

Teaching Pedagogy and Evaluation Methods in Accounting Education: An Empirical Research

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Abstract

The teaching pedagogy and evaluation practice can influence in the development of student ability such as decision making, self- confidence, and leadership and communication skills. The aim of this work is to know the resources and teaching aids used by accounting teachers during teaching and the opinion of teachers and students towards teaching and evaluation practices in accounting course. For this purpose, data were collected through a structured questionnaire from accounting teachers and students in Udaipur city. For this purpose, two questionnaires were prepared, one for teachers' responses and another for students' responses. The questionnaires contained both open and closed ended questions. First section of both questionnaires was related to teacher and student demographic profile and teaching aids which are used by teachers. In second section teachers and students were asked to respond to 21 questions related to teaching pedagogy and evaluation methods in accounting and last two open questions related to how teaching methodology and evaluation process could be improved. The sample was based on convenient sampling method comprising of 351 students and 32 accounting teachers. Responses were based on 4-point Likert scale. For significant test Z-test and ANOVA have been applied.

The research revealed that there was a significant difference between average score and neutral opinion in all the 21 questions regarding overall opinion of teachers and students in relation to their attitudes towards teaching and evaluation methods in accounting education. It was revealed there is no significant difference between students and teachers opinion in all the 21 cases. Further, it was revealed that there is significant difference between opinions of male and female persons in 6 out of 21 questions; under -graduate and postgraduate students' opinions in 3 out of 21 questions. As far as colleges-wise students' opinions are concerned it was significantly different in only 1 question out of 21 questions. It is found that gender, education level and education institute have a little impact on the opinion of student about teaching pedagogy and evaluation process in accounting subject.

Key words: Teaching pedagogy, Evaluation practices, Teaching resources, Teaching aids.

Introduction

The teaching of accounting is facing nowadays significant challenges. The aim of accounting education is educating youngster who are going to work in companies that used advanced information technology and endeavor promoting continuous organizational changes. Those changes require constant attention and continuous adaptation from academicians. For success it is important to deal with changes.

The teaching pedagogy can influence in the development of student ability such as decision making, self-confidence, and leadership and communication skills. In many researches it is also recognized that if a teacher imparts proper knowledge utilization skills and necessary capabilities, the student will be able to adapt to difficulties of a changing environment.

Basically, teaching is transmitting of knowledge from educator's materials to students' notebooks. Accounting has long been taught through conventional teaching methods: teacher-centered and involving lectures and problem-solving by the professors.

The aim of this work is to know the resources and teaching aids used by accounting teachers during teaching and the student's opinion towards teaching and evaluation practiced in accounting course.

Objectives

The present research is proposed to meet the following objectives:

1. To undertake an extensive study of literature on the teaching pedagogy and evaluation methods of accounting.
2. To identify the teaching resources that accounting teachers practice in their classrooms.
3. To explore the opinion of students regarding teaching pedagogy and evaluation methods of accounting.
4. To explore the opinion of accounting teachers regarding teaching pedagogy and evaluation methods of accounting.
5. To put forth suggestions regarding betterment of teaching pedagogy and evaluation methods of accounting.

Review of Literature

Findings of extensive review of literature made by the researchers are being presented below:

Akman and Mugan (2010) explored the effect of cooperative teaching method versus lecture method on the academic performance of students in financial accounting and managerial accounting courses and find that no significant difference in the academic performance of the treatment and control group students in either course using both teaching methods.

Main (2009) recommended some strategies that support active learning, some of which are as follows: debates, business simulations, unstructured

problem solving, the case studies, collaborative learning, specific real-world business events, technology such as tutorials and computer-based instruction, and fieldwork such as service learning and accounting internships.

Beaman *et al.* (2005) examined the effect of training in financial modeling on students' ability to build financial models using spreadsheets and found both topical training (i.e., financial modeling) and technical training (i.e., spreadsheets) were necessary.

Siam and Rahahleh (2005) studied the effect of using information technology in accounting university education and found that the actual use of information technology in accounting education is still limited in Jordan University.

Arquero *et al.* (2004) investigated the effect of two different case-teaching methods (decision-oriented complex cases) to improve non-technical skills (communication and problem solving skills) in a financial statement analysis class. They concluded that the case-teaching methods were useful for improving non-technical skills.

Dubin-Bryant, (2004), Felder (2004) and Burnett (2003) argued that the traditional accounting needs to be replaced by active-learning activities aimed at enabling students to develop their critical thinking skills as well as written and oral communication skills.

McCoskey and Warren (2003) and Beets and Lobingler (2001) argued

that implementing of a service-learning project into accounting classes benefits students, university, community, and accounting profession as a whole.

Rainsbury and Malcolm (2003) found that discussion and board use contributed positively to students' perception of increased learning, and Einarson (2001) also argued that learner-centered education has specially been promoted in undergraduate accounting education and faculty members are promoted to utilize learner-centered teaching methods.

Hassall and Joyce (2001) had suggested that the assessment methods that are used in higher education are the predominate factor within the learning context which will affect students' perceptions and, in turn, their approaches to learning.

Kilani (2000) noted that the existing pedagogy and accounting curriculum do not contribute to achieving economic and social development needs and Maher (2000) also mentioned that more and more educators include field trips and field studies in their accounting classes' thereby increasing students' understanding of real-world problems.

White (1998) suggests asking the students to play specific roles in class when evaluating more technical and complex cases.

The results of researches of Manteo (2000), Boyce (1999), and Haugland (1997) indicate the use of

computer instructional technology and course web pages enhance student's learning, students are more motivated to attend and participate in class.

Noe (2000) argued that in today's world of business, accounting is used as the basic tool for processing, integrating and disseminating information so teachers are entrusted with the task of not just students achieving excellent grades in their examinations but also to make them become lifelong learners, independent learners and promote their thinking skills.

Doost (1999) is more candid and forceful in expressing his views. After using power-point in his classes, he suggested that human touch and face-to-face interaction with a group of students were essential in the learning process.

White (1998) argued that students who studied cases in teams felt that their time in the classroom was well spent, that they have learned much from cases.

Carl and Desmore (1988) evaluated the effectiveness of a video conference course in Introductory Accounting delivered from a studio to distance students.

Peek et al. (1995) stated that the learning environment of accounting students can be extended by cooperative learning.

Candy *et al.* (1994) commented that student involvement in the assessment process can also help. For example, by allowing student involvement in the design of assessment and choice of assessment task etc.

Indeed, Gow et al. (1994) urged that an in-depth examination of the ways students approach their study can provide insights into how students learn and thus provide a guide to the teaching strategies needed to improve their learning”

However, it is revealed that no empirical study has performed a direct assessment of accounting students' attitudes regarding the teaching pedagogy and evaluation practiced in accounting course methods. This would therefore be worthwhile to examine opinion of students and teachers towards teaching and evaluation methods in accounting subject. The present research is a humble attempt in this direction.

Hypotheses

Present research proposes to test following hypotheses:

H₀₁ There is no difference between the opinion of accounting teachers and students regarding teaching pedagogy and evaluation methods in accounting.

H₀₂ There is no difference between the opinion of male and female accounting students regarding teaching pedagogy and evaluation methods in accounting.

H₀₃ There is no difference between the opinion of under-graduate and post-graduate accounting students regarding teaching pedagogy and evaluation methods in accounting.

H₀₄ There is no difference between the opinion of accounting students belonging to university, government and private colleges about teaching methods and evaluation process.

Methodology

In order to achieve objectives of the present research, an empirical study has been designed.

I. For students

For students' opinion survey, a sample on convenient basis of UG and PG accounting students who are studying in different colleges of Udaipur city have been selected. This comprised 351 students. The first questionnaire was circulated among the students and responses were collected. First four questions in questionnaire were related to demographic profile of the students. Fifth question was connected to resources used by accounting teachers.

In sixth question, students were asked about teaching aids used by teachers during classes. Seventh question had 21 sub questions related to teaching and evaluation methods in accounting subject. Responses were based on 4-point Likert scale of 1 = strongly agree to 4 = strongly disagree.

II. For Teachers

For teachers' opinion survey, a sample on convenient basis of accounting teacher of different colleges of Udaipur city have been selected. This comprised 32 accounting teachers. The second questionnaire was circulated

among the teachers and responses were collected. First four questions in questionnaire were related to demographic profile, qualification and teaching experience of the teacher. Fifth question connected to resources was used by accounting teacher during lecture.

In sixth question, teachers were asked about teaching aids used during classes. Seventh question had another 21 sub questions related to teaching pedagogy and evaluation methods in accounting. Responses were also based on 4-point Likert scale of 1 = strongly agree to 4 = strongly disagree.

Hence, the average response comes to 2.5. Average response scores along with standard deviation and coefficient of variation for all 21 questions were first calculated. For testing hypotheses Z-test and ANOVA have been applied. Wherever the difference was found significant; the same has been picked up for discussion, else ignored.

Data Analysis and Discussion

Collected data are being analyzed and interpreted along the following lines:

1. Demographic Profile

I. Students Demographic Profile

Table 1 shows student- respondents' demographic profile.

Table 1: Student-Respondents' Profile

(A) GENDER			
MALE		FEMALE	
104(29.63%)		247(70.40%)	
(B) COURSE LEVEL			
PG		UG	
245(69.80%)		106(30.20%)	
(C) EDUCATIONAL INSTITUTE			
UNIVERSITY COLLEGE	GOVERNMENT COLLEGE	PRIVATE COLLEGE	
205(58.40%)	106 (30.20%)	40(11.68%)	

The demographic profile of student- respondents reveals that maximum were female post graduate from University College, followed by government and private colleges in Udaipur.

I. Teacher Demographic Profile

Table 2 shows teacher- respondents' demographic profile.

Table 2: Teacher- Respondents' Profile

(A) GENDER				
MALE		FEMALE		
20(62.50%)		12(37.50%)		
(B) EDUCATIONAL INSTITUTE				
UNIVERSITY COLLEGE	GOVERNMENT COLLEGE	PRIVATE COLLEGE		
20(62.50%)	3 (9.37%)	9(28.12%)		
(C) TEACHING EXPERIENCE				
0-5 Year	5-10 Year	10-15 year	15-20 Year	20 year & more
23(71.87%)	5(15.62%)	3(9.37%)	0	1(3.12%)

The demographic profile of teacher-respondents reveals that maximum were males from University College and maximum were having teaching experience below 20 years.

2. Teaching Resources

The survey enquired about the teaching resources used by teachers. The results of students and teachers survey are summarized in Table 3 as follows:

Table 3: Teaching Resources Used By Accounting Teachers (Students and Teachers Opinion)

Teaching Resources	No. Of Student-Respondents	% to total	No. Of Teacher-Respondents	% to total
Blackboard	303	95.28%	32	100%
LCD Projector	9	2.83%		
Internet	6	1.89%		
Smart Class Room				
Total Responses	318	100%	32	100%

In survey, it was found that teachers were using black board as teaching resources during lecture that means accounting teachers still use conventional teaching tools. Teaching would be highly effective if teacher starts using multimedia technologies.

Table 3 clearly indicates that accounting teachers are still in the grip of conventional teaching aids apart from the fact that multimedia technology can provide educators and students with endless possibilities of quality teaching

I. Students' opinion

Table 4: Teaching Aids Used By Accounting Teachers (Students' Opinion)

Sr. No.	Teaching Aids	Mean Rank
1.	Lecture	2.18
2.	Case Solving	4.4
3.	Student Seminar	4.77
4.	Library Research	5.3
5.	Individual Homework Assignment	5.54
6.	Team Work During Class	5.76
7.	Individual Assignment During Class	5.83
8.	Computer based Activity	6.01
9.	Internet Research	6.68
10.	Visiting Companies	7.5

**in descending order of preference*

and learning taking vital considerations of the pedagogical strengths and limitations of multimedia, it can be used to its fullest potency, and reach the eminence of “New Educational Technology” tool.

1. Teaching Aids

In order to know the teaching aids used by accounting teachers during lectures students and teachers were required to indicate the rank according to their frequency. The result has been summarized in Tables 4 and 5.

Table 4 reveals students' opinion about the teaching aids used by teachers. Traditional lectures are frequently used by accounting teachers, followed by case solving, student seminar, library research, individual homework assignment, team work during class, individual assignment during class, computer based activity, internet research and visiting companies. This results show the least use of modern multimedia technologies teaching aid such as computer based activity, internet research and other practical teaching resources.

II. Teachers' opinion

Table 5: Teaching Aids Used By Accounting Teachers (Teachers' Opinion)

Sr. No.	Teaching Aids	Mean Rank
1.	Lecture	2.29
2.	Case Solving	3.61
3.	Individual Assignment During Class	4.81
4.	Team Work During Class	4.89
5.	Library Research	5.18
6.	Internet Research	5.73
7.	Individual Homework Assignment	5.81
8.	Student Seminar	6.33
9.	Computer based Activity	6.44
10.	Visiting Companies	8

**in descending order of preference*

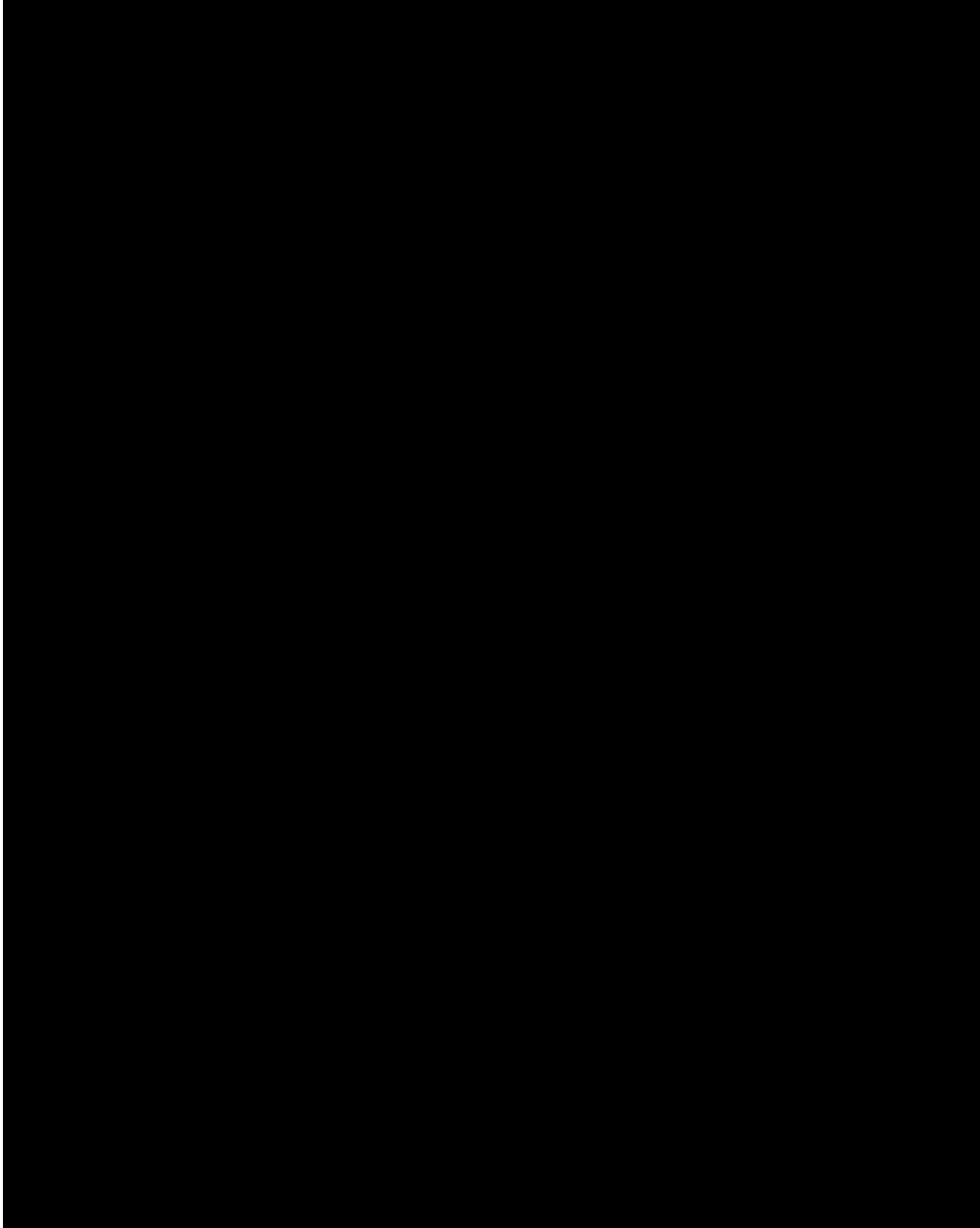
Table 5 reveals the teachers' view about teaching aids. Lectures are frequently used by accounting teachers. Result also showed that the modern teaching tools are least used by accounting faculty which are very constructive for students to build up their skills and extend their knowledge.

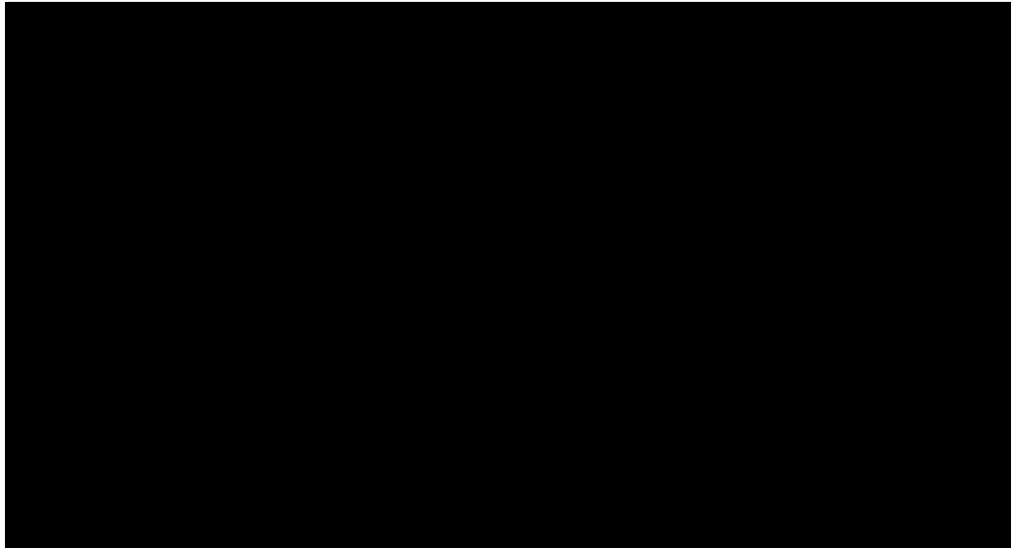
1. Over All Opinion of Accounting Students and Teachers Regarding Various Aspects Of Teaching Pedagogy and Evaluation Methods

I. Students' opinion

Opinion of accounting students regarding various aspects of teaching and evaluation methods in accounting education has been summarized in Table 6.

Table 6: Opinion of Accounting Students Regarding Various Aspects of Teaching Pedagogy and Evaluation Methods





Note: Mean ranks arranged in ascending order in the table indicate descending order of agreement

In Table 6, the responses have been arranged in ascending order of average rank. As depicted in the Table out of 21 questions in the questionnaire, opinion in all cases has been found to be significantly different from equally divided opinion. The coefficients of variation for all the average opinions are falling in the range of 35.88% to 46.96%.

Opinion on whether “Accounting course will help to student do well in future business course” is 1.55, which clearly indicates that accounting subject has better future prospects especially in the business. “Experience in the accounting subject has enhanced student ability to solve problem” is 1.60 which reveals that the subject is more based on practicability rather lying on theoretical background only giving superficial knowledge to students. “An internal examination is essential” which scored

1.60 mean rank. This is so because of the fact regularity, sincerity is maintained by the student which is actually not possible in external assessment system. These averages show strong agreement with the view which indicates higher satisfaction of the accounting students in general.

1.69 mean ranks is obtained by the question “The accounting course schedule aided student learning”, similarly 1.70 mean rank was gained by the question “Feedback information is valuable for both the student and the teacher” of the fact it invites enormous views of the respondents and teachers which may be favourable or unfavourable. Next question also gained rank 1.70, “Computer based teaching aids are essential in the accounting teaching and learning process.” this shows that it has potential to enhance teaching and learning.

The mean rank 1.73 is of the question “Multiple – choice questions based paper is more reliable method of accessing student knowledge” which indicate objectivity of evaluation pattern. Next question also gained mean 1.74, another question about accounting concepts and activity got mean 1.80 and 1.82. “The examiners make evaluation very carefully and fairly” is 1.89, “Essay type question adequately measure analytical skills and evaluate a student ability to combine facts into meaningful result” which scored 1.91, its really helpful for developing logical ability of student. “Accounting subject has contributed to student understanding of ethical issues relevant to the subject area” 1.95 which is essential for future accountant, “The tutorials workshop seminars contributed constructively learning of student in this subject” 1.98, “Accounting exam are creative and require original thought” 1.99, Opinion on”Teaching in the mother tongue is easier

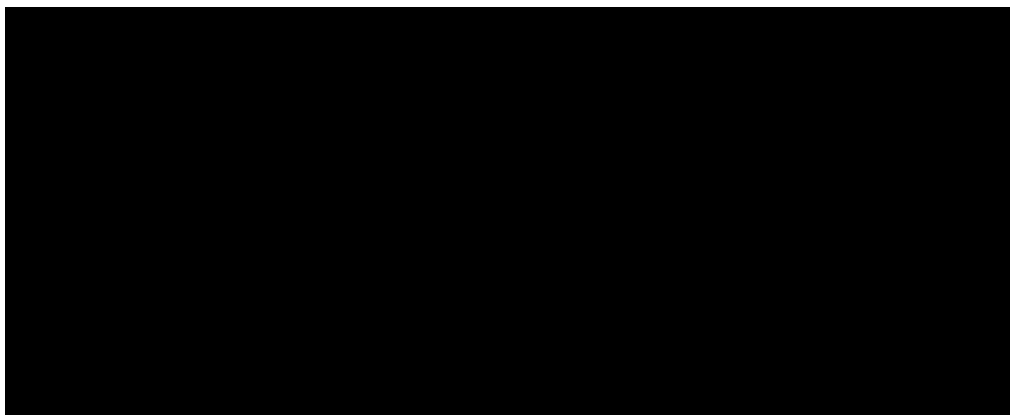
to understand the accounting subject for student” is 2.08, showed students are more comfortable in their local language. “Examination covered the important aspects of the accounting course” is 2.06, “The lecture related to the accounting concepts discussed in the classroom to the real facts of the daily business operation” 2.07, “Accounting exam are creative and require original thought” 2.12, “Accounting exams are reasonable in length and difficulty” 2.16 .

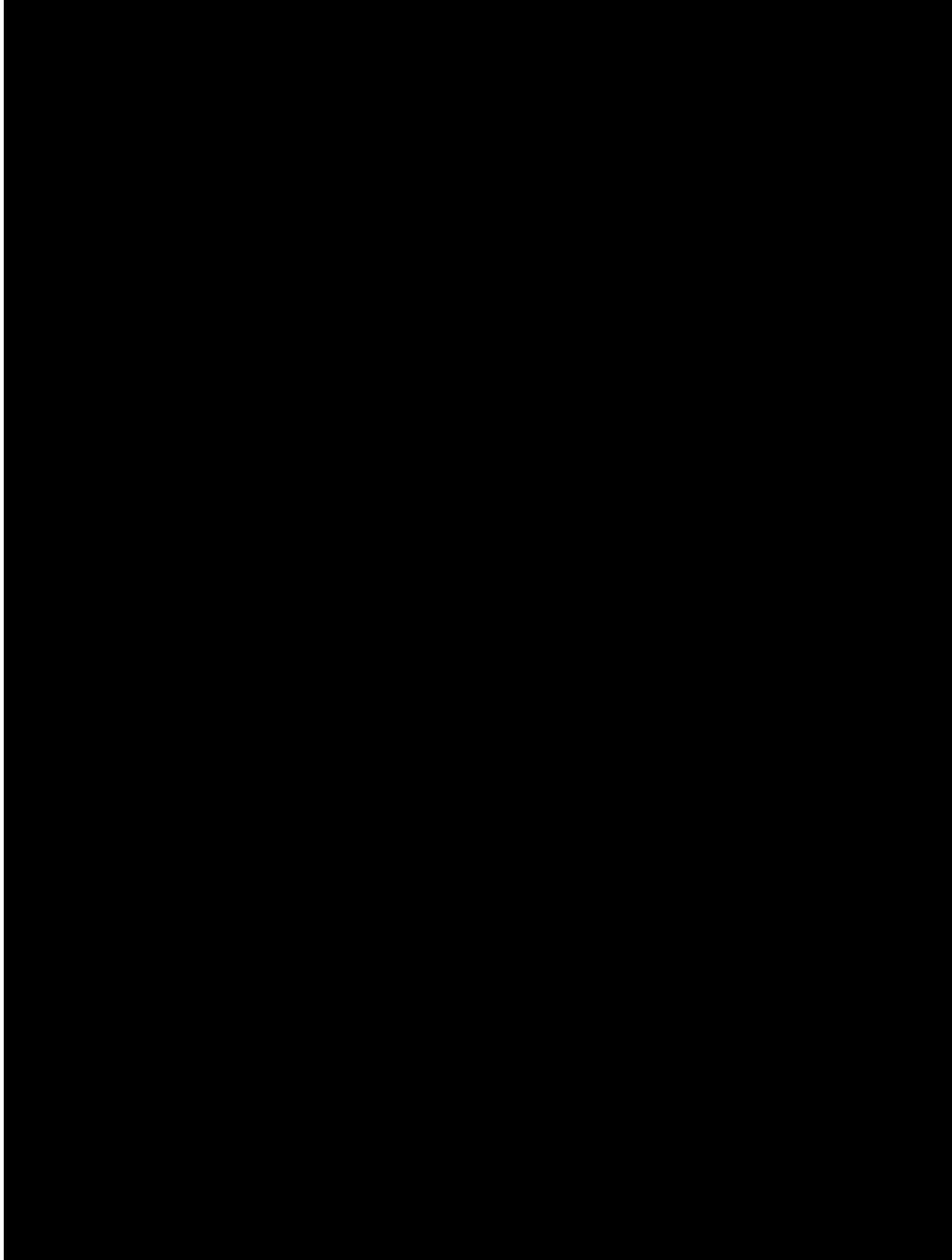
Thus averages show agreement with the view which indicates positive opinion of the accounting students in general. Overall opinion of respondents about teaching and evaluation methods in accounting education shows high degree of satisfaction among students in Udaipur city.

II. Teachers’ opinion

Opinion of accounting teachers regarding various aspects of teaching pedagogy and evaluation methods has been summarized in Table 7.

Table 7: Opinion of Accounting Teachers Regarding Various Aspects of Teaching Pedagogy and Evaluation Methods





Note: Mean ranks arranged in ascending order in the table indicate descending order of agreement

In Table 7, the responses have been arranged in ascending order of average rank. As depicted in the table out of 21 questions in the questionnaire, opinion in all cases has been found to be significantly different from equally divided opinion. The coefficients of variation for all the average opinions are falling in the range of 27.93% to 50.90 %.

First seven questions averages show strong agreement with the view which indicates higher satisfaction of the accounting teacher in general and remaining mean rank show agreement with the statements.

Thus averages show agreement with the view which indicates positive opinion of the accounting teachers in general. Overall opinion of respondents about teaching pedagogy and evaluation methods in accounting education shows high degree of satisfaction among teachers.

4. Teacher vs. Student Opinion

The research also revealed that there is no significant difference between students and teachers opinion in all the 21 questions regarding various aspects of teaching and evaluation methods in accounting education. This shows that teachers and students both are equally satisfied with present accounting teaching pedagogy and evaluation system may be because of the fact that human by nature is resistant to change. Both, the teacher as well as students is comfortable with what is already going on as it requires least efforts.

5. Gender-wise Opinion

Gender-wise opinion of accounting students about different aspects of teaching pedagogy and evaluation methods have been summarized in Table 8.

Table 8: Gender-wise Opinion

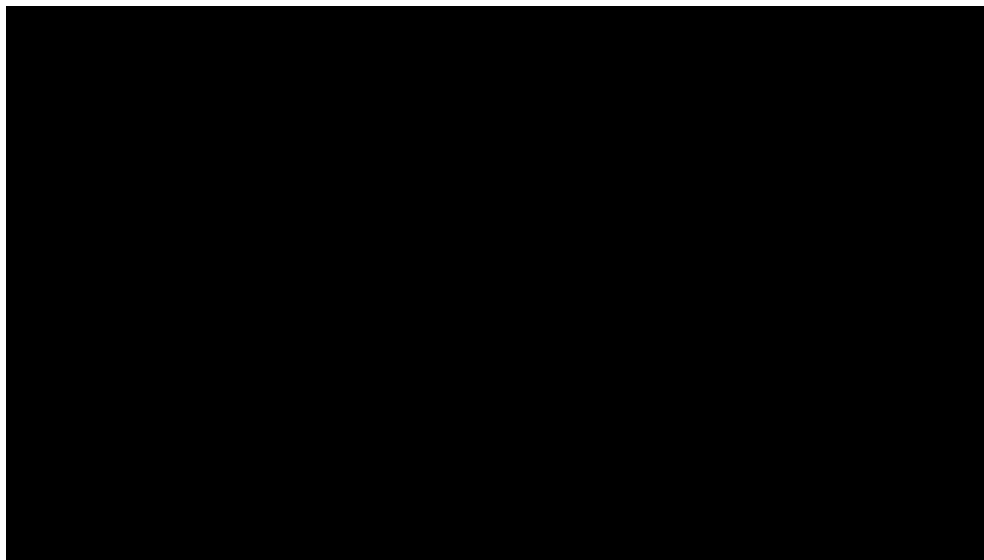


Table 8 shows gender wise respondent's opinion. Out of 21 questions, 6 questions differences are found significantly. Table shows that in Q.6, Q.14, Q.15 and Q. 19 male have more convinced than female. On the other hand female have more satisfied in Q.20 and Q.21.

1. Under graduate Vs Post graduate opinion

Opinion of UG and PG accounting students about different aspects of teaching pedagogy and evaluation methods have been summarized in Table 9.

Table 9: Opinion of UG vs. PG Students

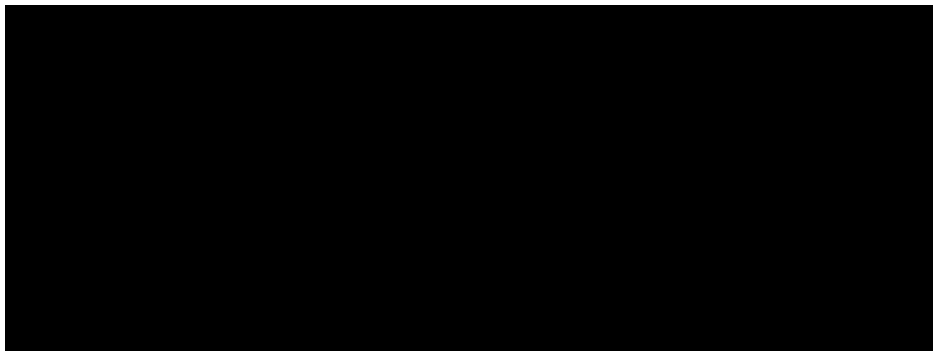


Table 9 shows the opinion of UG and PG accounting students on the issue of accounting teaching and examinations pattern. Table indicated that out of 21 questions, 3 question differences are found significantly. In all three questions undergraduate students are more mature than post- graduate students.

7. College-wise opinion

Opinion of university, government and private college accounting students regarding various aspects of teaching and evaluation methods have been summarized in Table 10.

Table 10: College-wise Opinion

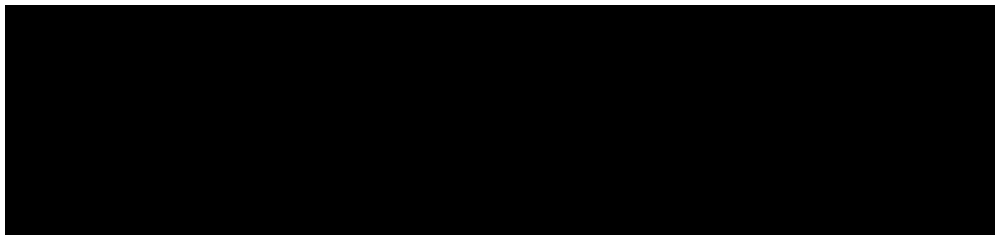


Table 10 shows the opinion of university, government and private colleges accounting students about

teaching and evaluation system. Out of 21 questions, in only one question difference is found significantly.

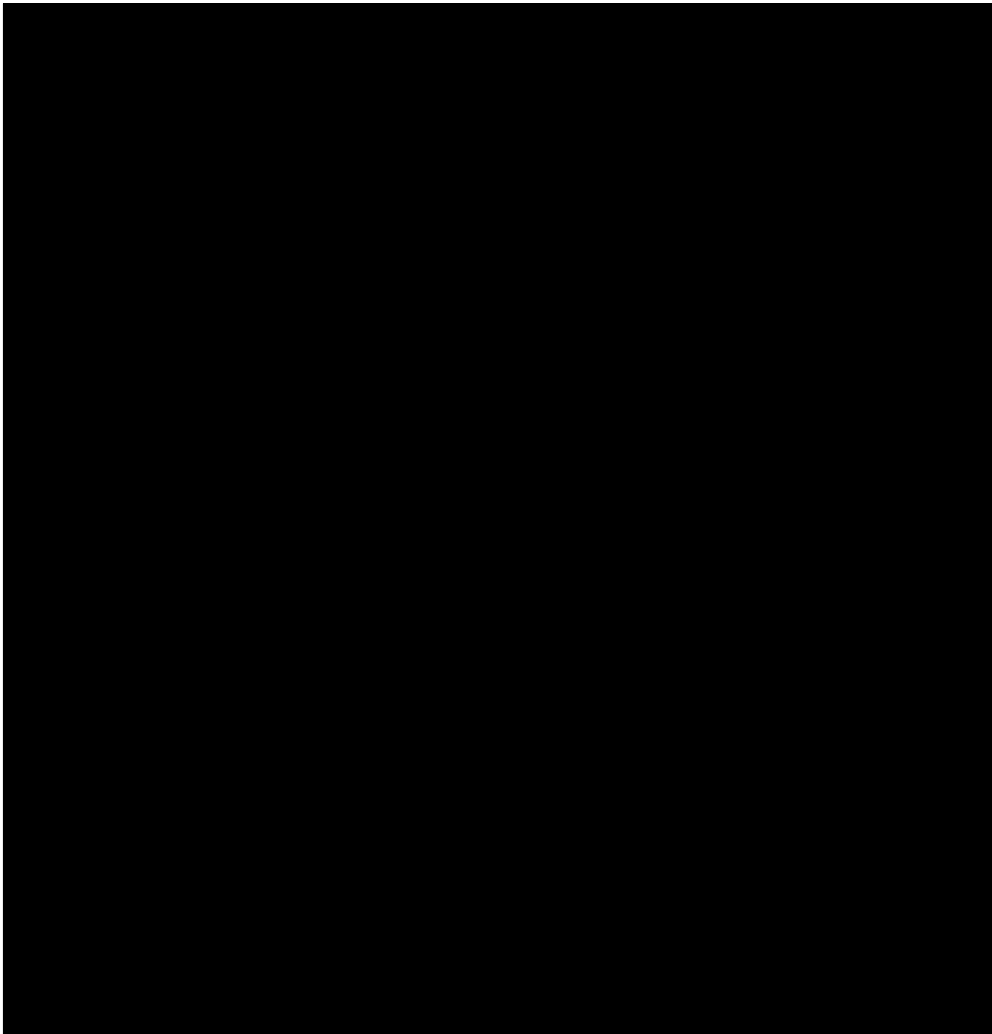
University College students are strongly agreed with above question followed by Government and private college's students.

Recommendations

In survey students and teachers were asked two open ended questions related to how teaching pedagogy and

evaluation process could be improved. A large number of students (N = 230, or 65.52%) and teachers (N=23, 71.87%) who answered these questions gave the following recommendations with their frequency to make the accounting teaching and evaluation methods more effective.

Table 11: For Teaching Pedagogy: Opinion of the Respondents



From Table 11 it can be concluded that for teaching pedagogy the practical exposure of respondents is very crucial, also the students should be given equal opportunity for self-expression of responses to make them more confident about the subject concern. Apart, revision of syllabus, case studies, use of multimedia, extension lecture and student's seminar organisation are also important and be conducted as a part of course curriculum for good learning scenario.

Table 12: For Evaluation Process : Opinion of the Respondents

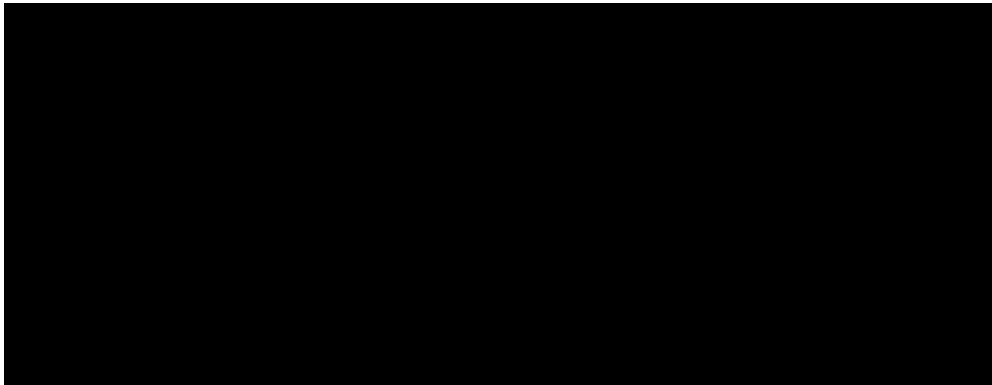


Table 12 for evaluation process reveals that semester process should be considered on top priority because semester system promotes a regular learning throughout the session. Beside this, multiple-choice question paper must be included as a part of evaluation process because it will help in more in-depth readings, library work, search for more which will help in enhancing knowledge level and result in improved long term retention among students.

Internal examination will create active learning activity and will also help teacher to know the individual differences that is student positives and their lacunas.

Limitations of the Study

The conclusions of present research should be viewed along with certain limitations.

1. The study was administered in Udaipur city only. The inclusion of students and teachers from other cities and colleges might have represented the universe better. This may limit the ability to generalize the results.
2. Questionnaire based data collection could not be substantiated with other methods.

Conclusions

The present study initially covered a comprehensive review of literature that suggests diverse views regarding teaching pedagogy and evaluation methods in accounting education. Findings indicated that accounting student and teacher ranked "lecture" as the most teaching method used by their accounting teacher and least use of modern multimedia technology. However,

these findings point to the need for the universities of additional teaching resources in the form of such as internet, computers, audio/visual equipment, and so on.

The research also revealed that there is a significant difference between average score and neutral opinion in all the 21 questions regarding overall opinion of students and teacher in relation to their attitudes towards teaching pedagogy and evaluation methods in accounting education. It is found that most of accounting students and teachers are satisfied in majority of cases.

It is anticipated that the finding of this study would contribute to the literature

on the accounting student and teacher perceptions of their accounting teacher 'teaching pedagogy and evaluation methods. Secondly, it would be useful for the accounting faculty to improve their methods of teaching.

Beside all, declaration of result on time will help student to know their actual position on time and will ultimately help to move in right direction faster.

The results would benefit the accounting community to develop better and relevant teaching pedagogy and evaluation methods with suitable technology.

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*Words are things; and a small drop of ink;
Falling like dew upon a thought, produces;
That which makes thousands, perhaps millions, think.*

- Lord Byron
(1788-1824)