

15.12.2025

**Author**

LUCAS, Ursula

**Title**

The identification of variation in students' understandings of disciplinary concepts : the application of the SOLO taxonomy within introductory accounting / Ursula Lucas ; Rosina Mladenovic

**Publication year**

2009

**Source/Footnote**

In: Higher education. - 58 (2009) 2, S. 257 - 283

**Inventory number**

26564

**Keywords**

Studentenschaft ; Studienverhalten ; Lehre

**Abstract**

Insights into students' understandings of disciplinary concepts are fundamental to effective curriculum development. This paper argues that a rounded picture of students' understandings is required to support such development. It is argued that one element of this picture may be provided through the use of the Structure of Observed Learning Outcomes (SOLO) taxonomy which provides a normative structure for the identification of variation in students' understandings. The paper describes a process whereby the de-contextualised SOLO descriptors can be contextualised within a discipline, illustrating this through the analysis of two key concepts within introductory accounting. The substantive findings indicate that the majority of students did not meet with lecturer expectations, i.e. they did not engage with the abstract nature of accounting and the formal reasoning required to support explanations. Moreover students' responses include a variety of 'misconceptions' that appear to arise from everyday/intuitive understandings of accounting and rote usage or mimicry of accounting terms. The paper concludes with a discussion of the pedagogic implications of both the

**15.12.2025**

theoretical framework and substantive findings, and identifies areas for future research. (HRK / Abstract übernommen) Lucas, Ursula, E-Mail: Ursula.Lucas@uwe.ac.uk