Accounting learning preferences: the role of visualisation
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The accounting education environment is changing rapidly due to the increasing attention paid by public and private University and Institutions to the efficacy of course delivery and design. The learning preferences and attitudes of students represent an important starting point to develop an efficient and effective educational programmes. Learning theories suggest that learning styles and preferences influence the effectiveness with which individuals learn. The success of educational programmes depends to some degree on students’ acceptance and ability to adapt their learning to the new technologies (Richardson et al, 2013). Learning preferences may include also the visualization as educational tools. In recent years the relevance of this tool and its role has increased. Because the visual tools may support the accounting information (Libby, 1981) in order to make clearer and more efficient representations (Smith and Taffler, 1996). The visualization could stimulate and enhance the engagement of the student in the process of learning (Yalamova, 2010). But little is known about the pedagogical benefits of the use of visualization as defined by accounting literature.

The paper tried to highly the gap between learning theory and the concept of visualization in accounting of both accounting students and academics. We present an Italian perspective on the role of visualisation, as learning preference, in accounting education, both in undergraduate and postgraduate courses. We used survey method, submitting Fleming’s questionnaire (Fleming & Baume, 2006) to determine the relevance of visualisation in learning accounting subject.

Keywords: accounting, visualisation, learning preferences, vark, Italy