

A Comparison of the User Perspective Approach and the Traditional Method of Teaching the First Accounting Course

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The user perspective approach of teaching the first accounting course stresses the conceptual framework as being critical to understanding what makes accounting information useful for economic decision-making. The educational and developmental psychology literature provide evidence that support the notion that meaningful learning and continuous learning take place when an individual understands the underpinnings of a discipline. The user perspective approach emphasizes the accounting conceptual framework as the foundation for understanding the usefulness of accounting information and the basis for learning higher level accounting courses.

The purpose of this study is to compare the performance of students who took the user perspective approach first accounting course with that of students who took the traditional method (preparer perspective) first accounting course to determine whether there is a difference between the two groups at the completion of the intermediate financial accounting one course. We expect our results to reveal a significant difference between the two groups of students.