

## SOCIOLOGICAL PERSPECTIVE OF ACCOUNTING PEDAGOGY

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### ABSTRACT

Sociology is a pedagogy model use to enhance our sociological knowledge in the dynamics of accounting. This study employs a conceptual framework on the area of sociological perspective of accounting pedagogy. The sociological perspective of knowledge is a sociology pedagogy that links the insights of the sociology of education and accounting discipline as a whole. The study makes use of constructivist theory, new action theory and Vygotskian socio-cultural theory to demonstrate the application of sociological aspect on accounting pedagogy. This study concludes that sociological pedagogy creates a new way of accounting education which involves the process of interaction between accounting education and understanding of the learner.

*Key Words:* Accounting Pedagogy, Language, Constructivist Theory.

### INTRODUCTION

Accounting is a language of business. Halasz and Kaufman (2008:301), “argue that sociology is seen as pedagogy model use to enhance our sociological knowledge in the dynamics of accounting. However, sociological proofs help to develop effective strategies that answer the challenges and tap into the potentialities of accounting procedures and principles. Accounting principles are rule of action or conduct to be applied in accounting or those rules of conduct or procedure which are adopted by the accountants generally while recording the accounting transactions. Teaching and learning

of accounting is based on competencies in accounting as the set of characteristics, behaviours, abilities, and technology embodied in sufficient technical competence, skills and values that help the professional accountants to perform his/her duties to the nation effectively and efficiently as well as creating/sustaining their differential advantage (Behn, 2012a). Gaviriaa, Arangob and Valenciac (2015:993), “are of the view that pedagogy as a basis of teaching and learning of accounting education is a paradigms of epistemological reason for being sociological as a committed accountant”. Sociological pedagogy is a practical aspect of teaching and

learning of how to use better methods, formulas and mathematical algorithms in making financial, economic and business decisions.

Accounting is a human construct use to capture the economic reality of life and the possible way of knowing and a means of knowledge (Alexandru, 2011). However, the general objectives of accounting are to provide:

1. specialized instructions to prepare students for careers in accounting fields;
2. fundamental instruction that will help students assume their economic roles as consumers, workers, entrepreneur and citizens;
3. background instruction to assist students in preparing for other professional careers requiring advanced study in bookkeeping and accounting; and
4. accounting skills for personal and future development.

In the same vein, Pedagogy is a language and method of teaching. Therefore, the way and manner of teaching accounting depends largely on the disposition of both the teacher and the learner. Teaching interest is a shared synchronize between sociological paradigms and accounting paradigms which are developmental disciplines yielding distinct emphases in each field. Moreover, accounting is believed to be an information infrastructure used by economic units to achieve various economic decisions (Bello, 2009). Boyce (2000:29), “stresses that accounting needs to develop new ways of recognition of multiple perspectives which leads to the expectation that people with different sets of values and assumptions will want to account differently – for different things and in different ways”.

## LITERATURE REVIEW

### **Pedagogy a Language of Teaching and Learning**

Teaching and learning of a concept is sociological paradigms of language cannot be taught without factual communication (Bhushan, 2011). According to Gaviriaa, Arangob and Valenciac (2015:993), “pedagogy is a science of education that has its base on the practical learning process of specific variables and metrics to financial accounting”. The interaction between graphical accounting logic and dynamic perception logic helps in the teaching and learning of accounting by students. The teacher has to create an atmosphere, which is conducive to wholesome living and learning. A central and persisting issue is how to provide instructional environments, cultural competency, cultural diversities, conditions, methods, and solutions that achieve learning goals for students with different skill and ability levels. Teaching is a systematic activity, which involves planning and using of appropriate methods. What happens in the classroom is the result of planning. The teacher decides on 'what' and 'how' of teaching as well as the learner to be taught. Learning aims to develop students' critical thinking skills by giving them an ill-defined problem that is reflective of what they would encounter as a practicing professional, and learning has occurred when learners evidence the appropriate reinforcement of an association between a particular response and stimulus (Smith & Ragan, 2005). A language is a crucial part of the heritage of a specific community, shapes and builds its identity in the same way as its physical heritage does. Therefore its existence needs to be valued and preserved as we do with the cultural and environmental heritage of a region. Government appreciates the importance of language as a means of promoting

social interaction and natural cohesion; and preserving cultures. Arohunmolase (2006:129), “is of the opinion that we can use the linguistic, historical and the cultural evidences in Nigerian languages for our desired national development and unity”. Learning involves literacy which is the ability to identify, understand, interpret, create, communicate and compute, using printed and written materials associated with varying contexts. Literacy involves a continuum of learning to enable an individual to achieve his or her goals, to develop his or her knowledge and potential, and to participate fully in the wider society (Obanya, 2004).

### **Accounting Pedagogy**

The teaching of accounting as a discipline has become a pedagogical paradigms in the field. Accounting is a professional course, “which have to develop the spirit of teamwork and interpersonal skills, oral communication skills, written skills, computing knowledge and skills in spreadsheet, power-point presentations, database access, internet search, awareness of ethical issues and problem solving and critical appraisal skills ranked importance by educators and accountants' professions for accounting students to exhibit” (Cory & Pruske, 2012:208). The pedagogical perspective of accounting is based on the accounting principles, procedures and ethics. The accounting profession is made up of accounting academics, professional bodies, employers and policymakers, practitioners and they all contribute to accounting education and professional training. Giovannoni, Maraghini and Riccaboni (2011:126), “are of the view that accounting practice is keen in transmitting knowledge and values across generations”. Adu and Olatundun (2007:57), “are of the view that teaching as the interaction between a teacher and

students under the teacher's responsibility in order to bring about the expected change in the student's behaviour”. Classroom management and planning is a fundamental in the teaching and learning of accounting. It is therefore pertinent to address the issue of planning instruction with the view of at determining how it could enhance meaningful learning of accounting in schools (Ekpe, 2005). Byonton in Okwuanaso and Nwazor, (2001) add that effective teaching and learning of accounting can only take place if there is adequate planning. The concept of *classroom culture* is an invaluable tool for student-teacher's relationship with the tendency to know more about the cultural values and language of children in classroom setting.

### **Sociological Perspective of Knowledge**

The sociological perspective of knowledge is a sociology pedagogy that links the insights of the sociology of education and the discipline as a whole. Halasz and Kaufman (2008:303), “are of the view that sociological pedagogy is the relationship between the scholarship of teaching and learning and the sociology of education”. More so, sociology is a discipline that falls within framework of the classroom. Wilson (2006) observes that when we communicate through language we often mean more than we say and there is often a gap between the speaker meaning and sentence meaning. Therefore, pragmatic theories attempt to explain this knowledge by seeing communication as a process of rational and reasoned interpretation, which draws not only on linguistic structure but also on shared world knowledge, cultural norms, and individual components of specific interactional contexts of language use. Eldin (2015:113), “is of the opinion that the students and teachers need to recognize the importance of culture in a classroom setting”.

Hudd (2003:195), “work on syllabus under construction: involving students in the creation of class assignments assume the rationality of a seemingly irrational pedagogical technique in teaching and constructing the syllabus and designing the assignments for their course”. Also, Umbach and Wawrzynski (2005:153), “research on the role of college faculty in student learning and engagement that active, collaborative, and service learning techniques, enhances student engagement and learning”. A proactive and effective instructional leadership developed the culture of learning and providing the required resources for quality teaching and a well structure classroom environment to stimulate teachers-students relationship towards academic excellent. Effective classroom management and discipline requires a social integration and adaptation on the part of instructors in viewing cultural diversity among students, and on the part of learners to what behavior is considered appropriate in the sub-culture of the school and the classroom (Muriel, 1978). Idogo (2011:1), “stresses that the role of the instructor in the classroom is to ensure that learning of English enjoyable in a process of integrating learners of different background by employing the best teaching strategies that will enable the learners' to gain knowledge in the classroom”.

## **THEORETICAL REVIEWS**

The following theories were use to buttress the study under consideration: Constructivist Theory, New Action Theory and Vygotskian Socio-Cultural Theory.

### **Constructivist Theory**

Constructivist theory in the area of accounting may be considered a trans-disciplinary, evaluating and reflexive one (Quattrone, 2000).

Leotta, Rizza and Ruggeri (2016:34), “assert that the principle of constructive enables the accountants to have a goal of actualization of the constructive character of the accounting reality and to spread economic, social and cultural consequences”. According to Goldkuhl (2012:135), “the principle of pragmatism constructive is concerned with action change and interplay between knowledge and action in arriving at goal”. This makes it appropriate as a basis for research approaches intervening into the world and not merely observing the world. Walsham (1993) emphasizes that the role of knowledge based on the premise of pragmatism is useful for action and change which can be contrasted to interpretivism's claim for knowledge to be interesting in itself.

### **Action Network Theory**

The action-network theory understands the shifts and the significance of the sociology of critical capacities from a counter-programme to the critical sociology of Bourdieu to a new pragmatic sociology in its own right. Latour (2005) argues that social change is a permanent production of new networks. There are scientific controversies in the area of pragmatic constructism where reputation is distributed. Practising sociology is not reconstructing structures of society that operate behind the actors. More so, actors mobilize networks to win controversies and in the course of the controversies the networks themselves are changed or mediated. There is no social change, but only change in general, since networks are not only social, but also contain objects (Latour, 2005).

### **Vygotskian Socio-Cultural Theory**

The social cultural theory of Vygotsky of 1978 states that learning involve a form of mediation between the learner, social and cultural

background. The theory has its fundamental on the understanding and the determination of the child's development level and performance in academic activities are best by identifying what such a child could do under the guidance of a more competent person within a socio-cultural setting. Socio-cultural theory is of the opinion that the human mind is mediated whereby tools are essential in human understanding of the world in which individuals live (Turuk, 2008).

### CONCLUSION

The aim of education is to develop learners' ability to learn through critical thinking, communication and understanding across different people in different cultural diversity. In the context of teaching and learning of accounting as an aspect of pedagogy, socio-factors must be considered. Sociological pedagogy has creates a new way of accounting education. Accounting education is process of interaction between accounting education and understanding of the learner, who is a virtual mediator in the teaching-learning process from accounting formulas using a technological tool integrated by accounting and arithmetic. Accounting is a professional course, which have to develop the spirit of teamwork and interpersonal skills, oral communication skills, written skills, computing knowledge and skills in spreadsheet, power-point presentations, database access, internet search, awareness of ethical issues and problem solving and critical appraisal skills ranked importance by educators and accountants' professions for accounting students to exhibit.

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