The Impact of an Online Homework Management System on Student Performance and Course Satisfaction in Introductory Financial Accounting

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ABSTRACT

Educators in all disciplines are searching for effective educational technologies that help students learn. One technology that has evolved is the online homework management system. The online homework management system permits professors to use the Internet to assign homework problems that students can complete online. Since this system is automatic, students can receive feedback instantly. The researchers designed this study to determine if the use of an online homework management system as an educational complement was an effective way to improve student performance and course satisfaction in an introductory accounting course when compared to traditional accounting pedagogy. The results of this study show the use of an online homework management system is an effective way to improve student performance and course satisfaction in an introductory accounting course when compared to traditional pen-and-paper homework.

KEYWORDS

Accounting, Active Learning, Higher Education, Online homework, Technological Tools

INTRODUCTION

Introductory accounting is a required course for all majors in schools of business. Tickell, Lim, and Balachandran (2012) state that “the design and delivery of an introductory accounting course remains a challenging task for accounting educators” (p. 501). This is magnified by the fact that the class is composed of a large majority of non-accounting majors. Sargent, Borthick, and Lederberg (2011), indicate that the failure rates of introductory accounting courses are coming under scrutiny. Tickell et al. (2012) suggest “findings underscore the difficulty of developing a first course in accounting that is interesting, useful and challenging to accounting and non-accounting majors” (p. 511). Furthermore, the first course in accounting is an important foundation for business students’ future academic work (AECC, 1992).

In business schools, traditional educational philosophies of perennialism and essentialism are predominant at the undergraduate level with the professor transmitting factual information to passive recipients. While these methods may be an efficient way to convey information to students, it often leads them to demonstrate low content mastery and deficient in understanding of concepts when compared to other approaches (McKeachie, 2002). Also, these philosophies have been criticized because they don’t develop the analytical skills and critical thinking that are needed to compete in
the global environment (Lily and Tatnall, 2009). The Accounting Education Change Commission (AECC, 1992), and the American Institute of Certified Public Accountants (AICPA, 1999) encourage accounting educators to provide active learning opportunities, to integrate the creative use of technology into the curriculum, and to help students become self-regulated learners, particularly in introductory accounting courses (Saunders and Christopher, 2003).

LITERATURE REVIEW

The best teaching and learning methods within a first accounting class are continually questioned and contested. The design and delivery of an effective introductory accounting course is a challenging task for accounting educators since the class is composed of a large majority of non-accounting majors (Tickell, Lim, and Balachandran, 2012). Furthermore, the first course in accounting is an important foundation for business students’ future academic work (AECC, 1992).

Face-to-face methods or traditional models with the professor transmitting factual information to passive recipients have dominated introductory accounting courses for many years. While these methods may be an efficient way to convey information to students, it often leads them to demonstrate low content mastery and deficient in understanding of concepts when compared to other approaches (McKeachie, 2002). Also, these methods have been criticized because they don’t develop the analytical and critical thinking skills that are needed to compete in the global environment (Lily and Tatnall, 2009). Furthermore, failure rates in introductory accounting courses are coming under scrutiny (Sargent, Borthick, and Lederberg, 2011). The Accounting Education Change Commission (AECC, 1992), and the American Institute of Certified Public Accountants (AICPA, 1999) encourage accounting educators to provide active learning opportunities, to integrate the creative use of technology into the curriculum, and to help students become self-regulated learners, particularly in introductory accounting courses (Saunders and Christopher, 2003).

Additionally, stakeholders have challenged accounting instructors to help students become self-regulated learners so they can effectively cope with changes in regulations and technology (Wyer, 1993). Technological tools can permit students to become active participants in the learning process rather than passive recipients and can improve student learning by giving students convenient access to review material and immediate feedback (Gaston, 2006). Agosto et al. (2013) argues that learning opportunities based in technology enables students to effectively analyze problems, to apply critical thinking skills, and to increase their expertise in the use of technology. Incorporating technology using an online homework management system within a face-to-face environment is potentially beneficial for the student as well as the instructor.

Higher education instructors agree that homework is useful for deepening the understanding of a first accounting course. Rayburn and Rayburn (1999) showed that the consistent completion of homework by accounting students resulted in better performance on tests. They also indicate that instituting procedures within the classroom encouraging students to complete homework consistently greatly improves students’ knowledge and learning of accounting concepts. Farrelly and Hudson (1985) showed that students agree with their instructors and they prefer multiple homework assignments as a tool to learn accounting subject matter. However, the manual assignment and grading of homework can be a time consuming and a difficult task for accounting instructors.

The use of an online homework management system is a possible solution for both students and instructors since assigned homework is electronically graded upon submission. However, Folami and Simons (2012) indicate a body of knowledge is necessary to assist accounting instructors in the adoption and utilization of online homework systems within their courses. In other words, instructors
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