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Misconceptions in YouTube videos teaching accounting concepts

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ABSTRACT

This article aims to identify the types of misconceptions in videos that teach accounting concepts on YouTube. While the literature acknowledges the existence of misconceptions in accounting education, studies investigating this phenomenon in non-formal learning environments are scarce. Students often use YouTube to supplement their accounting education, but the manner in which misconceptions manifest, are structured, and are reinforced in accounting videos on the platform remains poorly understood. This study examines a widely accessible environment that influences the learning process. This environment prioritizes relevance and interaction, and it may favor engaging content, even if it is conceptually inaccurate, by enhancing the pedagogical use of videos. However, this environment also perpetuates misconceptions, which could be reduced by improving the quality of digital content. A total of 108 videos related to seven accounting concepts were selected and viewed. Misconceptions were extracted and categorized from these videos through content analysis of the transcripts. The analysis revealed that 35.2% of the videos contained misconceptions, primarily arising from excessive simplification of concepts such as assets and liabilities, as well as the introduction of inappropriate value judgments. Additionally, characteristics such as short duration and fragmented content were identified as factors that exacerbate misconceptions. The results offer three contributions. First, on a theoretical level, this study advances the discussion of misconceptions in accounting education by situating it within the context of digital environments. This broadens a debate that has thus far focused on formal education. Methodologically, the study proposes a systematic protocol for selecting audiovisual content, thereby contributing to greater rigor in research that uses videos as a data source. Practically speaking, the study provides educators and content producers with guidelines for creating more conceptually rigorous audiovisual materials and encourages students to engage with videos more critically.

Keywords: misconceptions, accounting concepts, videos, YouTube.

1. INTRODUCTION

Throughout their development, people commonly encounter situations that lead them to form misconceptions, which are erroneous ideas about a concept, object, or phenomenon. These misconceptions are internalized by the individual (Thompson & Logue, 2006). They may arise from personal and learning experiences (Suprpto, 2020; Thompson & Logue, 2006). In accounting education, for example, students may confuse the concept of an “account” with operations performed on calculators rather than with accounting accounts (Ay, 2011) or lack clarity in distinguishing between costs and expenses (Ay & Altin, 2019).

Much of the literature on misconceptions focuses on education, particularly elementary education (Bayuni et al., 2018; Ojose, 2015; Pine et al., 2001; Resbiantoro et al., 2022; Thompson & Logue, 2006). However, these studies focus on the formal learning environment of educational institutions. However, the formation and spread of misconceptions are not restricted to this environment. They are also present in non-formal educational contexts, such as virtual environments (Hussein et al., 2020).

Social media platforms facilitate the exchange of information and experiences. People are free to share relevant ideas or concepts (Grossi et al., 2014). However, a certain degree of skepticism is necessary regarding the content disseminated in these virtual spaces (Hussein et al., 2020), as it may contain incorrect or inappropriate information that can lead to misconceptions among consumers (Acar Sesen & Ince, 2010).

In particular, YouTube has established itself as an online learning platform. According

to the Global Digital Overview Report, YouTube was the most widely used social media platform in early 2025 (Kemp, 2025). According to the report, Google's advertising data shows that YouTube had 144 million users in Brazil in early 2025, corresponding to about 68% of the Brazilian population (Kemp, 2025). These figures illustrate the magnitude and reach of the platform.

By offering knowledge without the mediation of an educational institution, YouTube provides a practical and popular alternative for self-directed learning. It serves as a tool that can complement or even replace traditional resources, such as books or in-person classes (Moreira et al., 2020). However, videos on the platform may contain misinformation (Hussein et al., 2020).

According to YouTube (2025a), search results on the platform are based on relevance, engagement, and quality. Depending on the level of user engagement with the content, misinformation can be widely disseminated if it generates a high level of interaction from viewers (Santos, 2022).

Given that students commonly use YouTube to aid in their accounting studies (Galvão, 2019) and the existence of misconceptions in online spaces is recognized (Acar Sesen, & Ince, 2010; Hussein et al., 2020), it is unclear how these misconceptions manifest in accounting videos on YouTube. Thus, this study aimed to identify the types of misconceptions in accounting concept videos posted on YouTube.

The open and often unregulated nature of these videos can serve as fertile ground for misconceptions because anyone can produce content without proper quality control. Thus, research on accounting videos is justified by the growing use of the platform as a source of knowledge and by the need to understand its implications for learning.

Identifying and analyzing misconceptions in content that is the focus of the learning process is relevant to developing prevention strategies. In a context where students rely on digital platforms for learning support, reflecting on the conceptual quality of the information they consume is essential. In this sense, this research can benefit educators and content creators by encouraging reflection on the pedagogical use of videos for learning. The goal is to minimize or prevent misconceptions in this audiovisual content while emphasizing the quality of the concepts taught.

2. THEORETICAL FOUNDATION

"Misconception" is a term used to describe incorrect ideas or understandings that students may have about a particular concept (Chi et al., 1994). Students' life experiences serve as the foundation for acquiring and incorporating new knowledge. Thus, their initial conceptions about a concept cannot be ignored (Pine et al., 2001). Each student constructs their own knowledge, understanding, and concepts according to their abilities and experiences. If prior knowledge involves misconceptions, they must be identified and eliminated (Resbiantoro et al., 2022).

The main causes of misconceptions are textbooks, teachers, and conceptual shifts, but they can also originate from the learners themselves (Bayuni et al., 2018). Factors that can lead to misconceptions in the learning context include students' incorrect reasoning about a concept, incomplete information, erroneous experiences and observations, outdated terms and concepts, school learning experiences, and textbook errors (Mustika et al., 2014). Suprpto (2020) argues that there are five types of misconceptions. Table 1 distinguishes these types with examples from the field of accounting.

Table 1*Types of Misconceptions and Their Applicability to the Field of Accounting*

Type	Key characteristic	Example
Preconceived notions	These are mistaken ideas that students bring from everyday experiences, common sense, or incomplete prior learning.	In undergraduate programs, it is common to teach that assets and liabilities are defined as property, rights, and obligations or uses and sources of funds without an in-depth discussion of the topic (Iudicibus, 2009). In other words, it is not considered that all property constitutes accounting assets (for example, property not controlled by the company).
Non-scientific beliefs	These stem from the clash between scientific and non-scientific knowledge.	Profit is often considered the primary measure of a company's performance. However, studies show that other factors must also be considered, such as return on investment and debt levels (Chuan & Kaiyrbayeva, 2024).
Conceptual misunderstandings	These are based on erroneous opinions held by experts in the field. In other words, misconceptions arise when interpreting the technical definition of accounting.	Experts often state that debt always reduces equity. However, they fail to consider that financing (at rates lower than the operating return, for example) can be used to generate more assets and increase equity. They may also fail to consider that extending average payment terms to suppliers can represent an increase in non-interest-bearing sources of funds (Martins et al., 2024).
Misconceptions about languages and local dialects	These may be misconceptions depending on the context in which the concept is used; that is, they occur when technical accounting terms are confused with their common meanings in other contexts.	The concept of "account," which generally refers to mathematical operations, can refer to accounting accounts in accounting (Ay & Altin, 2019).
Factual misconceptions	These misconceptions arise from the incorrect interpretation of concrete information due to a lack of knowledge, the incorrect application of concepts, or excessive simplification.	Children and adolescents typically do not deal with accounting concepts. However, at this stage, some have a limited view of accounting, such as believing it is an exact science full of calculations (Hsiao & Casa Nova, 2016).

Source: Prepared by the authors.

However, even after the teaching and learning process, it is difficult to let go of initial conceptions, which often remain unchanged (Suprpto, 2020). Therefore, it is crucial to identify the sources of misconceptions to develop strategies that reduce or eliminate them (Yates & Marek, 2014). Teachers must identify the nature and origin of misconceptions (Ojose, 2015).

In addition to discussions focusing primarily on formal education, it is worth noting that misconceptions also exist online (Acar Sesen, & Ince, 2010). Thompson and Logue (2006) argued that the media can contain misconceptions. Given the importance of concept formation in learning and the growth of digital media as vehicles for disseminating these concepts, it is timely to investigate how accounting concepts are discussed in these virtual spaces.

YouTube is a video-sharing platform where users can watch, upload, like, comment on, and share various content, including music, tutorials, and educational videos (Galvão, 2019). More than 500 hours of content are uploaded to the platform every minute (YouTube, 2025b). YouTube is considered a virtual teaching and learning environment with the following characteristics: quick access to content, ease of sharing materials, exchange of knowledge and experiences, and the possibility of collaborative and participatory learning (Moreira et al., 2020). Due to its popularity, YouTube has become a medium used by teachers wishing to teach

in a virtual environment, who produce and disseminate knowledge (Galvão, 2019; Queiroga Júnior & Dulci, 2019).

However, the reach of content on digital platforms such as YouTube is determined by the engagement it generates (likes, comments, and shares), rather than by its accuracy (Santos, 2022). This mechanism can facilitate the widespread dissemination of misinformation because a high level of interaction may lead users to interpret it as true (Santos, 2022).

Research based on this mechanism shows how misconceptions spread on digital platforms. For example, Liu et al. (2019) identified inaccurate information about palliative care in healthcare videos. Maia et al. (2021) found that YouTube videos about lower back pain often contradict scientific evidence. Yeung et al. (2022) found that 50% of TikTok videos about attention deficit hyperactivity disorder are misleading. Hussein et al. (2020) demonstrated that watching misinformation-filled videos leads to receiving more incorrect recommendations, thus amplifying the cycle of misinformation. Despite its potential to facilitate learning, YouTube also fosters the spread of misconceptions, particularly when such content is reinforced by engagement factors.

While the literature points to the presence of misconceptions on social media, this research is based on studies from other fields, such as education and health. In accounting, little is known about this phenomenon in the context of YouTube. Some studies focusing on formal education have identified difficulties students face in grasping certain accounting concepts, particularly those from the Conceptual Framework for Financial Reporting of the Accounting Pronouncements Committee (CPC 00) (CPC, 2019). These include concepts such as assets (Goulart, 2002; Lima Filho & Bruni, 2012; Moraes et al., 2022; Piccoli et al., 2015), liabilities and equity (Lima Filho & Bruni, 2012; Piccoli et al., 2015; Souza et al., 2025), revenue (Souza et al., 2025), and expenses (Ay & Altin, 2019; Souza et al., 2025).

Overall, students do not adequately understand the concepts included in the accounting conceptual framework, which highlights a superficial and outdated perception of these concepts (Piccoli et al., 2015). Some concepts in the Conceptual Framework for Financial Reporting, such as equity, revenue, and expenses, lack elements that would allow for clearer definitions and aid in knowledge construction (Souza et al., 2025). Thus, not all concepts in the document are well-defined from a learning perspective (Souza et al., 2025). Nevertheless, Souza et al. (2025) cite the Conceptual Framework for Financial Reporting as a reference for fundamental accounting concepts.

However, research indicates that many students still struggle to understand these concepts. But these studies did not consider the learning context or the sources of knowledge that students rely on. In accounting education, instructors use resources such as YouTube to share materials (Ribeiro et al., 2024). They also often produce videos to supplement in-person classes and help students review the content. Students find supplementary videos on accounting principles useful, which improves their performance (D'Aquila et al., 2019). Thus, the present study focuses on teaching accounting concepts through YouTube videos to identify misconceptions and their types, an aspect not yet addressed in previous studies despite YouTube being a common learning medium among students.

3. METHODOLOGICAL APPROACH

This descriptive research employs a qualitative approach utilizing documentary research. According to Gil (2022), material for analysis can be found in written texts, audiovisual materials, and digital records such as social media posts and emails. In the present study, this concept is applied to the YouTube videos selected for research, which are considered documentary sources.

The videos were selected based on their ability to teach concepts related to the Conceptual

Framework for Financial Reporting. As shown in Table 2, seven concepts were chosen for investigation based on previous literature.

Table 2
Concepts Selected for Video Search

Concept	Previous studies	Search term used on YouTube
Asset	Goulart (2002), Lima Filho & Bruni (2012), Moraes et al. (2022), Piccoli et al. (2015), Souza et al. (2025)	“ativo contabilidade” [“asset accounting”]
Liability	Lima Filho & Bruni (2012), Piccoli et al. (2015), Souza et al. (2025)	“passivo contabilidade” [“liability accounting”]
Equity	Lima Filho & Bruni (2012), Piccoli et al. (2015), Souza et al. (2025)	“patrimônio líquido contabilidade” [“equity accounting”]
Revenue	Souza et al. (2025)	“receita contabilidade” [“revenue accounting”]
Expense	Ay & Altin (2019), Souza et al. (2025)	“despesa contabilidade” [“expense accounting”]
Cash basis	-	“regime de caixa contabilidade” [“cash basis accounting”]
Accrual basis	-	“regime de competência contabilidade” [“accrual basis accounting”]

Source: Prepared by the authors.

These concepts were selected from the Conceptual Framework for Financial Reporting as a reference for evaluating misconceptions because they play a normative and guiding role. They establish the fundamental concepts that underpin the recognition, measurement, presentation, and disclosure of accounting information.

When entering the terms from Table 2 into the YouTube search bar, it is important to note that YouTube’s own website (2025b) states that search results may vary for each user due to the characteristics of the platform. Given the diversity of videos available on the platform, which also covers other areas, the word “accounting” was added after each concept to direct the searches toward the accounting context.

Another methodological precaution was selecting all videos on the same date to determine the number of views and likes at a single point in time. This minimizes distortions and biases resulting from the dynamic nature of the platform and its update speed. The data were collected in March 2025. To avoid further search biases, data collection was conducted in an incognito browsing window, not linked to a user account. This eliminates the risk of the platform tailoring content based on a user’s search history.

The current version of the platform uses an infinite scroll bar. As the user scrolls down the screen, searches return a continuous stream of videos, with video options appearing as soon as the search terms are entered. Thus, it was decided that data from the first 30 videos for each of the seven defined search terms would be collected, initially resulting in 210 videos for analysis. According to the platform’s algorithm, the videos that appear highest on the search results page are those with the highest engagement and recommendations on YouTube and are therefore more likely to be viewed due to their relevance. Since these videos are most likely to be accessed by students, they were selected for analysis.

It was also necessary to define video selection criteria to achieve a certain degree of standardization in the material to be analyzed. Videos that explained one or more of the concepts in Table 2 were selected as an inclusion criterion. Consequently, videos that did not explain one or more of these concepts were excluded.

Despite the care taken in defining the criteria, it is worth noting that the concepts taught

on YouTube may be linked to various contexts. A characteristic of qualitative research is capturing findings about a specific phenomenon without being limited to a particular context or an isolated case (Merriam, 1998). Thus, the analyzed videos are not restricted to a single context. It is possible to find videos that teach these concepts in various contexts, such as preparing for a civil service exam or studying for the Proficiency Exam.

The following information was collected for each video: title; access link; duration; number of views, likes, and comments; upload date; and channel. These data were organized into an Excel spreadsheet to aid the researchers in analyzing the characteristics of the videos using descriptive statistics. Next, the transcript of each video, provided by YouTube, was copied into a Word document. Then, one of the researchers watched each video, followed along with the transcript, made adjustments to the text, and selected excerpts containing misconceptions. Content analysis was applied to this material.

The excerpts were coded by grouping the entries according to the accounting concept to which they referred. The Conceptual Framework for Financial Reporting was used to evaluate the fundamental concepts, given the importance of documents presenting relevant accounting definitions. One of the authors performed the categorization deductively based on the types of misconceptions discussed by Suprpto (2020) (Table 1). Both authors validated this procedure and agreed with the categorization, discussing which excerpts would be most relevant for the results section.

To complement the analysis, user comments related to each video were collected. The YouTube Data Tools website was used to automatically collect comments from the video links. These comments enriched the analysis of the videos and were coded inductively based on their content.

Regarding ethical considerations, this documentary study was conducted in a virtual environment where the information is publicly and freely accessible. Therefore, it is a type of research that does not require review by an ethics committee (Oswaldo Cruz Foundation, 2020). In any case, care was taken to ensure that there was no identification or direct reference to the videos out of respect for the authors' privacy. Thus, they are referred to in this study using numerical codes.

4. ANALYSIS AND DISCUSSION OF THE RESULTS

4.1 Characterization of the Videos Analyzed

The initially defined sample of 210 videos had to be refined at the time of analysis. Thirty-two videos were excluded because they were duplicates, meaning they appeared in the results list for more than one search term. Additionally, 70 videos were disregarded because they fell outside the scope of the study. Table 3 summarizes the characteristics of the 108 videos analyzed.

Table 3
Characteristics of the Videos Analyzed

	Total	Mean	Minimum	Median	Maximum	Standard deviation
Duration	22 h and 23 min	12 min and 26 s	1 min and 5 s	9 min and 1 s	1 h, 16 min and 52 s	11 min and 21 s
Views	3,524,452	32,634	38	10,532	372,753	53,094
Likes	184,215	1,706	5	504	16,000	2,613
Comments	6,280	58	0	21	627	105

Source: Prepared by the authors.

A total of 22 hours and 23 minutes of content was analyzed, with an average video length of 12 minutes and 26 seconds. It is evident that video duration varies widely, ranging from approximately 1 minute to over 1 hour. The relatively short average video duration is noteworthy. Meseguer-Martinez et al. (2017) demonstrate that students prefer shorter videos, which contributes to higher view counts and likes. The data show that the videos were viewed a significant number of times on average, totaling more than 3.5 million views.

Figure 1 presents the year of publication of the videos from 2013 to 2025. It should be noted that the most recent version of the Conceptual Framework for Financial Reporting was released in December 2019. Thus, videos produced before that date were classified as relevant on YouTube, which does not take the most up-to-date version into account.

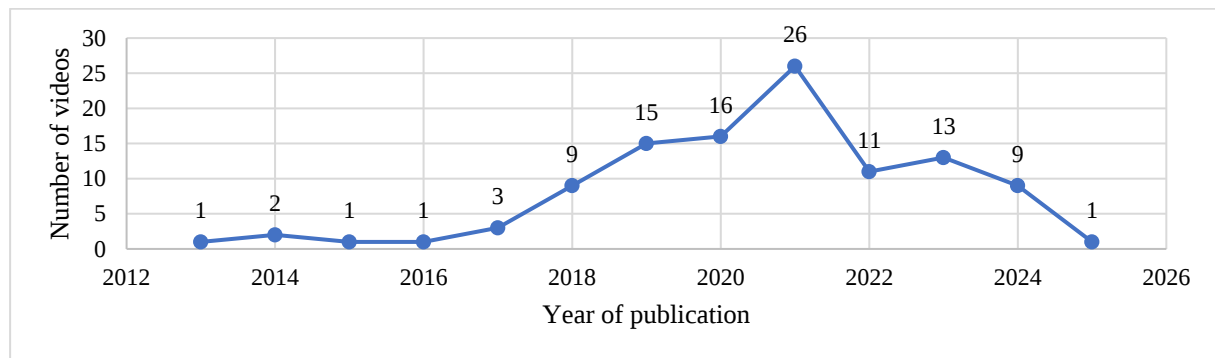


Figure 1 Number of Videos Published per Year

Source: Prepared by the authors.

Since the platform's relevance criteria were used in the video search, it is clear that videos published over 10 years ago remain relevant on YouTube. Of the 108 videos, 32 (29.6%) were published before the most recent version of the Conceptual Framework for Financial Reporting. This may indicate a lack of attention on the part of the creators regarding the timeliness of this content and its compliance with the standard.

A large portion of the analyzed videos were published between 2019 and 2021. This result may stem from the pandemic, as 2020 coincided with social isolation and a significant increase in the production of digital educational materials. Calderari et al. (2022) argue that teaching practices had to adapt to available digital resources due to the shift to remote learning. Furthermore, Mejía et al. (2024) note that college students began using YouTube more frequently during this period.

Regarding the misconceptions identified, they occurred in 38 of the 108 videos (35.2%), as shown in Table 4.

Table 4

Concepts Present in Videos Containing Misconceptions

Concepts	Number of videos	Videos with misconceptions	Videos with misconceptions (%)
Asset	47	29	61.7
Liability	49	32	65.3
Equity	47	25	53.2
Revenue	25	8	32.0
Expense	31	14	45.2
Cash basis	31	5	16.1
Accrual basis	35	7	20.0
Total	108	38	35.2

Source: Prepared by the authors.

Santos (2022) shows that YouTube's algorithm does not determine the relevance of content based on its veracity. Instead, the algorithm groups content with verifiable facts together with content that lacks veracity and content containing misconceptions. This makes it difficult for the average person to identify and distinguish between them. This scenario underscores the importance of users, especially students, developing the ability to evaluate the quality and reliability of the information they consume. In this context, educators play an important role in curating content and providing guidance on using the platform, especially given the presence of misconceptions in accounting content.

4.2 Accounting Concepts and Their Misconceptions

Table 5 summarizes the misconceptions identified for each concept.

Table 5
Concepts Analyzed and Their Respective Misconceptions

Concept	What does the Conceptual Framework for Financial Reporting state?	Misconception	Category
Asset	An asset is a present economic resource controlled by the entity and resulting from past events. An economic resource is a right with the potential to generate economic benefits.	Often taught as a company's property and rights without emphasizing the characteristics of assets: a right, the potential for future economic benefits, and control.	Preconceived Notions
		Often associated with the "good" part of equity, implying a value judgment.	Conceptual Misunderstanding
Liability	A liability is an entity's present obligation to transfer an economic resource arising from past events.	Often taught solely as a company's obligations, without emphasizing the characteristics of these obligations: they exist in the present, involve the obligation to transfer an economic resource, and arise from a past event.	Preconceived Notions
		Often associated with the "bad" side of a company's balance sheet, implying a value judgment.	Conceptual Misunderstanding
Equity	Equity is the residual interest in an entity's assets after deducting all its liabilities.	Although it is often associated solely with shareholders' capital (share capital), it is important to emphasize the other components of equity and its residual nature relative to assets and liabilities.	
Revenue	Revenue consists of increases in assets or decreases in liabilities that result in increases in equity, except for those arising from contributions by equity holders.	Although it is often associated with an increase in equity, not all increases in equity are revenue.	
Expense	Expenses are decreases in assets or increases in liabilities that result in decreases in equity, except those related to distributions to equity holders.	Although it is often associated with a decrease in equity, not all decreases in equity are expenses.	Preconceived Notions
Cash Basis and Accrual Basis	The accrual basis reflects the effects of transactions and other events and circumstances on the reporting entity's economic claims and resources in the periods in which those effects occur, even if the resulting cash payments and receipts occur in different periods.	Although accounting is often said to be governed by the accrual basis, this fails to mention the situations in which the cash basis applies, such as when preparing the Statement of Cash Flows and when dealing with certain tax regimes and tax rules.	

Source: Prepared by the authors.

The study identified misconceptions based on the concepts of assets, liabilities, equity, revenue, expenses, and the accrual basis of accounting, as defined in the most recent version of the Conceptual Framework for Financial Reporting (CPC, 2019). Inconsistencies and confusion regarding the accrual and cash basis were observed in the videos themselves, depending on the context in which they were produced and the explanations provided.

The study corroborates previous research indicating that videos on social media contain erroneous information and concepts in the healthcare field (Liu et al., 2019; Maia et al., 2021; Yeung et al., 2022). These videos do not present concepts in accordance with the Conceptual Framework for Financial Reporting. This lack of a more comprehensive approach, which could lead to more contextualized learning, classifies them as misconceptions and hinders contextualized learning.

It is also worth noting that two of the five types of misconceptions identified by Suprpto (2020) were found. However, no misconceptions characterized by nonscientific beliefs, local language misunderstandings, or factual errors were found, as proposed by the author. It is worth mentioning that the content taught in accounting usually does not conflict with people's mystical or religious beliefs. Therefore, such associations are uncommon in accounting education. Regarding local languages, it is understood that there is no contextual confusion for the concepts investigated in this study because only videos in Portuguese were analyzed. As for factual misconceptions, accounting concepts are not usually learned during childhood or adolescence. These are possible explanations for the absence of any identified misconceptions in this study.

Despite the misconceptions identified, video users usually do not notice this aspect. Based on the analysis of the comments, it is evident that the vast majority are praising the teachers and their teaching methods. Table 6 shows that these comments often compare learning through YouTube to learning in a classroom. They emphasize that, in the users' perception, the videos are more enlightening than university lectures. While few comments question the content itself, some do.

Table 6
Comments Regarding the Videos

Code	Comment	Type
001	“Amazing! I was looking for content to help me understand what I didn’t grasp in college and found this channel. I’m so relieved to finally understand it. Thank you.”	Praise for the teacher and/or the class
066	“Explains it better than my college professor.”	
026	“I watched several videos – even long ones – and still didn’t understand a thing. But just 3 minutes into your video, you untangled the knot in my head! Excellent explanation – thank you!”	Comparison with other videos
038	“An extraordinary video. I searched for hours on YouTube for a lesson that would clarify the conceptual difference between Current and Non-Current, and I finally found this gem.”	
010	“I just watched this video and then clicked on another one that says a house and a car are ASSETS. So... what do I do? Who’s right?”	Questions about the content
011	“I don’t view a home as a liability (unless it adds nothing to your quality of life and you can easily get the same benefits by renting a similar property) [...] Especially since a home can appreciate in value over the long term [...].”	

Source: *Prepared by the authors.*

An analysis of the comments reveals that most users praise the teachers' methods in the YouTube videos. In contrast, few comments question the content of the videos, but those that do point out contradictions. For example, one user discusses whether a house and a car are assets or liabilities, highlighting discrepancies in the explanations. This observation reinforces the idea that although the videos are well-received, they may contain misconceptions.

Regarding the content of the videos, the analysis revealed that only 14 of the videos mention the Conceptual Framework for Financial Reporting at any point in their presentation. Many videos were found to not cite the source of the information presented in their explanations. Only 21 of the 108 videos included references, meaning less than 20% did so. Most of these references were to accounting standards, in addition to the Conceptual Framework for Financial Reporting. Four videos cited accounting textbooks, and six referenced Brazilian legislation on the subject.

These data show that accounting knowledge disseminated on YouTube lacks substantiation. Academic references, such as foundational textbooks and regulatory standards, are rarely mentioned, so it is unclear on what sources the videos are based. The predominance of videos that do not mention the Conceptual Framework for Financial Reporting may reinforce mistaken and incomplete interpretations of the concepts. The absence of other references, such as textbooks, makes it difficult to verify the information. These factors should encourage users to think critically about the content they consume.

4.3 Misconceptions Characterized as Preconceived Notions

It is important to clarify that, while similar to errors, misconceptions are not errors per se. They involve mistaken understandings of certain concepts. In the videos analyzed, the concepts are presented incompletely or in simplified form when compared with the Conceptual Framework for Financial Reporting. However, the highlighted excerpts do not refer to incorrect statements, but rather, they are understood as misconceptions – that is, conceptions that require better contextualization in the explanation of the concept (Table 7).

Table 7

Misconceptions Characterized as Preconceived Notions

Code	Views	Likes	Transcript (excerpt)
018	33,460	1,900 (6%)	“Liabilities – and now I’m writing with my right hand – are what appear on the right side of the balance sheet. They represent obligations to third parties. They represent the amount of debt, loans, and accounts payable to suppliers. By looking at the liabilities on the balance sheet, I can see how much debt the company has.”

Source: Prepared by the authors.

Classifying assets as property and rights simplifies the concept, creating a simplistic abstraction that can hinder students' learning. This misconception was identified when a questionnaire was administered to accounting students at different stages of their program. Fifty-nine percent of students responded that assets are a company's collection of property and rights (the misconception), while 22% indicated that assets are resources controlled by the entity as a result of past events, from which future economic benefits are expected (Piccoli et al., 2015). In other words, only a small percentage of students fully grasped the concept.

This finding may be related to the preconceptions identified when teaching this concept. Preconceptions are ideas, beliefs, or opinions formed before acquiring complete knowledge or an adequate understanding of a subject. Teachers often initially teach assets as property and

rights. However, this can create a perception of the concept that needs to be corrected throughout the students' learning process during their undergraduate studies because the concept goes beyond that.

Regarding liabilities, characterizing them as obligations to third parties is correct but incomplete. According to the Conceptual Framework for Financial Reporting, the concept of a liability applies when three criteria are met: the entity has an obligation, the obligation involves the transfer of an economic resource, and the obligation is a present obligation arising from a past event (CPC, 2019). Instructors must be aware of these misconceptions and take steps to help students understand the concept correctly (Chi, 2005). One strategy is to identify and correct misconceptions during the teaching process (Chi et al., 1994), as illustrated by the examples in Table 8.

Table 8

Excerpts that Challenge Some Preconceived Notions

Code	Views	Likes	Transcript (excerpt)
026	27,686	1,600 (6%)	"Ask someone, 'What are assets, what are liabilities, and what is equity?' Usually, the answers are the same. Assets are property and rights, liabilities are obligations, and equity is the difference between assets and liabilities. But I want you to understand these concepts in a more comprehensive way."
028	39,903	2,100 (5%)	"All right then, everyone? Not all property and rights [...] They'll be considered assets, but only those that meet the recognition criteria, OK?"

Source: Prepared by the authors.

When teaching the concept of assets, it is the teacher's responsibility to define them as property and rights and to contextualize this explanation according to the Conceptual Framework for Financial Reporting to prevent students from developing misconceptions about the concept. Despite studying the concept of assets in college, many students fail to distinguish it correctly (Moraes et al., 2022). This can be explained by misconceptions that arise early in the learning process and preconceptions that interfere with students' ability to understand new concepts because these misconceptions conflict with correct information (Chi et al., 1994).

In addition to these misconceptions, two characteristics of the videos were observed that may exacerbate this phenomenon. Students may develop misconceptions based on the superficial and/or decontextualized information conveyed in the videos. First, the duration of the videos is one notable factor. They average 12 minutes in length, with half lasting between 1 and 9 minutes (Table 3). Teachers emphasize the practicality and simplicity of the explanations as a characteristic of the lessons. This may contribute to faster learning but not to a very in-depth understanding of the concepts. Table 9 shows some statements that corroborate this.

Table 9

Comments Regarding the Approach of the YouTube Lessons

Code	Views	Likes	Transcript (excerpt)
003	11,354	724 (6%)	"You're already familiar with my approach. Let's break this down using very simple terms. No copying and pasting what's in the standard. We'll use analogies from our own reality so you can understand, retain, and remember the material. That's our goal: to make learning easier. Later, you'll refer to the standard and learn the concepts it covers. Here, I want you to understand through

			analogies and simple examples.”
074	40,125	2,000 (5%)	“Man, 31 minutes... Let’s do this: we’ll wrap up this section, and then we’ll move on to the liabilities section.”

Source: Prepared by the authors.

The highlighted excerpts in Table 9 show that duration is a relevant factor for some teachers who teach via YouTube. Teachers emphasize simplicity and objectivity, which can facilitate an initial understanding of concepts but can also lead to misconceptions. Excessive simplification can create preconceived notions due to a lack of comprehensive understanding of the subject.

Another issue is the organization of the instructional content in the videos, which reveals a fragmented approach. Table 9 shows that the teacher interrupts the explanation because the video is already 31 minutes long, suggesting that the rest of the topic will be covered in a subsequent video. This fragmentation can result in incomplete learning. The level of segmentation in the lessons is also evident; each video may not provide a complete explanation of a topic, but rather a segment of the reasoning and sequence of lessons. Table 10 shows this fragmentation in the video titles.

Table 10

Fragmentation of Lessons Observed in the Titles

Code	Views	Likes	Transcript (excerpt)
028	39,903	2,100 (5%)	Tip #2 – [...] Assets
115	18,750	1,200 (6%)	Lesson 16 - Questions [...]

Source: Prepared by the authors.

The titles were omitted to protect identities. However, fragmentation is evident since some videos use numbered titles indicating a sequence of content. This can make it difficult to develop a complete and integrated understanding of the concepts since each video is a snapshot of the reasoning process and does not necessarily provide a comprehensive explanation of a topic.

One problem arising from this fragmentation is that students may not learn completely or understand the context because they may watch the videos out of order or choose which lessons to watch without regard for the sequence. They may also watch only part of an explanation and mistakenly believe they understand the concept. To minimize this problem, teachers should emphasize the interconnection between topics throughout their lessons and encourage students to watch the videos in the correct order. The fragmented nature of YouTube videos can contribute to misconceptions in learning.

Although misconceptions have negative implications for teaching and learning because they distort understanding, they are part of the learning process. Misconceptions can affect the formation of knowledge, hindering the construction of a foundation for learning new content. In accounting, a field requiring a clear understanding of often-complex concepts (Martins & Pelissaro, 2005), exploring and discussing misconceptions can help plan pedagogical practices that minimize negative impacts.

4.4 Misconceptions Characterized as Conceptual Misunderstandings

Suprpto (2020) states that conceptual misunderstandings occur when students rely on expert opinions, which limits their educational process. As seen in the highlighted excerpt (Table 11), the “bad” aspect attributed to liabilities is a value judgment that can shape learning.

Students associate assets and liabilities with good or bad things rather than understanding their characteristics. Interpreting liabilities through this lens tends to cause students to develop an incorrect view that may interfere with future analyses and interpretations (Suprpto, 2020). They may have difficulty resolving paradoxes or conflicts that depend on conceptual understanding because they rely on these value judgments.

Table 11

Misconceptions Characterized as Conceptual Misunderstandings

Code	Views	Likes	Transcript (excerpt)
003	11,358	724 (6%)	“To put it simply – and this isn’t the exact definition in the standard – but to help you understand: assets are good things, things that will bring in money or have the potential to bring in money, right? Liabilities, on the other hand, are things that take money out of the company. They’re obligations – the debts the company has are, so to speak, ‘bad’ things, right? They’re obligations to third parties, things that take money out of our company.”
064	130,569	8,100 (6%)	“Let’s also talk a little bit about what isn’t so great, right? Namely, liabilities – obligations to third parties, obligations that may or may not be due and payable.”

Source: Prepared by the authors.

The excerpt in Table 12, from a different video, provides an alternative explanation, showing that liabilities are not necessarily negative. However, it is worth noting that this video has fewer views than the videos in Table 11.

Table 12

Excerpt Addressing Conceptual Misunderstandings

Code	Views	Likes	Transcript (excerpt)
041	616	17 (3%)	“As a buyer or a manager, I’m going to analyze where this liability comes from. Is it due to operations, or was it because the company expanded? So, for example, if I want to expand my company, I might have to take out a loan. So having a liability isn’t always a bad thing, because sometimes it’s necessary for expansion and to increase our revenue, right, everyone?”

Source: Prepared by the authors.

The Conceptual Framework for Financial Reporting does not assign a “good” or “bad” label to a concept, but rather focuses on characterizing each element. Assets are not inherently “good” simply because they represent resources. Without utilizing liability accounts, many assets would be impossible to acquire. Likewise, liabilities are not inherently negative, as they are part of the entity’s financial position and may be necessary to acquire assets. Thus, attention is drawn to the care instructors must exercise when making value judgments about the concepts they teach. This discussion illustrates how teachers can themselves be a source of misconceptions, as noted by Yates and Marek (2014) and Bayuni et al. (2018). Although counterintuitive, the information teachers convey during an explanation may lead students to develop misconceptions.

4.5 Factors That Can Minimize Misconceptions in the Context of YouTube

Although some aspects contribute to misconceptions in teaching and learning through videos, we observed two factors that can minimize this problem. One factor is the wealth of

examples – fictional or real – that teachers mention during their explanations. While the videos may lack depth in theoretical and conceptual terms, they provide many useful examples to illustrate concepts. Although there is a tendency toward standardization in explaining asset concepts, such as property and rights, each video provides different examples. This allows students to associate these concepts with various scenarios. Thus, students who watch multiple videos can visualize diverse contexts for practical application.

Additionally, solving conceptual problems was found to be an effective way to minimize misconceptions (Table 13).

Table 13
Questions as Tools for Minimizing Misconceptions

Code	Views	Likes	Transcript (excerpt)
074	40,125	2,000 (5%)	“Uncollectible receivables and expired drug inventories don’t represent assets [...] True or false? True, why? Because they’re uncollectible and expired, meaning the economic benefit [...] isn’t realized. Look at what it says [...] An asset is a right that has the potential to generate economic benefit. Now, if the receivable is uncollectible, it has no potential for economic benefit. There’s no potential for economic benefit. Expired medication – how is it going to sell? A company, a pharmaceutical firm – if it has expired, that’s it, it’s lost, so they’ll have to take that into account.”

Source: Prepared by the authors.

Incorporating questions into YouTube videos can be an effective way to minimize misconceptions because it allows students to compare their understanding with the wording of the question. Table 13 presents an example of a video that uses a question to reinforce the content and clarify a misconception about the concept of an asset.

Including questions in videos can deepen conceptual explanations, which is important in a platform like YouTube where lessons tend to be short and simplified. To achieve this, teachers must not only provide the correct answer, but also explain the reasoning behind the question. Otherwise, students may not grasp the fundamentals of the answer.

5. FINAL CONSIDERATIONS

In light of the results, it is concluded that although videos are useful tools, especially due to their practical application and examples, they need to be refined to provide more in-depth content and minimize misconceptions. As a theoretical contribution, this study expands our understanding of misconceptions in accounting education by considering the context of teaching and learning through videos, which highlights the originality of the research. Specific factors related to YouTube lesson formats that may lead to misconceptions were identified, thus broadening the discussion on the challenges of teaching in this context.

The study also makes a methodological contribution by operationalizing a proposal for audiovisual content analysis on YouTube. The protocol used in this research combines transparent criteria for searching for and selecting videos, such as the use of specific terms, collection in an incognito window, selection of the most relevant videos, and delimitation of the collection date. It is also theoretically grounded in a normative framework for the field, in this case the Conceptual Framework for Financial Reporting. Additionally, it integrates different sources of evidence by combining video transcripts and user comments. This protocol can be adapted and replicated to analyze other concepts in accounting and in other fields. Therefore, future research is encouraged to explore videos and interactions on YouTube and

other social media platforms to expand investigations in these digital environments.

In light of the results, accounting instructors can identify types of misconceptions in videos and how they may impact learning. This enables instructors to plan their teaching and explanations of concepts in a way that avoids presenting content in a manner that leads to misconceptions. Instructors should also review videos for potential misconceptions before recommending them to students.

These results have specific implications for accounting programs. According to the National Curriculum Guidelines (Ministério da Educação, 2024), education must go beyond the mechanical assimilation of concepts and focus on developing competencies. Competency development involves understanding concepts, which form the core of knowledge. Therefore, recognizing and addressing misconceptions is a pedagogical challenge that requires teachers to curate and mediate knowledge and employ didactic and pedagogical strategies that foster conceptual learning. One such strategy is recommending high-quality videos to explain concepts. Teachers must promote learning situations that encourage critical inquiry, practical application, and critical reflection. This contributes to training professionals who can understand and appropriately apply accounting concepts in a professional setting.

Students must also be more cautious about the content available on YouTube. One strategy students can use when learning through videos is to watch multiple videos on a given concept, including searching for and selecting videos from different channels and content creators. This allows them to deepen their theoretical understanding by learning through various explanations, approaches, and perspectives, given that many different explanations of the same concept are available on YouTube.

Despite the results obtained, it is important to acknowledge the limitations of the study. First, there is the influence of YouTube's algorithm. Although the search was conducted without being linked to a user account, the algorithm can still influence the order in which videos are displayed. This consequently impacts the sample selected for analysis. Additionally, the results cannot be generalized because the analysis was based on only 108 videos, which represent a small fraction of the content available on the platform. The choice of search terms may have also influenced the results. Additionally, the focus on video transcripts and user comments excluded audiovisual elements from the analysis. These elements could be explored in future investigations.

Based on this study, a range of other research projects could be undertaken. First, it would be beneficial to replicate the study on YouTube using search terms related to different accounting concepts. Studies analyzing audiovisual elements, such as the sounds and images that make up the videos, could also be considered. Additionally, specific cases could be selected for study, such as YouTube channels with diverse characteristics. Moreover, the research could be expanded to include other social media platforms that feature educational content, such as Instagram and TikTok.

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 Formal analysis: lead;
 Investigation: lead;
 Methodology: lead;
 Writing – original draft: lead;
 Writing – review and editing: equal.

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Conceptualization: equal;
 Data curation: supporting;
 Formal analysis: supporting;
 Funding acquisition: supporting;

Investigation: supporting;
Methodology: supporting;
Writing – original draft: supporting;
Writing – review and editing: equal.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

DATA AVAILABILITY STATEMENT

The entire dataset supporting the results of this study can be made available upon request to the authors.

GENERATIVE AI DISCLOSURE

The authors declare that generative artificial intelligence was used in the following stages of the production of this manuscript:

- Text refinement: ChatGPT.

The authors declare that, regardless of the use of the tools mentioned above, all generated content was supervised, verified, and critically validated by humans. The authors assume full and exclusive responsibility for the accuracy of the data, integrity of mathematical/statistical formulas, originality of the text, and the conclusions presented in the published article.

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