

SoTEL Symposium 18-19 February 2021

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

Louise Luff University of Sydney Business School louise.luff@sydney.edu.au

Vickel Narayan University of Sydney Business School Vickel.narayan@sydney.edu.au

> Keywords: authentic learning, immersive 360, professional judgement in a business context, mastery pathways.

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

Hase, S., & Kenyon, C. (2000). From andragogy to heutagogy. ultiBASE, 5(3). Retrieved from http://ultibase.rmit.edu.au/Articles/dec00/hase2.htm

Herrington, J., Reeves, T. C., & Oliver, R. (2010). A guide to authentic e-learning (connecting with e-learning). New York: Routledge.

Mintz, S. (2019). A new approach to teaching ethical decision making to accounting students. The CPA Journal, Online. Retrieved from https://www.cpajournal.com/2019/10/14/a-new-approach-to-teaching-ethical-decisionmaking-to-accounting-students/

Moore, T. (2013). Critical thinking: seven definitions in search of a concept. Studies in Higher Education, 2013, Vol. 28, No 4, 506-522.