THE ROLE OF BEHAVIOURISM, COGNITIVISM AND CONSTRUCTIVISM IN ACCOUNTING

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ABSTRACT

The role of teaching is to better understanding of students and that the manner in which a subject is taught is very key in the teaching and learning process. It is therefore paramount for teachers or educators to employ various teaching strategies and learning theories to enhance understanding. Cognitivists, constructivists and behaviourists believe in certain way how teaching and learning should be conducted. This paper looks at how these three learning theories could be used in the teaching and learning of accounting to enhance students' understanding of the discipline.

Keywords: Behaviourism, Cognitivism, Constructivism, Accounting

Introduction

The basic goal of education is to cause a change in the behaviour of the learner in that make the learner fit well into the society. Education is a means of allowing an individual to appreciate life. It thus purposes the teaching and learning of values, concepts, beliefs and thought which enhances the total well-being of the individual and that contributing to economic development.

The objective of the accounting education is to develop competent professional accountants (IAESB, 2010). Accounting educators then need to assist their students to undergo learning process in order to achieve such an objective. This paper seeks to discuss the three learning theories namely behaviourism, cognitivism and constructivism and their role in the teaching and learning of accounting.
Behaviourism and its educational implication on accounting

Behaviourism is the viewpoint of science underlying the science of behaviour. It takes behaviour as a subject matter in its own right, and relates the principles and methods of other natural sciences to formulate theories and explanations (Moore, 2011). According to Freiberg (1999), the constituents of effective knowledge is visibly observable, and as such, behaviourists accept as true that the concept of mental states can be discarded. Freiberg pressures that behaviourists “believe that knowledge does not depend upon self-examination, and they completely discard discussion about internal mental states. Relatively, behaviourism’s emphasis is on the external observation of lawful relations between and among outwardly observable stimuli and the responses that follow”. P. Grey defines behaviourism as “a school of psychological thought that holds that the proper subject of study is observable behaviour, not the mind, and that behaviour should be understood in terms of its relationship to observable events in the environment rather than in terms of hypothetical events within the individual” (Gray, 2007). The behaviourist would be inductive and practical, and would evaluate theoretical concepts in terms of their usefulness in clarifying and solving the unsettled problems of the discipline (Killeen, 1984). Merriam and Bierem (2014) agreed with Gray (2007) that learning really occur when the observable behaviour is demonstrated and that in the teaching and learning process, the learner should be trained through punishments and rewards. It could be inferred from the above that the behaviourists are interested in the outward output of the student who have undergone a learning process.

In a behavioural accounting classroom, the teacher allows the students to present their answers as in groups or two or three of the students present their results and explain to the class. The other students would then observe as their colleague do the presentation and in doing that the students enhance their ability to speak, confidence level and self-motivation as well as encouraging
others to do same. This was described in the Bandura (2008) as being part of observational learning where students acquire attitudes, values, and styles of thinking and behaving through observation of the examples provided by others. At the pre-tertiary level of education, it appears that little chance is given to students to do presentations as the case may be for the tertiary level student.

Helliar (2013) acknowledged that authors accounting discipline are unremarkably concern with teaching; i.e. how they would teach one thing, or handle a course to have interaction students or increased the students’ expertise in the teaching financial accounting, auditing and other accounting subject areas. Pedagogical methods typically improve mechanical problem solving, by following well-structured, well-defined, and recipe-driven learning strategies that include "single solution" answers (Wynn-Williams, Whiting, & Adler, 2008). In this kind of pedagogical methods, the influence of the behaviourist philosophy is very clear. At the other hand, accounting education is not only about having technical information such as the computation of depreciation, or knowing the various standards or estimating net present values. Students that start out as passive curriculum learners but in order to build a real accounting mastery, students need to apply concepts to solve real-life problems in various contexts (Helliar, 2013). To do so, accounting educators need to have the forum that encourages students to shift from a submissive learning viewpoint to an active learning angle (Silva, 2018).

The behaviourist has a greater delight in experimental in that it is believed that the student will be given the opportunity to practice more of the desired behaviour. The students would always want to put whatever comes their way into practice and so the teacher or the educator has to be consistent in the subject matter delivery. This clears the doubts of the mind as to which to practice. It implies that the teacher in the course of facilitating the teaching and learning, can put up any
behaviour which is not worth emulating. This is because according to Bandura (1997), students watch others succeed would increase their self-efficacy for the task.

Conventional accounting especially financial accounting at the senior high school seems to be taught using the traditional approach where the students turn to focus their attention towards the teacher (Inuwa, Abdullah & Hassan, 2016). However, Tan and Laswad (2015) suggested that accounting teachers ought to have understanding on how students learn since some of them learn through active participation whiles others by mere observation. Amongst the students, some prefer studying in groups while others prefer working alone. Some may desire reflexive learning through lecture presentations but others may resort to active learning by experimenting with ideas and engaging in practical applications (Tan & Laswad, 2015). One cannot depend solely on one learning to teach, however one of the learning theories may dominate in the teaching and learning process.

**Cognitivism and Its Role in Accounting Education**

The cognitive model developed from the thought of the elaboration of the human mind (Mackintosh, 1997). Students perceive learning as a way of knowledge dispensation through comparing the human brain to a computer (Atkinson & shiffrn, 1968; Searle, 2002). Cognitive theory or approach views the learner as a thinking being and a lively processor of knowledge. Thus, learning may be a method during which the learner actively tries to investigate the circumstances wherever the applying of the rule would be acceptable and to form sense of knowledge. Cognitivism as a theory of learning is much interested in the innate developments and associations that happen within the learner during the learning process.

Accounting is a discipline which has it subject matter being developed by an international governing body (International Federation of Accountants-IFAC). This body through it branches
prescribe how accounting should be handled. In this regard, accounting educators and potential accountants including accounting students and professional have been colonised and that reason they must move in the direction dictated by such bodies (IASB, IAASB, IESBA, IAESB).

Accounting educators and students then have to learn the prescriptions which are in the form of standards (i.e. say IAS or IFRS, IPSAS, ISAs) and other regulations governing the body of accountancy. This really calls for cognition. For instance, in a case where a teacher is teaching accounting treatment for inventory, it is very vital for the teacher to know what the accounting standard (IAS 2) says about inventory. It means that the teacher has to imbibe the content of that IAS 2 and that requires mental activations. The teacher must let the students understand what constitute inventory and inventory cost so that the students could build up their knowledge from that point. Silén (2006) put it that a considerable amount of time is required by the teacher to provide initial guidance, ongoing assistance, facilitation and mediation for the students. The teacher must prepare very enough and be conversant with the content of the subject matter in order to transmit the knowledge onto the students. On the side of the students, they will have memory the content over and try to gain understanding of it with the aid of their facilitator or educator.

The nature of accounting is such that the technical competencies are linked to one another. For instance, financial reporting has a bearing on auditing and auditing accounting is connected to public sector accounting. The individual course content is also structured in such a way that one topic or unit built into the next topic or unit. The accounting teacher or educator would have to teach the students from the known to the unknown, from the simple to the complex and that explaining to the students in a language that the students will understand better. For example, an accounting teacher teaching the statement of financial position might have taught the students accounting equation and for that matter the assets, liabilities and capital and what constitute each
of them. The students would recall what they learnt about assets, liabilities and capital and would help them cognise the learning of the financial statement.

**Constructivism and its place in accounting**

Initial accounting curriculums were developed in the direction of the passing of the examination (Chu & Man, 2012). This suggestion appears to be happening at the senior high schools in Ghana where both teachers and students are focussed on passing the West Africa Examination Council Examination organised nationwide. As a matter of fact, many accounting students memorise most of the accounting subjects’ content all in the name of passing the exams, hence doing more of metal work. In contrast to cognitivism and behaviourism, constructivism highlights that students effectively develop their encounter and information through the environment, has been pushed around the world. In line with that, constructivist instructional method highpoints students dynamic learning and emphasises advancing students’ elaboration, translation and profound considering (Porcaro, 2011). Li and Tse (2012) stated that constructivist pedagogy is student-centred, process-oriented and inquiry-based.

The idea that the learners play an active role in "constructing" their own meaning is fundamental to constructivism. Constructivism, particularly in its "private" forms, views the learner as an active "builder of meaning." In a constructivist classroom, the learner is engaged far more actively in a joint venture with the teacher developing ("construction") new meanings. Once translated into approaches to educational teaching, constructivism promotes the approach to teaching focused on students. (O’Neill & McMahon, 2005; Barraket, 2005). That is, constructivism projects students as partnering in teams or with their teachers and the teachers facilitate instead of teaching. Pereira and Sithole (2019) propounded five teaching strategies that accounting teachers could use to enhance the understanding of the students. That is, collaborative,
active, reflective, inquiry-based and authentic techniques and the accounting teacher only serve as coach, mediator, facilitator, guide and prompter.

Accounting education has also been taught using traditional method which is teacher-centred where the teacher does all the teaching and the learners become receivers of knowledge (Ramen, Moazzam & Jugurnath, 2016; De Araujo & Slomski, 2013). However, a research conducted in Finland on good accounting learning averred that students who work with other colleagues are able to gain the necessary assistance required for a better learning development (Eskola, 2011). This means that students who study in groups acquires certain skills, attitudes, values and learning techniques and strategies from the other students which would be added on onto their existing experience. For example, a teacher may teach method of calculating depreciation by giving sample similar questions to each group of students specifying the specific method to use by each group. As the students interact with each other in the group, they come out with different ideas to solve the problem. Hence cooperative learning is emphasised in a constructivist classroom. This was verified by Najid, Tahir, Pauzi, Rahim and dangi (2016) that students appreciate interactive prospects with colleagues and desire to participate actively in the lesson period.

The major pillar of constructivism is that learners are active in constructing knowledge and meanings. The students should be motivated to be self-aware, self-facilitated and self-regulated. Students develop the ability to identify, examine and solve problems by themselves. According to Pereira and Sithole (2019) the accounting teacher’s responsibility is to facilitate the manner in which information is searched for and found. The constructivist teacher adopts the use of inquiry-based approach of learning where the students are centred at the middle of the teaching and learning process. The students are engaged actively in constructing their own information. The
teaching and learning of accounting under the constructivist method could have impact on the potentiality of enhancing the perceptions of students about accounting and thus increasing academic performance.

**Conclusion**

Behaviouralist, cognitivist and constructivist learning theories play a major role in education and that accounting education. Teachers and or students may be aligned with any of the three theories in the teaching and learning process. However, one cannot dominate solely in one learning theory without demonstrating some aspect of the other theories. It is also important that as an accounting teacher, you know the needs of the learner, the learning environment and the content to be delivered as well as the best means to impact the life of the students.

**References**


