

# BAFA Accounting Education SIG Newsletter

JUNE 2018

## Welcome from Chair Dr Greg Stoner

As the newly elected Chair of the AE SIG I have the pleasure of writing this short introductory welcome to our new Newsletter. The first thing I want to do is to thank my predecessor as Chair, Joan Ballantine, for all the hard work and dedication she has put into the BAFA AE SIG over past years. Joan will be a hard act to follow.

The newsletter is one of the new developments designed to improve our communication with our members and others interested in Accounting Education. In addition to reporting on the recent AE SIG conference in Brighton, this newsletter includes details of two of our recent developments, the launch of our part funded Doctoral Studies and our Mentoring Programme, as well as details of forthcoming conferences and calls for submission for special editions of journals. I hope you find our new newsletter interesting and informative.

We are all part of our accounting education community and we are, of course, interested in strengthening this community to help us to pursue our aims; to maintain and improve the quality and practice of accounting education, to promote and improve the quality of accounting education research, and for accounting education and research in this field to be given the status and respect that it deserves. With this in mind please share this newsletter with colleagues, and to encourage them to participate in our activities.



Our annual conference that took place in May in Brighton was a great success, thanks to the efforts of a dedicated team, but special thanks go to Susan Smith of the University of Sussex who lead the team. With thanks to those of you who attended the General Meeting in Brighton, we now have a new Executive Board, and we look forward to your thoughts and feedback on what we do, or could do, to further the aims of the SIG. The full team are presented in the following pages of this newsletter so please feel free to contact any of us.

Best wishes, and I hope to see you at our conference next year, if not before.

**Greg**



Find us on Facebook at

<https://www.facebook.com/groups/198685300644359/>

## BAFA Accounting Education SIG Executive Board



### **CHAIR**

Dr Greg Stoner  
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### **VICE CHAIR**

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### Executive Board Members



### **TREASURER**

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### **SECRETARY**

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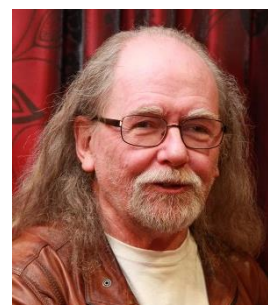
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### Co-opted Board Members



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## 2018 Conference ~ Brighton



The 2018 BAFA Accounting Education Special Interest Group (SIG) Annual Conference was held from 2<sup>nd</sup> – 4<sup>th</sup> May 2018 at the Hilton Brighton Metropole. Hosted by the Accounting team at Sussex's School of Business, Management and Economics, over 100 delegates from around the world were welcomed by Deputy Head of School Professor Hans van der Heijden.

The keynote address 'Disruption in (Accounting) Education' was given by Professor Miklos Vasarhelyi (pictured right) of Rutgers University, USA.



Over the 3 days, 62 full and emerging papers were presented and discussed, covering topics such as 'managing group work: impact of peer review on student's engagement' and 'the effect of Game Based Learning (GBL) as the experiential learning tool for business training: a case study of management game'.

### Best Paper Award Winners: Congratulations!

#### Best Full Paper

[Olga Cam](#) for her paper, with her co-author Plamena Pehlivanova:

*An interpretation of the views of accounting professoriate on the accounting lecturer as the 'More Knowledgeable Other' through a Vygotskian theoretical lens.*

Right: Award being presented to Olga Cam by Group Chair Professor Greg Stoner



#### Best Emerging Paper & Peta Kucha presentation

[Suzanne McCallum](#) for her paper, with her co-author David Nicol:

*Activating inner feedback: Improving learning while reducing teacher-feedback workload.*

Left: Suzanne McCallum

### Panel Discussion: 2025 – The challenges for the newly qualified accountant



Our panel consisted of representatives from accounting bodies and practice to discuss and consider what might be important in terms of skills, attributes and behaviours for a newly qualified accountant, possibly about to start university this year! An interesting insight with the debate afterwards considering aspects such as digital skills, ethical awareness, flexible working environments and, of course, the implications of all this for educators and trainers.

Thank you to our panel members (from left to right): Shaun Robertson (ICAEW), Matt McErlane (PwC), Jane O'Rourke (CIMA), Clive Stevens (Kreston Reeves) and Jane Towers-Clark (ACCA).

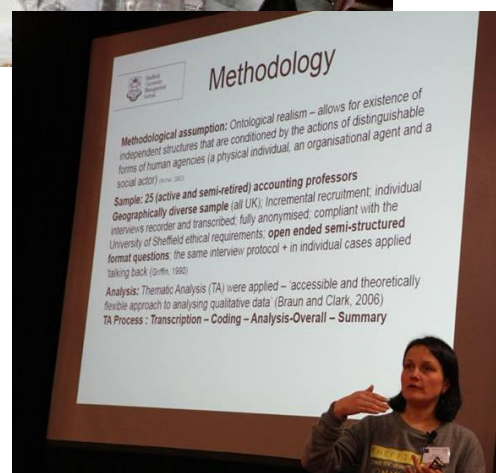


2018 Conference ~ Gallery



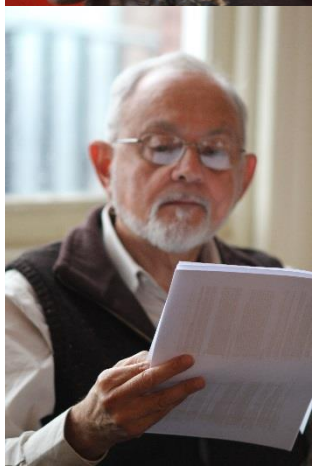


## 2018 Conference ~ Gallery continued...





## 2018 Conference ~ Gallery continued...





## OPPORTUNITIES ~ Mentoring Programme

### What is the Accounting Education SIG Mentoring Programme?

The Accounting Education SIG Mentoring Programme **will initially run as a pilot** over a one year period (May 2018 – May 2019) and will comprise five mentors and five mentees. In May 2019, the programme will be available for up to 25 mentees. The programme is aimed at academics who are members of BAFA and have an interest in engaging, supporting and encouraging pedagogic research and scholarship in accounting education. The programme aims to provide support for mentees with respect to their skills, experience and career development.



### What is Mentoring?

Although there are numerous definitions of mentoring, it can broadly be defined as the relationship between a mentor, a senior and experienced colleague, and a mentee, a less experienced colleague. The mentor aims to provide the mentee with a range of supports including direction, motivation and career guidance (see diagram for more examples of possible support). All mentors on the programme are committed to providing mentees with unbiased constructive support throughout the mentoring relationship.

### What level of commitment is expected from Mentors and Mentees?

There is no pre-defined level of commitment required. However, in order to develop a successful mentoring relationship, it is anticipated that mentors and mentees will make contact with each other on a monthly basis or other time period agreed by both. It is anticipated that contact between the mentor and mentee could be made in a number of ways, including telephone, skype, other videotelephony products (e.g. Facetime, Messenger, WhatsApp) or face to face during relevant conferences.

### How long will the mentoring relationship last?

It is anticipated that the mentoring relationship will last for one academic year in the first instance. At the end of this time, feedback on the success of the programme will be collected from both mentors and mentees. If both the mentor and mentee desire, the mentoring relationship can continue beyond the first year.

### Matching mentors to mentees

As part of the matching process, mentees will be asked to submit a short application form indicating the areas of development they would like to be mentored on in order of importance. Mentors will choose mentees from a depersonalised list of potential mentees (all personal data will be removed) depending on their expertise and knowledge of the areas of development indicated by mentees. Contact details will then be shared between the mentor and the mentee to enable contact to take place.





### **What responsibilities does the mentee have?**

Mentees must accept responsibility for managing the relationship with their mentor. To that end, mentees should:

- play a key role in setting the agenda for discussion during mentoring sessions;
- arranging contact sessions; and
- making summary notes of any discussions which should ideally be forwarded to their mentor for their records and for them to gauge progress in terms of skills, experience and career development.

### **What happens if the mentee or the mentor are not satisfied with the mentoring relationship?**

While every effort will be made to match mentees with a suitable mentor, if for any reason the mentoring relationship does not work, both should inform each other and the Vice-Chair of the Accounting Education Special Interest Group.

### **Are mentors paid and do mentees have to pay to join the programme?**

The mentors of the programme are all volunteers and do not receive remuneration or benefits in kind. Mentees do not have to pay to join the programme.

*Please note: The Accounting Education SIG Mentoring Programme is not intended to provide mentees with support in terms of jointly writing academic/conference papers or working jointly on research funding applications.*

**If you are interested in joining the Mentoring Programme in May 2019, please contact Professor Joan Ballantine ([joan.ballantine@ulster.ac.uk](mailto:joan.ballantine@ulster.ac.uk)) to register your interest.**



## OPPORTUNITIES ~ Part Funded Doctoral Studies

The BAFA Accounting Education SIG is pleased to invite applicants to apply for a bursary to assist with doctoral studies in **Accounting Education**. One bursary of £2,000 (to be spent over a maximum three-year period) will be available. The successful applicant will be offered mentoring from a member of the Accounting Education SIG Executive.



### To be eligible to apply you must:

1. Intend to register within 12 months/be registered for doctoral studies in Accounting Education at a recognised University;
2. Be a member of the British Accounting and Finance Association (BAFA)/Accounting Education SIG throughout their doctoral studies;
3. Spend the bursary on the following qualifying expenditure: data collection (including travel costs); transcription costs; attendance at doctoral colloquia, specialist training not available within your institution; journal submission fees;
4. Not have received a bursary from elsewhere;
5. Agree to present your research at two Accounting Education SIG conferences over the period of the bursary (please note, your conference fee will be waived).

**To apply for a bursary, please submit the following to Professor Joan Ballantine ([joan.ballantine@ulster.ac.uk](mailto:joan.ballantine@ulster.ac.uk)) by 30th June 2018:**

- a. A research proposal of 2,000 words maximum (excluding references) to include an introduction, mini literature review, research aim/question(s), proposed research methodology and time plan;
- b. Outline proposed expenditure up to a maximum of £2,000 over the duration of your bursary.

**Decisions will be made by a sub-committee of the Accounting Education Executive Board and applicants will be informed of their decision by 30th September 2018.**

### Reimbursement of Funds

Qualifying expenditure will be reimbursed by submitting itemised receipts to the Treasurer of the Accounting Education SIG, David Trodden ([D.Trodden@lse.ac.uk](mailto:D.Trodden@lse.ac.uk)) on a quarterly basis (i.e. at the end of March, June, September and December).

### Further Information

Informal enquiries should be sent to Professor Joan Ballantine ([joan.ballantine@ulster.ac.uk](mailto:joan.ballantine@ulster.ac.uk)).

## *Accounting Education*

(The official education journal of the IAAER)

### **CALL FOR PAPERS**

**Submission deadline:** 30<sup>th</sup> June 2019

Although interest in accounting education appears to be growing from mainstream and critical perspectives, accounting education is perhaps an under-explored field of research in the Middle East and North African (MENA) region. In a context characterized by the advent of the Arab Spring and the increasing social unrest with 100 million unemployed young people seeking work, as noted by both the United Nations and the World Economic Forum, understanding how education is undertaken, is crucial. This could play a role in the advancement of the profession, helping the young enter the employment market, in the reproduction of social structures, or the maintenance of forms of domination. Moreover, current technological advances such as the Blockchain, Artificial Intelligence, and Big Data Analytics are increasingly challenging not only the way accounting should be taught but also the role that accountants and auditors will play in the future.

Therefore, Accounting Education invites submissions for a special issue devoted to Accounting Education in MENA countries, to advance our understanding of accounting education practices, from a broad range of perspectives. Submissions for this special issue should be original work on topics related to accounting education with a clear contextualization and consideration of distinctive MENA settings. Research topics appropriate for this special issue include, but are not limited to, the following themes:

- The relationship between accounting education and the accounting profession
- Factors influencing the development of accounting curricula
- The impact (if any) of international accounting education standards
- The practice of classroom teaching and why this matters
- Accounting education of future accounting professionals
- Professional development of accounting educators
- History and traditions of accounting education
- Critical education theory
- Role of non-Arabic languages (such as English and French) inherited from the influence of globalization within accounting education and socialisation issues related to this
- Accounting education and emancipation
- Innovation in accounting education and how this can be diffused more widely

The editors of this special issue welcome high-quality manuscripts inscribed in different research paradigms and in various scholarly research methods including but not limited to: field or experimental investigations; archival, analytical, or survey research; and case study research. In particular, the contribution of the studies needs to be made clear for others in MENA countries or more widely for accounting educators outside the region.

Submissions for this special issue open in January 2019 and close on 30th June 2019. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to declare their interest and discuss ideas and topics. Submissions should be made electronically in accordance with Accounting Education's policies and style.

We look forward to your submissions as guest editors:

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## **OPPORTUNITIES ~ Accounting, Finance and Governance Review**

### **Special Issue on Accounting Education**

The Accounting, Finance and Governance Review has issued a call for papers for a special issue dedicated to the subject of Accounting Education within its various disciplinary and professional contexts. The guest editors are Dr Margaret Healy (UCC) and Dr Brid Murphy (DCU).

**Full paper submission deadline: 29th June 2018**

## *Accounting, Finance & Governance Review*

### **CALL FOR PAPERS**

#### **Special Issue on Accounting Education**

The Accounting, Finance & Governance Review is the journal of the Irish Accounting and Finance Association (IAFA) and is dedicated to publishing high-quality original scholarly work in accounting, finance, governance and cognate disciplines.

One of the hallmarks of a profession is the knowledge base to which its members stake ownership and the means through which control over future entrants is enacted and enabled. The epistemology and ontology of professional accountancy practice (Axford, 2005) serve to bind members to a common sense of identity, comprising the communities of practice representative of the accounting profession. Growing demands around employability and the tool kit of a set of transferrable skills place increasing pressures on accounting educators. Coupled with increasing pressure on resources, the increasingly managerialist nature of business school administration has led to concerns regarding the recruitment and training of future accountants and accounting academics (Flood, 2014; Fogarty, 2014; Guthrie et al., 2012). Greater insights into tensions appearing at the interface between expectations of students, employers, academics and professional bodies is needed to inform the future of accounting education.

It is against such backdrop that this call for papers is made for a special issue of the Accounting, Finance & Governance Review dedicated to the subject of Accounting Education within its various disciplinary and professional contexts. Robust research from both positivist and interpretivist paradigms is welcomed. The journal also encourages critical assessment of current practices and pedagogies. Papers drawing on evidence from specific national settings or wider comparative international settings are welcome. Possible research areas include, but are not limited to, the following:

- The future of the accounting profession;
- The Accounting curriculum (including ethical reasoning; employability; technical knowledge base; the development of competence-based learning practices; the skills agenda);
- Transitions to and from the accounting workplace;
- Professional scepticism;
- Assurance of learning;
- Continuing professional development;
- The changing role of the Accountant;
- Student engagement with active learning.

#### **Submission and Publication information:**

Submission of full paper: 29th June 2018.

Publication (approximately): Summer / Autumn 2019.

#### **Paper Submission Procedure:**

Please submit two copies of the manuscript (one with a cover page identifying the author(s) and one without a cover page), in word or pdf format, on or before 29th June 2018, to the following email addresses: [Margaret.healy@ucc.ie](mailto:Margaret.healy@ucc.ie); [brid.murphy@dcu.ie](mailto:brid.murphy@dcu.ie).

Early submission is encouraged.

## OPPORTUNITIES ~ Accounting, Finance and Governance Review

### Continued...

Papers should not normally exceed 8,000 words. Manuscripts should not have been previously published or be under consideration for publication elsewhere. They must be in English and include an abstract of fewer than 300 words. The cover page should contain the paper's title, the author(s)'s name, affiliation, address, and email address. Please refer to the journal's notes for contributors for further information at <http://www.iafa.ie/accfingovrev/notes-for-contributors.html>.

All submissions that pass an initial editorial scrutiny will be subject to double-blind refereeing. Referees will be asked to assess papers on the basis of their relevance, originality, readability and quality (including, for empirical work, research design and execution).

#### References:

- Axford, B. (2005) Entering Professional Practice in the New Work Order: A Study of Undergraduate Students and Their Induction into Professional Work, *The Australian Educational Researcher*, Vol. 32 No. 2, pp. 87-104.
- Flood, B. (2014) The Case of Change in Accounting Education, chapter 4, pp. 81-101, in Wilson, R. (editor) *The Routledge Companion to Accounting Education*, Routledge, Oxon.
- Fogarty, T. (2014), The Bloom is Off the Rose: Deprofessionalization in Public Accounting, chapter 3, pp. 51-72, in Mintz, S. (editor) (2014) *Accounting for the Public Interest: Perspectives on Accountability, Professionalism and Role in Society*, Springer: Dordrecht.
- Guthrie, J., Burritt, R. & Evans, E. (2012), Challenges for Accounting Pathways in Australia in 2012: An Introduction, chapter 1, pp. 9-15, in Evans, E., Burritt, R. & Guthrie, J. (editors), (2012) *Emerging Pathways for the Next Generation of Accountants*, The Institute of Chartered Accountants in Australia /Centre for Accounting, Governance and Sustainability, University of South Australia, Academic Leadership series, volume 3.

## Forthcoming Conferences

### 2018 SAAA TEACHING & LEARNING IN ACCOUNTANCY CONFERENCE

6 – 7 December 2018

#### CALL FOR PAPERS

**Hosted by:** Nelson Mandela University, Port Elizabeth, South Africa  
**Submission deadline:** 27 July 2018

This is a two-day conference, including workshops, in collaboration with the SAAA Eastern Cape Regional Conference.

This conference provides a platform where academics can present and share research focusing on Teaching and Learning in Accountancy. The conference includes opportunities to present full papers, as well as innovative teaching in Accountancy.

As an alternative to submitting research papers for presentation (tracks 1 & 3), Academics are also invited to submit a one-page summary of innovative teaching initiatives that have been applied in the classroom, for evaluation and to showcase these innovations to fellow academics, with the purpose of promoting quality teaching (track 2).

**Conference organiser:** Ms Tracy Beck | [tracy.beck@mandela.ac.za](mailto:tracy.beck@mandela.ac.za)

**Full information can be downloaded at:**

<http://www.saaa.org.za/Downloads/2018%20SAAA%20TL%20CONFERENCE%20call%20for%20papers.docx.pdf>



### ACCOUNTING EDUCATORS' CONFERENCE 2018

19 November 2018

#### CALL FOR PAPERS

**Hosted by:** RMIT University, Melbourne, Australia  
**Submission deadline:** 11 September 2018

The RMIT Accounting Educators' Conference is a refereed conference dedicated to the advancement of the theory and practices of accounting education. The conference promotes collaborative excellence between members and institutions from practice and education. The conference invites research papers that encompass conceptual analysis, design implementation, critiques, empirical analysis, practice, and performance evaluation.

Papers will not be limited to the conference theme and may address the following accounting education topics:

- Assessment in the digital era
- Gamification in the classroom
- Technological teaching innovations
- Learning with social media & mobile technologies
- Diversity in the classroom
- Impact of accounting education research
- Work Integrated Learning
- Professionalism in education
- Graduate skills development
- Social, critical and interpretive perspectives

All papers to be submitted electronically through the Online Submission System. As all papers will be subject to a blind peer review, please ensure that no author details are mentioned in your paper. Research proposals can be submitted for presentation but will not be reviewed. Ideally papers should be a maximum of 10,000 words with an abstract of no more than 150 words.

Presentations will include a plenary speaker, a panel of guest speakers and parallel sessions. A conference dinner will follow at a nearby venue.

**Conference convener:** Meredith Tharapos | [Meredith.tharapos@rmit.edu.au](mailto:Meredith.tharapos@rmit.edu.au)

### Future BAFA Accounting Education SIG Conferences



#### Mark your diaries

- The 2019 conference will take place from 22 – 24 May 2019 in Ghent, Belgium.
- The 2020 conference will take place from 20 – 22 May 2020 (dates provisional) in Glasgow, UK.

## A Few Thank Yous...



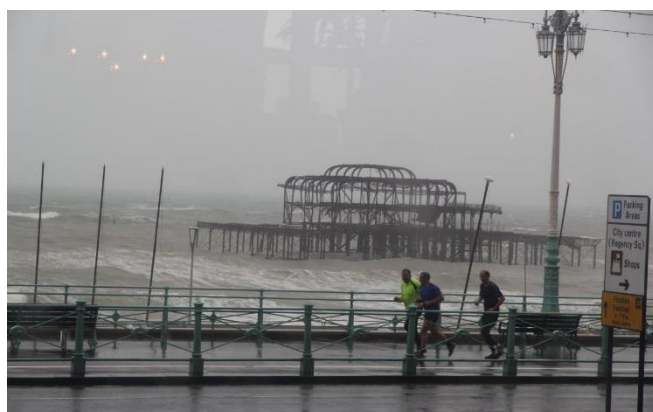
A lot of hard work, effort and, well, some good old fashioned money went in to making this year's conference such a success so many thanks go to:

### The University of Sussex

Thank you and congratulations to the University of Sussex for hosting an excellent conference! All of your behind the scenes organisation and logistical planning made for a smooth running and enjoyable few days in the pursuit of furthering accounting education.

### Hilton Brighton Metropole Hotel

A thank you goes to all the staff at the Hilton Brighton Metropole Hotel for hosting the conference itself and providing reduced rates for those delegates staying at the hotel. A wonderful time was had by all in spite of the initial inclement weather (see right).



### Our Sponsors

As the song goes, 'money makes the world go round' and without it the BAFA Accounting Education SIG Conference simply could not take place so a big thank you to all of our sponsors:

- ICAEW
- CIMA
- ACCA



### John Smith

Last but not least, a big thank you goes to our photographer extraordinaire Mr John Smith, who kindly documented all 3 days of the conference. Most of the photographs are available via the BAFA Accounting Education SIG Facebook Group (details on front page).

### Editors

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