1. Introduction and Problem Statement

LMA’s Business School in Brock University has had some success integrating information literacy into the business administration curriculum. However, there have been very few reports regarding instruction in understanding the use and implications of information and its use in original undergraduate accounting courses and as a result there was little interaction with the library. Therefore, the spirit of service-based librarianship (Lauer et al., 1989; Merz et al., 2007; Craig et al., 2008), we conducted a study to gain insight into the library use and research expectations of accounting faculty for their undergraduate accounting students. In addition, it examined relevant professional accounting association competency maps for evidence of expected professional competencies related to information competence.

2. Context

Brock University is located in St. Catharines, Ontario, Canada with a total student enrollment of 19,000. The Faculty of Business has approximately 1,800 faculty and 2,000 students. It offers undergraduate and graduate degrees in Accounting and Business Administration and is AACSB-accredited. The Accounting Department has 10 faculty and approximately 50 student in a Bachelor of Accounting program accredited by the Government of Ontario as well as the major Canadian professional accounting societies (CICA, CMA Canada, and CA Canada).

3. Literature Review

The CICA (Chartered Professional Accountants of Canada) has developed a number of competency maps for the professional services of assurance, taxation, and management consulting (CICA, 2003). The list of CA competencies includes specific competencies (e.g. assurance, taxation, and management consulting) and an understanding of the legal, economic, and social issues (CICA, 2007). The UFE candidates’ competency map: understanding the professional competencies evaluated on the UFE. Retrieved November 6, 2008 from http://www.cica.ca/index.cfm/ci_id/7032/la_id/1.htm.

4. Syllabus Study Methodology

A syllabus study was used to examine Syllabus Study Methodology guide for evidence of library use and library instruction. The sample was restricted to undergraduate accounting courses taught in the fall 2008 session, and the spring 2008 academic term. Table 1 shows the level of library use by course level. 45.5% of all undergraduate accounting courses required research or library use, 18.7% used reserves or linked readings, while 25.5% used outside readings. Some research was required in 15.4% of courses (all of the 400 level) and only one course section required significant research for five reasons of Level 4. However, the sample size is too small to draw any conclusions.

5. Syllabus Study Results

The sample comprised of 65 sections of 23 courses were evaluated. This sample size represented 100% (100%) of the courses offered and 75.5% (2,058) of the sections offered in the Fall 2000 and Winter 2000 academic terms. Table 1 shows the level of library use by course level. 45.5% of all undergraduate accounting courses required research or library use, 18.7% used reserves or linked readings, while 25.5% used outside readings. Some research was required in 15.4% of courses (all of the 400 level) and only one course section required significant research for five reasons of Level 4. For descriptive purposes, an example of Level 3 and Level 4 can be given below.

6. Professional Accounting Association Competency Map Analysis

Table 2: Professional Accounting Association Competency Map Analysis

7. Discussion & Conclusion

When comparing the results of the syllabus study to the results of the competency map analysis, there appears to be an expectation gap. All three Canadian professional accounting association competency maps refer to a set of professional skills that when mapped to ACB’s information literacy competencies, are equated to information competence by the majority of courses taught required little library use. Some evidence of research or library use requirements (at Level 3 or 4) was found in 10.6% of the 400 level course sections examined in the study, but these requirements are ad hoc and vary by instructor.

8. References


Table 1: Library Use by Course Level

Table 2: Competency Map Analysis

http://www.aacsb.edu/