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Main article

Faculty perceptions of online homework software in accounting education



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ABSTRACT

Emerging technologies are providing a variety of tools for accounting educators. One of these tools is Online Homework Software (OHS). This study collects survey data from accounting faculty in the U.S.A. who were queried as to the utilization and perception of OHS in undergraduate accounting courses. Analysis of the survey data indicated five differences between OHS users and nonusers: (1) years of teaching, (2) number of course sections taught, (3) Accounting AACSB accreditation status, (4) faculty rank, and (5) courses taught by the respondents. Faculty indicated the tool is helpful when teaching in the online format and that OHS saves faculty time by reducing the time spent grading and processing student work. Users of OHS raised concerns about whether and how the tool helps students learn, how the students view the tool, and the cost of OHS. The data reported in this study are relevant to educators who have never used OHS as well as those who are currently using OHS. The data collected is important in promoting dialog concerning OHS usage and developing recommendations for continued improvements in the software.

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1. Introduction

Teaching accounting in the 21st century requires instructors to have knowledge of the discipline and a large tool box of accessories to inspire, entice, motivate, and assist students with learning.

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Technology has spurred the creation and integration of many recent learning tools. These tools allow instructors to provide students with more individualized learning opportunities (Arasasingham, Martorell, & McIntire, 2011; Cheng, Thacker, Cardenas, & Crouch, 2004; Wooten & Dillard-Eggers, 2013). Additionally, these tools have the potential to improve course and time management for accounting educators by reducing time on some tasks and allowing instructors to concentrate on high-value-added activities that promote improved teaching effectiveness. Online Homework Software (OHS) is one technology tool utilized in accounting courses. Ng (2011) reported emerging trends in online accounting education and concluded that utilizing online accounting homework software, such as Wiley Plus, is one of those emerging trends.

In this study, OHS is defined as web-based accounting work completed by the student. The work includes solving accounting problems and answering discussion and multiple choice questions. A student's work (except for essay questions) under OHS is immediately computer-graded. In OHS, the instructor can elect whether the software gives automated feedback to students on their submitted answers. The instructor can also elect the number of student attempts allowed for each assignment and whether to vary the given numbers in each attempt. At the onset of this study, the researchers had implemented OHS in their accounting principles and intermediate financial accounting courses and were curious about the prevalence of OHS usage in undergraduate accounting curricula and the perceptions of OHS by other accounting educators.

The study seeks to advance the OHS literature and to gain insight into faculty perceptions of OHS. This paper presents the data collected from a national survey concerning OHS software usage in the teaching of undergraduate accounting. The research reveals some significant differences among users, nonusers, and those who had discontinued the use of OHS and reports factors that contribute to an accounting faculty member's use, non-use, or discontinuance of OHSs.

2. Relevant literature

Research on OHS crosses many disciplines including accounting, physics, chemistry, mathematics, finance, and economics. The prior OHS literature clusters around three main topics: identifying the benefits of OHS, whether OHS improves student performance, and student and faculty reactions to OHS. A discussion of these three areas is presented below.

2.1. Literature on benefits of OHS

A number of benefits from student usage of OHS have been identified. One benefit is that OHS can provide immediate homework feedback to each student (Smolira & Joseph, 2008). Another benefit is increased student understanding of the course material. Cheng et al. (2004) found improvement in student understanding of introductory physics when graded online homework was utilized. Smolira (2008) reported increased understanding of material in an introductory finance course and asserted that instantaneous feedback enhanced student performance. Burch and Kuo (2010) observed that students using online homework in algebra displayed better retention rates than their counterparts using Paper-and-Pencil Homework (PPH). Arora, Rho, and Masson (2013) reported better knowledge retention of statics by students using OHS compared to students using PPH.

The use of OHS has been reported to increase student effort and preparation outside of the classroom. In Bonham, Beichner, and Deardorff (2001), physics students reported spending significantly more time completing homework when using OHS rather than PPH, on average 30 min to an hour longer. Zerr (2007) discovered students doing more work outside of class when online homework was used in a first-semester calculus course. In introductory finance courses, Smolira (2008) found that students reported greater time spent preparing for class as a result of online homework assignments. When Richards-Babb, Drelick, Henry, and Robertson-Honecker (2011) replaced quizzes and ungraded homework in a chemistry course with online homework, students reported that the OHS encouraged them to spend more time on task and apply more consistent study habits.

Unique individual homework assignments and required repetition based on performance can be efficiently provided through OHS. Arasasingham et al. (2011, 70) noted that "the online homework

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