

## AFAANZ Grant – Final Report

### (1) Name, Position, Contact Details for each applicant

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### (2) Project Title

**Learning with concepts maps in an Auditing and Assurance class**

### (3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application

The ethics application was approved on 5 December 2017. The project began on that date. A survey was conducted in line of the research proposal. The data was collected in the unit ‘Auditing and Assurance’. The first data collection was done between 5 March 2018 and 1 July 2018. The second data collection was done during the second semester from 30 July to 01 November 2018. All the data collection was done at Western Sydney University. Data has been cleaned up and we are analysing and writing our manuscript. There was no variation between the original application of the project and the project undertaken.

### (4) Funds Granted

AUD\$3,500.00

### (5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained

Funds spent to Research Assistant: \$3,000. The balance of \$500 is for editing the final version of the manuscript.

### (6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)

A fully developed working manuscript will be submitted to the *Accounting Education* journal. The working paper is also going to be presented at a seminar at Western Sydney University.

The abstract of the paper is as follows.

The purpose of this paper is to assess the usefulness of concept mapping in the teaching of auditing. Experimental data was obtained by testing 158 students utilising traditional methods of instruction and traditional methods of instruction supplemented by concept mapping activities. In addition, the study utilises data from students’ satisfaction ratings of concept maps. Results show that implementing concept mapping in an auditing class can significantly improve students’ learning achievement compared to the use of traditional methods. Most students were satisfied with the use of concept mapping. Meaningful learning took place more easily as the concept maps allowed broader concepts to be presented first and detailed ones later. The hierarchical nature of concept maps developed a logical thinking, which enhanced

students learning. Concept maps were rated as a valuable learning tool and students consistently preferred the use of concept mapping over the autumn and spring sessions.

Keywords: Accounting, auditing, concept mapping, education, teaching tool

**(7) Future Intentions for this Project (give full details)**

a. Conference submissions – We want to submit our paper to the 2019 AFAANZ Conference which will be held in Brisbane, Australia from 7-9 July 2019.

b. Journal submissions - We plan to submit a fully developed manuscript to the *Accounting Education* journal for publication.

c. Grant applications – We are expecting to apply for another grant to extend this study this study across universities and in Post Graduate class.

d. Projects - We are planning to extend this study across universities and in Post Graduate class.

**(8) Summary of Outcomes and Benefits**

We finished collecting and analysing the data. We are now in the process of disseminating our findings in seminars and submission to a journal. The project enhanced our research experience and we obtained a better understanding of students' learning.

The experience of using AFAANZ funds to collect data and undertake the research process has been very useful and beneficial to both researchers and we would like to thank AFAANZ for funding the project.