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## A Matter of Scale: Designing for authentic learning using immersive 360 videos

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## Abstract:

Teaching students ethical financial accounting practices and decision making can be complicated and challenging at good times. It requires the students to have a deep level understanding of the accounting requirements and professional values to be able to make fair and ethical judgements. However, for students who have no or little work experience making professional judgements without authentic contextual awareness and understanding may hold little significance (Mintz, 2019).

Moore (2013) elaborates that for students to develop financial reporting professional judgment proficiency they need to experience practical business world scenarios and learn to question and think as a professional financial accountant. He further argues that is imperative to develop these skills as these are pre-requisites for subsequent units of study and a graduate attribute expected by professional accounting bodies and employers.

In this session, we will discuss how we created an authentic and immersive case study for the students in collaboration with a professional accounting firm and other industry experts. We will discuss how authentic learning (Herrington, Reeves & Oliver, 2010) and heutagogic principles (Hase & Kenyon, 2000) were adopted in the design of the learning module to help develop critical thinking skills and understanding of connections within and implications from financial reporting professional judgements.

## References

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