# A GROUP PROJECT ON GOVERNMENTAL ACCOUNTING STANDARDS: VALUE, DESIGN, AND EFFICACY

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### Abstract

In Canada, public sector entities follow the Public Sector Accounting (PSA) Handbook for financial reporting. A multi-phase group project has been carefully designed to give students direct experience with current issues in public sector financial reporting via examination of the PSA standards. The project also provides students with an opportunity to improve their critical thinking, presentation skills, writing skills, leadership skills, and teamwork skills. This study reports on the value, design, and efficacy of this group project. Students have shown a high level of satisfaction with the project in their quantitative and qualitative responses to surveys and interview questions, indicating the group project is successful in its learning objectives.

**Keywords:** Accounting Education, Public Sector, Accounting Standards, Group Project, Canada

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### **1. INTRODUCTION**

The significance of group work as a cooperative learning strategy effective in promoting students' learning has been well documented in the accounting education literature (Elmassah et al., 2020; Shawver, 2020; Oosthuizen et al., 2021; Apostolou et al., 2022). Cooperative learning, as indicated by prior research (Healy et al., 2018; Shawver, 2020; Bayne et al., 2022), offers at least three key pedagogical advantages: first, it promotes active learning, prioritizing the process of problem-solving over mere answer retrieval. This involves discussing ideas and considering different perspectives, which helps understanding. Second, it encourages students to learn from each other, which results in stronger relationships, more open-minded students, and a more supportive learning environment. Lastly, it helps develop practical skills like communication and time management, which are crucial for future employment. Previous studies have also consistently emphasized the crucial role of educators' guidance and the design of group projects in enhancing students' positive experiences with teamwork and cooperative learning (Healy et al., 2018, among others).

In line with these perspectives, this study aims to address the research question of whether the use of group work enhances university students' understanding of accounting knowledge and standards and the standard-setting process. Accordingly, this study reports on the value, design, and efficacy of a multi-stage group project in which students must critically analyze one of the governmental accounting standards issued by the Public Sector Accounting Board (PSAB). The PSAB is the key standard-setting body in Canada that develops and maintains accounting standards for the public sector. Its primary objective is to establish and enhance accounting standards for financial reporting in governmental and public sector organizations at federal, provincial, and municipal levels. These standards aim to ensure that financial reporting practices remain transparent, accountable, and comparable across the public sector. The board regularly issues and updates its various sections and standards in the Public Sector Accounting Handbook. The PSAB also offers guidance on diverse accounting and financial reporting topics relevant to the public sector, so as to keep accounting practices aligned with the unique characteristics and needs of governmental organizations across the country (PSAB, 2023a; PSAB, 2023b; Herauf & Hilton, 2018).

The aforementioned group project is carefully designed to train upper-year undergraduate students to fully consider and critically analyze current issues in governmental financial reporting, particularly in Canadian public sector accounting standard-setting. As far as is known, this is the first comprehensive group project to integrate accounting concepts into the examination of governmental accounting standards while reinforcing the significance of analytical, communication, teamwork, and leadership skills along with critical thinking.

Students are given detailed instructions for their group project in week 1 of the course. The project consists of three stages, which enables groups to approach each component separately and thus makes the overall project more manageable. In the first stage, groups submit a project plan, signed by all group members, by week 4. In the second, groups prepare a PowerPoint presentation outlining their project and presenting the points they want to critically analyze as well as the arguments they plan to use for this analysis, for presentation between weeks 7 and 12. In the third, groups submit a written report by the end of the semester.

Upon completion of this project, students should be better able to:

1) demonstrate understanding of the current public sector accounting regulatory environment and standard-setting process;

2) think critically about accounting standards and analyze them in practice;

3) apply the theories and concepts discussed in the course in understanding accounting standards;

4) demonstrate problem-solving skills as well as oral and written communication skills;

5) explore issues collaboratively and demonstrate interpersonal and teamwork skills;

6) appreciate the importance of ethics in business communication;

7) use resources outside course materials to research current accounting discussions on the topics covered in the course.

The remainder of this paper is organized as follows. Section 2 describes the background behind the group project. Section 3 discusses the needs driving the introduction of a group project on governmental accounting standards and the value such a project offers. Section 4 shows how the group project has evolved over time. Section 5 reports the results of surveys and interviews used to measure the efficacy of the group project. Section 6 discusses the limitations faced in implementing this project and concludes the paper.

### 2. STUDY BACKGROUND

This group project was first introduced in an Accounting Theory course. In the initial version, students were required to structure a presentation to: 1) discuss an assigned Canadian generally accepted accounting principle (GAAP) and how it is similar to and different from the equivalent International Financial Reporting Standard (IFRS);

2) discuss possible future consequences of the standard from a reporting perspective;

3) find out how the IFRS relates to any of the theories discussed in the text of the course.

The students were also required to prepare and submit a three-page handout to the instructor and class at the end of the semester.

However, a thorough review of the student work indicated that this initial incarnation of the project was not effective in guiding students to achieve the project objectives. Consequently, the project was further developed so as to improve the clarity of the instructions and the scope of the objectives. As is, the project provided only a limited opportunity for improving communication and teamwork skills. For example, the students were asked to submit only a handout; requiring that they produce a formal written report would have provided the opportunity to significantly improve their writing skills. Furthermore, a lack of clear evaluation criteria made the assessment of works susceptible to inconsistency and subjectivity on the part of the instructor. Various versions of this group project were continuously developed to address student comments and instructor concerns.

### **3. A NEED FOR A GROUP PROJECT ON CANADIAN GOVERNMENTAL ACCOUNTING STANDARDS**

There is an increasing need for governmental accounting education in Canada. A significant portion of the Canadian economy consists of public sector and non-profit work. Over 20% of all working Canadians work for a non-profit organization or for the government (Statistics Canada, 2011). These two main sectors of the economy require accounting practices different from those in the business sector. Canada has also established an entirely distinct set of governmental accounting standards, in contrast to Australia, New Zealand, and the UK, where a single set of accounting standards applies to both the private and public sectors (Buhr, 2012). In addition, Canada's governmental accounting standards have undergone significant reforms in the past and will likely do so in the future (Herauf & Hilton, 2018). Accordingly, accounting students who would fill positions in these sectors should be aware of the unique aspects of governmental and non-profit accounting and how they have changed over time. To meet this need, an accounting course separate from the business accounting courses was offered to the third and fourth year students, covering issues to current accounting practices specific for governmental and non-profit organizations — issues not covered in typical business accounting courses<sup>1</sup>.

Nevertheless, the introduction of such a specialized course has not been without issue. One issue is that the public-sector accounting part of the course is mainly taught from a widely-used

<sup>&</sup>lt;sup>1</sup> Based on the author's survey, a majority of Canadian universities do not offer separate undergraduate courses on governmental and non-profit accounting in their accounting programs. Arguable causes include the facts that 1) an appropriate Canadian textbook in this area is not available; 2) the structure of the PSAB standards have undergone continuous significant reforms in recent years, and 3) compliance with PSAB standards is optional for Canadian governments.

US-based textbook, as no appropriate Canadian textbook exists at this time. The textbook was chosen to help students develop a deep understanding of important topics unique to governmental accounting, such as fund accounting and budgetary accounting. The students are also exposed to various problems and cases in governmental accounting, along with discussions of the Canadian governmental accounting environment, PSAB standards, and the format and elements of financial statements in the Canadian public sector. Students have found governmental and non-profit accounting a unique and challenging course; in their view, learning about two different types of governmental accounting standards in the same course adds to the difficulty. To address this issue, a few adjustments were made to the content and management of the course to improve the understandability of the topics, so that the course could better address contemporary issues in Canadian governmental financial reporting and standards setting. One recent adjustment was that the group project initially used in the former Accounting Theory course was revised and incorporated into this course. Redesigned to provide students with a deeper understanding of Canadian public sector accounting standards setting. the group project now aims to fill a gap in the course content: direct exposure to governmental accounting standards and their applications.

### **4. GROUP PROJECT EVOLUTION**

The group project has evolved over time as improvements were made based on continuous reviews of the submitted projects and students' comments. First, the format of the presentation and written report submission changed. After their presentations, groups had to ask the class two or three critical questions in relation to their topic, yielding brief discussions about each group's accounting standard. Students were also given more guidance on how to write their reports; in particular, they were required to reference their sources both within the text and in a separate bibliography. The students were also encouraged to consult with the writing centre on how to write their reports properly and use references in their works.

Differences in both the quality of group projects and students' informal feedback before and after these changes indicated that while these initial changes were minor, they significantly improved performance. For example, the addition of the questions to the group presentation encouraged student interaction with the audience and made the presentation more interesting for both the presenting group and the rest of the class. The new written component format prompted students to explain and narrate their ideas using the framework of a report rather than a handout.

Despite the above improvements, careful assessment of the projects indicated that the students still faced serious difficulties in various aspects of the project. Students primarily had difficulty with:

1) critical analysis of accounting standards and relating course material to their project;

researching and identifying resources;

3) explaining and expanding their own ideas rather than simply summarizing other work;

4) upholding academic ethics and avoiding plagiarism by referencing within the text and in a reference list;

5) establishing strong team dynamics;

6) understanding the framework of a good presentation.

To address the above issues, and others that came up during the implementation of this group project, several academic resources were consulted. Accordingly, various aspects of the projects have been changed, some of which are described below.

*Ethical behaviour and integrity in students:* 

• Providing students with an easy-to-read handout on what plagiarism is and how to avoid it.

Providing clear consequences of plagiarism<sup>2</sup>.

• Giving separate detailed instructions on how to use citations and a reference list based on the American Psychological Association (APA) style.

Analytical and critical thinking about accounting standards:

• Expanding the project requirements in terms of content so that students can analyze a standard from various aspects, rather than focusing only on differences between equivalent accounting standards issued by different accounting regulators<sup>3</sup>.

• Setting up a face-to-face meeting, around one hour long, with each group the week after their presentation. This gives the groups an opportunity to receive constructive feedback from the instructor on the work they have done up to that point and ask any questions they may have about the project.

• Encouraging groups to ask questions and discuss issues regarding the project with the instructor throughout the course.

Writing skills and presentation skills:

• Providing students with detailed step-by-step guidance in the instructions on how to present and write their project.

Teamwork skills and leadership skills:

• Requiring groups to submit a project plan<sup>4</sup>. The project plan should, at minimum, address the project's objectives, the breakdown of tasks, the timetable for accomplishing tasks, and the groups agreed-upon norms as to what its members will and will not do<sup>5</sup>.

• Providing students with a sample project plan.

• Requiring groups to select two coordinators (one each for the presentation and written report) in order to encourage students to practice their leadership skills<sup>6</sup>.

• Giving useful tips on how to improve group performance, as suggested by Hilton and Philips (2010).

Gradina:

• Providing students with detailed evaluation criteria from the grading rubric, so that students understand instructor expectations.

<sup>&</sup>lt;sup>2</sup> Abdolmohammadi and Baker (2007) argue that "[accounting] students' resorting to plagiarism in college may lead to them engaging in other types of unethical behavior in order to succeed in the accounting profession after graduation" (p. 47). <sup>3</sup> The project requirements are partly adopted from Catanach and Rhoades (1997)

<sup>&</sup>lt;sup>4</sup> The project requirements are partly adopted from Catanach and Rhoades (1997). <sup>4</sup> See Bryant and Albring (2006) and Bryant (2001) for the merits of using project plan in a group project.

project plan in a group project. <sup>5</sup> The project plan is adopted from Bryant and Albring (2006). <sup>6</sup> According to Wysocki (2002), the team coordinator model is a team leadership model in which the group members work together to achieve their goal, with the group coordinator acting as an equal working member of the group.

• Adding a peer evaluation component to the final group grade in order to improve team performance and increase student engagement with the project<sup>7</sup>.

Research and searching resources:

• Requiring groups to use a variety of sources in addition to the accounting standards and course textbook.

• Requiring groups to discuss an academic research paper or financial press discussion related to the topic as part of their project.

# 5. STUDENT FEEDBACK AND EVIDENCE OF EFFICACY

In formal and informal feedback on the project from both the Accounting Theory and Public Sector and Non-Profit Accounting courses, students report that they overall found the project challenging, a new and unique experience, and highly rewarding upon completion. This finding was particularly strong in responses from students who were active within their groups.

The students in the two Fall 2011 sections of the Accounting Theory course (Sections A and B) completed an anonymous survey regarding the project. There were 118 survey participants, representing a response rate of more than 80% out of a total of 141 enrolled students. The survey contained five statements and three qualitative questions. The participants responded to the five statements about the project's learning objectives on a scale from "Strongly agree" to "Strongly disagree". A summary of the responses to the statements is presented in Panel A and Panel B of Table 1 (see Appendix). The first statement was "I am satisfied with the overall structure of the project"; 88% of the participants in Section A and 85% of the participants in Section B answered "Strongly agree" or "Agree" to this statement. The second statement was "The project encouraged me to work as a productive team member and improved my group interaction skills". The majority of the participants (88% and 84% in Section A and Section B, respectively) agreed or strongly agreed with this sentence. The third statement was "The project has helped me learn how to analyze an accounting standard using the theories and/or concepts presented in the course". Almost all respondents (90%) in both sections agreed or strongly agreed with this sentence. The fourth sentence was "The project has helped me improve skills and writing тv presentation skills". The percentage of participants who responded with "Strongly agree" or "Agree" to this sentence was 80% and 75% in Sections A and B, respectively. The fifth sentence is "Overall, the project was effective"; 88% of the respondents in Section A and 82% of respondents in Section B answered "Strongly agree" or "Agree" to this sentence. These results indicate that, overall, student responses were very favorable and the project was successful in its learning objectives.

The survey also contained the following three qualitative questions:

1) What is the best aspect of the project?

2) What is the worst aspect of the project?

3) How can it be improved?

Table 2 (Appendix) presents some sample responses to the three questions. According to student responses to the first questions on the best aspect of the project, students found that the group project added significant depth to their knowledge and understanding of accounting standards, and improved their teamwork and communication skills. They also perceived the structure of the project to be very well-designed and relevant. In their responses to the second question about the worst aspects of the project, students highlighted that application of theories and concepts to the accounting standards was challenging and the difficult. They also indicated that working in a team and the rather larger group sizes as the worst aspects of the project. Student comments on how the project could be improved, the third and final question, mostly suggested smaller size groups. They found other aspects of the group project to be effective and not in need of change.

In the fall of 2020, a series of conversational one-on-one virtual meetings were conducted with students in the Public Sector and Non-Profit accounting course, with the primary objective of providing feedback on their projects. It also served as an opportunity to evaluate student experiences of the updated group project and explore if their perceptions of the project in this course were similar to those of students in the Accounting Theory course. Twenty-four (24) students were enrolled in the course at the time. The questions were answered by 12 students, out of which 10 were coordinators in their project groups.

The answers to the three questions indicated that the students conclusively and strongly agreed on the following points. One, the group project was a highly valuable experience for them in deepening their knowledge and understanding of governmental accounting standards, their applications, and the standard-setting processes. Two, the group project was very well structured and gave them an opportunity to improve their communication, teamwork, and leadership skills. Three, the group project will be more efficient if the group members work with each other in person rather than in an online environment<sup>8</sup>. Overall, these responses consistently supported the survey results indicating that the group project is a useful educational tool that has achieved the courses' learning goals both in teaching governmental accounting standards and in encouraging student critical thinking and communication skills.

### **6. CONCLUSION**

The group assignment on governmental accounting standards is a multi-phase project that fosters students' critical thinking and communication skills, facilitates a deeper learning of accounting standardsetting, and increases teamwork abilities, all in line with the course objectives. This group project has

<sup>&</sup>lt;sup>7</sup> The peer evaluation is adopted from Follows and Ahmet (1999). Adesina et al. (2023) also document that peer assessment positively affects students' engagement with their learning in a group work context.

<sup>&</sup>lt;sup>8</sup> Due to the pandemic, the class was held online.

evolved over time in response to student feedback and observation of areas of difficulty. Students report a high level of satisfaction with the project in quantitative and qualitative responses to surveys and interviews, indicating that the project is successful in achieving its learning objectives. In conclusion, this project could be added to any undergraduate accounting course focused on accounting standards. It could also be modified for any level of accounting course with appropriate adjustments to bring it in line with course objectives.

The two main issues that have arisen during the development of this project are group size and presentation time. The group size is around six students per group, depending on class enrollment. Although six students to a group is not much larger than ideal (research suggests four to seven members for the optimal student group size, according to Bryant and Albring, 2006), the optimal group size for this project is around four to five students. However, survey results show that students actually found the larger groups to have benefits and Both quantitative and qualitative drawbacks. responses also show that students had an overall positive experience working in groups and felt that this improved their teamwork abilities. Some typical comments relating to group size are reported in Table 2.

The larger class size and corresponding larger group size also made it more difficult to incorporate group presentations into three hours of class time, considering that the instructor must also have sufficient time for the lecture and problem-solving activities. Because of this, the 10-minute question period following the presentation had to be reduced to five minutes, despite the benefits for the group and the class. Students comments indicate that limiting the presentation time to 10–15 minutes was a weak point of this project. This should be taken into consideration when planning this course in the semesters to come.

So, this paper has some limitations. First, the data is collected from a rather small group of students. To generalize the findings, more comprehensive evidence from a broader range of students is required. Evaluating the projects in both online and in-person education settings would help gauge student satisfaction more accurately. Conducting the project in diverse settings and contexts is essential to comprehensively assessing its effectiveness. Finally, the anonymous survey makes it difficult to establish relationships between the results and such variables as age, gender, ethnicity, or other background information. Addressing these limitations in future research will contribute to a more robust and nuanced understanding of the impact this project has on students.

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### APPENDIX

### Table 1. Student survey results

Panel A: Student feedback — Secti	on A (Total d	enrollmen	ts = 77)			
	Percent of students answering					
Student survey statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Ν
I am satisfied with the overall structure of the project.	21.67%	66.67%	6.67%	5.00%	0.00%	60
The project encouraged me to work as a productive team member and improved my group interaction skills.	40.00%	48.33%	10.00%	1.67%	0.00%	60
The project has helped me learn how to analyze an IFRS using the theories and/or concepts presented in the course.	45.00%	45.00%	8.33%	1.67%	0.00%	60
The project has helped me improve my presentation skills and writing skills.	41.67%	38.33%	16.67%	1.67%	0.00%	60
Overall, the project was effective.	30.00%	58.33%	10.00%	1.67%	0.00%	60
Panel B: Student feedback — Secti	on B (Total e	enrollmen	ts = 71)			
Student survey statement	Percent of students answering					
	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	N
I am satisfied with the overall structure of the project.	19.30%	66.67%	8.77%	5.26%	0.00%	57
The project encouraged me to work as a productive team member and improved my group interaction skills.	43.10%	41.38%	13.79%	1.72%	0.00%	58
The project has helped me learn how to analyze an IFRS using the theories and/or concepts presented in the course.	37.93%	53.45%	5.17%	1.72%	1.72%	58
The project has helped me improve my presentation skills and writing skills.	22.41%	53.45%	13.79%	5.17%	5.17%	58
Overall, the project was effective.	15.52%	67.24%	8.62%	6.90%	1.72%	58

 Table 2. Representative responses to qualitative questions (Part 1)

Overall learning from project
• "The best aspect of the project is it ties course materials to the real life aspect of standards and standard setters. It is interesting to analysis [sic] what standard setters have to consider when developing standards."
• "The best aspect of the project was to understanding clearly the difference between IFRS and GAAP and it was helpful to
understand better by focusing on one topic and reading about it in depth."
• "Having to do more than read the standard, having to use a research and discussion paper to apply what we've learned in class."
• "The best aspect is that we had a chance to learn about the upcoming/new changes that IFRS will bring in the reporting of financial standards. So this project gave us a better insight of future changes."
• "The best part of the assignment is the practicality of applying the concepts to the standards and understanding how industries use these to their benefit especially considering information asymmetry. It makes one learn better."
"Interesting analysis and exposure to certain IFRS aspects."
• "The project really helps me to understand the standard better. It gives me a bigger picture of IFRS."
• "The theoretical analysis as well as the research aspect allowed me to further my understanding of the topic assigned to us."
• "It is so very appropriate that we use all our prior knowledge and knowledge gained in this course to analyze standards that
will deeply affect our futures. This was so well timed for us as a lot of our prior education was old GAAP based. I believe it
really was a great exposure to IFRS."
• "The project strengthened our understanding of accounting concepts. It also enabled us to use our course knowledge in a group project setting, which was really great!"
• "I found it interesting to apply conceptual theories to certain principles and how to critically analyze the principle in a way I previously would not have had to."
"I believe the project was challenging but fair and educational."
Teamwork and communication skills
• "Having different people from different background come together and combing the different sets of knowledge and skills they posses [sic] in putting together the project. This way we could cover as much information as possible."
• "The best aspect of the project was that each member of the group was able to receive feedback on the material they wrote so that the report was refined and agreed upon by each member prior to its submission."
• "I would say the best aspect was being able to meet new people and interact with my group members."
• "The best aspect of the project was that the groups had a large number of members and there was a bigger pool of ideas. The group coordinators were effective because the coordinators could initiate contacting group members."
• "The fact that it was a group assignment. I believe in the idea of team contribution. I learned extensively from the people around and improved my team working skills."
"The best aspect of the project is interaction with new people in the class."
• "I feel that the best part of the project was having the opportunity to enhance the written report after getting feedback from the professor on the groups presentation."
"Practice my presentation skills. Because I really have none."
The structure of the project
• "I like the idea most that group do [sic] the presentation first, then get feedback from professor, hand in the written report
later. Through this method, the group members have a second chance to review their group projects and make improvement
to the report. This is a good method to reinforce the understanding of the theory and concept."
• "The best aspect of the project was the detailed project instructions that was given to us and that we had until December 4th to submit the project."
• "The presentation prior to final submission enabled us to get constructive criticism and helpful ideas so that we could steer our group on the right track."
• "In my personal opinion, the draft of the project was well structured and it was easy to divide the work between group
members. Also, different deadlines in the project helped us to stay on track and get the work done on time in order to get to next part."
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## Table 2. Representative responses to qualitative questions (Part 2)

Question 1: What do you consider to be the best aspect of the project?
Group size
• "I really enjoyed working with such a large, yet effective team. It was probably one of the best teams I have ever worked with. It was a challenge to meet regularly because it was such a big group, but we managed to meet almost every week. The large
size of the team was also an advantage when a few of our team members withdrew from the course after the midterm."
<ul> <li>"A large group gives flexibility to work together on parts and also a cushion as people drop out of the course."</li> <li>"The large group size made it easy to bounce ideas and get the work done well."</li> </ul>
The large group size made it easy to bounce laeas and get the work done well.      " I also liked the fact that groups had numerous people, allowing us all to manage the work and build on our teamwork
skills."
Question 2: What do you consider to be the worst aspect of the project?
Overall learning
• "It was difficult to find some of the particular information on the new standard but worked out in the end after doing some more research."
• "The worst aspect was that it was kind of challenging to apply concepts/theories to the specific IFRS topic given to us."
Teamwork
<ul> <li>"Group members dropping out and leaving the rest of the members to carry the weight. otherwise the project was awesome."</li> <li>"Scheduling to work together as a group."</li> </ul>
• "Trying to meet up to work on things as a group. Everyone has different schedules and taking time off work to rehearse our
presentation was not easy."
The structure of the group
• "I would say the most challenging aspect of the project was the time limit for the presentation and the page limit for the written report."
• "From my personal point of view is time consuming and too early to hand in the power-point, as we need to spend lots of time
to do the research and sometime hard to get everyone to meet up to do the case at same time. Yet, it is time consuming for us to get a right and agreeable concept when hand [sic] in the power point. If possible, a more reasonable time to prepare the Power Point will be sound [sic] better."
• "The Project presentations are held much before [sic] the assignment submission which means that there is a lot more work going into the entire assignment, first for the presentation and then for the report after receiving the feedback."
<ul> <li>"Presentation time constraint for a 8-member group. Makes all the presentations seem very rushed."</li> </ul>
• "There was nothing that i strongly disagreed with. However, the page limit was a problem, as it is often hard to prove a point yet be able to say it concisely. Perhaps an additional page to the page limit would improve the project."
• "The worst aspect of the project was that the PowerPoint slides were due a while before the report had to be presented and written."
• "The worst aspect of the project is the requirements constraints, i.e., maximum number of pages and presentation time limit."
Group size
• "Usually, projects require roughly four group members but in this case it required 8. As a result, it was difficult to compress our material into the number of pages as requested while at the same time ensuring that each member was satisfied with the final report."
"Given such large groups, it required much effort to present all relevant material in the given constraints."
• "I consider the group size as the worst aspect of the project. I truly believe a group of nine is very difficult to manage especially when the course is offered for forth year students."
"In my opinion, the group sizes were too large. It is difficult to coordinate and efficiently work with 8 strangers. Further,
I often had concerns over the quality of work of others. It is impossible to watch over 8 others to ensure they are keeping up and doing their parts properly. I understand this job falls mainly on the project coordinators (this is a good idea by the way) however we are all invested equally and are all affected equally by the final mark."
• "Large size of the groups. 8 members is too many and made coordination and communication difficult, as well as staying
<ul><li>within time limits for presentation."</li><li>"I feel the worst part of the project was the fact that there were too many group members. This made it difficult to have</li></ul>
a complete group meeting among all members."  • "The size of the group."
• The size of the group. <i>Question 3: Do you think that this project may be improved? How?</i>
• "I think this project can be improved with less people in one group because with a big group the work is split up and no one has any idea what another person has written because they are solely focused on their own part."
• "I think the project is effective as is."
• "As such, I don't think there is a real need to change the project. May be more marks should be allocated to the presentation part rather than the written part because this way more empahsis [sic] will be put by the students on the presentation part,
<ul><li>which will eventually help develop their presentaion [sic] skills more."</li><li>"I think this project can be improved if the group size is smaller, hence improving the efficiency between group members.</li></ul>
I realized a lot of time is wasted during the communication between group members." • "The project takes a lot of time to do but only weight about 15%. maybe it can be weight a little bit more to compensate
<ul> <li>The project rate of the of the to be but only weight about 15% maybe it can be weight a note of compensate the work."</li> <li>"The presentations seemed to be the project area that requires improvement."</li> </ul>
• "I like the current format of the project would say that it should stay same."
• "The only problem with the project was the members who dropped the course — overall, this project provides a good assessment of the skills of the students. More leeway could be given with certain ideas as many of the IFRS do intersect: impairment."
• "Yes, if the feedback of the presentation is given not only on the content, but also on the presentation style, it will help in improving presentation skills of each member. It would also be better if the time limitation on the presentation is more than 10 minutes as the presentation materials are quite extensive. Giving more time limitation for presentation will allow the groups to be more creative on their presentation style as well."
<ul> <li>"If presentation time can be extended then it would be a lot better. It also gives us the opportunity to work on our public speaking skills."</li> </ul>
• "The project itself was good and timely feedback is available from the professor. The issue I found was group members which isn't really something that could be improved. All one could do is choose wisely your members."
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