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**Flexible Teaching and Learning in Accounting: innovate, investigate and improve**

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## **ABSTRACT**

The continuing need to improve the quality of education in all tertiary sectors including accounting is ever present. It is imperative that, as educators, we have some knowledge of our student group in order to best tailor a course that meets students many and varied needs and, importantly, those of the professional accounting bodies. There is no magic formula - as educators involved in flexible delivery we are mindful that we need to innovate by experimenting, evaluate by investigation and reappraise, and thereafter improve, what we do. Importantly we need to remember that we are learners too. The aim of this paper is to measure the perceptions of different groups of learners in a large core accounting course in relation to flexible delivery. It is hoped that by sharing our findings this paper will contribute to the improvement of quality in accounting education.

**Keywords:** Flexible delivery, student groups, accounting education, age, generations

**Note:** To maintain consistency, throughout this paper, the term “course” is used to refer to an individual unit of study undertaken as part of an undergraduate program. Some institutions may refer to these as “subjects” or “units”.

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## **INTRODUCTION**

Many challenges face educators in tertiary education today and not least, those involved in preparing students for the accountancy profession. This paper contributes to the growing body of knowledge in teaching and learning and in particular, within the field of accounting. There is a clear and obvious need to provide an effective learning environment which embraces on our part, willingness to trial new technological innovations in the provision of flexible learning delivery. Whilst it is vital to tap into the potential of available innovations this does not require the immediate adoption of every new resource. As teachers we must be in control of the delivery of courses and aware, as far as possible, of the composition of our student group. We are mindful, for example, of the many and varied needs not only of individual students but of the generational groups within the cohort. It is part of our task to prepare competent and confident professionals that employers will wish to employ within the business community. It is imperative therefore that we have some knowledge of our student group in order to best tailor a course that meets those needs. There is no magic formula - as teachers involved in flexible delivery we are mindful that we need to innovate by experimenting; evaluate by investigation and reappraise, and thereafter improve, what we do. Importantly we need to remember that we are learners too.

The aim of this paper is to measure the perceptions in relation to flexible delivery of different groups of learners in an accounting course. This is part of a wider and ongoing research project, the overarching aim of which is to determine the perceptions and expectations of students in relation to flexible delivery in core undergraduate subjects in accounting, management and law. It is anticipated that by sharing our findings this paper will contribute to the improvement of quality in accounting education.

Firstly the literature in relation to flexible delivery, generational groups, mature learners and, in particular, accounting students will be considered. This is followed by details of the accounting course which is the subject of this study and an insight into the participant student group. A range of generic statements were presented to the students in relation to their opinions and expectations with regard to flexible delivery, and these were then further analyzed by age group. Particular questions were asked in relation to the course assessment. Finally based on this analysis a number of conclusions were drawn to provide a basis for discussion and contribution for those involved in the provision of teaching and learning within accounting.

## **THE LITERATURE**

With an increasing emphasis being placed by universities on using technology to enhance students' learning, many universities are using web-based approaches to teaching and learning. It has been argued that online learning potentially provides meaningful learning activities (Anderson, 1996). O'Malley (1999) argues that often new educational technologies, such as web-based learning, are implemented without any assessment of impact on students. In many universities in Europe and North America, the use of face-to-face lectures combined with tutorials or workshops is regarded as the preferred, if not the only, delivery medium for materials. That has not been, and is not, the case in Australia. Some Australian universities have been designated as centres for distance education, and in particular, Central Queensland University (CQU) has established a strong reputation as a provider of quality distance education. Using web-based technologies is of great interest to these institutions including CQU as it not only has the potential to improve the delivery and enhance students' learning in distance education, but is increasingly being used to supplement face-to-face delivery.

According to Slay (1997) problems have emerged in the development of web-based delivery packages and tools because academics have little experience in designing and using this

medium of material delivery. These developmental problems can be exacerbated further because as George (1996) argues, the form of delivery can produce particular types of learning behaviours so that web-based delivery is not a neutral medium. As it is not neutral, we, as academics, need to study the impact of the medium and the material on students and this research is intended to examine students' perceptions of web based learning materials in a number of different contexts and disciplines. O'Malley (1999) argues in his model of student perception that prior educational conditions, perceived characteristics of online learning and characteristics of the student influence the perceived effectiveness of online learning.

As teachers in tertiary education, in order to meet the ever changing needs of our students, we are in a constant process of evaluation and review: we need to be aware as Laurillard (1993) notes not only of our subject, in this case accounting, but the ways in which it is understood and misunderstood and experienced by our students. McNaught (2002:14) stated that "people design educational environments based on their experiences (and perceptions) of teaching and learning" and she also believed that our goals are generally constructivist. As teachers using technologies in our teaching, it is important to consider the relationships between the technology and the teaching strategy so that we can better design the courses. The challenge is to meet the learning needs of individuals and the groups with which they identify within the student cohort.

With regard, in particular, to the student groups there is growing recognition that the split between the three generations; Baby Boomers, Generation X and Generation Y, now widely recognised to be present within the workforce (Gardyn, 2000; Hill, 2002), may also prove a challenge for learning institutions. Research into the differences between the Baby Boomer generation and Generation X, has shown significant differences in expectations including a preference for working alone, are more oriented toward technology, and more educated (Booth (1999) as cited in Rodriguez, Green, & Ree, 2003). With the more recent addition of

Generation Y (also known as the Nexters or Internet Generation), and the further shift in expectations, those in academic positions (comprising significantly of the Baby Boomer generation) are coming under increasing criticism for failing to recognise these important changes (Hill, 2002). In fact, it has been said, “(c)urricula often seem uninspired, with course titles steeped in academic jargon and functional rigidity that fail to mirror the cross-disciplinary way organizations are truly managed” (Hill, 2002:60). In the adoption of some more flexible ways of delivery, the course described in this research is attempting to address these perceived inadequacies.

Out of the plethora of knowledge and theories which abound in relation to adult learning Delahaye & Smith (1998) have put forward ten universal principles in respect of adult learning. In addition they have recognised a further five as being the preserve of mature learners. These are:

- Learner responsibility – as mature learners are willing to take on responsibility for their learning their input is important. Consequently a primary objective of this paper is an evaluation of student perceptions of the mode of delivery in a core accounting course and, in particular, their willingness to seek help if they experienced a technical problem (4) [the numbers in brackets represent the generic statements which are analysed on page 12 and the opportunity to choose the assessment that best suited their needs (11).
- Learning for life applications – mature learners not only regard learning as a life long quest but require such learning to be applicable to their individual needs. This study therefore included investigation of the importance of life long skills (7) and preferences in delivery of material ( 8).
- Learning by reflection on experience – the importance of time to think is stressed in this principle and this study has incorporated a question on the importance to students of a flexible learning timeframe (10).

- Support and respect of fellow learners – the significance of the social context of learning is stressed here. This course actively promotes the importance of interaction between students by means of in-class participation for internal students and a discussion list for external students. Whilst this paper considers only the internal students, an assessment of discussion list support for external students has been the subject of a previous study by Tennent and Hyland (2003). In that paper, the authors discussed the usefulness of a web-based discussion list to enhance student learning. Positive perceptions from students were that it allowed students to share problems and information in a non-threatening, anonymous environment which enhanced interaction and communication and provided some students with an improved learning experience.
- Learning by experimenting – students necessarily need the opportunity and courage to experiment, consequently this study enquires into their access to the internet (1) their confidence in using computers (2) and accessing online material (3).

With regard to education in accounting, Crockett (1993) discussed the innovative changes that were happening at the time and continue to happen, including the areas of communication skills, better quality teaching, innovative pedagogy and practical research. The professional accounting bodies in Australia certainly play a significant role in ensuring that accounting education meets the requirements of an ever-increasing technological workplace. Rodrigues (2004) completed a study that asked lecturers and students to rate ten teaching and learning techniques – 4 active-like (case-studies, individual research projects, group projects and classroom discussions) and 6 passive-like (lectures, reading textbooks, guest speakers, videos, classroom presentations and computerised learning). It was expected that accounting students would rate the passive like techniques higher than students in say marketing and management. This was not the case in all situations and it was concluded that different students prefer, and different situations require, different instructional techniques. As lecturers, we often believe that we know which technique is the best for our students, no matter what age or learning style.



Our view however needs to remain open, capable of review and willing to accept the many challenges that tertiary educators face. The task, in particular, in the accounting course is to produce well-rounded individuals capable of contributing in an effective and valid way to the profession for those studying accounting as a specialisation, and to provide a broad grounding for those entering other business specialisations.

## **THE STUDY**

With its headquarters in Rockhampton, Queensland, CQU has been through a metamorphosis similar to that of many tertiary institutions in Australia. CQU was established as the Queensland Institute of Technology (Capricornia) in 1967 and then became the Capricornia Institute of Advanced Education (CIAE) in 1971. Since then, CQU has survived a series of transitions: 1990, the University College of Advanced Education, 1992, the University of Central Queensland, and then finally, in 1994, became the Central Queensland University. Today the university has 21,350 students who study either via distance education or on campuses located in Rockhampton, Mackay, Bundaberg, Emerald, Gladstone, Singapore, Hong Kong, Malaysia, Fiji, Sydney, Melbourne, Brisbane, the Gold Coast and China.

Distance education has been important to CQU for more than 30 years given its origins as a regional university servicing a regional, rural community, and this has been identified as one of the key reasons for transition to more flexible and online delivery methods, in replacement of the more commonly used print-based materials. This however, has started a move towards online and flexible delivery approaches even for those students studying on-campus. Given this move towards these new approaches to teaching and learning, it was considered appropriate to undertake some research relating to student perceptions and expectations of online and flexible delivery methods, and contrast these to the more traditional forms of delivery.

## **RESEARCH AIMS & OBJECTIVES**

The results discussed in this paper are the initial findings from a pilot study of accounting undergraduate students, as part of a larger research project. The researchers are involved in ongoing research as a result of data collected through course delivery focussing on the use of flexible approaches to learning and teaching in core undergraduate courses in the Faculty of Business & Law. The courses involved are cross discipline, in the areas of law, accounting and management. The broader project has been designed to extend existing studies (Kehoe, Tennent, & Windeknecht, 2004), and to include students across a wider range of disciplines and locations.

As CQU's Vision Statement includes a vision of being "acknowledged universally as a leader in flexible teaching and learning.." it is considered essential that we have a measure of student expectations and perceptions of flexible delivery. Therefore, the overall aim of the project will be to determine students' perceptions and expectations in relation to flexible learning and teaching methods.

The overall research objectives include:

- A measure of the perceptions of different groups of learners in relation to flexible delivery (i.e. gender, age/maturity, learning backgrounds, cultural backgrounds)
- An understanding of what a sample of students see as effective flexible delivery methods
- A measure of the extent to which learners view courses as either linked with generic skills or compartmentalised (view of teaching as skills building not just transfer of knowledge)
- An analysis of cross-referenced students studying different disciplines, with differing foci, to determine the extent to which this and other background factors influences student perceptions

The results reported in this paper however relate specifically to the first objective of determining student perceptions in relation to flexible delivery and contrasting this with preferences for more traditional forms of teaching and learning, looking particularly at the learners in relation to age.

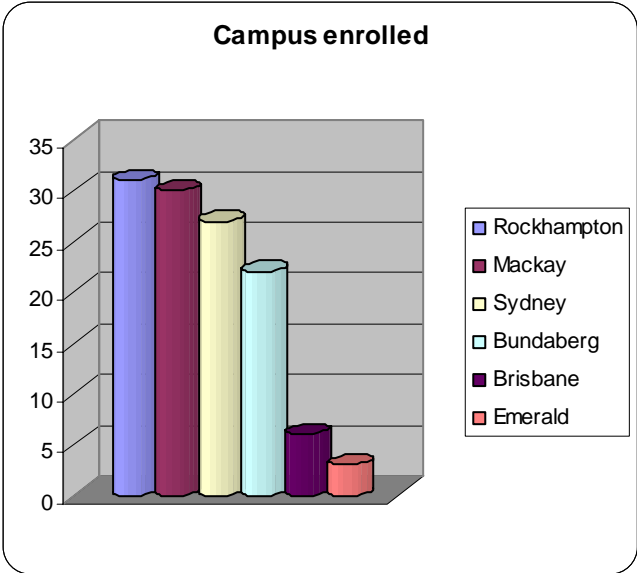
## **THE COURSE**

The accounting course is taken by all Bachelor of Business students and takes a user perspective of accounting information, covering topics such as using Statements of Financial Position, Statements of Financial Performance and Cash Flow Statements to make investment decisions, budgeting, and financing the business. All internal students had a 20% online test component, 10% in class participation, a 10% assignment and a 60% examination. The first online test covered material from weeks one to four plus material from a company report and test 2 covered material from weeks six to nine of the term. The assignment was on ratio analysis with the final examination covering material from most of the modules. The in-class participation included attendance as well as interaction with marks awarded for answering individual tutorial questions and group sessions. External students differed only in the participation area as these students had to access and participate in an online discussion list. The online discussion component (which was more extensive for external students, but is not discussed in these particular findings) utilised a web-based Learning Management System, (LMS). The internal students were also encouraged to access the LMS discussion list utilised particularly for the external students, but no marks were allocated to them.

## **PARTICIPANTS**

This study utilised a voluntary self-administered questionnaire that was administered during lectures and included both general questions being asked across a range of disciplines, as well as questions specific to the course structure as outlined above. The population frame consisted of all students studying the course Using Accounting for Decision Making during the Autumn term 2004, generating a total of 120 responses across six campuses. The spread of respondents

is shown in Figure 1. The responses of distance education students have not been included in this analysis due to the different approach utilised in collection of responses and the variation of assessment provided.

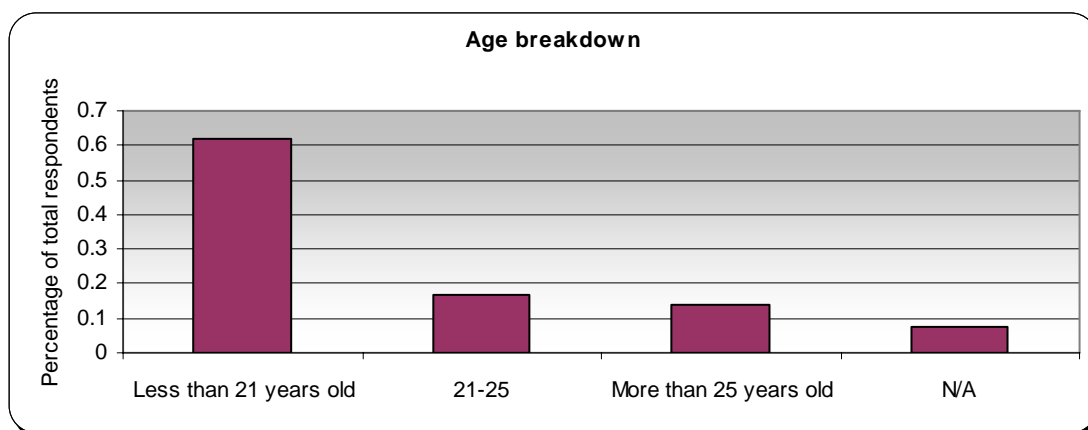


**Figure 1. Respondents by campus enrolled**

In terms of gender breakdown, 70% of these respondents were female, with 29.2% males, and 0.8% not indicating gender. It is also of interest that of the responding student cohort, for only 62% English was the first language spoken at home, with 37% indicating English was not their first language, and 1% not providing this information. The sample was also comprised of 85% fulltime students, 13% part-time students, and 2% not indicating their enrolment type.

The importance of the generational split has been noted in the review of literature and, because of this, respondents were grouped according to age. Therefore, those students less than 21 years of age were grouped together. This group represents those respondents who are considered to be predominantly school-leavers at their time of enrolment. The next category, between the ages of 21 & 25 represent the widely recognised cut-off point between Generation Y and Generation X. Finally, those over 25 (that is those considered to be Generation X or

Baby Boomers) were grouped together due to the lower number of responses. The spread across these groups are shown in Figure 2.



**Figure 2. Age breakdown**

## **FINDINGS – GENERAL**

A range of generic statements were presented in relation to student opinions and expectations in relation to flexible teaching and learning. The overall results are shown in Table 1, and a number of key findings have been identified within these results.

<b>General Information</b>	<b>Agree</b>	<b>Neutral</b>	<b>Disagree</b>	<b>N/A</b>	<b>Total</b>
1. I have reliable internet access	86%	10%	3%	1%	100%
2. I am confident in my ability to use computers in the learning environment	92%	4%	3%	1%	100%
3. I am not confident in my ability to access online material	36%	13%	50%	1%	100%
4. If I have a problem with the technology I know where to seek help	63%	26%	8%	3%	100%
5. Before this course, I had very little experience with computers	18%	10%	70%	2%	100%
6. I do not prefer a course that has all online/web based materials	28%	33%	35%	4%	100%
7. I have learnt new skills which I believe will assist me in the future	83%	8%	5%	4%	100%
8. I prefer to have a choice between web based or printed materials	70%	25%	3%	2%	100%
9. I would prefer the traditional lectures/study material to alternative delivery and assessment methods	45%	35%	18%	2%	100%
10. I appreciate the opportunity to complete a course at my own pace and in my own time	80%	17%	2%	1%	100%
11. I would like the opportunity to choose the assessment that best suits me	78%	14%	6%	2%	100%

**Table 1. Findings overall for general information**

Firstly, it is clear that although a very large majority of students had reliable access to the internet, were confident using computers and had previous experience with computers (ranging

from 70-90%), they were not as confident (only 50%) at accessing online material. Many assume that all students are computer literate and comfortable with technology, and in general, it would appear that this confirms this assumption. However, in relation to flexible delivery involving online material, it appears important that students are provided support to increase their confidence levels in accessing and using online resources.

It was also of note in the general findings that high levels of the respondents identified the importance of having flexible learning timeframes, and being able to choose assessment that best suits their needs. This can be seen to be reflective of the range of commitments students have and the need for more flexible approaches to teaching and learning. Finally, of interest was the fact that 83% of students reported learning skills that they consider as useful in the future, emphasising the students' reflection on the applicability of what they are learning, in line with the previously mentioned characteristics of mature learners, and in particular, a focus on lifelong learning.

The general findings highlighted in Table 1, have been further analysed by age group in order to determine whether there are significant differences based upon age. The results are shown below.

Age group	Level of agreement				Total
	Agree	Neutral	Disagree	N/A	
Less than 21 years old	35%	12%	51%	2%	100%
21-25	35%	15%	50%	0%	100%
More than 25 years old	35%	12%	53%	0%	100%
N/A	44%	11%	33%	12%	100%

**Table. 2 Responses by age group - I am not confident in my ability to access online material**

Table 2 shows those responding about their level of confidence in accessing online materials, which, in the previously outlined overall results, was not as high as would be preferred. Of interest in these particular results is the fact that there is no discernable difference according to

the age of the respondent. Whilst some may assume those older students are less confident with online delivery, these results indicate that this is clearly not the case.

Age group	Level of agreement				Total
	Agree	Neutral	Disagree	N/A	
Less than 21 years old	27%	30%	39%	4%	100%
21-25	30%	45%	20%	5%	100%
More than 25 years old	24%	41%	35%	0%	100%
N/A	33%	22%	33%	12%	100%

**Table 3. Responses by age group - I do not prefer a course that has all online/web based materials**

Table 3 provides an indication by age group of those preferring all online or web-based materials. Interestingly, the results show that in particular, the age group from 21 to 25 years of age are less likely to prefer this method of delivery in comparison to both the younger and older age groups. However, it can be suggested that perhaps each of the younger and older age groups have different reasons for this preference. Those in the school-leaver age group (less than 21 years) are more accustomed to flexible delivery having had no distinct break between the two learning environments of secondary and tertiary education, where they are more likely to have experienced flexible delivery methods. In contrast however, the older age group (often studying part-time rather than fulltime) prefer the online and web-based delivery to allow them control over where and when they study, particularly due to family commitments. Those in the middle age-group (from 21-25) however, are not likely to have entered tertiary study directly from secondary school, but may not have the emphasis on flexibility, and in fact, may be concerned more about obtaining the security offered by more traditional forms of study.

Age group	Level of agreement				Total
	Agree	Neutral	Disagree	N/A	
Less than 21 years old	69%	27%	3%	1%	100%
21-25	60%	35%	5%	0%	100%
More than 25 years old	88%	12%	0%	0%	100%
N/A	67%	11%	11%	11%	100%

**Table 4. Response by age group - I prefer to have a choice between web based or printed materials**

Age group	Level of agreement				Total
	Agree	Neutral	Disagree	N/A	
Less than 21 years old	41%	42%	16%	1%	100%
21-25	45%	20%	35%	0%	100%
More than 25 years old	59%	35%	6%	0%	100%
N/A	56%	11%	22%	11%	100%

**Table 5. Response by age group -I would prefer the traditional lectures/study material to alternative delivery and assessment methods**

Tables 4 and 5 show by age group, those who would firstly prefer a choice between delivery methods, and secondly those who prefer traditional delivery methods. Of note, there is a strong indication that those older than 25 years of age (88%) would prefer a choice of delivery methods. However, when looking at this result in combination with the second, whereby this same age group shows a stronger preference for more traditional delivery methods, it could be argued that this age group prefer the choice, but when given it, will opt for the more traditional approaches.

**FINDINGS – COURSE-SPECIFIC**

In addition to the previous results in relation to student expectations and preference in general, respondents were also asked to provide feedback on some of the assessment included within this particular course. As described previously, the assessment within the course involves online tests to predominantly assess at the level of recognition and recall. However, in class discussion and attendance was also required of students in order to demonstrate their ability to apply the theory being learnt.

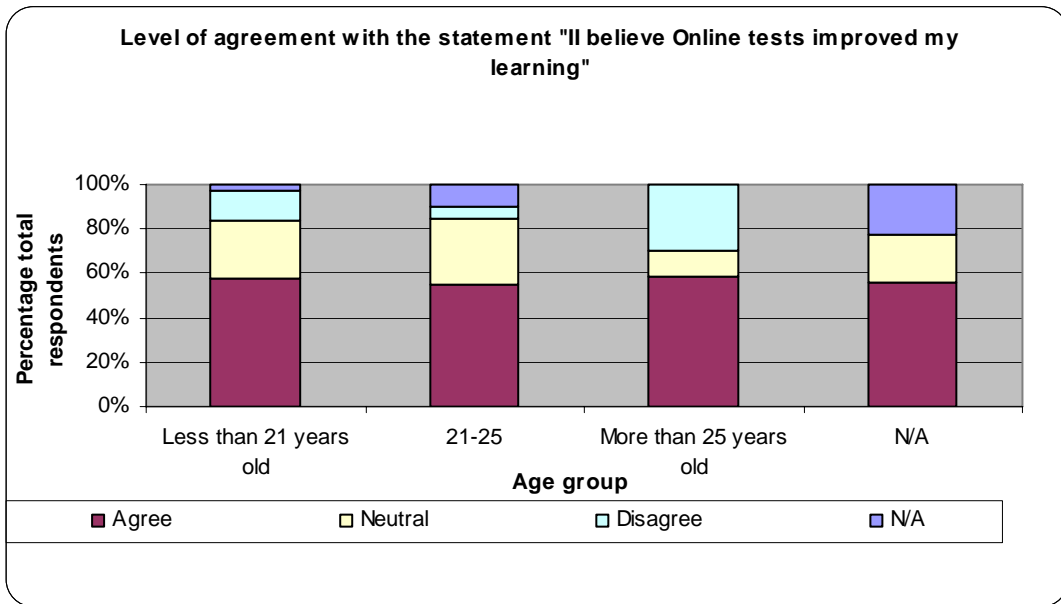
The overall results for the three statements relating to this assessment are shown as Table 6.

	<b>Agree</b>	<b>Neutral</b>	<b>Disagree</b>	<b>N/A</b>	<b>Total</b>
I believe Online tests improved my learning	58%	24%	13%	5%	100%
I would not have attended class if marks weren't awarded	16%	22%	57%	5%	100%
I was reluctant to contribute to the in-class discussions	27%	33%	33%	7%	100%

**Table 6. Findings overall for course-specific statements**

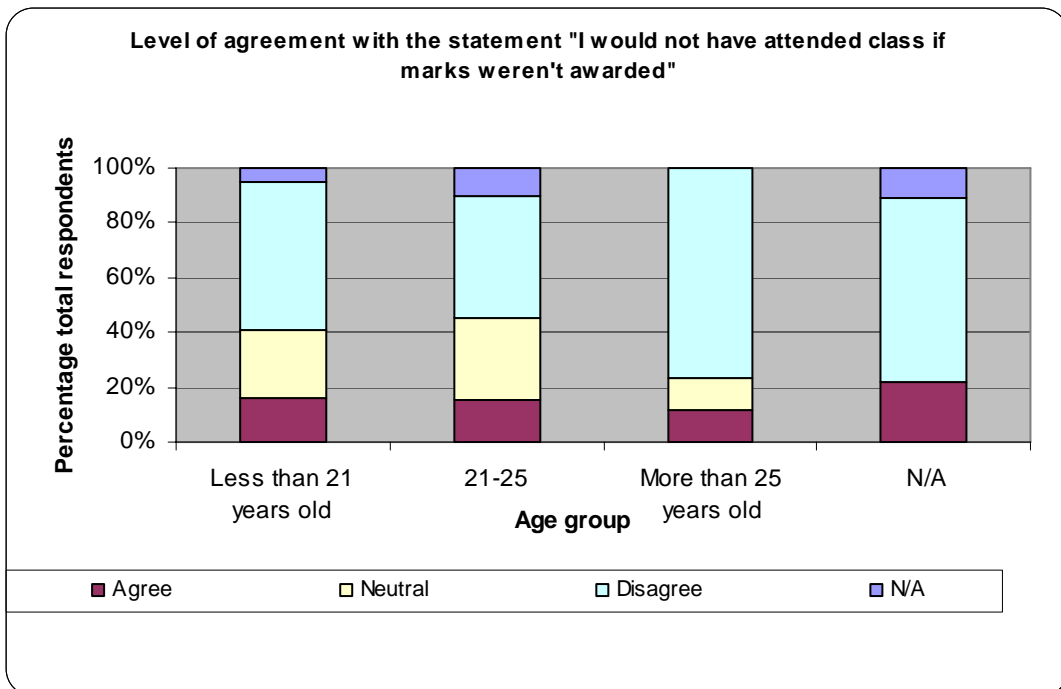
These overall results indicate that almost 60% of the students believed that the online tests assisted in the learning process, and a similar percentage also indicated that they were not simply motivated to attend tutorials because there was assessment involved. In relation to the preparedness of students to contribute to in-class discussions, there was a relatively even spread between those reluctant, those who weren't and those who gave a neutral response. These overall responses have again been analysed according to age group and are discussed further.





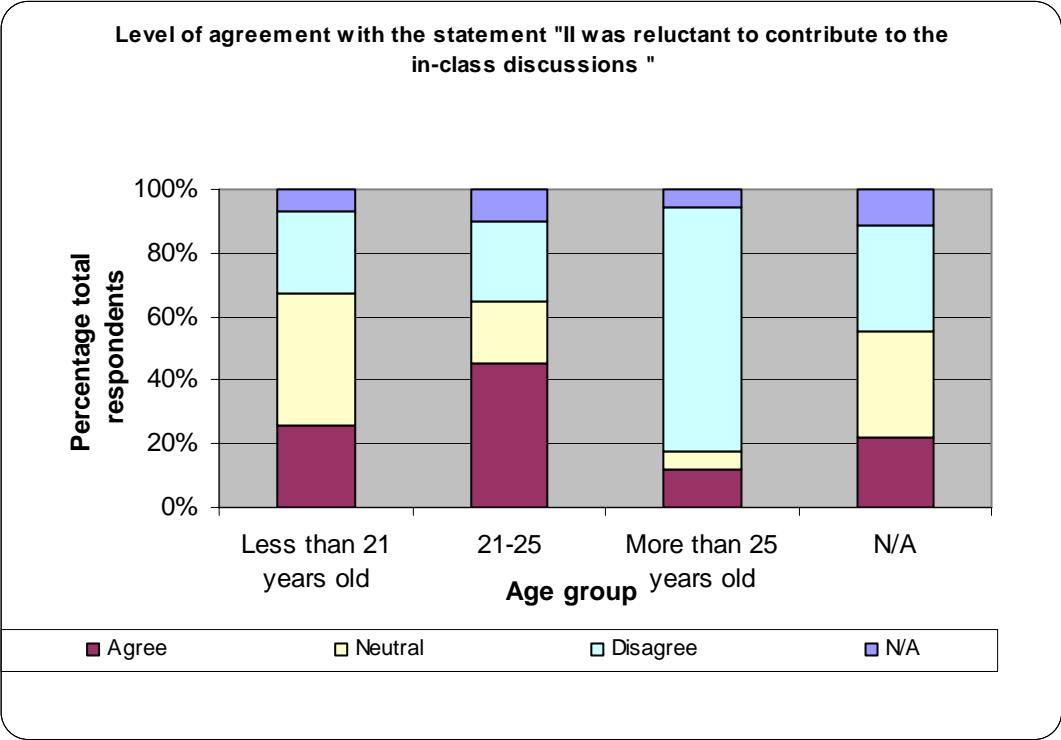
**Figure 3. Online tests improved learning by age group**

In relation to the belief that online tests improve learning, the age breakdown sheds some additional light on the results. There are very little differences between the younger two age groups, however, those over 25 years of age, were less likely to believe the online tests were useful for their learning. In fact, over 30% believed they did not assist, in contrast to much smaller percentages of those up to 25 years of age.



**Figure 4. Attending class by age group**

When analyzing those who would opt to attend class even if there were no marks allocated, some expected results emerged. Those over 25 indicated that they would attend even if there were no tangible benefits in terms of direct allocation of marks, rather they are more focused on ensuring that learning occurs, thus exhibiting the characteristics of mature learners as discussed earlier.



**Figure 5. Contribution in class by age group**

Finally, the reluctance to contribute in class when analyzed by age also provided some additional insights. As would be expected, the older age group reported a significantly higher willingness to participate in class than either of the other two groups. Interestingly, when considering the other two groups, those in the age group 21-25 reported a higher reluctance than those in the younger age group to contribute in the classroom environment. As mentioned earlier however, this could be related to the fact that those students in the less than 21 year old age group, have not left the education system in moving from secondary to tertiary education, and therefore may be less intimidated by the classroom environment than those who may have had some work experience since high school.

## **DISCUSSION AND CONCLUSIONS**

Students were given the opportunity at the end of the survey to make comments. To the question, ‘When I hear the term “flexible delivery”, I think of’, responses made included: “easy going”, “available whenever”, “delivery regulated by consumer”, “do what you want when you want”, “elastic delivery”, and the best of all “What the ?”. So, it is clear that whilst many consider flexible delivery as an opportunity to study at their own pace, it was clear that some had not even considered what it may mean for them. It was interesting to note that, although 92% indicated that they were confident using computers, only 50% were confident at accessing online materials; a very common approach to operationalising the notion of flexibility in learning environments. It is therefore important that instructors provide support to increase students’ confidence levels in accessing on line material.

In advocating for flexible delivery, and the importance of considering individuals in the learning environment, we attempted to analyse the results further than just the overall findings. Looking closer at the results, we considered the many claims regarding differences amongst students that were age-based. As expected we found differences in the groups: learner responsibility was apparent in the older student groups’ preference for online and web based delivery insofar as they clearly preferred a choice of delivery methods. Mature learners also demonstrated responsible attitudes to learning and a regard for life long learning to the extent of being prepared to attend class (even if no marks were allocated for attendance) and a preparedness to contribute in class.

The school leaver age group were more accepting of online and webs based delivery, felt that online tests improved their learning and as a group were more willing to contribute in class than those in the age group slightly older than them, but not to the extent of the mature age learners. The 21-25 age group were less likely to prefer online or web based delivery and showed a higher reluctance than the other groups to contribute in class. Future research will

include gauging student perceptions of effective flexible delivery methods, investigating whether learners view linkages in courses with generic skills, and analysing groups of students from different disciplines to attempt to determine the factors that influence student perceptions.

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