

Dr Agnieszka Herdan
Dr Lorenzo Neri
Dr Antonella Russo

Accounting and Finance Department
University of Greenwich

THE PERCEPTION OF BLENDED LEARNING IN ACCOUNTING MODULE BY MBA STUDENTS

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 the European Commission (2001). These new resources create an opportunity to design a 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 do not have full understanding of e-learning technology and do not recognise full benefits of using the technology. Association to Advance Collegiate School of Business International (AACSB, 2007) indicates that business students should be given an opportunity to experience various aspects 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 the 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 an efficient learning environment.

2. Benefits of blended learning

With a current trend to deliver subject content to a greater number of students, universities look for various ways to fulfil 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 the 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 traditional classes. Mohrweis (2010) acknowledges that more mature students have different expectations as to how education is delivered. They usually have families, full time work and limited time they could allocate for their studies. So e-learning can be their preferable choice as it 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 a variety of new skills which are currently required by the job market, such as working in a 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 which will help them in their future jobs. Skills such as thoroughness, independence and creativity are the key ones and graduates are required to 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 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 disciplines, embedding e-learning may be difficult and would require some additional face to face contact with the lecturer (Watters and Robertson, 2009). There are also some modules where e-learning delivery is not possible. There are still many students who favour traditional teaching in the 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 emphasise that face to face interaction on the campus offers better and more efficient interaction than materials which are available

online (Wong, 2012). Chen and Jones (2007) stress that blended learning often helps students in accounting courses to learn better than in traditional in-class setting and in addition it improves their analytical skills (Jones and Chen, 2008). However, one of the biggest advantages of blended e-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 the MBA level. The paper looks at 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 which evaluates blended learning in accounting courses in Poland. Their questionnaire was adopted to reflect the specificity of the MBA programme. The variables for the survey are based on the 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 students which participated in the accounting module. The study group included two types of students, Full Time (FT) and Supported Open Learning (SOL). Both groups undertake the accounting module in the same term. The FT group course design consists of a mix of traditional face-to-face lectures with a number of online activities. On the other hand, the 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 the campus. Both groups access e-learning resources on Moodle. Students are provided with pre-recorded lectures, lecture notes, case studies and past exam papers. In addition, both groups have access to e-books, practice exercises, and online quizzes. In addition, the 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

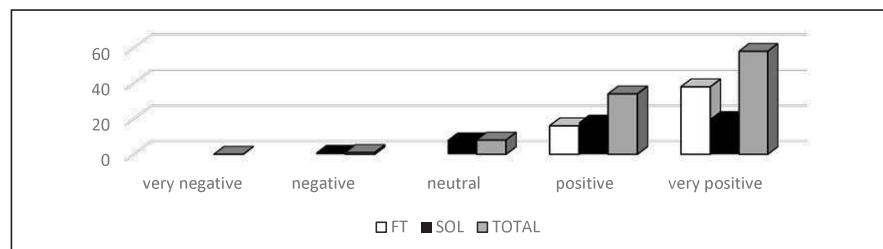
H3 Students with previous experience of e-classes perceive e-learning more positively than students who take part in them for the first time

Perception of the difficulty of the accounting module in the blended learning form

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

Figure 1.

Reaction to the accounting course being delivered in blended learning form

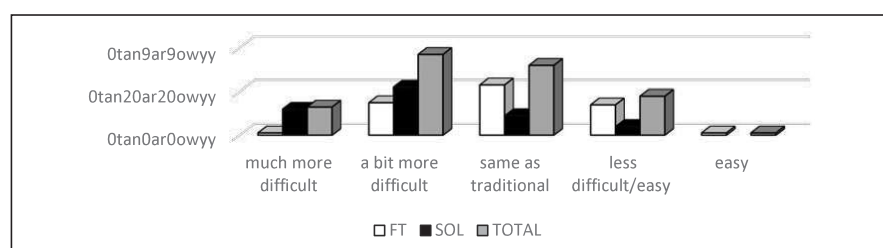


Source: own study.

Nearly 50% of the students perceive studying accounting with the use of e-learning as 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 do not make any difference to the difficulty of the course. However, the research of Grabinski et al. (2015) was based on undergraduate students majoring in Finance and Accounting, as the MBA group very rarely have previous accounting or finance knowledge.

Figure 2.

Perception of difficulty of accounting in the e-learning form

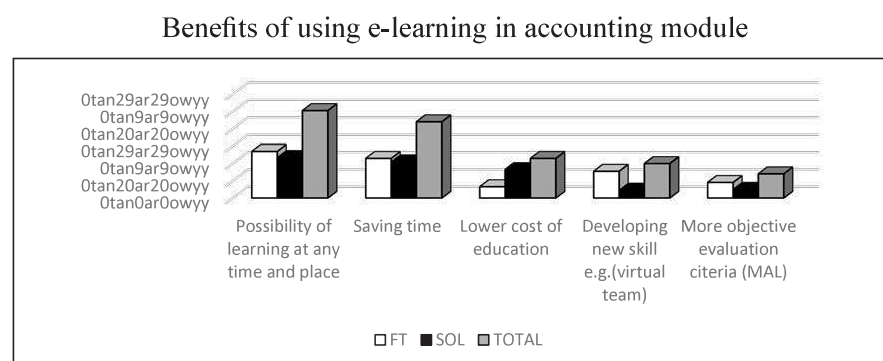


Source: own study.

Pros and cons of studying accounting module in the blended learning form

The overall perception of the 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 saving (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 differences 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 are mainly young professionals, with no family obligation, who have taken time off work to study full time, the flexibility of learning and time saving is also important. However, they appreciate more the opportunity to develop new skills, such as working in a virtual team, presenting online and participating in webinars.

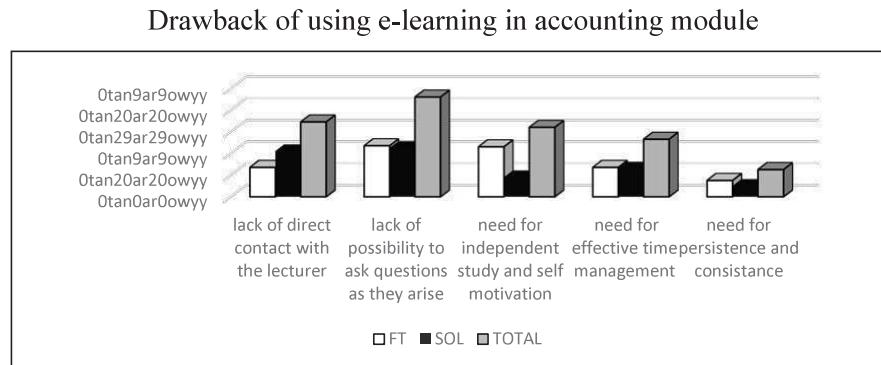
Figure 3.



Source: own study.

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

Figure 4.



Source: own study.

5. Statistical analysis

The ordered logistic regression was adopted to investigate the impact of various determinants on the overall evaluation of e-learning at the MBA programme 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 was 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 e-learning at 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 – previous experience with accounting (0-No 1-Yes)

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

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

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

The model includes some control variables to verify if some specific factors drive students judgment. Firstly, a group of dummy variables related

to the helpful of MyAccountingLab tools (study plan; e-book; quiz me; case studies; flash cards) was used.

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 a 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_consis	—
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 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 the programme 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 with the degree of difficulty at the level of five percent, while case studies and flash cards at the level of ten percent. No significant relationships emerge with the identified possible drawbacks.

6. Conclusion

It can be expected that further development of information technology and the growth of the Internet users will result in the nearest future in a new generation of students who are more accustomed to technological innovations. The preliminary findings show that there is a significant difference in the perception of e-learning by Full Time MBA students and SOL students. In addition, male and female students' view slightly vary, as well. Both cohorts, FT and SOL, appreciate the opportunities offered by the new delivery approach and positively perceived e-learning in the accounting module. The biggest benefit for both cohorts is saving time. For SOL students the second important aspect is the possibility of learning at any place and time, and 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, the necessity to undertake independent study and persistence are other important factors indicated by students. As this is only a preliminary study, it carries a number of limitations. The survey was 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 as 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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