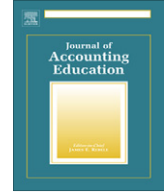




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Teaching and Educational note

Expanding your accounting classroom with digital video technology

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ABSTRACT

In the past, many activities of accounting professors were restricted or confined by their classroom walls. Bringing in guest speakers, taking students on field trips and teaching students off-campus (either locally or globally) were extraordinary efforts that required significant organization. Today, numerous technological advancements in communication infrastructure, equipment and online tools greatly facilitate such initiatives. Outside experts can now visit the classroom, students can explore or collaborate in distant places and professors can extend the geographical reach of their lessons simply via the means of digital video technology. Based on our 2010 Conference on Teaching and Learning in Accounting (CTLA) Master Class, we share our experiences in exploring the use of digital video in teaching accounting and explain how numerous accounting professors are taking advantage of the capabilities afforded by digital video technologies. Online video clips, student video projects, and online video lecture recordings hold great promise for accounting education. We have created a website that complements and demonstrates the teaching ideas presented in this article and that facilitates video integration into accounting courses. We discuss the pedagogical benefits of using video, including those from general education and accounting literature. The article concludes with suggestions for how accounting faculty can keep current with video technology, areas for future accounting research and a call to action for accounting educators. Our work with digital video technology has led to the 2011 American Accounting Association (AAA) *Innovation in Accounting Education Award* as well

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as the 2010 Canadian Academic Accounting Association (CAAA)
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1. Introduction

Video is springing up all around us and is becoming pervasive in our everyday lives. For example, video monitors are now found in public transportation, on the top of gas station pumps, and at the checkout lines in the grocery store. Nancy Bagranoff, a past President of the American Accounting Association (AAA), invited and welcomed AAA members to the 2010 Annual Meeting held in San Francisco via the medium of video on the AAA website. Videos of all keynote speeches from both the 2010 and 2011 AAA annual meetings are archived on the AAA Commons (<http://commons.aaahq.org>). In September of 2011, Julie Smith David, Chief Innovation Officer (CIO) of the AAA, announced the upgrading of the AAA's video platform to deliver high-quality video and has solicited ideas from the AAA membership for video initiatives ranging from extending the reach of meetings to the support of research and teaching activities (David, 2011a).

A 2009 New York University study (Kaufmann & Mohan, 2009) concluded that the educational use of video on campus is accelerating rapidly in departments across all disciplines from art, humanities, and sciences to professional and vocational curricula. The same study found that the demand for educationally targeted video archives and services is high. A 2011 study conducted by Pearson Learning Solutions and Babson College Survey Research Group concluded that online video is by far the most common type of social media used in class, posted outside class or assigned to students to view, with 80% of faculty reporting some form of class use of online video (Moran, Seaman, & Tinti-Kane, 2011).

In light of these recent events and studies, it is likely that video usage will be increasing noticeably throughout the accounting curriculum. Video has been used in education for decades. However, whereas previous generations used large VCRs and bulky cathode ray tube TVs suspended from the ceiling in classrooms or located on carts, we now show videos through computers connected to projectors, interactive whiteboards or LCD monitors. We are in an era of on-demand online video learning, easy and interactive web publishing, and the wide availability of low-cost digital video camcorders. We can watch educational videos anytime and anywhere we have internet access or can create videos and contribute to internet video repositories. These digital videos are accessible from a growing number of devices including desktops, laptops, tablets and mobile phones.

In this article, we share our personal exploration of the use of online digital video technology in the accounting classroom during the past three years and our plans for the future. This encompasses the showing of video clips in “smart” classrooms, assigning student-created accounting video projects, and bringing in expert guest speakers or distributing lessons online via videoconferencing and lecture-capture tools. We also explain how numerous accounting professors and business schools are taking advantage of the capabilities available through digital video technologies. In addition, we introduce a newly created website that complements the teaching ideas presented in this article and that facilitates video integration into accounting courses.

Throughout our discussion, we reference the pedagogical benefits in using video as an accounting teaching tool, including those from the general education literature (viz., Bloom's Taxonomy, Fleming's Learning Styles (VARK), and Gardner's Multiple Intelligences) and from the literature of accounting education (i.e., *AICPA Core Competencies Framework*). The article concludes with suggestions for staying current with video technology, future research areas and a call to action for accounting educators.

2. Observations of video in accounting education and video technology innovations

In this section we describe present-day situations where video can enhance accounting education compared to past traditional practices and discuss significant developments in digital video technology that can be used in accounting education.

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