

# Chapter 50

## Blended Learning Implementation in Accounting Discipline: A Study in a Malaysian Public University

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### **ABSTRACT**

*This chapter examines the successful implementation of blended learning in an intermediate financial reporting course in a public university. The results of this study show that there is a significant difference between students completing the course through conventional learning and those completing the course via blended learning, with the later showing unfavourable results. The results in this study provide indication that for the students to perform well there is the need for them to be independent learners when studying using blended learning. However, the students believe that they could complete the course successfully regardless of whether they study the course through conventional learning or blended learning. Finally, the results show that academics are of the opinion that students should change their attitude to succeed. The academics further opined that the course and facilities need to be reviewed and upgraded to assist students in completing the course. The findings in this study provide some understanding of the implementation of blended learning in an intermediate financial reporting course.*

## 1. INTRODUCTION

Accounting relates to the process of communicating financial information of a business entity to its users such as the shareholders. The communication of accounting process often in the form of financial statements communicated in monetary value which is prepared based on information selected that is relevant and reliable to the users. Accounting practitioners are expected to be skilful in the preparation of financial statements and well-versed in the understanding of accounting principles in order to ensure that the process of communicating the business entity's performance to the users is smooth, relevant and reliable. Accounting practitioners often get their exposure of this skill during their higher education study where they are taught on the accounting principles and the techniques in preparing financial statements (Davis et al., 2008)

For more than 50 years, the Faculty of Accountancy in a public university have provided effort for teaching to educate generations of accountants. The public university is one of the public universities in Malaysia. It is formed to ensure its graduates are employable in the market of either in the top list of big reputable accounting firms and multinational companies. The faculty aims to equip the students with good academic qualification coupled with other strength comprising of excellent interpersonal skills, possessing professional qualification recognised worldwide, acquiring both soft and hard skills relevant to the field and by being seen of having good attributes and qualities such as being ethical.

With the evolution of Information Communication Technology (ICT) in the higher educational setting, the curriculum and content has significantly altered the methodology of learning from the conventional white board face to face learning to a more sophisticated learning incorporating ICT such blended learning. Blending learning which forms a combination of online and face to face learning is seen as a tool that could assist

the university to accommodate the increasing population of accounting students without sacrificing the quality of knowledge. The arguments that proactive and quality methods of educating students is believed to contribute to such belief.

Due to this, one of the institutes of a public university that takes charge of distance learning have started to implement blended learning for its undergraduate students in stages starting from subjects taught in the first semester. The implementation of blended learning for accounting courses began in 2011 and over a year period, academics have provided various comments and feedbacks on the implementation on blended learning on accounting subjects. Particularly, the comments and feedbacks are related to the effectiveness of blended learning on accounting students' performance. Such comments and feedbacks were raised mainly because accounting discipline is unique in nature due to the involvement of transmitting both theoretical and technical knowledge. Due to its unique nature, academics believe that students need to have a large amount of contact hours such as face to face learning in order to get in depth understanding on accounting principles and therefore, it is unlikely that blending learning with number of hours being reduced by more than seventy five percent could be an effective mode of teaching to accounting students (Ghani et al., 2012).

This study examines the success implementation of blended learning in the accounting discipline. Specifically, this study examines the effect of blended learning on students' performance, the accounting students' perception on blended learning and the issues and challenges in blended learning. The results of this study would shed some light on the implementation of blended learning. The remainder of this paper is structured as follows. Section 2 provides a literature review on the blended learning. Section 3 outlines the research method. The results are presented in section 4. Summary and conclusion are provided in the last section.

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