Abstract

This paper reports on how an action research methodology was used to develop a range of interactive simulated activities to build work-ready skills in auditing in undergraduate accounting graduates. As a result of these iterations, the learning experiences have been found to be more effective than in the past. This paper reports on the outcomes of embedding a more student-centred approach involving active learning. In the past, university educators stressed ‘Theory’ at the expense of the ‘practice’ believing that ‘practice’ skill development is responsibility of the employees. However, employers these days recruit accounting graduates who possess reasonable practical knowledge and skill. As a result, design and delivery of ‘generic skills’ requires comprising simulated operational audits of “real-world” clients become essential. This study reports on how we have developed and delivered our simulated audit activities. Results suggest practice-based activities have engaged students effectively in learning process. The evaluation was based on feedback from students and tutors, combined with tutor and convenor reflections on the process. Overall, student enjoyed this ‘learning by doing’ activities and appeared to be excited when they presented their findings to their peers in class. Tutors also observed that students appeared to be more engaged in classroom discussion and debates.

Key Words: Auditing, Interactive Simulated Activities, Active Learning, Generic Skills.