

Linking Accounting Research, Practice and Higher Education

DETAILED DESCRIPTION

Before professional life begins, students need to understand the usefulness and application of scholarly research in accounting. Incorporating academic research through an easy to use, adaptable assignment provides a practical way to engage students in the academic research process. Focusing on the pragmatic implications of research offers the opportunity to bridge the existing gap between accounting research and practice.

A simple assignment accomplishes this objective. The instructor selects a specific article, journal or topic, using research databases found online. Students, focusing on the abstract, introduction and conclusion, summarize the article, in teams or solo, concentrating on theories and conclusions that contain pragmatic results of use to practitioners in their day-to-day activities.

Participants will learn the simplicity and effectiveness of this assignment by viewing original academic research of extensive length that has been recapped in a three to four paragraph summary. The range is endless: from ethics and IT to auditing and tax. More than a repeat of the abstract, this summary focuses specifically on pragmatic applications of the research findings. This instructional strategy provides current students and future accounting practitioners an enhanced understanding and appreciation of the pragmatic results obtained from scholarly research in accounting.

PROMOTIONAL DESCRIPTION

A simple assignment provides students with an appreciation of accounting scholarship. Students are required to summarize research, focusing on conclusions containing pragmatic results for practitioners. Examples show how extensive academic research can be summarized into useful practice summaries.