BLENDING PEDAGOGY IN AN ACCOUNTING INFORMATION SYSTEMS (AIS) COURSE

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ABSTRACT

Digital revolution is changing the way we teach students. The driving force behind this is the millennium generation that is growing in digital age with digital gadgets. Communication via the social media is the “new” norm. This paper describes a blending pedagogy that is used in an accounting information systems course. Blending pedagogy refers to face-to-face, asynchronous and popular media usage in course delivery and assessment. Results show students acceptance of this pedagogy; however, the course requires continuous improvement to have wide spread acceptance. This paper should provide invaluable insight to other instructors and universities that are considering innovative teaching approaches.

Key words: AIS, Blending pedagogy

INTRODUCTION

More and more accounting companies are becoming consulting services. For example, According to Ernst and Young website one of the services they provide, “Drawing on our in-depth technical and IT-related risk management knowledge we can help you to:

- Assess and manage security programs
- Use governance, risk and control (GRC) technology to design and implement controls
- Manage program risk management

Deloitte website also mentions, “…Deloitte brings a business mindset combined with deep technical knowledge and extensive industry experience to assist clients to address business issues across the broad spectrum of accounting, financial instrument valuation, security and privacy, governance, process improvement, data analytics and risk advisory disciplines…” According to Pathway Commission Report on Accounting education, (2012) ”.., As Nittler pointed out in this presentation, businesses are processes, not buckets of accounting information. If the accounting community continues to concentrate on the financial accounting system and not understanding the technology and dynamic business processes that run companies of the 21st century, the accounting profession has the potential to become obsolete. While this may be a bit strong, the point was made loud and clear: Our students and faculty need to adapt to the speed of change of technology and business practices. The next section describes the AIS course and the following section and describes the experiment.

ACCOUNTING INFORMATION SYSTEMS (AIS)

AIS is defined as a course that, “...combines the study and practice of accounting with the design, implementation, and monitoring of information systems. Such systems use modern
information technology resources together with traditional accounting controls and methods to provide users the financial information necessary to manage their organizations” [7]. Many authors [8,9] have provided similar definitions. AIS includes information systems with accounting applications. This course is a atypical accounting course since there is no number crunching and in many cases outcomes maybe approximates (or many) rather than absolutes. The next section describes the methodology and the hypothesis.

**Literature Review and Methodology:**

Faculty is continuously experimenting with new teaching styles. The literature suggests different ways of teaching concepts:

- Apps
- Cases
- Laboratory
- Role-playing
- Social media
- Video
- Gaming, etc

Traditional face-to-face communication focuses on one-way communication as faculty delivers and students listen, on-line communication involves two-way communications and gaming and social sites can provide multiple-way communication. We briefly describe each of the communication below.

**Traditional face-to-face communication** (typically one-way learning)

This is the traditional teaching approach where faculty delivers and students listen. There maybe some communication among student to student but it is mostly one-way communications between faculty and students. We used this approach for concepts that were new to accounting students.

**On-Line Communication (e-Learning)**

This is what many have called student-centered learning. This allows for robust communication not only between faculty and students but also between students. In this mode students learn from faculty (as a mentor) and from each other. This is used for topics which students may be familiar but need further guidance. This forum is used for free exchange (1,2) of ideas. We used it for Software application discussions, clarifications and in general, to generate discussion and learning from each other.

**Media-Based Learning**

This approach uses popular media like digital TV, streaming and even social media. This provides for many to many communication between all stakeholders. In our case this include
faculty, student and others (crowd). This typically used for emerging ideas where students can benefit from outside sources also. We used it for accounting forensics.

The next section describes the experiment.

THE EXPERIMENT

The study involves an undergraduate class in accounting information systems that is required of all accounting majors at a mid-eastern university. A typical class has 30 to 50 students depending on the delivery mode. Class size is limited to 30 students in an on-line class, but it is allowed to go up to 50 in a face-to-face class. The course has many information-related components and software competencies are needed to successfully complete this course. Class was face-to-face but was taught in blended mode. A typical student in these classes is either a freshman or sophomore and does not have a formal background in information systems. We used different approaches for different topics. Table 1 shows the assignments used to measure the blended approach.

Table 1 mapping pedagogy to AIS topics

<table>
<thead>
<tr>
<th>Mode</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Face-to-face</td>
<td>DFD, Control</td>
</tr>
<tr>
<td>E-learning</td>
<td>Quickbook</td>
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<tr>
<td></td>
<td>Database</td>
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<tr>
<td>Digital Media</td>
<td>Accounting forensics</td>
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ANALYSIS AND RESULTS

SPSS was used to study summary statistics for student performance. We found statistical differences among mode of learning. E-learning mode of learning produced best results and digital media produced the worst results. The difference may be due to nature of task requirement. E-learning tasks were required where as digital media tasks were for extra credit.

CONCLUSIONS

It is important for accounting students to go beyond their discipline and learn and understand data management and data manipulation issues. Educators are faced with the choice of teaching tools. This paper takes a novel approach of blending old and new technologies to study student’s performance in an accounting course. We discuss various tools from face-to-face to e-Learning to digital media and reported its results. Student learning and assessment is a continuous process. As we learn in step one we improve it in step 2. This paper is an attempt in that direction.

REFERENCES

Provided on request

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