Teaching accounting in the distance learning mode and on campus mode: a comparative study at Wawasan Open University

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<table>
<thead>
<tr>
<th>Title</th>
<th>The Comparative Study of Teaching Accounting in Distance Learning Mode and On Campus Mode at Wawasan Open University</th>
</tr>
</thead>
</table>
Teaching Accounting in the Distance Learning mode and On Campus mode: A Comparative Study at Wawasan Open University

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**Subtheme:** Institutional advancement and innovations

**Abstract**

Wawasan Open University was established in 2006 as the third open distance learning institution in Malaysia. Wawasan Open University is the only open distance learning institution in Malaysia to offer Advanced Diploma and Honours Degree level studies in accounting in Malaysia. In September 2013, Wawasan Open University opened her door to full time on campus learners with the initial offering of Honours Degrees in Accounting and Management. This study looks at the differences and challenges of presenting similar accounting degrees in both modes. Embarking on a new form of course presentation is a normal form of institution advancement; however WOU is different from the norm as most institutions expended from conventional on campus learning but WOU did the reverse. At the time of writing, WOU is the only institution in Malaysia that is licensed to present the accounting degree program in both the distance learning and on campus modes.

The researcher has made a comparative study of the accounting program through the perusal of the various documents pertaining to the creation of the syllabus and approaches to teaching that was submitted to the Malaysian Qualifying Agency and the various professional accounting bodies for purposes of accreditation. The researcher next looked at the presentation of the accounting courses at the university by observing how classes are conducted and a perusal of how examinations and assignments are presented using both modes.

Using “Dick and Carey’s (1996) instructional design model” and “Merrill’s (2007, 2009) five prescriptive instructional principles”, the researcher looks at how different both modes of teaching. By understanding the peculiarities of both mode of teaching, the study would be helpful to accounting instructors to design and present accounting courses in the future in the distance learning and on campus students.

**Keywords:** Institutional advancement, Distance learning, On campus learning, Comparative study, Pedagogy.
Introduction

Wawasan Open University (WOU) was established in 2006 as the third open distance learning institution in Malaysia. Unlike the traditional face-to-face universities in Malaysia which focuses of education for the school leaver, WOU focuses their efforts on working adults to help them pursue tertiary education without much disruption to their professional and personal commitments. Accountancy is one of the disciplines offered by WOU at their business school. To date Wawasan Open University is the only open distance learning institution in Malaysia to offer Advanced Diploma and Honours Degree level studies in accounting in Malaysia. In 2010, the accounting program was accredited by the Malaysian Qualification Agency (MQA) - a governmental entity which is responsible for quality assurance of higher education in Malaysia.

In September 2013, WOU decided to widen their offering to full time on campus learners with the initial offering of Honours Degrees in Accounting and Management. This meant WOU will also provide educational opportunities to school leavers apart from working adults.

This study looks at the differences and challenges of presenting similar accounting degrees in both modes. Embarking on a new form of course presentation is a normal institutional advancement; however WOU is different from the norm as most institutions expended from conventional on campus learning but WOU did the reverse. At the time of writing, WOU is the only institution in Malaysia that is licensed to present the accounting degree program in both the distance learning and on campus modes.

Literature review

Merrill et. al. (1996) defined instructional design as the practice of creating "instructional experiences which make the acquisition of knowledge and skill more efficient, effective, and appealing." The process consists broadly of determining the current state and needs of the learner, defining the end goal of instruction, and creating some "intervention" to assist in the transition.

Instructional theory, according to Reigeluth (1999) is “theory that offers explicit guidance on how to better help people learn and develop.”

Dick and Carey (1996) outlined the steps in an instructional design model as follows:

1. Determine instructional goal
2. Analyze the instructional goal
3. Analyze learners and contexts
4. Write performance objectives
5. Develop assessment instruments
6. Develop instructional strategy
7. Develop and select instructional materials
8. Design and conduct formative evaluation
9. Revise instruction
10. Summative evaluation

Merrill (2007, 2009) proposed five prescriptive instructional principles that will improve the quality of instruction across all situations (Merrill, 2007, 2009). Those principles include task-centeredness, activation, demonstration, application, and integration. Instruction must be task-centred.

Demonstration is the next important principle whereby instruction should provide a demonstration of the skill consistent with the type of component skill: kinds-of, how-to, and what-happens, provide guidance that relates the demonstration to generalities, engage learners in peer-discussion and peer-demonstration and allow learners to observe the demonstration that are appropriate to the content.

Application would mean that the instructor should have the learner apply learning consistent with the type of component skill: kinds-of, how-to, and what-happens, provide intrinsic or corrective feedback, provide coaching, which should be gradually withdrawn to enhance application and engage learners in peer-collaboration.

Merrill proposed that his activation principle would require the instructor to activate relevant cognitive structures in learners by having them recall, describe, or demonstrate relevant prior knowledge or experience, have learners share previous experience with each other and have learners recall or acquire a structure for organizing new knowledge.

His integration principle requires instructors to integrate new knowledge into learners’ cognitive structures by having them reflect on, discuss, or defend new knowledge or skills, engage learners in peer-critique, learners create, invent, or explore personal ways to use their new knowledge or skill and instructors should have learners publicly demonstrate their new knowledge or skill.

Methodology

The researcher has made a comparative study of the accounting program through the perusal of the various documents pertaining to the creation of the syllabus and approaches to teaching that was submitted to the MQA and the various professional accounting bodies for purposes of accreditation. The researcher next looked at the presentation of the accounting courses at the university by observing how classes are conducted and a perusal of how examinations and assignments are presented through both modes.

Using the instructional design model proposed by Dick and Carey (1996) the researcher compared two courses which is offered by WOU in the accounting programme on both online distance learning (ODL) and on campus learning (OCL) modes and observe the similarities and differences. The researcher based his research on the syllabi as submitted to the MQA for preliminary accreditation on both modes of study as compared to the course outline given to the students at a semester’s start.

Next using Merrill’s (2007, 2009) five prescriptive instructional principles, the researcher retraced the same syllabi using the prescribed steps. The researchers paid close attention to the following categories when perusing the MQA submissions.
Two courses are chosen for comparison i.e. Business Accounting II (BA2) and Cost and Management Accounting (CMA). BA2 is chosen as this course is a Basic Major Courses which must be taken by all business undergraduate students in WOU. This course emphasises high level book-keeping skills together with a basic level company accounting, the interpretation of accounts and cost accounting. The course was design for general management students.

CMA is specialised accounting course which was developed based on guidelines from the Chartered Institute of Management Accountants (CIMA) from the United Kingdom. All accounting undergraduate students are required to pass this course.

As mentioned above, this research will comprise of two sections. The first will be a comparison of the courses using the instructional design model proposed by Dick and Carey (1996). The second would be the comparison using Merrill’s (2007,2009) five prescriptive instructional principles.

Findings using Dick and Carey (1996)’s model

The analysis between the presentations for the ODL and OCL resulted in the following

- **Determine instructional goal**
  There is no difference of the instructional goals of both ODL and OCL forms of presentation of BA2 and CMA.
  This BA2 course enhances the students “knowledge and skills in preparation for subsequent higher level accounting courses” while CMA “prepares students for subsequent higher level course in cost and management accounting”.

- **Analyze the instructional goal**
  Both ODL and OCL BA2 courses introduce “the students to the theory and application of various areas in accounting such as fixed assets accounting, partnership accounting, company accounting and interpretation of financial statements.

  Both ODL and OCL CMA Courses “help students to make better decisions especially in planning and control, with an emphasis on managing costs. Students can relate what they learn in this course to the real business world and their workplace.”Although the ODL courses target working adults and the OCL courses target school leavers, it is the main aim that all students can apply the knowledge learnt at work.

- **Analyze learners and contexts**
  The ODL course aims to impart accounting knowledge to the students in the shortest possible time of 10 hours while the OCL 47 hours. In the ODL mode students need to dedicate 190 hours of independent learning while the OCL mode only 73 hours.
• Write performance objectives
  The performance objectives are the LO’s. Both LOs are exactly the same.

• Develop assessment instruments
  The assessment instruments differ between both modes. In the ODL mode, the students will 
  have to answer 2 tutor marked assignments which is common throughout the whole of 
  Malaysia while in the OCL mode the lecturer himself will determine the mode and frequency 
  of assessment.

  The presentation of the OCL BA2 differs from lecturer to lecturer. In the September 2013 
  semester, the lecturer will require the student to pass up 2 assignments and sit for 1 mid-term. 
  In May 2014, a different lecturer took the class required the student to pass up 1 assignment 
  and sit for 1 mid-term. The lecturer for CMA required the students to present and pass up one 
  discussion paper and sit for 1 mid-term. The marks from the discussion paper will come from 
  a composite of marks by the lecturer and fellow students.

• Develop instructional strategy
  The ODL requires students to be independent. The course materials are lectures in narrative 
  form – referring to a textbook when necessary. If the students need to clarify any queries, 
  then they will have to post their queries on the Learning Management System (LMS).

  The lecturer on the OCL mode will use a textbook and the students will work from there. The 
  lecturer gives short revision notes in PowerPoint. Unlike the ODL mode, the LMS acts as a 
  depository of notes rather than a discussions platform.

• Develop and select instructional materials
  Course material licensed and adapted from Open University Hong Kong is used in the ODL 
  mode. The materials are in narrative form (scripted like a talking lecturer) with references to 
  Education (Asia) for BA2 and Horngren, C T, et. al, (2011) Cost Accounting: A Managerial 
  Emphasis, 14th edition for CMA.

  Reading of the textbook is advisable but not compulsory.
  In OCL mode, the lecturer used Wood, F and Sangster, A (2012) Frank Wood’s Business 
  Accounting 2, 12th edition, and Horngren, C’s book religiously. The lecturer will 
  demonstrate the questions from the textbook.

• Design and conduct formative evaluation
  As mentioned earlier, the students of the ODL will have to complete 2 assignments. The 
  students are encouraged to complete the assignments individually; however there is a 
  tendency for students to collaborate. In the OCL, mid-term requires the student to 
  demonstrate their skills under the pressure of limited time, something which cannot be 
  practiced in the ODL.

• Revise instruction
A period of 9 months is required for a revision of the ODL course as the materials are presented to the students in the Portable Document Format (PDF). This process requires review by an appointed course team. As the OCL does not require any formal review process, the lecturer can easily revise his material a day before his class. For example, Malaysian Financial Reporting Standards (MFRS) 101 was introduced in the ODL course 9 months after it was introduced by the Malaysian Accounting Standards Board. MFRS was introduced with immediate effect into the OCL BA2 course. Any changes to the course material that needs to be addressed immediate in the ODL will be posted in the LMS. Unfortunately students have complained about the disjointedness when this measure is performed.

- **Summative evaluation**
  It is a requirement from MQA and professional accounting bodies that any recognised accounting course must have written summative evaluation. A 3 hour examination is conducted for students of both modes separately.

**Findings using Merrill’s (2007,2009) five prescriptive instructional principles model**

Merrill’s (2007,2009) five prescriptive instructional principles that will improve the quality of instruction across all situations (Merrill, 2007, 2009) will now be used to highlight key features from both the ODL and OCL courses of BA2 and CMA.

Task-centeredness is key to all accounting courses. In the development of the four aforesaid courses, the MQA has required task-centeredness as a key requirement. The aim of the Bachelor of Business (Hons) in Accounting is to provide students with the basic theory and practical knowledge in various facets of business with an emphasis in accounting. The degree prepares students to perform job functions as accounting, tax and audit practitioners in business organisations. MQA will not approve the program if elements of task centeredness are not present.

The level of “demonstration” differs between the ODL and OCL modes. In traditional Distance Learning, face-to-face “demonstration” is NOT important however MQA rules require some element of face-to-face “demonstration” to be there. WOU provides tutorials of 2 hours session for monthly for 5 months in the ODL mode. In the OCL mode of course, students are required to attend 4 hours of lectures and tutorials a week. WOU does not encourage “tutors” to “lecture” during tutorials thus the amount of demonstrations made by the tutor is limited to explaining parts of the course material which is difficult to the student. In the OCL mode, as time is aplenty, lecturers can demonstrate questions chosen by him and by the student.

“Application” is another key skill required in any accounting course. WOU requires every tutor to provide corrective feedback to every ODL assignment marked by them individually in writing. In the OCL mode, feedback is usually done verbally either overall as a class or for weaker students; the student will have to meet with his lecturer to discuss about his shortfalls.

Any vocational program would require “activation principle” in its design. The MQA requires a summative examination for both modes at the end of every course. In 3 hours, students are
required to write up accounts based on scenario chose for the examination. However in the ODL mode students will show their “application” skills outside the watchful eyes of an instructor through their assignments.

Unlike business courses such as Business Ethics which is standalone, the “integration principle” is well and alive in accounting courses for both ODL and OCL modes. It is impossible NOT to test knowledge from Business Accounting I in BA2. Elements from supporting courses like Business Law and Company Law will be “tested” partly in BA2. Students who “learn for a semester” will be greatly disappointed when taking any accounting course.

Conclusion

Reflecting on the analysis performed first through Dick and Carey (1996)’s model and Merrill’s (2007,2009) five prescriptive instructional principles model we can conclude the following:

- The instructional goal that WOU Accounting graduates of both modes must be able to apply their knowledge at the workplace
  It maybe an advantage for students who are currently working in the accounting sector in accounting courses as compared to OCL students who might need to “imagine” their way when trying solving accounting scenarios. MQA and the professional bodies place usefulness in the workplace as a key element. The challenge for the OCL educator is to encourage the students to “imagine” what it is like in the workplace and “encourage” application of what is taught in class.
  The ODL educator acts as a facilitator to encourage students of various backgrounds to exchange their best practices at work through the forums or through exchanges (although limited) in class.

- Develop assessment instruments
  In the ODL mode students can collaborate on a certain assignment and get good marks on them. Students can collaborate on their assignments in the OCL mode but mid term tests adds some level of assurance as collaboration is not possible.

  To ensure that collaboration is not rampant in any ODL course, test banks which can generate random question to students must be used. Curtin University uses the Perdisco Algorithmic Homework system as part of their assessment for their ODL courses.

- Instructional materials
  Developers of instructional materials between the two modes must realise that the orientation for both modes are very different. The ODL material must be compact enough to fit in all the course outcomes i.e. able to provide the busy student the shortest material without sacrificing the quality of the material. The OCL instructor should make sure that his class can encourage his students to imagine work-based scenarios. ‘Demonstration” is a luxury for the ODL student.

- Revised materials
  Revision of materials is not very flexible on the ODL mode if the course materials are distributed in the PDF. Lead time of 9 month is needed unlike in the OCL mode whereby the
lecturer will just inform the students about the changes in class. ODL publishers must think use easier to amend formats in order to keep up with any changes.

End thoughts

There would always be differences between the presentation of any course to the student in the ODL and OCL modes. Based on the WOU experience, educators must be sharp enough and flexible enough when teaching in both modes. The ODL students are worldly in nature while the OCL students need leadership from us. In my experience teaching in both modes is very satisfying.

Dedicated to Janet, Kimmie and Lady Edith.

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Introduction

• Wawasan Open University (WOU) was established in 2006 as the third open distance learning institution in Malaysia

• To date WOU is the only open distance learning institution in Malaysia to offer Advanced Diploma and Honours Degree level studies in accounting in Malaysia

• In September 2013, WOU decided to offer full-time Honours Degrees in Accounting and Management.
Dick and Carey (1996) outlined the steps in an instructional design model as follows:

1. Determine instructional goal
2. Analyze the instructional goal
3. Analyze learners and contexts
4. Write performance objectives
5. Develop assessment instruments
6. Develop instructional strategy
7. Develop and select instructional materials
8. Design and conduct formative evaluation
9. Revise instruction
10. Summative evaluation
• Merrill (2007, 2009) proposed five prescriptive instructional principles that will improve the quality of instruction across all situations. Those principles include:
  – task-centeredness,
  – activation,
  – demonstration,
  – application, and
  – integration.

Instruction must be task-centred.
Methodology

• A comparative study of the accounting program through the perusal of documents
• Looked at the presentation of the accounting courses at the university
• Using the instructional design model (Dick and Carey (1996)) the researcher compared two courses which is offered by WOU in the accounting programme on both online distance learning (ODL) and on campus learning (OCL) modes
Methodology

Using Merrill’s (2007, 2009) five prescriptive instructional principles, the researcher retraced the same syllabi for two courses:

- Business Accounting 2 - for general management students.
- Cost and Management Accounting - a specialised accounting course.
Findings using Dick and Carey (1996)’s model

• Determine instructional goal
  – No difference of the instructional goals

• Analyze the instructional goal
  – Although the ODL courses target working adults and the OCL courses target school leavers, it is the main aim that all students can apply the knowledge learnt at work.
Findings using Dick and Carey (1996)’s model

• **Analyze learners and contexts**
  – The ODL course aims to impart accounting knowledge to the students in the shortest possible time

• **Write performance objectives**
  – The performance objectives are the LO’s. Both LOs are exactly the same.
Findings using Dick and Carey (1996)’s model

• Develop assessment instruments
  – The assessment instruments differ between both modes. In the ODL mode, the students will answer 2 common assignments while in the OCL mode the lecturer himself will determine assessment.

• Develop instructional strategy
  – The course materials are lectures in narrative form
  – The lecturer on the OCL mode will use a textbook and the students will work from there.
Findings using Dick and Carey (1996)’s model

- Develop and select instructional materials
  - Reading of the textbook is advisable but not compulsory.
  - In OCL mode, the lecturer used textbook religiously.
Findings using Dick and Carey (1996)’s model

• Design and conduct formative evaluation
  – ODL students of the ODL will have to complete 2 assignments.
  • The students complete assignments individually; however there is a tendency to collaborate.
  – In the OCL, mid-term requires the student to demonstrate their skills under the pressure of limited time,

• Revise instruction
  – A period of 9 months is required for a revision for ODL
  – OCL does not require any formal review process,
Findings using Merrill’s (2007,2009) five prescriptive instructional principles model

- **Summative evaluation**
  - A 3 hour examination is conducted for students of both modes separately.

- **Task-centeredness** is key to all accounting courses.
  - MQA will not approve the program if elements of task centeredness are not present.
Findings using Merrill’s (2007, 2009) five prescriptive instructional principles model

• The level of “demonstration” differs
  – In ODL face-to-face “demonstration” is NOT important however MQA rules require some element of face-to-face “demonstration” to be there. WOU provides short tutorials of 2 hours.

• In the OCL mode, as time is aplenty, lecturers can demonstrate questions chosen by him and by the student.
Findings using Merrill’s (2007, 2009) five prescriptive instructional principles model

• “Application” is another key skill required in any accounting course.
  – WOU requires every ODL tutor to provide corrective feedback in writing.

• Any vocational program would require “activation principle” in its design. The MQA requires a summative examination for both modes at the end of every course.
Findings using Merrill’s (2007,2009) five prescriptive instructional principles model

• The “integration principle” is well and alive in accounting courses for both ODL and OCL modes.
  – It is impossible NOT to test knowledge from Business Accounting I in BA2.
  – Elements from supporting courses like Business Law and Company Law will be “tested” partly in BA2.
  – Students who “learn for a semester” will be greatly disappointed when taking any accounting course.
What do we learn from here?

The **instructional goal** that WOU Accounting graduates of both modes must be able to apply their knowledge at the workplace

– It maybe an advantage for ODL students who are work in the accounting as compared to OCL students who might need to “imagine” their way when trying solving accounting scenarios.
What do we learn from here?

Develop assessment instruments
- In the ODL mode students can collaborate on a certain assignment and get good marks on them.
- To ensure that collaboration is not rampant in any ODL course, test banks which can generate random question to students must be used.
  - Curtin University uses the Perdisco Algorithmic Homework system as part of their assessment for their ODL courses.
What do we learn from here?

**Instructional materials**
- Developers of instructional materials between the two modes must realise that the orientation for both modes are very different.
  - The ODL material must be compact enough to fit in all the course outcomes
  - The OCL instructor should make sure that his class can encourage his students to imagine work-based scenarios.
  - ‘Demonstration” is a luxury for the ODL student.
What do we learn from here?

**Revised materials**

- Revision of materials is not very flexible on the ODL mode - Lead time of 9 month is needed
- ODL publishers must think use easier to amend formats in order to keep up with any changes.
Thank you.

- Dedicated to Janet, Kimmie and Lady Edith.