


# The Resurrection of the First Accounting Course: The Case for Blended Teaching in Financial Accounting

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## ABSTRACT

The occurrence of the Covid-19 pandemic during the spring 2020 semester required the face-to-face first accounting course for the first half of the semester to convert purely online for the second half of the semester, creating a version of a blended teaching method. There has been scarce research conducted on blended teaching in the first accounting course in higher education. This research question asked if the blended teaching method created during the Covid-19 Pandemic could resurrect the first accounting course from the results of a student survey and focus group. The results suggested that implementing the blended teaching method in the first accounting course may not only improve the efficiency and effectiveness for the university and the instructor, but most importantly, the satisfaction of the 21st century student resulting in the resurrection of the first accounting course.

## KEYWORDS

Covid-19, Face-to-face Teaching Method, Financial Accounting, Higher Education, Hybrid Teaching Method, Online Teaching Method, Pandemic

## INTRODUCTION

The Association to Advance Collegiate Schools of Business (AACSB) requires colleges and universities worldwide to maintain utmost academic standards that retain and produce the highest quality students (2021). The American Accounting Education Change Commission (AECC) states that the most influential course in a business school's undergraduate curriculum is the First Accounting Course (Williams, 2011).

This course, which is commonly known as Introduction to Financial Accounting in most institutions, is usually the first accounting course in higher education business schools' curricula. Many universities offer this course in the student's freshman year, serving both business and non-business students. Designing a First Accounting Course that fits the needs of this diverse group of students has become a difficult task for many instructors, and this was especially so during the COVID-19 pandemic.

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During March 2020, the COVID-19 pandemic transformed the world. One of the biggest changes was that organizations quickly moved from a brick-and-mortar to a virtual working environment. The COVID-19 pandemic also caused universities to make immediate changes that led to a shift in students' learning methods (Istenič, 2021; Karakose, 2021; Sharma & Irum, 2021; Zou, 2022). Faculty in colleges and universities were trying to help their students adapt to online classes midway through the spring semester. This shift—from in-person, face-to-face instruction in the first half of the Spring 2020 semester to an online environment in the second half of the semester—resulted in one of the many versions of a hybrid or blended teaching method.

In 2017, I published a paper titled “The Death of the First Accounting Course: Investigating the Case for Blended Teaching” (Krivacek, 2017). This paper provided a review of the literature about the popular face-to-face teaching method and online teaching methods for the First Accounting Course, and it also highlighted the difficulty of engaging enrolled students using these two teaching methods. My previous paper proposed a blended teaching method as a solution to this problem. This paper builds on the ideas posited in my previous paper; it dives deeper into exploring the blended teaching method for the First Accounting Course that resulted from the COVID-19 pandemic, and it investigates student perspectives regarding this blended teaching method.

There is a dearth of research on the effectiveness of using the blended teaching method in a First Accounting Course (commonly known as Introduction to Financial Accounting.) I hope to add to the literature with the aim of filling this gap (Tahir et al., 2022). Most importantly, I am searching for ways to revive the First Accounting Course in order to engage and attract more students to both the accounting major and the accounting profession.

The research questions guiding this study are as follows:

1. How satisfied/ dissatisfied are First Accounting Course students with the blended teaching environment? This was measured using student responses to a participant survey.
2. What are the advantages and disadvantages of the blended environment in a First Accounting Course? The data for this question was obtained from undergraduate students who voiced their perspectives in a virtual focus group.

All students in the participant survey and the virtual focus group were enrolled in a First Accounting Course that used the “blended teaching method.”

## **LITERATURE REVIEW**

A review of the literature highlights the challenges of designing an effective and interesting First Accounting Course today. The review also takes a closer look at the traditional face-to-face teaching method, the online teaching method, and the potential effectiveness of the blended teaching method.

## **CHALLENGES OF DESIGNING THE FIRST ACCOUNTING COURSE TODAY**

The face-to-face teaching method has been the only teaching method for the First Accounting Course for many years, but issues involving student demands for technology and flexibility have created a shift to the online environment. However, due to the very nature of the online environment, the students' need for face-to-face interaction, and the social benefits of in-person learning, it is difficult to teach accounting entirely online (Holmberg-Wright & Wright, 2012; Sharma & Irum, 2021). Also, since the First Accounting Course is a required course for both business and non-business majors, there are many complexities involved in the course's design because it must fit the needs of this diverse student body. Therefore, additional research in this area is important and necessary (Tahir et al., 2022).

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