

Managing Cognitive Load in Accounting: An Analysis of Three Instructional Designs in Financial Accounting

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Abstract : One of the persistent problems in accounting education is how to effectively support students' learning. A promising technique to this issue is to investigate the extent that learning is determined by the design of instructional material. This study examines the academic performance of students using three instructional designs in financial accounting. Student's performance scores and reported mental effort ratings were used to determine the instructional effectiveness. The findings of this study show that accounting students prefer graph and text designs that are integrated. The results suggest that spatially separated graph and text presentations in accounting should be reorganized to align with the requirements of human cognitive architecture.

Keywords : accounting, cognitive load, education, instructional preferences, students

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