold of them all!

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The study of introductory accounting has traditionally proved challenging to students, encompassing both business language and technical accounting knowledge acquisition (Weil, 1989; Lucas and Mladenovic, 2006). There is a growing body of knowledge about student preconceptions of accounting and their effect on introductory accounting courses (Gow, Kember and Cooper, 1994; Sharma, 1997; Lucas, 2000; Mladenovic, 2000; Lucas and Meyer, 2003). Lucas (2000 and 2001) and Lucas and Meyer (2005) report that students' negative preconceptions of accounting include perceptions that accounting is boring and dull, a technical subject consisting solely of numbers and mathematical formulae, and mainly objective, with no need for judgement. Consequently, learners fail to fully comprehend the role accounting plays within a 'real-world' context, in which there are varying degrees of subjectivity. Drawing on threshold concept theory (Meyer and Land, 2006a and b), this paper argues that students' preconceptions of the accounting discipline, form a major threshold in their learning, a 'perceptual threshold'. Meyer and Land (2006a) describe this threshold as "represent[ing] a transformed way of understanding, or interpreting, or viewing something without which the learner cannot progress. As a consequence of comprehending a threshold concept there may be a transformed internal view of subject matter, subject landscape or even world view" (p. 3). This 'perceptual threshold' needs to be entered, explored and overcome in order for the learner to acquire a level of understanding beyond the superficial (Beattie, Collins and McInnes, 1997; Lucas and Mladenovic, 2006; Meyer and Land, 2005). The paper examines student preconceptions of introductory accounting, documenting key characteristics of the discipline that learners find troublesome. Drawing on data collected over a three-year period, comprising six different student cohorts, this paper assesses whether students' preconceptions of and resulting attitudes towards accounting meet the five criteria for classification as a threshold concept, as propounded by Meyer and Land (2006a) and therefore represent a major learning impediment towards a student's epistemological transformation in understanding the discipline. The paper concludes by considering the role of accounting educators in redesigning aspects of the accounting curriculum to address key thresholds, such as student preconceptions, in order to better assist in transforming the learner to a heightened epistemological understanding of the discipline.

References:

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