

The perception of blended learning in accounting module by MBA students

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1. Introduction

The change in information technology, the growth in using social media has transformed the way education can be delivered (Krasodomska, 2012). There is an increasing expectation that Universities will integrate this innovation to enhance student learning. Implementation of new technologies, multimedia and using the Internet to improve learning quality has been stressed by European Commission (2001). These new resources create the opportunity to design wide variety of activities that can increase students engagement and improve their learning (Deepwell and Malik, 2008). Unfortunately Conole (2008) emphasised that some students are not that enthusiastic about e-learning as very often they don't have full understanding of e-learning technology and don't recognise the full benefits of using technology. Association to Advance Collegiate School of Business International (AACSB, 2007) indicates that business students' should be given the opportunity to experience various aspect of technologies as this will prepare them better for the workplace.

This paper will report some preliminary findings of MBA student perception of blended learning. The research investigates student attitudes towards blended learning and their evaluation of efficiency of this approach. The results will help identify those aspects of blended learning that are most helpful in supporting student learning. The analysis of student feedback will provide guidance on how online components can be developed further to create efficient learning environment.

2. Benefits of Blended learning

With a current trend to deliver subject content to the greater number of students Universities look for various ways to fulfill this need. According to Grabinski et al. (2015) e-learning component requires from students self-reliance, good time management, persistent

engagement, and systematic communication with the lecturer. On the other hand e-learning provides students with access to flexible learning/studying process with no time and location constraints (Grabinski et al., 2015).

According to Watters and Robertson (2009) more than 75% of students believe that online learning is more effective than the traditional classes. Mohrweis (2010) acknowledges that more mature students have different expectation as how education is delivered. They usually have families, full time work and limited time they could allocate for their studies. So the e-learning can be their preferable choice as offers more flexibility and allows to combine studying with professional work, family life and other obligations.

It has to be noted that e-learning allows students to develop variety of new skills, that are current required by the job market such as working in virtual team, running online conferences etc. Many corporations move towards online activities, working from home or at clients premises, engaging with overseas partners so future graduates should be able to develop skills that will help them in their future jobs. Skills such as thoroughness, independence and creativity are the key ones and graduates are required develop relevant competences at a high level (Kasperowicz, 2011). It is expected that business graduates can demonstrate proficiency in using IT technologies. However technology cannot fully replace personal students-lecturer interaction.

3. Blended learning in accounting modules

Although in the recent years there is an increase in incorporating technology in accounting modules using e-learning for teaching accounting can be challenging (Bryant and Hunton, 2000). For some discipline embedding e-learning may be difficult and would require some additional face to face contact with lecture (Watters and Robertson, 2009). There are also some modules where e-learning delivery is not possible. There are still many students that favor traditional teaching in accounting module due to the complexity of the studied material. In many cases students appreciate online resources (e.g. videos) as they can self-pace themselves and achieve greater understanding of the subject (Evans and Foster, 1997). On the other hand students very often emphasize that face to face interaction on Campus offers better and more efficient interaction than materials that are available online (Wong 2012). Chen and Jones(2007) stress that often blended learning helps students in accounting

courses to learn better than in traditional in class setting and in addition improves their analytical skills (Jones and Chen, 2008). However one of the biggest advantages of blended learning pointed out by many accounting students is the opportunity to learn at any time and place (Krasodomska, 2012).

4. Research approach and preliminary findings

The aim of this research was to investigate the students' perception of blended learning within accounting module taught at MBA level. The paper looks what students' perceive as most important advantages and disadvantages of embedding blended learning in their accounting module. The research is based on Grabinski et al. (2015) study that evaluates blended learning in accounting courses in Poland. Their questionnaire has been adopted to reflect the specific of MBA program. The variables for survey are based on characteristics of the students such as the attitude towards blended learning, experience with this type of delivery, type of studies, perception of advantages and disadvantages of blended learning etc.

A total of 101 students participated in this research. The data pool was identified from Executive MBA student that participated in accounting module. The study group include two types of students, Full Time (FT) and Supported Open Learning (SOL). Both group undertake the accounting module in the same semester. FT group course design consists of a mix of traditional face-to-face lectures with number of online activities. On the other hand MBA SOL group has more of a pure e-learning approach as 80% of teaching activities are offered online with occasional workshops taking place on Campus. Both groups access e-learning resources on Moodle. Students are provided with pre-recorded lectures, lectures notes, case studies and past exam papers. In addition both groups have access to the e-book, practise exercise, and online quizzes. In addition SOL students are offered weekly webinars.

The experience gained during the three years of conducting e-classes allowed the following research hypotheses to be formulated:

H1 FT MBA students perceive e-learning more positively than SOL students

H2 Male students perceive e-learning more positively than female students

H3 Students with previous experience of e-classes perceive e-learning more positively than students who take part in them for the first time

Perception of the difficulty of accounting module in blended learning form

In the first session in Autumn term students were informed that the module will delivered in blended learning form and part of the activities will be offered with online and also within MyAccountingLab. There will be compulsory assessment component that students should complete online – quizzes in MyAccountingLab. Over all more than 90% of students were positive that the course will have web-based based element. This confirms Grabinski et al. (2015) hypothesis that students have positive attitude towards e-learning. For FT students it was a bit of surprise that part of the module will be offered online. Nevertheless all of them were positive about blended learning approach (Figure 1).

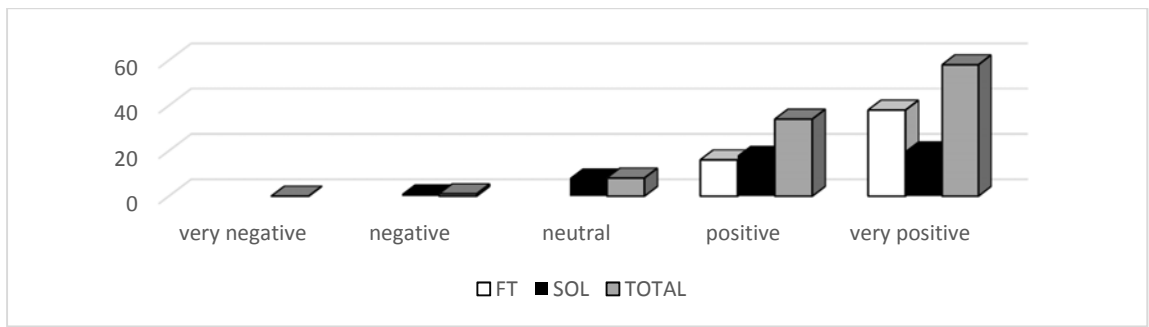


Figure 1: Reaction to accounting course being delivered in blended learning form

Source: own research

Nearly 50% of the students perceive studying accounting with use of e-learning makes it more difficult (see Figure 2). This contradicts the results obtained by Grabinski et al. (2015) where 29% of students found this approach more difficult and 55% of students stated that e-tools don't make any difference to the difficulty of the course. However Grabinski et al. (2015) research is based on undergraduate students majoring in Finance and Accounting, as the MBA group very rarely have previous accountings or finance knowledge.

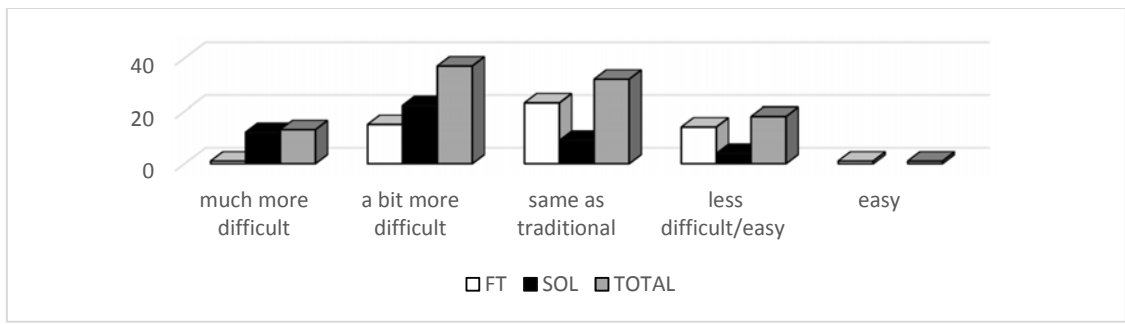


Figure 2: Perception of difficulty of accounting in e-learning form

Source: own research

Pros and cons of studying accounting module in blended learning form

The overall perception of benefits of e-learning is the same as presented by Grabinski et al. (2015). The top three benefits are, the possibility of learning at any time and place, time savings (no need to commute to classes, more effective time management, easier access to teaching materials, direct communication with the lecturer) and lower cost of education (see Figure 3). Nevertheless there are some difference between the 2 cohorts. The three mentioned aspects are vital for SOL students as they have to adapt their studies to their work and family commitment. This confirms Mohrweis (2010) findings. On the other hand for FT students who consist mainly of young professional, with no family obligation, who had taken time off work to study full time, the flexibility of learning and time saving is also important. However they more appreciate the opportunity to develop new skill such as working in virtual team, presenting online and participating in webinars.

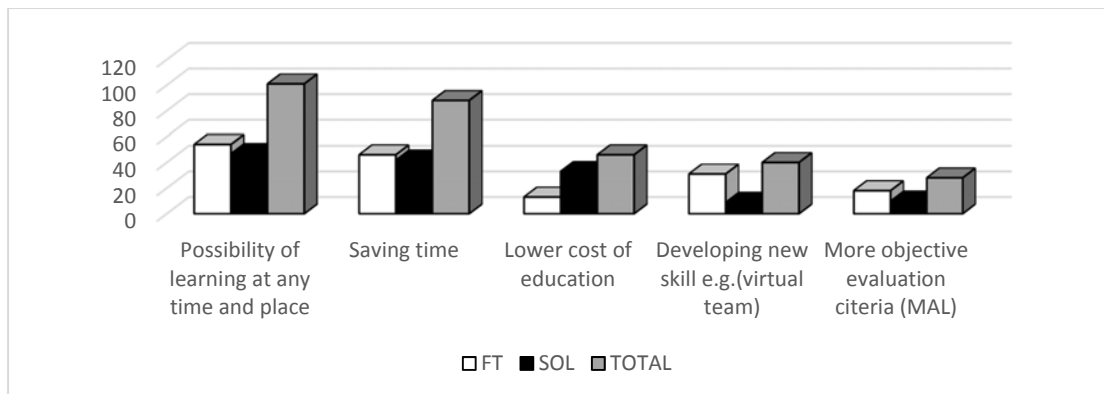


Figure 3: Benefits of using e-learning in accounting module

Source: own research

The biggest drawback that was indicated by both FT and SOL students is the lack of opportunity to ask questions as they arise (Figure 4). This confirms finding of Grabinski et al. (2015). As SOL module is 70% online, for those students the lack of direct contact with the lecturer is a key disadvantage. For FT students self-motivation and necessity of effective time management are the two additional negative factors associated with e-learning.

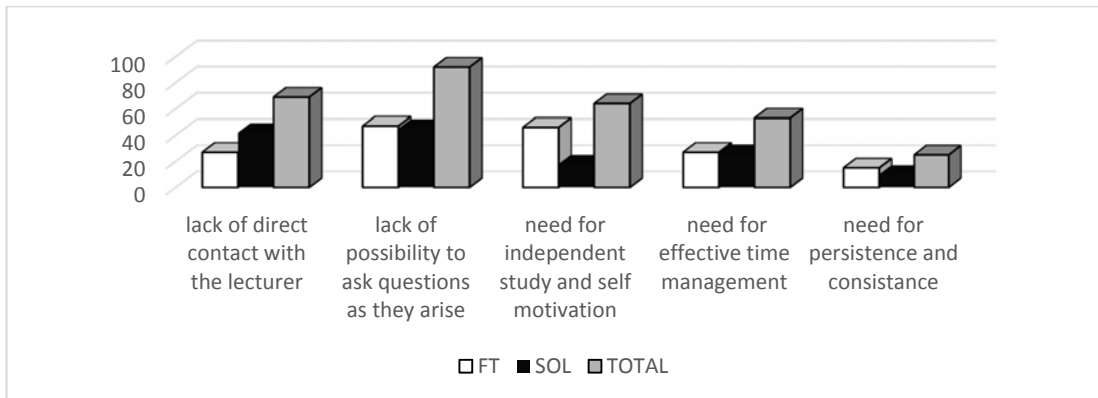


Figure 4: Drawback of using e-learning in accounting module

Source: own research

5. Statistical analysis

The ordered logistic regression has been adopted to investigate the impact of various determinant on overall evaluation of e-learning at MBA program since the dependent variable is a categorical measurement of opinion. The overall assessment of the e-learning course is the dependent variable. And the following model has been used:

$$Y = \beta_0 + \beta_1 * X_1 + \beta_2 * X_2 + \dots + \beta_{16} * X_{16}$$

where:

Y- assessment of the degree of difficulty using the e-learning on accounting courses

X₁-year of the survey (2014, 2015, 2016)

X₂- type of studies (full-time = 1, SOL = 0)

X₃- gender (female = 1, male = 0)

X₄- age (four different groups)

X₅-previousue experience with accounting (0-No 1-Yes)

X₆-previousue experience with e-learning/blended learning courses (0-No 1-Yes)

X₇- perception of the level of difficulty of e-classes in comparison to traditional methods (1-easy, 5-much more difficult)

X₈- time spent in comparison with traditional classes perception (1-much less, 5-much more)

We included in the model some control variables to verify if some specific factors drive students' judgement. First of all we used a group of dummy variables related to the helpful of My Accounting Lab tools (study plan; ebook; quiz me; case studies; flash cards).

The other two groups of control variables are all dummy variables related to specific topics, one related to the benefits of e-learning (accessibility - you can study at anytime and anywhere you want; saving time; lower costs of education; opportunity to gain new useful experiences e.g. in subsequent telework; more objective assessment criteria) and one to the drawbacks (lack of direct contact with the lecturer; lack of possibility to ask questions as they arise; requires independent study and self-motivation; requires effective time management skills; requires persistence and consistence). The results of the analysis are presented in Table 1

Table 1. Ordered logistic regression

VARIABLES	(1) difficulty
y2014	-0.665 (0.688)
y2015	0.381 (0.686)
Program	-5.973*** (1.439)
Gender	1.012** (0.426)
Age	-0.0316 (0.305)
Prev_acc_exp	-0.0909 (0.558)
Prev_e-lear_exp	-3.152*** (1.114)
Pref_on_blen_lear	0.554* (0.319)
Timespend	0.503 (0.403)
Studyplan	-20.92 (1,157)
Quizme	20.42 (1,157)
Ebook	-0.719** (0.353)
Casestudies	0.575* (0.329)
Flashcards	-0.650* (0.393)
Poss_learning_anytime	-

Savingtime	-1.299 (0.902)
Lowercost	-1.420** (0.661)
Deleop_new_skill	0.555 (0.607)
Lackofdirectcontact	0.260 (0.706)
Lackofdir_ques	-0.716 (0.781)
Need_ind_study	0.147 (0.644)
Need_eff_timemanag	0.656 (0.723)
Need_pers_consist	-
Constant cut1	-6.826** (3.029)
Constant cut2	-6.728** (3.026)
Constant cut3	-5.795* (2.993)
Constant cut4	-4.622 (2.963)
Constant cut5	-1.747 (2.975)
Observations	101
LR	62.83
Prob	0.000
Pseudo R2	0.2030
Log Lik	-123.36082

The analysis has revealed that the gender and the students' attitude to e-learning prior to the course have the greatest impact on its assessment. In addition the type of program of study has a great impact on the conducted analysis. The presence of useful tools has driven the opinion on the degree of difficulty given that e-book is statistically significantly associated at five percent level with the degree of difficulty while case studies and flash cards at ten percent level. No significant relationships emerge with the identified possible drawbacks.

6. Conclusion

It can be expected that further development of information technology and growth of internet users will result in the nearest future in a new generations of students that are more accustomed to technological innovations. The preliminary findings show that there is significant difference in perception of e-learning by Full Time MBA students and SOL students. In addition the male and female students view slightly vary.as well. Both cohorts FT and SOL appreciate the opportunities offered by new delivery approach and positively perceived e-learning in accounting module. The biggest benefits for both cohorts are saving time. For SOL students the second important aspect is the possibility of learning at any place and time as for Full time students developing new skills and more objective assessment criteria. The biggest drawback is the lack of direct contact with the lecturer and no opportunity to ask questions on a regular basis. Self-motivation, necessity of undertake independent study and persistency are other important factors indicated by students. As this is only preliminary study it carries a number of limitations. The survey were conducted only with Executive MBA students so the sample is small and not representative enough. To take this study further a bigger and more diverse sample is required.

The outcome of this research indicates some areas that the course leaders' as well academic institutions need to consider to benefit from blended learning. They should identify and understand the major risks associated with the e-learning and try to avoid possible errors and help overcome any obstacles arising.

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Abstract

Teacher face continuing challenges to devise teaching and learning strategies that will encourage students to better engage with the course. The aim of the survey was to investigate the students' perception of blended learning within accounting module taught at MBA level. It investigates perception of advantages and disadvantages related to embedding blended learning in their module. The research is based on Grabinski et al. (2015) study that evaluates blended learning in accounting courses in Poland. However the ordered logistic regression has been used to investigate the impact of various determinants on overall evaluation of e-learning at MBA program since the dependent variable is a categorical measurement of opinion.

The preliminary results have revealed that the gender and the students' attitude to e-learning prior to the course have the greatest impact on the assessment. In addition the program of studies has also a great impact on the conducted analysis. The presence of useful tools has driven the opinion on the degree of difficulty (e-book, case studies and flash cards). No significant relationships emerge with the identified possible drawbacks.

Key words:

accounting education, blended learning, e-learning, MBA