



## Commentary on: 'Popular television formats, the student-as-consumer metaphor, acculturation and critical engagement in the teaching of accounting'

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# Commentary on: 'Popular television formats, *the student-as-consumer* metaphor, acculturation and critical engagement in the teaching of accounting'

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I really enjoyed reading the article entitled 'Popular television formats, the student-as-consumer metaphor, acculturation and critical engagement in the teaching of accounting' by Buckmaster and Craig (2000) mainly because it introduces a variant idea to teaching accounting although similar techniques have been employed in other disciplines. The notion of 'actively involving the students to help them learn better' has found wide acceptance in academic circles regardless of the subject. As accounting educators, we are constantly in search of methods to enhance the students' understanding, comprehension, and therefore the retention of the subject. I think that using television formats in the teaching of accounting deserves to be recognized as a novel idea. Nevertheless, we should investigate its advantages and disadvantages as compared to available methods in several schools with different emphases and class sizes before selecting this approach over the other existing methods.

The idea of using 'television programme formats' to learn accounting topics seems to have worked well with the Australian students based on the authors' impressions. The number of presentations that have used television programme formats to convey the accounting subjects over the period of 1996–2000 is quite persuasive. Students have shown considerable creativity to relate various accounting topics to several types of television programmes. The descriptions of various presentations provided in the paper clearly showing that students related well and enjoyed the process. However, I am very sceptical about what the 'audience' learned and retained. Furthermore, I still have difficulty in fully grasping the incremental effect of this method over the other, rather 'traditional' methods that also require active student participation. I am not convinced that this method helps the students to retain what they have learned better than the case method, for example.

## Student-as-consumer metaphor

The authors 'claim to have achieved a good balance between adaptation to the "lifeworld" experiences of the students and the maintenance of integrity in what we teach and how we teach.' I would particularly like to know whether the authors rely solely on this method to teach accounting or whether they use it in conjunction with other rather more traditional methods. I believe the television approach could be used with other methods to

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demonstrate the main ideas. However, we also need to convey an in-depth argument of the topics via different methods. Furthermore, I believe that the authors should have provided more information on how they assess the students' performances, and precisely what percentage of their grade is based on the presentations.

Although the authors claim that the demand for their accounting courses is very strong, we cannot be sure that the same case will prevail in every school. Thus, the following argument as stated by the authors becomes very crucial:

... where universities ... not so much to the tune of a moral society ... but more to a tune dictated by a market-driven society ... it is not surprising that students are regarded increasingly as 'customers' and their degree programmes as 'products' ... funding is allocated directly in relation to the number of students enrolled.'

If we accept this argument, then we have to carefully ascertain or appraise the 'quality' of our 'products'. Specifically, the 'customers' might be satisfied when they are taking the courses, but will the employers (buyers) be satisfied with the quality of these satisfied customers as products? As accounting educators where should we set our standards of learning that will determine the quality of the products?

### **Critical engagement**

I wholly agree with the 'ideal of critical engagement' that students should be actively involved in the learning process. However, I am not sure that they are not alienated from the subject matter. Are they really thinking of how best to present the critical points and necessary detail, or how best to fit the subject matter to the presentation format in which they act?

### **Acculturation**

We all realize that we are living in a constantly changing world. In particular, the pace of improvements and innovations in communication media is overwhelming. As accounting educators we cannot afford to fall behind in this progress, rather we should lead the way. As the authors rightly point out, television format might be one of the pedagogic devices that can be employed to teach accounting in this era because most people spend a considerable portion of their leisure time in front of the TV. What I am afraid of is reinforcing the influence or power of TV and therefore entertainment in all aspects of our life and the students' lives. If we accept the proposition that we should yield to the pedagogic devices the students find more entertaining in their learning process, then should we, as educators, welcome any other extreme devices as well?

Based on their experiences with the students' preferences for the presentation format, the authors state that there is 'shift in our culture (and acculturation) from the "Age of Typography" to the "Age of Television"'. However, I believe (as the authors ask in a footnote) we are passing that 'age' into the 'Age of Internet'. I think that the Internet will provide the users with audio-visual and typographic means. Furthermore, it probably will help students to improve their intellectual abilities as well as satisfying their curiosity and stimulating their quest for knowledge.

To summarize my points, I should state that I enjoyed reading a well-written paper that introduces television programme formats to teach accounting, and the creativity of the students as reflected in various examples is impressive. Although I concede that the presenters learned the subject matter to some extent, I find it hard to believe that the audience benefitted as much. Therefore, more qualitative and quantitative analyses are necessary in order to assess the effectiveness of the approach over the other student-active methods. For example, the performance of students in CPA examinations (or equivalent) could be investigated.

## References

- Buckmaster, N. and Craig, R.J. (2000) Popular television formats, *the student-as-consumer* metaphor, acculturation and critical engagement in the teaching of accounting, *Accounting Education: an international journal* **9**(4), 371–387.