

SESSION XII
Managerial Accounting Issues 2 – FR 4.2
Session Chair: Vincente Pina

“Modified Problem-Based Learning for Accounting Curriculum”

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This paper proposes the use of a modified problem based learning (mPBL) approach in an accounting curriculum. Studies have shown that PBL is designed to (1) promote lifelong learning, (2) integrate theory with practice, (3) develop soft skills and (4) confront multifaceted problems, hence aiding in students' adaptation to the real world. Little research has been done on the use of PBL in an accounting context. This paper argues for and serves as a guide for the use of a mPBL approach in multidisciplinary accounting modules. Results from a trial application indicate that students generally prefer the mPBL approach and there was significant intelligence improvement observed from using this approach.

“Effects of Exogenous and Indigenous Contingencies on Management Accounting Choices in the GCC Countries”

Esam Moustafa, *UAE University*, John D. McLellan, *Abu Dhabi University*

This study aims at providing more understanding of how organizational contingency factors such as various company characteristics (including a new factor of firm's legal structure as a proxy for agency relations) and societal factors may affect the choice of a particular set of Management Accounting techniques (MATs) in the Gulf Cooperation Council (GCC) countries. A factor analysis and stepwise regression analysis employed to test the effects of company characteristics on the choice of MATs and to explain patterns of use of MATs in relation to various firm characteristics in GCC countries. The results show that in general, various company contingency factors do influence the degree of use of MATs. These results may be area specific, but the regression equations explaining the use of MATs according to different company characteristics could be tested with businesses in other places.

“Performance Practices, Measurement and Comparison in Corporate Governance”

Gopal Ji, *Shri Ram College Of Commerce, Delhi University*, Prakash Sharma, *University of Rajasthan, Jaipur*

The study applies a micro approach to evolve an objective method for measuring corporate governance effectiveness, and study the relationship between the corporate governance effectiveness (the processing mechanism), the societal perceptions (the input) and the stakeholder perception on the corporate value (the output). The findings emanated from the present analysis points: a) considerable variations in the perceptions, namely, awareness, acceptance, behavioral expectations and rating of ethics, morality, business ethics and corporate governance, within regions, between region to region, and the nature of profession of the respondent group; b) the relationship between the societal perceptions and the corporate governance; c) the variance in corporate governance quotient with in and in between regions; and the d) the influence of corporate financial performance, overseas stock market listings, board composition and its strategic vision, split up of roles as Chairman and CEOs, and the type of ownership on corporate governance.