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Technological impact on teaching of online managerial accounting

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Abstract

Using technology in teaching college level Managerial Accounting is an inevitable trend as massive open online courses (MOOCs) are proposed as cost saving tools for many entry-level college courses. However, its benefits won't be evident for several years and there is still much debate among experts (Wall Street Journal, May 12, 2014). Our university is no exception and we are trying online teaching on a trial basis. I have been teaching online principle-level Managerial Accounting for more than two years now. From my observations over the past two years, motivated students are doing as well as the face-to-face students are, but non-highly motivated students struggle and failure rates are high. It may be acceptable to use MOOCs for social or humanities subjects, but some technical classes like accounting, do not translate effectively as a mechanism to deliver course content. I tested empirically using a Regression Analysis computer assignment to examine this issue and our class results show online students underperformed on this assignment compared to in-class students. Our college uses Echo360 for recording lectures and I made the recording available for the assignment. I provided face-to-face explanations and help for in-class students, but online students worked primarily by themselves.

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1. Introduction

Online courses may play a more important role in higher education in the future. Massive open online courses (MOOCs) are popular because they benefit non-traditional students as well as students in remote locations (Wall Street Journal, May 12, 2014). However, how to proctor exams and online security issues are concerns for MOOCs. The University of Nebraska at Omaha, initiated an ad hoc MOOC committee, but not much progress has been made so far. The ad hoc committee is inactive currently because of no budget support from the university.

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Online schooling has success stories teaching English in Venezuela, for example (Wall Street Journal, June 18, 2014). However, whether this model will apply to other courses is an empirical question. This paper will examine current issues in teaching online managerial accounting. The next section reviews relevant papers for this research. The following section describes the method I use. The last section summarizes my findings and the limitations of this research.

2. Prior research

There are several models to assess student performance. Crisostomo (2011) uses a static instrument with 60 multiple choice questions with a pre- and post-test to measure student learning. However, for my study, I used one computer assignment to compare online student performance with in-class student performance.

The computer and other media affect the learning process of today's students (Jones and Wright, 2010). Basic computer skills are necessary to earn a degree in today's college education, but we do not teach remedial classes anymore because of budget cuts. However, there are huge individual differences in computer mastery levels. Jones and Wright (2010) used the Group Embedded Figures Test in their study. This test is for field-dependence developed by Witkin et al. (1971). Field-independent individuals show greater analytical skills than field-dependent individuals and accounting and engineering attract more field-independent individuals (Hicks et al. 2007). However, managerial accounting classes are required for all business majors and these issues are not clear because this course is taken before they choose their specific majors.

DeBerg and Chapman (2012) used common final exams with several sections of different pedagogical methods and found that performance on the final exam shows that students who learned with the textbook and students who learned in a nontraditional format have no statistical difference. This is the approach I used for my study since this method applied to principles of financial accounting which is equivalent to our managerial accounting. In addition, they emphasized that too much focus on student evaluation of teaching instruments by administrators to determine teaching effectiveness should be avoided.

Wernet et al. (2000) shows that increases in enrollment are due to part-time and adult students. These non-traditional students need online classes to pursue their goals. Online classes provide flexibility and convenience for adult learners (Machuca, 2007). Singh and Pan (2004) propose online classes are as good as in-class learning. However, recent huge student loan defaults from for-profit online institutions show total online class degrees are becoming a questionable value. It also depends on the course content and course delivery method. Managerial accounting needs basic analytical skills to understand the course content. Therefore, teaching online managerial accounting needs to include some basic computer skills as we specified in our course objectives.

3. Methods

We have five learning goals for Managerial Accounting (ACCT2020) at the University of Nebraska at Omaha. These are as follows:

Goal 1: Students are good decision makers.

Objective 1: Students consider alternatives.

Objective 2: Students make appropriate choices.

Goal 2: Students have a knowledge base necessary to function in today's business environment.

Objective 1: Demonstrate knowledge from the business core courses.

Objective 2: Demonstrate understanding in an area of specialization.

Goal 3: Students can appropriately use technology.

Objective 1: Demonstrates the ability to use technology as a tool in problem solving.

Goal 4: Students have the ability to communicate effectively.

Objective 1: Demonstrate the ability to employ clear, concise and effective written communication skills.

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