

Issues Surrounding Accounting Lab And Online Accounting Resource Implementation

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ABSTRACT

Students find themselves troubled with understanding concepts and processes involved in different subject areas. Many times they seek assistance but find themselves at a loss. Being aware of support resources and having assistance at one's disposal can eliminate the stress of searching for help. Nevertheless, as in the movies, the question begs to be answered, "If you build it, will they come?" Plainly speaking, will students take advantage of resources offered to them and benefit from them? This study focuses on students' perceptions of an Accounting Lab and accounting online solutions available to assist the learning process.

Keywords: Accounting, accounting resources, accounting education, accounting lab

INTRODUCTION

Determining methods of addressing the needs of students to maximize learning is a challenge. In addition to the challenge of providing the service is the challenge of ensuring the service's success and impact. The success students receive from any given service is contingent on several factors including student demographics, individual learning styles and limitations and subject matter. Southeastern Louisiana University offers resources – on campus and online – to students who are currently enrolled in accounting courses.

The objectives of this study were to determine student usage and attitudes towards the Accounting Lab. Other objectives included investigating the students' knowledge about the lab and its perceived impact on grades. In addition, the availability of online resources and their impact were studied.

METHODOLOGY

A questionnaire was developed to gather the opinions of students currently enrolled in either Accounting 200 (Introduction to Financial Accounting) or Accounting 225 (Managerial Accounting) classes in spring 2009. These are the first two required Accounting classes for students majoring in business. The survey consisted of questions directly related to their experiences with the Accounting Lab and accounting online resources.

There were 743 students enrolled in Accounting 200 and Accounting 225. This survey was not limited to accounting majors but rather to all students taking these courses. It was expected that a return of 200 completed questionnaires would be adequate to assess the students' opinions of the Accounting lab and online resources.

The anonymous survey was conducted via an online questionnaire that was accessible through the university's Think Tank website. An email was sent to students by the departmental faculty encouraging participation. Of the 743 students, 136 responded through the "Think Tank" link. "Think Tank is a new computer-based decision-making software program in the College of Business" (Lowentritt, 2007). To augment the online

responses, the questionnaire was distributed in person to students in class. Ninety-nine student opinions were collected via paper questionnaires. Both online and paper questionnaires were administered after midterms and after the university's official drop date.

FINDINGS

Amongst the 235 respondents, 49 (21%) of the students reported using the Accounting Lab at some point. Of the 49 students that used the lab, the majority turned out to be 18-22 year old female sophomore students working part-time who do not have children with an average GPA range of 2.0-2.99. However, the user profile reflected the profile of those who did not avail themselves of lab resources.

The data revealed that despite the make-up of the students in these courses, there is variation in respect to the highest percentage within each demographic. Seniors had the highest percentage of students in their group using the lab at 29%. Students with grade point averages below 2.0 (33%) use the lab the most. Respondents with higher self-reported GPA's tended to use the lab the least. An equal percentage (21%) of respondents with and without children reported using the lab. On a campus with twice as many females as males, an interesting observation was the fact males and females reported using the lab in equal amounts (21%). Social norms have indicated that males often have more trouble asking for help than females because of pride or "they fear that they will be refused and feel foolish and humiliated. For these reasons men seem to have greater difficulty in asking for help than do women" (Schwartz, 2007). Therefore evidence is not present to show gender to be a factor in relation to the usage of accounting resources. Concerning age, older students used the Lab more than younger ones. Slightly more of the married students (25%) reported using the Lab, while only 21% of single students reported using the lab.

After looking at who was likely to visit the lab it became evident as to which groups of students within each demographic who did not visit the lab. The areas that were found to have the highest percentages of students not visiting the lab are juniors, unemployed students, and students with GPA's of 3.0-3.49. In addition, a large percentage of students ages 18-22 and unmarried did not visit the lab. Reasons individuals have been found to refuse the help of others are fear, shame and indebtedness. "Admitting that there are things to learn represents failure on the part of many" (Schwartz, 2007). Other reasons may be simple lack of knowledge of the lab.

What Students Know About the Lab

It appears many students are unfamiliar or uninformed about the lab. Of the 235 respondents, 55.7% did not know where the lab was located and 64.7% were unaware of the hours the lab is open. There are postings of the lab's location and hours on the Accounting Department's bulletin board and in many classrooms, but no sign on the door of the Lab to indicate that room 82 in the Business building is the Accounting Lab. Ostensibly, students taking Accounting courses pass the lab on the way to their classes and do not even notice it is there. Students who have visited the lab before believed additional and convenient hours, more tutoring and a better environment would encourage them to visit the lab more often. Students who have not visited the lab or were unaware of what the lab offers would like to see more promotion of the lab, and information as to its location and hours.

Lab Promotion

The Accounting Lab is not the subject of much marketing. The Accounting Lab is located in an unmarked classroom. There is no sign on the door to differentiate it from other rooms in the business building. There is no special equipment in the room that might identify it as a lab. Indeed, it is just one classroom among many in the business building.

The Accounting Department posts the hours and location of the lab in several Accounting classrooms as well as on the Accounting Department's bulletin board. On the other hand, 14% of students enrolled in accounting classes are Accounting majors who by definition would have reason to visit the Accounting Department and potentially be exposed to the posters.

Table 1

		Total	Percentage
How did you hear about the lab?	Professor	150	64%
	Classmate/Friend	27	11%
	Sign on Wall	33	14%
	Internet	4	2%
	Never Heard	21	9%
Total		235	100%

Table 1 indicates the sources of information about the Accounting Lab identified by respondents. Of the 235 respondents, 150 learned about the lab from one of their Accounting professors, 33 from a sign on the wall, 27 from classmates or friends, 4 from the internet while 21 never heard about the lab. Most sophomores (67%) heard about the Accounting Lab from their professors. The Accounting Department may use this information to target sophomore students. Of the students that have heard about the lab from their professors, 20% visit the lab. Despite the fact that only 20% of those students visit the lab, professors should continue to promote the Accounting Lab, because they appear to be the best source of information for users.

There are postings of the lab's location and hours in some of the classrooms and on the Accounting Department's bulletin board. Apparently, many students do not notice the signs. Despite having some 3,000 students in the Business building every day, only 14% reported seeing a sign about the Accounting Lab. Improvements to the signs, the locations of the signs and an increase in the number of signs promoting the lab appear to be needed.

Currently 9,603 (71%) Southeastern Louisiana University students use the internet for online courses (Continuing Education, 2009). "Online classes provide advantages for both students and the colleges and universities that offer such courses. Less money is spent on travel since classes attendance is often not required or is optional" (Foster & Holly, 2009). For this reason, the Accounting Department provides online solutions through Blackboard. Online solutions are limited, but also potentially helpful. Studies recognize benefits of online education including: convenience and flexibility, greater motivation, better understanding of material, more and better learning, and higher quality of education (Foster & Holly, 2009). "Some professors and schools are redesigning their courses to take advantage of the Web's interactive and visual possibilities, adopting some bleeding-edge technologies such as game like simulations and digital avatars to make online courses more exciting and more effective than traditional classrooms" (Clark, 2008). Of the 235 respondents, 101 reported using online solutions through the Blackboard course, while 49 students used the Accounting Lab in the Business building. It was surprising to see more students not accessing online solutions now "that internet usage among college students has seen a marked increase in recent years" (Foster et al, 2007).

The fact that more than half of the university's students use the internet to take courses online and 42% of the respondents report accessing online solutions indicates students have come to use the internet for their learning needs. However, of the 235 respondents, only four (2%) reported hearing about the Accounting Lab over the internet and 22 never heard of the lab. Since 9% of the respondents never heard about the lab, only 2% heard about it from the internet and a large number of the students are using the internet for learning, the Accounting Department should consider promoting this lab on the internet. The Accounting Department should post the lab location and the hours on the University's homepage. Additionally, the department should send emails to students taking Accounting and inform them about the availability, the location, and the hours of the lab.

One interesting finding was even though the majority of the students who answered the questionnaire are between 18-22 years old they do not use the online solutions as often as others. Of the 235 respondents, 45.9% who used the online solutions are 23-25 years of age.

Are student grades and understanding affected by usage of the Accounting Lab?

The data indicated that in each GPA range there were a higher percentage of those who utilized the Accounting Lab than those who did not. However, there was no strong indication the lab influenced GPA's. Students were asked if they felt their visit to the lab had an effect on their test scores or understanding of material. Table 2 indicates of 49 students who visited the lab, (39%) felt that the lab helped them improve their test scores, 24.4% said the lab did not help them improve their test scores, and 36.6% did not know if visiting the lab had helped them.

Table 2

		Have you ever used the Accounting Lab in Garret Hall?
		YES
Did the accounting lab help you	YES	19
Improve your test scores?	NO	12
	DK	<u>18</u>
Total		49

Of the 49 students who used the lab, 59% felt it did increase their understanding of the material, and 41% of the students who visited the lab are still not sure if they benefited from the lab. Nevertheless, students who have visited the lab had suggestions for improvements. Lab users recommended better hours, consistent location, more advertising, and more available tutors to improve the lab impact. Interestingly, 30 students who had not visited the lab reported they would if they felt they needed help. More information or advertising would encourage 29 respondents to visit the lab. Other things mentioned to encourage lab use included better hours, giving bonus points, making it a requirement for a course, and assurance of help when necessary.

SECONDARY FINDING

The Think Tank system used in our research was found to be very useful in collecting data. The online decision-making tool allowed us to survey a large number of students and receive feedback in real-time, anonymously. Lowentritt (2007) felt that online questionnaires would allay insecurities and encourage participation from some who otherwise might not participate. In addition, it allows the use of aesthetics (greetings and templates), functioning rules (as to skip questions) and receipt of an up-to-the-minute analysis. In addition to the Accounting data collected, students were asked about their preference for completing the survey online via Think Tank in comparison to completing a hard copy questionnaire.

	Absolute Frequency	Relative Frequency
Yes, I prefer using the online tool to complete the survey.	113	81.29%
No, I prefer a hard copy to complete the survey.	3	2.16%
I do not have a preference.	20	14.39%
Not answered	<u>3</u>	<u>2.16%</u>
	139	100.00%

The preference for the online survey was strong by those who had used it. More than 81% of those who used it preferred it over a hard copy questionnaire.

CONCLUSION

Southeastern Louisiana University provides many resources to its students. One of the resources offered by the Accounting Department is an Accounting Lab and accounting online solutions. The Accounting Lab provides tutors (Graduate Assistants within the department and members of Beta Alpha Psi National Accounting Fraternity) and solutions manuals. There are benefits for students who take advantage of the Accounting Lab. The Accounting Lab is “a place where students in accounting classes (both majors and non-majors) can come to check homework answers and receive limited tutoring to help them progress in their accounting-related courses” (Simpson, 2009). Workbooks remain in the Accounting Lab for students to use to check their homework answers and to check additional problems they may have worked on. One instructor provides the solutions to his personal quizzes through the lab.

In addition to the workbooks, students can avail themselves too of graduate assistants who provide assistance to students during lab hours. If more assistance is required after the lab has closed, many graduate assistants will stay to help students in need. Since the Beta Alpha Psi fraternity, Southeastern Louisiana University’s honorary Accounting fraternity, is required to tutor for a certain number of hours each semester, the Accounting Lab provides them a place to assist students in need.

Accounting 200 has the largest enrollment in the college. On average the lab is open between 15 to 20 hours per week. If the room is needed for another class the lab is closed. So, if a student makes time to go to the lab and study, he or she is not necessarily guaranteed it will be open. Another drawback is copyright laws prevent students from photocopying solutions from the solution workbooks. Therefore, photocopying is not an available option in the event of a closure or schedule conflict. Accounting Lab resources are also limited by faculty who have the final decision whether or not their classes’ solutions will be provided in the Accounting Lab. All solutions are provided at the discretion of the faculty. As an option, if a student cannot get to the lab during lab hours, online solutions provided are sometimes made available through the students’ Blackboard accounts via the instructors for Accounting 200.

Southeastern’s Accounting Department provides online solutions because many students prefer having the ability to work at their own pace and from home. One of the limitations of the online solutions is that they are not offered for every accounting course. Additionally, the professor has the discretion to post solutions therefore online assistance may not be available to every accounting student. The reasons a professor may not utilize the Blackboard tool may range from personal choice to lack of training. Nevertheless, to combat the lack of using this tool to provide solutions online, instruction on its power as a teaching aid and training to use the software is imperative for faculty. “Faculty training in technology area is necessary and should be based on small groups involved in practical hands-on training on an on-going basis” (Baird & Zelin, 2007). Southeastern has a department (Center for Faculty Excellence) that offers training workshops for Blackboard periodically. The workshops can be requested for help individually or in small groups. Moreover, the center is equipped with technology and staffed with administrators for faculty to receive assistance. Faculty taking advantage of this resource can become more comfortable using Blackboard to provide solutions online.

A recommendation is that the Accounting Department provides an Accounting “Electronic” Lab open to all students, so that every student has the opportunity to take advantage of the online tool. The concept of an Accounting “Electronic” Lab offered through Blackboard and available as a separate course link could be beneficial to many. The link can be made available to any student that is in an accounting course and can be managed by the Accounting Department, just as they do the physical lab.

RECOMMENDATIONS

More students with higher GPA’s did not use the physical lab but would if they needed it while those with lower GPA’s actually visited the lab. These findings indicated that students with lower GPA’s preferred the guided help from tutors rather than working alone. Of the students that visited the lab, recommendations for improvement were provided. The top recommendations were better location, more hours and an increase in the number of tutors. Nevertheless, when students who had not visited the lab were asked what would encourage them to visit the lab the

responses varied greatly. The responses were more promotion/advertising and incentives like bonus points. Additionally, 30 of 186 students responded they would visit if they needed help. As a result, it is recommended that the Department of Accounting increase promotion, especially by professors, because they are the number-one source of information for students who visit the lab. It is recommended that more visible information about the lab to inform students of their option(s) for tutoring help and visiting the lab be posted. In addition, the hours of the lab need to be increased and a consistent location and hours need to be provided. Finally, it is recommended that promotion materials be periodically emailed to all students in Accounting 200 and 225. Internet postings on the Departmental website should also be incorporated in the promotional effort.

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