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Pre Covid-19 Student Perceptions on Blended Learning and Flipped Classroom in Accountancy:

A case study from two emerging UK HEIs

Abstract

Purpose: This study explores the perceptions of accountancy students on the use of technology, blended learning and flipped classroom in two emerging UK Higher Education Institutions (HEIs).

Design/methodology/approach: the primary data for the study was collected using a questionnaire survey and descriptively analysed.

Findings: the findings revealed that there is some use of technology in terms of the Blackboard and PowerPoint presentations but blogs and wikis have very limited use. An aspect that does not seem to be integrated fully yet is the use of blended technology and a flipped classroom.

Originality: where Covid-19 brought about significant structural change in teaching and learning in the HE environment, this study represents a pre Covid-19 consideration of student perceptions on blended learning and flipped classroom. It thus has the potential to anchor future relevant studies that consider the post Covid-19 environment.

Practical implications: The study findings offer a picture of how technology, blended learning and the flipped classroom technique were utilised with accountancy students prior to the Covid-19 pandemic. This information is valuable for accounting educators and by extension to other aspects of business studies disciplines in providing a comparison between the pre-Covid scenario and the current one and thus enabling an evaluation of advancement in the application of these teaching strategies as a result of the pressure imposed by social distancing. Such intelligence will facilitate the identification of areas where it has been possible to enhance learning outcomes and point to opportunities for improved student experience.

Keywords: Student perceptions, Accountancy, Blended Learning and Flipped Classroom Accounting education, Higher education

1. Introduction

Historically, accounting education has confronted several matters and challenges due to the rapidly changing regulatory, economic, technological, social and global environment (Mei and Symaco., 2020). Several studies have called for reform within Accounting Education (Arthur Andersen et al., 1989; Albrecht and Sack, 2000; Mathews, 1990; McGee et al., 2008), all of which express the necessity for accounting programmes to produce graduates who are active independent learners, possessing technical accounting skills with a wide range of generic skills and vital attributes to perform well in today's global business environment (Kavanagh and Drennan, 2008; Phan et al., 2020). Accounting students within HE are expected to develop high-quality learning outcomes (QAA, 2015). Consequently, universities worldwide are encounter pressure from both students and employers (Bates and Kaye, 2014; Moore et al., 2011; Howieson et al., 2014) to enhance the opportunities for the development of generic skills (Phan, 2020).

The constant advancements in technology have also impacted the delivery and assessment of the accounting curriculum, especially in a post Covid-19 environment and its accompanying disruptive condition, which largely deployed technological facilities in online and blended learning during the tough times of lockdown (Smith and Boscak, 2021). Consequently, the majority of HEIs globally are now characterised by the use of blended learning approaches as quality enhancers of curriculum delivery (Chowdhury, 2020). In this approach, online teaching activities combine with traditional face-to-face class activities to offer a planned, integrated delivery (Le Roux and Nagel, 2018). It is believed that blended learning tools within the HE context promote more effectiveness, greater participation, and less cost than traditional classroom-only teaching (Chowdhury, 2020). One substantial advantage is that the classroom can be 'flipped' which Bergmann and Sams (2012) describe as a method that reverses educational traditions by delivering the instructional content via an online mode, thereby releasing students from the need to attend the institution for this element, but providing the space for what would have been performed as homework in a solitary environment, to be the subject of classroom activity where students can brainstorm, work in groups or engage in experimentation. These opportunities are developmental in preparing students to apply their theory to more practical, real life situations (Chowdhury, 2020).

Covid-19 has profoundly changed the environment in which we operate, and HE is no exception (Madani et al., 2023). Therefore, aspects of students' teaching and learning approaches have been significantly changing, and this is especially so in the technological features such as the flipped classroom and blended learning, which have gone through significant development and change in the post Covid-19 landscape (Latorre-Coscolluela et al., 2021). Hence, this study represents a consideration of accountancy student perceptions in a pre- Covid-19 environment to enable a comparison of the picture prior to and after lockdown. It thus provides a comparative perspective that will inform future work considering the impacts of the changes of Covid-19 on the teaching and learning environment. In functional terms, the study aimed to obtain the pre Covid-19 perception of accountancy students in respect of their teaching and learning experiences with regards to technology, blended learning and flipped classroom. These perceptions were gained from students in two emerging UK- based business schools which vary in size and structure.

The remainder of this paper is organised as follows; Section 2 discusses the literature, Section 3 presents the research methodology, Section 4 considers the findings and provides analysis, and Section 5 ends the paper with a conclusion.

2. Literature Review

The use of technology has provided new opportunities to make HE more flexible and student-centred (Palmer and Devitt, 2008, 2014) and is seen by many as providing new ways to meet the challenges of the HE sector (Allen and Seaman, 2013; OECD, 2012) but it needs to be harnessed to personalise student learning and promote deeper student engagement (Pring et al., 2012). It has developed exponentially in education since its early incorporation through the use of PowerPoint, marking the only example of innovative classroom technology. Nevertheless, the principal research issue related to educational technology remains unchanged, the question still being: how can technology be integrated into accounting to improve the educational experience for teachers and students? On this issue, there is a lack of research despite the argument that Information and Communications Technology (ICT) enables learning to be personalised, thus giving students greater diversity in their learning and promoting more flexible, personalised learning spaces (Brown and Green, 2015; Keamy and Nicholas 2007). In their survey of first-year accounting students regarding their use of social media for academic purposes, Jan et al. (2016) found Facebook to be the primary social media outlet, followed by Instagram, Twitter, and Snapchat. Many students indicated that they used social media for academic purposes, although file-sharing (e.g., past examination questions and answers, study notes) was used for academic purposes. Gioiosa and Kinkela (2019), consistent with Brooks (2016), suggest that accounting students believe their use of technology in classroom teaching contributes to their successful completion of courses; this demonstrates the significance of incorporating technology into the accounting curriculum.

Advancements in learning technology create challenges for HEIs in the design and delivery of their programmes (Warren et al., 2020), not least because today's students are more digitally literate than previous generations (Johnson et al., 2016), and have high expectations in this respect. Therefore, blended learning has the same significance as traditional face-to-face teaching and learning in achieving learning outcomes (Allen and Seaman, 2013; Garrison and Vaughan, 2008, 2013; Means et al., 2010). Furthermore, its personal and pedagogical benefits can promote greater student engagement, accommodate different learning styles, and enhance student outcomes (Bretag et al., 2014). However, research has indicated that digital learning can encourage discrepancies in terms of online assessment and formative feedback (Johnson et al., 2016; Dumford and Miller, 2018). That said, others (Arkoful and Abaidoo, 2015) argue that blended learning has the potential to overcome such issues due to the quantity of information that students can access online. In this context, Warren et al. (2020, p.98) found the blended approach to enhance academic self-efficacy and experience for non-maths specialised students, and argued that *“these benefits arise from the combination of allowing the individual mastery of technical skills in the private and stress-free environment provided by the online platform and access to social resources in the classroom setting”*.

One means of innovative teaching is the use of a flipped classroom which presents a means of active learning and that involves face-to-face interaction (Lento, 2016). In this scenario,

instruction is moved from the traditional teacher-centred model to a learner-centred approach (Latorre-Coscolluela et al., 2021), whereby new material is usually introduced outside the school environment, bringing the advantage that when students are in the classroom, time is available for a more in-depth exploration of that material and for more meaningful learning to occur (Chick et al., 2020). The delivery of topics is multi-faceted, involving a range of teaching methods such as video instruction prepared by the teacher or even other parties, collaborative discussions online, online research, and the more traditional methods of reading from published texts, etc (Collado-Valero et al., 2021).

Previously, there was no general agreement on the concept of a flipped classroom and there is limited evidence about its effectiveness (Bishop and Verlager, 2013; Sharples et al., 2014, Lento, 2016). However, during the turbulent time of Covid-19, these technology-based approaches have assumed greater importance becoming priorities, and hence, the flipped classroom concept and its overall effectiveness have been widely evident (Campillo-Ferrer and Miralles-Martínez, 2021). In this vein, several studies (e.g. Chick et al., 2020; Agarwal and Kaushik, 2020; Latorre-Coscolluela et al., 2021; Smith and Boscak, 2021) have been conducted on the emergent mandates imposed by the social restrictions brought by the pandemic, and these research projects have addressed the applicability, opportunities and consequences of using the flipped classroom and blended learning approach in HE. And, in general, teachers and students have indicated that digital resources shared under the flipped classroom model lead to high levels of satisfaction, engagement, skills development, stimulation of students' active learning, critical thinking, knowledge sharing and interactivity via virtual spaces.

However, despite the advantages brought by deploying the flipped classroom approach, there do remain challenges that might limit the benefits of blended learning (Clark-Wilson et al., 2020). Specifically, these relate mainly to the technological readiness of students and teachers which is dependent upon the accessibility of technological resources, internet connectivity, computer literacy and levels of technological anxiety and other psychological problems inherited in accepting and adapting to online remote learning (EISaheli-Elhage, 2021; Cevikbas and Kaiser, 2020).

3. Research Design and Methodology

This study seeks to obtain the perceptions of students at two HEIs on their learning experience of technology, blended learning and the flipped classroom. Therefore, the descriptive approach is considered appropriate. The data for this study was collected through samples of quantitative biased-free data gathered via a questionnaire survey comprised of closed questions. Accountancy students at two emerging UK business schools, which differ in student size, student diversity, structures, and processes provided the data.

3.1 Sampling and data sources

The sample is comprised of Accountancy/Business with Accountancy students (across levels 4-6) who have been studying accounting over the past one to three years and who can provide a good overview of their learning experiences so far. This spread enables similarities, differences or developments of the students' experience throughout their university journey. All the responding Accounting (major) students were undertaking Accountancy as part of their

three years (four years for sandwich) undergraduate programme, which entitles successful candidates to exemptions from certain professional body examinations (ACCA, CIMA, ICAEW).

For anonymity purposes, the two Business Schools are referred to as North and South, with South being older, larger and more developed. The choice of these institutions allows for the identification of similarities/differences in student perceptions of the learning experience across different levels, and for insights to be gained regarding the factors promoting positive/negative experience. The questionnaire was distributed by hand. A total of 81 responses was obtained from North, representing all levels and around 69% of all accountancy students (Total 117). For South a total of 78 responses was acquired across all levels, representing around 30% of all accountancy students (Total 260). The notable difference in response rates between the North and South was due merely to different personal accessibility conditions.

3.2 Questionnaire Design and Distribution

Students were asked to give their evaluation of their overall experience and their rating in terms of the importance of factors and elements influencing the quality of the learning experience regarding technology, blended learning and the flipped classroom. The survey questions were developed referring to previous studies (e.g. Arkoful and Abaidoo, 2015; Brooks, 2016; Lento, 2016; Dumford and Miller, 2018; Gioiosa and Kinkela, 2019). The survey included the following questions:

1. What technology have you been using?

Online resources () PowerPoint () Videos () Blogs, VLE () Blackboard ()

2. On a scale of 1 (very low) to 5 (very high), how effective has the use of technology been as a teaching tool?

1 Very low () 2 Low () 3 Neutral () 4 High () 5 Very high ()

3. Have your lecturers engaged you with the use of blogs and wikis? If yes rank your engagement with the lecture based on these factors on a scale of 1-5. 1 not engaged to 5 highly engaged.

1 Not engaged () 2 Slightly engaged () 3 Engaged () 4 Fairly engaged () 5 Highly engaged ()

4. Accounting software learnt – Do you agree that the accounting software packages you have learnt during your university studies are relevant to the job market/job?

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

5. Flipped classroom and blended learning - Rank if important or not on a scale of 1-5

Irrelevant () 2 Not important () 3 Neutral () 4 Important () 5 Highly important

The essence and objectives of the study were conveyed to the students both verbally and in written form as a brief introduction to the questionnaire. Students were reassured that their responses would not be used in any context other than for the purposes of this study. The

questionnaire was distributed at the start of a lecture for each level of study during week 9 of the second semester in April 2019 along with an Information Sheet and Consent Form. Students were informed that participation was voluntary and that they could withdraw at any time if needed. There were no risks to the researcher as the research did not involve sensitive material. The universities were not exposed to any risks, and ethical approval from the two Universities' Research Committees was obtained before undertaking any fieldwork, as recommended by Ghaffari et al. (2008).

4. Analysis of Data and Findings

4.1 Students Demographics

Three questions were asked in this section: the field of study, previous knowledge of accounting, student nationality.

At North, responses to the field of study question revealed: Year 1 - 19 Accountancy students, and 8 Business with Accounting students; Year 2 – 21 Accountancy students, and 6 Business with Accounting students; Year 3 - 16 Accountancy students, and 1 Business with Accounting students.

At South, all students across all levels were studying Accounting as a major as there is a separation between accounting and non-accounting students pursuing an accounting module. This is due to the larger number of students in that institution.

Students were then asked to rate on a five-point scale (ranging from zero knowledge to great knowledge) whether they had any previous experience of accounting (Tables 1 and 2).

Table 1: North – Prior Knowledge of Accounting

	No Knowledge	Little Knowledge	Moderate Knowledge	Good Knowledge	High Knowledge
Year 1	13	7	3	4	0
Year 2	3	13	5	3	3
Year 3	9	8	6	4	0

Table 2: South - Prior Knowledge of Accounting

	No Knowledge	Little Knowledge	Moderate Knowledge	Good Knowledge	High Knowledge
Year 1	12	10	4	3	1
Year 2	5	8	10	3	3
Year 3	5	4	5	3	2

Table 1 shows that around 65% of all students at North had very little or no prior knowledge, and Table 2 shows similar (but slightly less) results for South. Thus, the majority of students have only a little understanding of the subject before pursuing a degree in Accountancy. This is in line with the findings by Kavanagh and Drennan (2008) that only a limited number of secondary schools offer accounting courses that align with the professional syllabuses taught at Universities. However, sixth form colleges (Further Education establishments) do offer students the option to choose Accountancy. It can also be argued that due to the pressure faced by Universities in terms of recruitment (to enhance league rankings) they often accept students without the relevant qualifications for such a degree.

Finally, the last question within the first part of the questionnaire concerned the origin of students, which was largely British, as depicted in Figures 1 and 2.

Figure 1: North - Student Origin

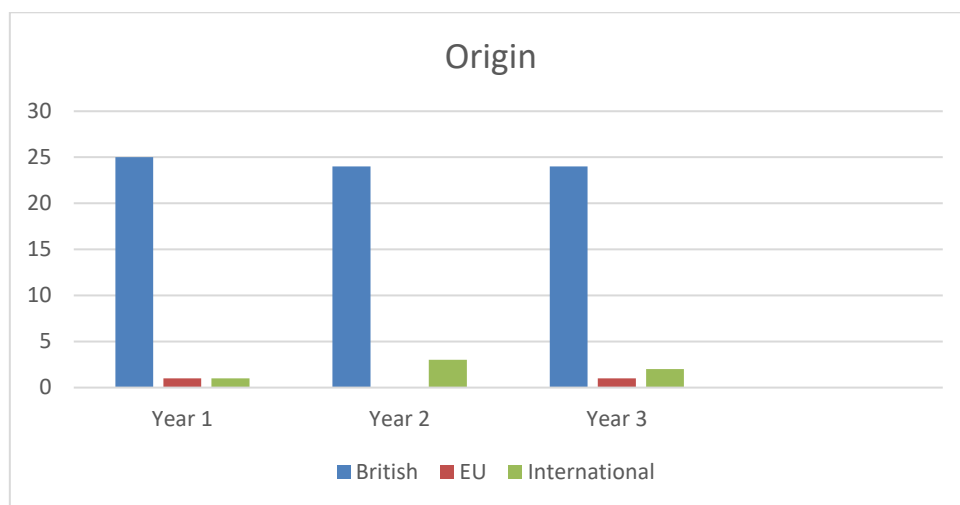
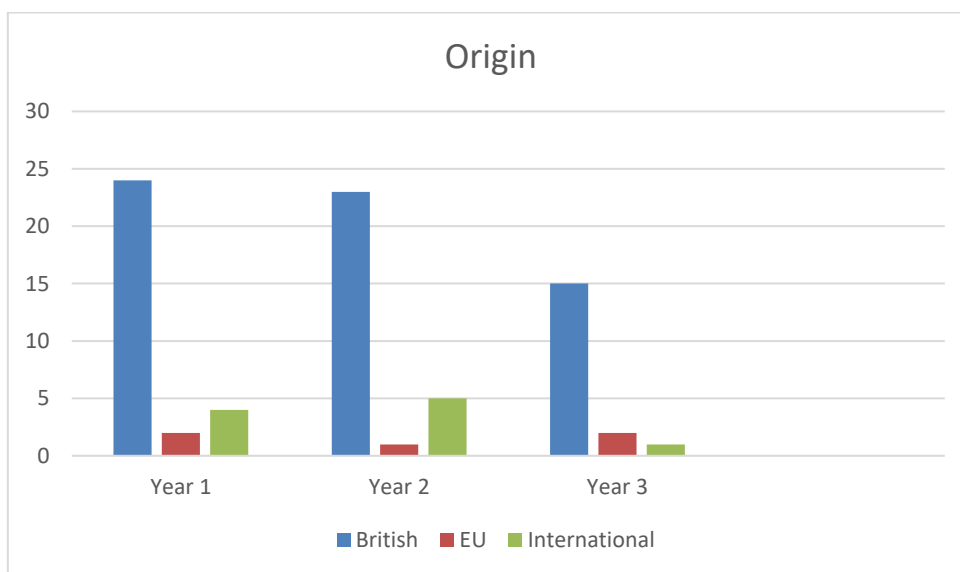


Figure 2: South – Student Origin



4.2 Findings

The use of different aspects of technology within students' studies was examined as shown in Figures 3 and 4. At North, the main sources of Technology used were the Blackboard and online resources (both 84%) followed by PowerPoint predominantly used for year 1 students. At South, the main technology used was PowerPoint (88%) followed by online resources (87%) and the Blackboard (82%). The high use of PowerPoint at South can again be linked to the high numbers of students enrolled, and the need to use large lectures predominantly, in which the easiest method of teaching is PowerPoint presentations. It seems that in both cases the use of blogs/VLE is not widely seen, with 11% at North and 12% at South. Videos are used on occasion but given that Accountancy is very technical in nature, they are not expected to feature as highly as in other subjects. This confirms the views that technology needs to be harnessed and used in a way that engages students on a deeper level and personalises learning for them rather than it being integrated simply for the sake of it (Johnson et al., 2016).

Figure 3: North – Factors Affecting the Quality of Experience

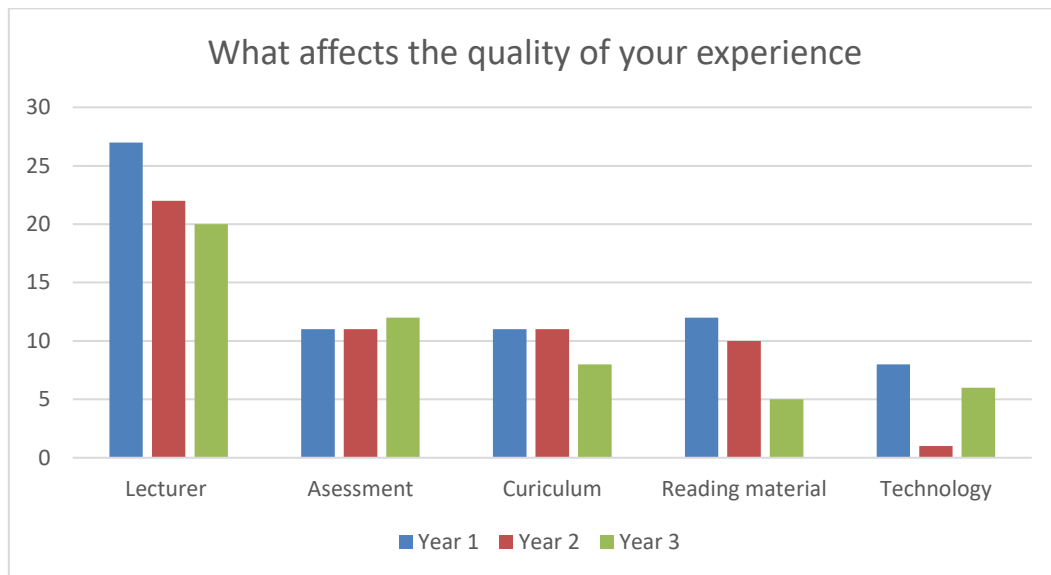
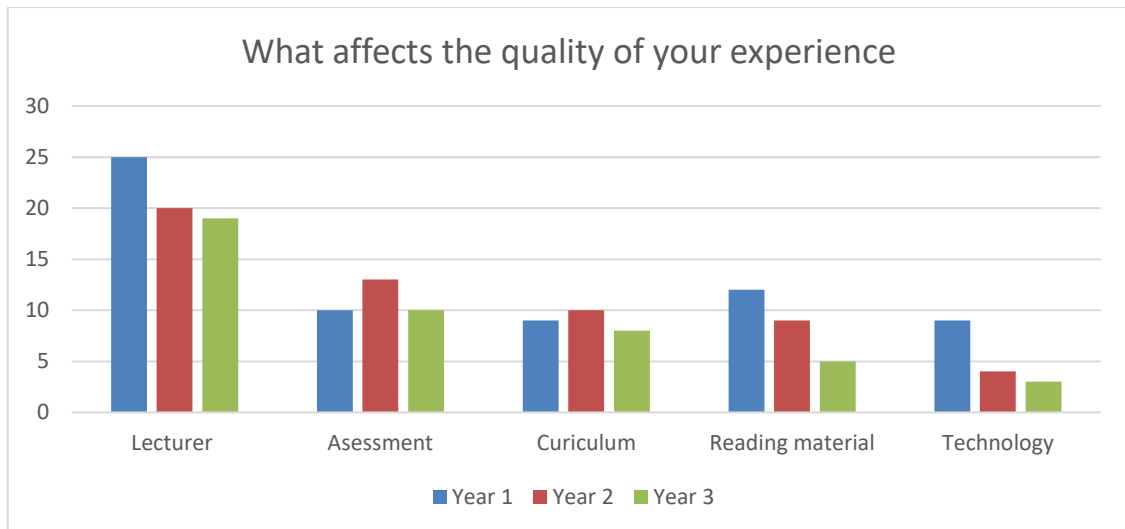


Figure 4: South – Factors Affecting the Quality of Experience



At North, 79% of students believed the Lecturer to be the most important ingredient in their learning experience. This was followed by Assessment (41%), Reading Material (30%) with the least influential being Technology (17%).

At South, the Lecturer ability is again the highest (80%) followed by Assessment (42%), and again the least is technology (20%). Both cases confirm the Lecturer as pivotal to the student's quality of learning experience, gaining this respect through integrating elements of diverse learning styles and taking into account the varying needs of students, as found in previous studies (Apostolou et al., 2009; Mcvay et al., 2008). Technology appears as the least important aspect, which highlights that students tend to focus more on achieving higher grades (following the curriculum and assessment programme) than on the technology aspect which seems not to be fully integrated. This finding is rather interesting and surprising as millennials spend most of their time using technology (i.e., social media) yet do not appreciate it as an important influence upon their learning experience.

4.2.2 Lecturer Ability, Assessment and Curriculum

The next item concerned students' opinion of their lecturers' abilities, demonstrated in Tables 3 and 4.

Table 3: North - Views on Lecturer Ability

	Year 1	Year 2	Year 3
Use of real-life examples	17	15	15
Communication	20	12	13
Out-of-class communication	11	9	4
Communication of assessment criteria	17	13	10
Positive learning environment	18	16	16

Table 4: South - Views on Lecturer Ability

	Year 1	Year 2	Year 3
Use of real-life examples	25	17	19
Communication	19	14	12
Out-of-class communication	11	8	6
Communication of assessment criteria	16	19	11
Positive learning environment	20	15	13

At North, the highest-ranking element was the positive learning environment fostered by lecturers (62%) followed closely by the provision of real-life examples within their teaching (58%). The lowest-ranked element was out-of-class communication (29%) referring to office hours, replying to emails and queries etc.

At South, the highest-ranking element was the lecturer's provision of real-life examples (65%) followed very closely by the presence of a positive learning environment (62%). As at North, so too at South, the lowest-ranked factor was out-of-class communication (32%). From these responses, it is seen that the students preferred lecturers who incorporated real-life examples within the academic curriculum, thereby enhancing their learning experience. This gives weight to Boyce's (2004) assertion that there is a need to encourage students not only to rely on the technical knowledge of accounting but rather on its wider implication in terms of its social, environmental and political context.

The next item asked students to rank the support received outside of the classroom (ranging from 1 not important to 5 very important). For both North and South, the majority of answers are within the 3rd and 4th ranking, suggesting that good support was received. In line with the findings by Morgan (2014) and Gray and Hamilton (2014), lecturers who are approachable, easy to communicate with, and who work collaboratively with students, generate confidence among students and boost their confidence.

Table 5: North - Support outside the Classroom

	1	2	3	4	5
Year 1	3	5	12	6	1
Year 2	1	3	5	12	6
Year 3	2	5	9	6	5

Table 6: South - Support outside the Classroom

	1	2	3	4	5

Year 1	4	6	10	8	2
Year 2	1	2	7	11	8
Year 3	1	3	7	4	4

Student views about the important elements of assessment in terms of instructions, marking guides and grading were then requested, and Figures 5 and 6 depict the results.

At North, assessment tends to be well received by students; particularly, feedback is timely and in Year 3 this has increased, which is not surprising as the National Student Survey distributed to 3rd year students is highly influential on University rankings (Hopper, 2013). Especially as North is a relatively new institution climbing up the rankings, attracting and keeping students is crucial for the institution’s development and upward trajectory. At South, it is surprising to see less focus on year 3 students as grading, instruction and timely feedback are less than in previous years, which might be something for South to investigate. In both institutions, however, the link between the class and assessment tends to be declining, which has also been highlighted by some students in the open-ended questions that followed.

Figure 5: North - Assessment Characteristics

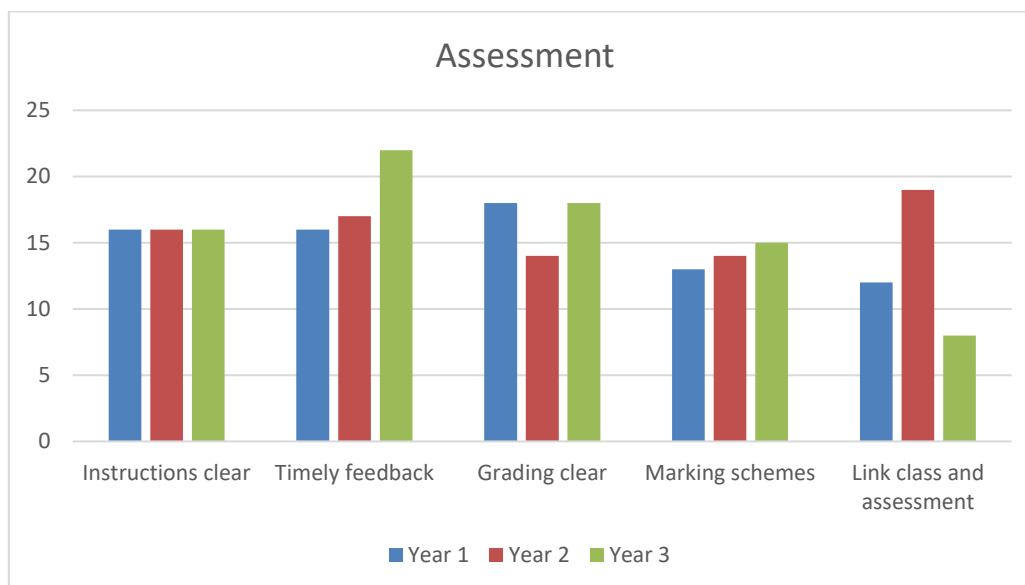
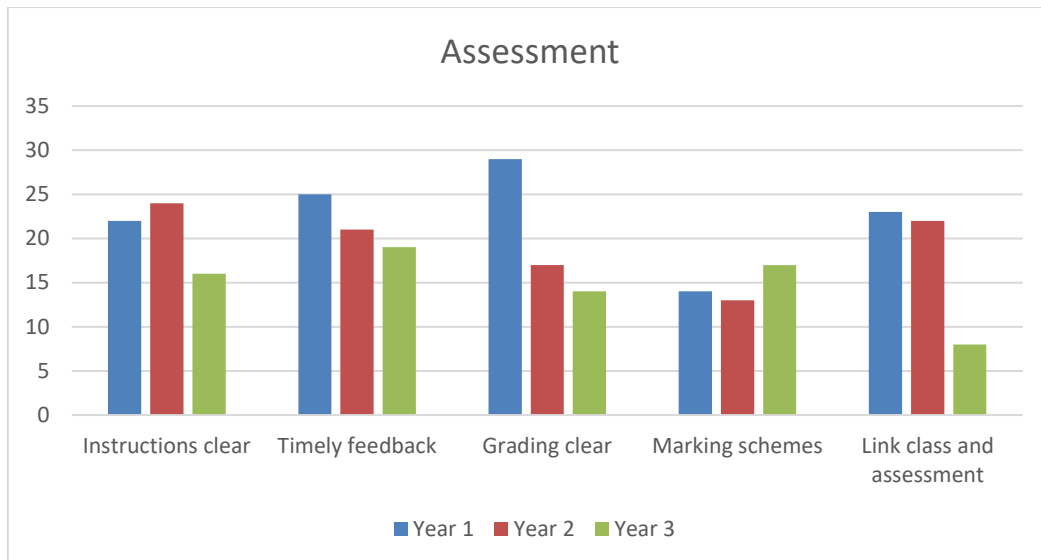


Figure 6: South - Assessment Characteristics



The next section illustrates students' ratings of their assessment programmes in terms of their variety (examinations, coursework and presentations), weighting and clarity of instructions.

Table 7: North - Rating of Assessments

	Not relevant	Not helpful	Neutral	Helpful	Very helpful
Year 1	0	2	5	14	6
Year 2	0	1	5	14	7
Year 3	0	3	5	12	8

Table 8: South - Rating of Assessments

	Not relevant	Not helpful	Neutral	Helpful	Very helpful
Year 1	0	1	5	10	14
Year 2	0	1	4	12	12
Year 3	0	0	4	7	8

Similar results were obtained in terms of assessment for North (75%) and South (80%) with the majority of students finding the nature of assessments helpful in their efforts to achieve higher grades. The varied components of assessment (coursework, in-class tests, examinations, presentations and group work have certainly contributed to such results (Pacharn et al., 2013).

The classroom arrangements (cabaret-style vs lecture-style) and whether these promoted student learning were also explored. At North (Table 9) students place great value on the style of classroom layout, whereas at South (Table 10) students tend to be indifferent. This may be due to the higher number of students at South, making it difficult to implement cabaret-style

arrangements. Universities face a dilemma in this respect because of their opposing objectives, i.e., wanting to recruit and accommodate more students to enhance their league table rankings, whilst also wanting to provide students with an exceptional learning experience which requires smaller workshop-style classes that increase student engagement, motivation and deeper learning, not possible in large lecture situations.

Table 9: North - Cabaret-style vs Lecture-style and Effect on Student Learning

	Very Low	Low	Neutral	High	Very high
Year 1	1	4	6	9	7
Year 2	1	2	7	14	3
Year 3	3	5	7	9	3

Table 10: South – Cabaret-style vs Lecture-style and Effect on Student Learning

	Very Low	Low	Neutral	High	Very high
Year 1	0	4	11	6	9
Year 2	1	2	14	7	5
Year 3	2	2	7	5	3

In terms of curriculum design and what students found specifically helpful, the main findings for both cases appear in Figures 7 and 8.

Figure 7: North - Curriculum

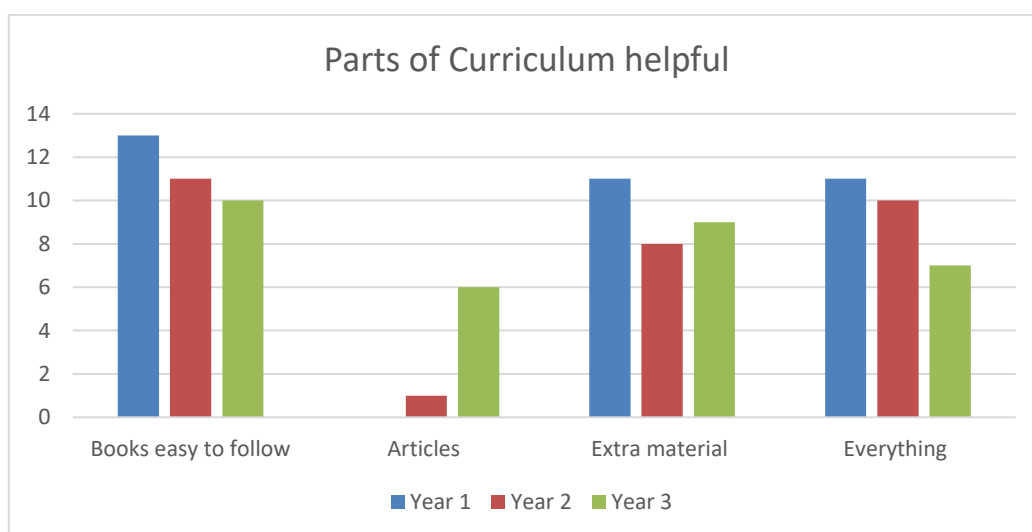
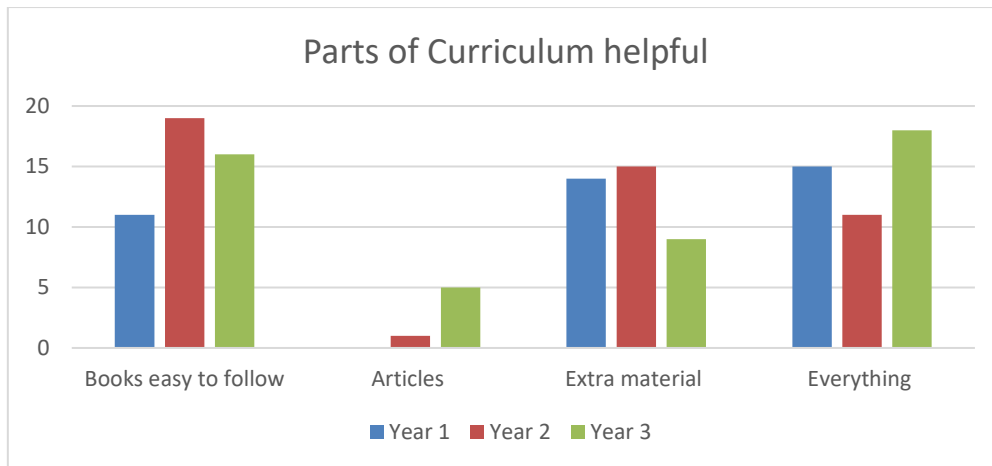


Figure 8: South – Curriculum



At North the main comment on the curriculum made by students was that books were easy to follow (42%), followed by everything on the course (33%). At South, the fact that the books were easy to follow and everything else on the course were almost equal (78%). In both cases, the least helpful item featured in the curriculum was the articles, and actually, in Year 1 none were used which is a common feature at this level. Extra material was also chosen by 35% at North and 43% at South, suggesting students do not take a surface learning approach by wanting to learn the least to be able to pass an examination, but rather value the extra material provided to them in terms of past examination papers, newspaper articles, videos, professional body books along with academic books, which enhances their understanding and their learning further. This approach to learning is in line with a deep blended approach, which encourages growth, and a rational understanding of the discipline (both on an academic and professional plane) (Lucas, 2001; Krom and Williams, 2011).

4.2.3 Technology and Blended Learning

The use of different aspects of technology within students' studies was then examined as shown in Figures 9 and 10. At North, the main sources of Technology used were the Blackboard and online resources (both 84%) followed by PowerPoint predominantly used for year 1 students. At South, the main technology used was PowerPoint (88%) followed by online resources (87%) and the Blackboard (82%). The high use of PowerPoint at South can again be linked to the high numbers of students enrolled, and the need to use large lectures predominantly, in which the easiest method of teaching is PowerPoint presentations. It seems that in both cases the use of blogs/VLE is not widely seen, with 11% at North and 12% at South. Videos are used on occasion but given that Accountancy is very technical in nature, they are not expected to feature as highly as in other subjects. This confirms the views that technology needs to be harnessed and used in a way that engages students on a deeper level and personalises learning for them rather than it being integrated simply for the sake of it (Johnson et al., 2016).

Figure 9: North - Use of Technology

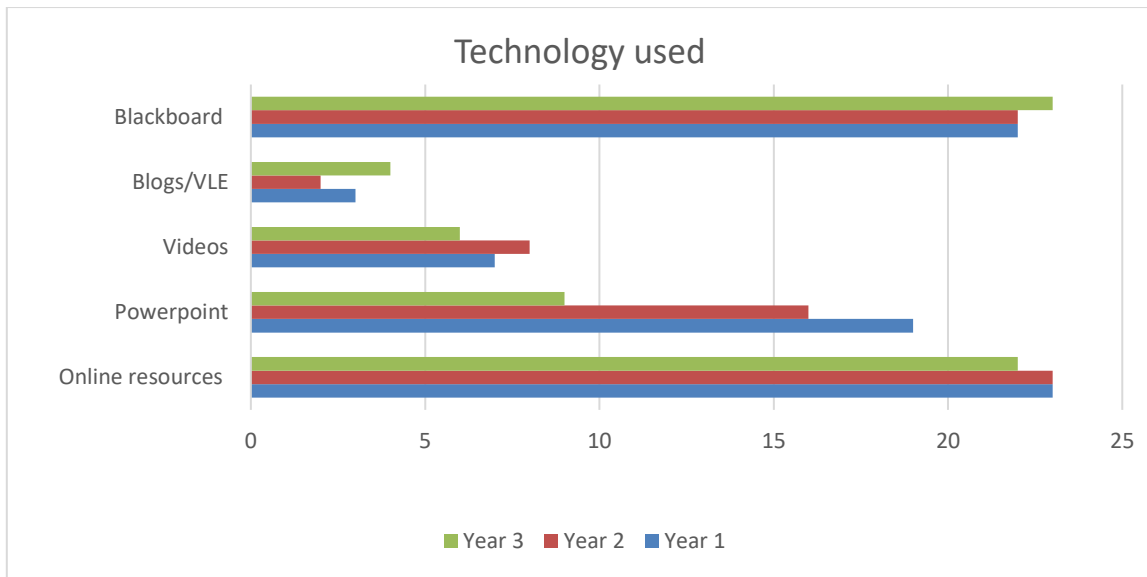
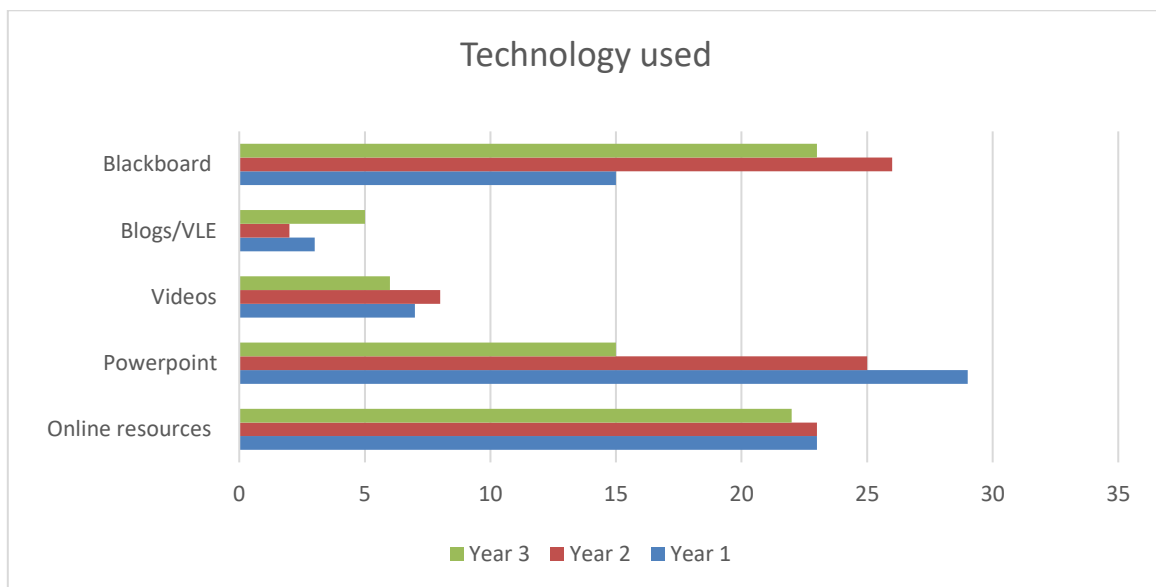


Figure 10: South - Use of Technology



The next question revealed student perceptions of the usefulness of technology as a teaching tool with (1 being low and 5 being very high) as seen in Tables 13 and 14.

Table 13: North - Perceptions of Usefulness of Technology in the Classroom

	1	2	3	4	5
Year 1	1	2	4	12	8
Year 2	0	1	3	6	17
Year 3	1	2	3	10	11

Table 14: South: Perceptions of Usefulness of Technology in the Classroom

	1	2	3	4	5
Year 1	0	2	5	14	9
Year 2	0	1	3	8	17
Year 3	0	0	2	8	9

As seen from both tables, the majority of students rate the usefulness of technology as high or very high (in terms of how it has been used so far). This signifies the importance of technology to the learning experience, acknowledging the fast-changing and dynamic environment and the fact that technology is constantly affecting the students' daily lives and work scenarios.

Students were then asked whether they felt there was enough communication from lecturers through blogs and wikis (1 being low and 5 the highest). The results confirm findings from Figures 7 and 8. Due to wikis and blogs not being used, the majority of students do not see their significance as high and rated them at 1 or 2. Blogs can be a useful way of exchanging messages or notes between students and lecturers or between students themselves; and can keep students abreast of any new/ongoing events in the news or any new articles which might be of use to them. Students tend to relate more to such platforms as they are more user friendly and innovative. Business schools might try to develop and incorporate such tools and platforms as they represent a different and innovative way of teaching and learning.

Table 15: North - Use of Blogs and Wikis

	1	2	3	4	5
Year 1	15	8	2	2	0
Year 2	11	4	4	5	3
Year 3	14	7	4	2	0

Table 16: South - Use of Blogs and Wikis

	1	2	3	4	5
Year 1	9	14	4	2	1
Year 2	11	5	6	5	2
Year 3	7	5	4	3	0

The next item examined the usefulness/relevance of the accounting software to which students were exposed to their future jobs. At North the majority of students (62%) agreed that accounting software is important for the future whereas at South students were neutral about this (46%). It is also clear that as students progress in their academic careers, they see

the importance of the software more than in their lower years. The fact that both North and South run special modules for Accounting software in Years 1 and 2 contradicts suggestions that students tend to be given a one-sided curriculum, i.e., either academic or professional, and that they are in fact able to technical as well as generic skills as part of a well-rounded education (Milner and Hill, 2007).

Table 11: North - Usefulness of Accounting Software

	Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
Year 1	3	5	9	6	4
Year 2	1	2	9	11	4
Year 3	3	3	5	10	6

Table 12: South - Usefulness of Accounting Software

	Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
Year 1	1	1	15	8	5
Year 2	0	5	13	8	3
Year 3	1	3	7	6	2

Tables 11 and 12 reveal that the majority of results are neutral (at North also displaying minor importance), suggesting that students do not have a proper understanding of the flipped classroom concept, and that blended technology is not yet fully integrated. This confirms his findings by Bishop and Verlager (2013) that no consensus exists on the blended technology concept. Indeed, there is no evidence of its success so far, and it remains to be seen how this develops in the future.

Table 11: North - Ranking of Flipped Classroom and Blended Technology

	Irrelevant	Not important	Neutral	Important	Very important
Year 1	7	3	12	2	3
Year 2	5	2	6	12	2
Year 3	4	2	12	7	2

Table 12: South - Ranking of Flipped Classroom and Blended Technology

	Irrelevant	Not important	Neutral	Important	Very important
Year 1	5	6	14	3	2
Year 2	7	2	16	3	2
Year 3	4	2	7	5	1

4.2.4 Generic Skills

The questionnaire then focused on student perceptions of the generic skills acquired during their studies as illustrated in Figures 11 and 12. The options included personal skills, work-related skills and general personal competency-related skills. Much criticism in previous studies relates to degree curricula focusing on the technical content required to secure exemptions from the professional body foundation examinations (ACCA, CIMA). This happens to the detriment of generic skills development. The findings in this study differ from the literature, yet are in line with Jackson and Chapman (2012) who find that students also develop non-technical competencies during their undergraduate studies.

Interestingly, at North the most frequent skill acquired by students is self-motivation which is an independent personal skill unrelated to the technical matters of Accountancy. Students felt that due to the technicality of the degree they had become more self-motivated to perform better and challenge themselves. Not surprisingly, creativity is not very highly rated as accounting is a rule-governed subject leaving little room for critical thinking. Moreover, there tends to be less teamwork in the higher level as students are trained to work independently, in contrast to Year 1 where there tends to be more group coursework.

Moving on to South, problem-solving (77%) and organisational skills (76%) tend to be the most frequently-cited skills mentioned by students, with research and critical thinking tending to develop in the later university years.

In both North and South, Leadership increases in Year 2 but reduces in Year 3 when the focus is on securing higher examination grades to satisfy the requirements for the professional body exemptions. Clearly, the results from North and South demonstrate variety of skills acquired by students, unlike reports in previous studies such as those by Paisey and Paisey (2004) and Flood (2014). The present study confirms that students nowadays are not only equipped with technical skills but also generic skills such as leadership, communication (verbal and oral) teamwork, organisational skills, and time management, all appropriate attributes for professional practice.

Figure 11: North - Generic Skills

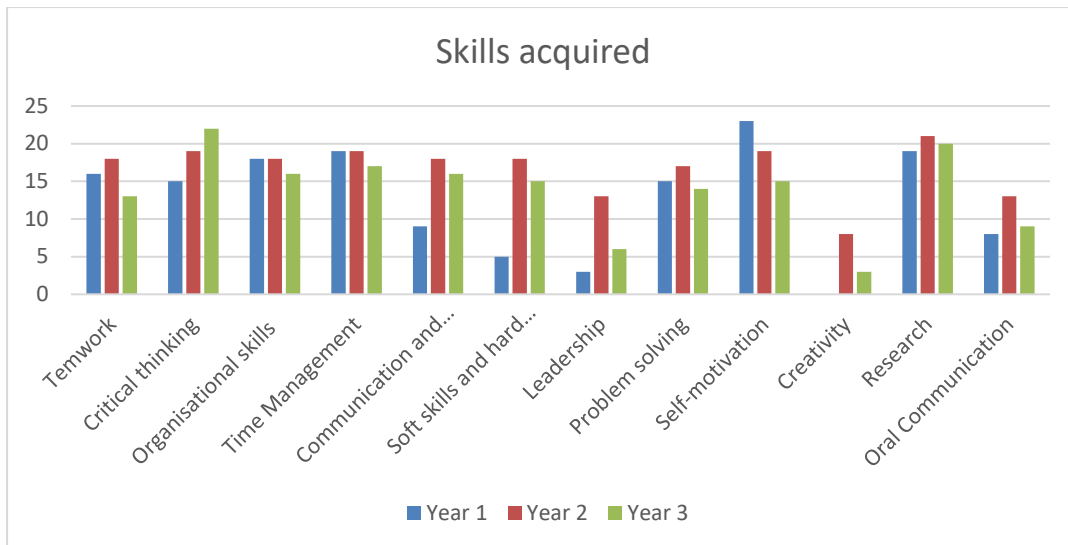
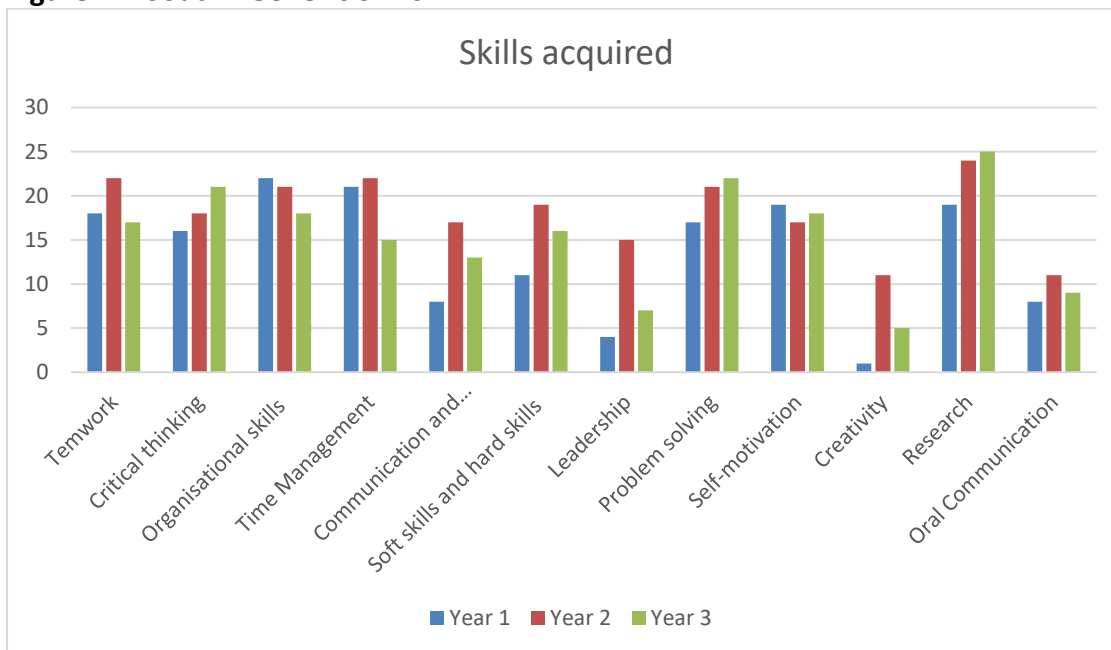


Figure 12: South - Generic Skills



Students were then asked whether the skills acquired from their degree have helped to secure job interviews. At North the results were: Year 1 – 4 agreed, 23 disagreed; Year 2 - 18 agreed, 9 disagreed; Year 3 – 19 agreed, 8 disagreed. At South the results were: Year 1 – 9 agreed, 21 disagreed; Year 2 – 21 agreed, 8 disagreed; Year 3 - 11 agreed, 8 disagreed. Clearly, there is no consistent pattern within these findings. Securing an interview depends on the student’s year of study (3rd year students likely to actively seek an interview for a future job) or on a student having had a previous job to which s/he will return after graduating.

4.3 Students’ Suggestions

The final question on the survey was open-ended to provide the opportunity for reflection on students' overall experience and encourage suggestions.

As the majority of students tend to enter an accountancy degree with little or no subject knowledge, some Year 1 students initially found their course to be "*hard but interesting and difficult but attractive*" but subsequently more enjoyable when accounting concepts were gained. Students appreciated the fact that their courses promoted much learning and encouraged them to challenge themselves, setting them up well for their future career. Some students also referred to their course opening their eyes to their own strengths and weaknesses, giving the opportunity to work on these alongside their development of accounting skills.

In terms of valuing their lecturers, which students rated as the most important ingredient of a quality experience, some comments were made that the support from lecturers was helpful and lecturers were friendly, very informative and willing to help when needed. Moreover, students valued the approachability of staff, especially those at North where it is easier to maintain personal relationships with students due to the smaller number of students. Moreover, some students commented that the more experienced lecturers delivered better lectures, and that lecturers had varied lecture styles. The presence of such different teaching styles coming from lecturers' varied experience (academic/professional background) was believed to enable students to get a feel for both worlds, thereby enhancing their learning experience. Some of the negative comments related to some lecturers gave more help to certain students than to others, and that lecturers often assumed that students had previous knowledge when in fact some students lagged behind others, and felt stressed by this. A suggestion in this respect was for the pace in introductory accounting module lectures to be slower, and for lecturers to provide thorough and simple explanations to help students new to accountancy.

Regarding suggestions consistent with the study findings, some of the students at South found workshop-style lectures more beneficial than the conventional lecturing approach, and believed real-life examples should be given as a prelude to building theory. Given the higher student numbers at South, such delivery might be difficult to achieve, however. The links to the real world were highlighted by many as a positive aspect, as was the provision of information in lectures linking to the examinations and assignments. Another positive comment was that the placement option in year 3 (offered by both universities) was very beneficial as students gain experience of the real-world accounting environment.

Consistent with previous studies (e.g., Albrecht and Sack, 2000), students suggested increased use of real-world situations, and the need to "*computerise the accounting to improve our learning*". Additionally, students suggested using more technology instead of books, and keeping the same lecturers for the same modules in different years as lecturers have different teaching techniques.

5. Conclusion

This study provides insights into the perceptions of accountancy students in two emerging UK HEIs in respect of their learning experience. We found that most students pursue an

accounting degree with little or no prior knowledge of the subject matter, and initially find the technical nature of the course hard and challenging, but thereafter rewarding. Their main motivation is to become both better educated, and professional Accountant. The main factor influencing the quality of the student experience is the lecturer. Students value the importance of lecturers providing a positive learning environment, easy communication and some real-life examples during lectures. As the students gain professional body exemptions from their degree, they find the wide-ranging books (academic and professional) very helpful, and together with extra materials, articles and the use of Blackboard resources make for a high-quality learning experience for students. There is some use of technology in terms of the Blackboard and PowerPoint presentations but blogs and wikis have very limited use. Universities might investigate this aspect in their efforts to create a more student-centred learning and teaching approach. Other than being faced in some instances by pressures due to multiple assignments/examinations, students rate their assessment programme very positively, citing timely feedback, clear instructions, and good links between class and assessment. An aspect that does not seem to be integrated fully yet is the use of blended technology and a flipped classroom. One of the main findings of the study, and in contradiction to much previous research, is the students' confirmation that they develop a comprehensive range of skills throughout their degree. Specifically complementing their technical skills are competence skills such as time management, organisational skills, leadership, and self-motivation, which sets them on the right track for a successful career in practice or academia. Some of the main suggestions from students were to introduce more workshop-style classes as opposed to traditional lecture-style classes, and to integrate more technology (as long as it benefits students). That said, it is acknowledged that differences in degrees and the size of HEIs might negate a one-size-fits-all approach. Having a lecturing team with mixed experience (academic, research, professional background) also emerged as a productive factor for students.

These findings are useful for Business Schools and accounting educators wishing to consider factors that might increase their NSS scores and positively contribute to the next TEF. They may also be beneficial in curriculum planning to ensure students are equipped with the relevant skills for their future careers as professional accountants or academics. Additionally, the findings may be helpful for educators keen to provide a better-quality experience to students that is simultaneously aligned with professional requirements. Indeed, the changes in the economic, technological, social, regulatory and global environment have meant that the profile of the desired accounting graduate is forever evolving. Although the study findings cannot be generalised, there is scope for expansion using both qualitative and quantitative designs and introducing a longitudinal time horizon. Efforts in this direction will generate more insights into this constantly evolving theme helping educators, policy-makers, and the accounting profession to produce attractive programmes and opportunities that will assist in student recruitment, and graduate recruitment into the profession.

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