

# Place of Educational Methods in Accounting Education: Ondokuz Mayıs University Sample<sup>1</sup>

## Öğretim Yöntemlerinin Muhasebe Eğitimdeki Yeri: Ondokuz Mayıs Üniversitesi Örneđi

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### Abstract

The objective of this study is to analyze whether educational methods such as expression, discussion, question-answer, collaborative education, research, and case study of students studying accounting education differentiating or not in accordance with demographical features. In this context, eighteen hypotheses were constituted, and a survey was conducted on 372 students who are receiving education at Ondokuz Mayıs University Faculty of Economics and Administrative Sciences. Frequency, t-test and one-way analysis of variance (ANOVA) were used in the analysis of the data obtained. In accordance with the findings of the research, it may be claimed that there are significant differences in collaborative education method with reference to the sex variable of students, question-answer method with reference to the age variable, and discussion, collaborative education and research methods with reference to department variable out of educational methods.

**Keywords:** Accounting Education, Educational Methods and Techniques, Learning Styles

### Öz

Bu çalışmanın muhasebe eğitimi alan öğrencilerin öğretim yöntemlerinden anlatım, tartışma, soru-cevap, işbirlikli öğrenme, araştırma ve örnek olayın demografik özelliklere göre farklılaşp farklılaşmadığının incelenmesidir. Bu doğrultuda on sekiz hipotez oluşturulmuş ve Ondokuz Mayıs Üniversitesi İktisadi ve İdari Bilimler Fakültesi'nde öğrenim gören 372 öğrenciye anket uygulanmıştır. Elde edilen verilerin analizinde frekans, t-testi ve tek yönlü varyans analizi (ANOVA) teknikleri kullanılmıştır. Araştırma bulgularına göre, öğrencilerin cinsiyet değişkenine göre öğretim yöntemlerinden işbirlikli öğrenme, yaş değişkenine göre soru-cevap ve bölüm değişkenine göre ise tartışma, işbirlikli ve araştırma yöntemlerinde anlamlı farklılıkların olduğu söylenebilmektedir.

**Anahtar Kelimeler:** Muhasebe Eğitimi, Öğretim Yöntem ve Teknikleri, Öğrenme Stilleri

### Araştırma Makalesi [Research Paper]

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## Introduction

Feeling of learning and education that are procured by individuals' learning new information and gaining experience is as old as the history itself and is also quite significant. Because when human beings open their eyes to the world, they don't have any knowledge nor experience in life. However, human beings require many information, skills and experiences in order to survive and maintain their vital activities. Education, who have their origins in primitive man, started to be provided officially in progress of time. However, these trainings procured are not always maintained at the same level nor by using same educational methods.

Factors such as content of the lecture or subject, perception level group receiving education, tools and equipment that will be used, duration, knowledge, skills and experience of the student etc. have a significant share in determination of educational methods used in the lectures.

Accounting education is a professional education and what is expected from this education is to bring students in professionally required information and skills. Aforementioned information and skills are earned to students with academic programs and scientific efficiency with respect to profession of accounting is organized both in national and in international standards. Academic programs meeting these scientific efficiency criteria may be considered as a criterion in measuring the quality of education. In the context of aforementioned criteria, the importance of educational methods may not be disclaimed in accounting education.

Choosing the method to be used in accounting education meticulously and applying most appropriate learning methods successfully increase the quality of education at high level (Demirkan, 2001: 61-62.). In accordance with the related literature, it may be claimed that expression, discussion, question-answer, collaborative education, research and case study methods are primary educational methods that may be preferred and used in accounting education (Elagöz and Çukacı, 2006: 148-149).

Expression method; is a method accepted to be a teacher-centered method and is a frequently used traditional method that is a process where the teacher transmits his/her information to the learners. Since expression method is based on verbal lecture technique is frequently preferred particularly in social sciences where narration is necessary (Demirel, 2011: 68). It is indicated that expression method is sustained its position in the education and continue its duty in a positive way due to its interpretative, explanatory and illuminative qualifications (Oğuzkan, 1985: 78). However, teachers who use this method shall exceedingly have a command of features and utilization rules of expression method (Demirel, 2011: 69). Discussion method; is a systematic interaction that is conducted in the direction of a specific objective and within the scope of a plan about a subject, which everyone is interested in, directed by a leader in an environment where individuals are face to face. Thus, what is learned is commit to the students' memory by generating ideas and by discussing them (Ün Açıkgöz, 1998: 289). Question-answer method; is the method where the instructor asks questions and let the students ask questions in order to apply the active educational structure and to learn the level of learning of the student. Collaborative education system; is the process where the students bunch up in mini groups to study and learn by supporting learning of other students in the group. Research method; the main objective of education is to direct students to independent thinking. The instructor finds problems, which may attract students' attention, and demands the students to analyze these problems. Case study method; is a method where students are required to attend actively against a problem. Here, the problematic incident may be real or unreal.

The objective of this study is to determine the place of educational methods in accounting education. In order to provide integrity in the study, at first a cognitive framework is constructed, and relevant literature is included. In the last section of the study, findings that are obtained as a result of testing the hypotheses regarding the place of sub-dimensions of educational methods in accounting education.

## 1. Literature Research

It is possible to encounter many studies where educational methods are handled in many aspects. Aforementioned studies are presented on Table 1.

**Table 1. Literature Research**

Writer/s and Year of Study	Findings of the Study
Xiao and Dyson (1999)	They stated in their study that in accounting education respects such as the knowledge of the instructor, the educational methods and the tendency of students to free thought.
Çukaci and Elagöz (2006)	They compared the usage methods and teaching methods used in accounting lessons and the suitability of the learning habits of the students by using the questionnaire technique. According to the results of the study, examples were found in which the methods of lecture, question-discussion, question-discussion-answer, cooperative teaching, research and case study were used, and this teaching method and the learning principles of the students overlap and the most used method in accounting courses for students is the lecture method.
Awla (2014)	It states that it is widely believed that understanding students' learning styles and preferences can benefit both students and students.
Chrismastuti and Purnamasari (2015)	They investigated the effect of information technologies on student achievement in accounting courses. As a result of the study, they concluded that the use of technology increases perception and success in lessons. They also revealed a model that accepts technology in accounting teaching.
Cameron et all. (2015)	They investigate the learning styles of students takin accounting courses and the relationship between learning styles and teaching methods in undergraduate programs. According to the results of the study, high efficiency when learning styles are used with matching teaching method; When learning styles and teaching methods differ, low efficiency is achieved.
Soundariya et all. (2017)	In this study, the percentage distribution of different learning habits and dominant learning strain between groups was examined. According to the result of the result of the study, successful learning and learning preferences are compatible with each other. In addition, it is stated in the results of the study that students are aware of their learning habits and approaches and that they should be motivated to adopt the most appropriate consumption for their learning habits.
Taşdemir (2020)	In the study, the level of preference for learning approaches of students taking accounting courses was determined.

## 2. Objective, Methodology and Findings of The Research

### 2.1. Objective of the Research

The objective of this study is to discuss educational methods with regards to accounting education. Sub-dimensions of expression, discussion, question-answer, collaborative education, research and case study of educational methods are considered.

### 2.2. Methodology of the Research

#### 2.2.1. Sampling Process

The population of the research is composed of 372 university students receiving accounting education in Ondokuz Mayıs University. The sample size of a universe consisting of 1000 people in accordance with 95% confidence interval range and with  $e=5\%$  margin of error has to be 278 (Kurtuluş, 1998). There are 732 students studying accounting education at Ondokuz Mayıs University. Simple random sampling is used in order to determine that the chance of every factor composing the population in determination of sampling mass is equal. Normality test is used in determination of suitability of obtained data to suitability of normal distribution. In order to use parametric tests in statistical analyses, data shall be in accordance with normal distribution. In accordance with Tabachnick and Fidell (2013), in cases where skewness and kurtosis values are between +1,5 and -1,5 the distribution is accepted to be within normal distribution. In the study it is indicated that out of the educational methods partaking in the research the values of skewness and kurtosis values of expression method (-,832 and ,209), skewness and kurtosis values of discussion values (-,945 and 0,65), skewness and kurtosis values of question-answer values (-,753 and 1, 903), skewness and kurtosis values of collaborative education (-1,155 and ,123), skewness and kurtosis values of research method (-1,095 and 1,496) and skewness and kurtosis values

of case study (-1,116 and 1,285) and these values are within normal distribution. Demographical features of the subjects participating in the research are presented in Table 2.

**Table 2. Distribution of University Students' Demographical Features Participating in the Research**

	Frequency	Percent (%)
<b>Sex (S1)</b>		
Female	219	58.9
Male	153	41.1
<b>Age (S2)</b>		
18-20	67	18.0
21-23	243	65.3
24-26	56	15.1
More than 26	6	1.6
<b>Department (S3)</b>		
Management	137	36.9
Economics	151	40.6
Public Administration	62	16.7
International Relations	22	5.8
<b>Taken Accounting Lectures* (S4)</b>		
General Accounting	372	100
Cost Accounting	151	40.6
Auditing	96	25.8
Inventory	93	25.0
Management Accounting	47	12.6
Corporate Accounting	60	16.1
Financial Statement Analysis	93	25.0
Accounting Standards	11	3.0
Computerized Accounting	68	18.3

\*It was a multiple-choice survey

58.9% of the students (219 people) participated in the research is female and 41.1% of the students (153 people) participated in the research is male. When age distribution is examined, it may be observed that 18.0% (67 people) are between 18-20 years old, 65.3% (243 people) are between 21-23 years old, 15.1% (56 people) are between 24-26 years old, and 1.6% (6 people) are between are more than 26 years old. When departments are examined, it may be represented that 36.9% (137 people) is studying in management, 40.6% (151 people) is studying in economics, 16.7% is studying in public administration and 5.8% is studying in international relations. When the lectures regarding accounting are taken into consideration, it may be expressed that all of the participants are taking general accounting courses.

### 2.2.2. Method and Tool of Data Acquisition

Survey method is used in data acquisition process in the research. Survey form prepared for the research is applied to students of Ondokuz Mayıs University Faculty of Economics and Administrative Sciences. Survey form is applied to students via face-to-face interview, telephone and e-mail. Survey form is consisted of two parts and the questions partaking in the first section are for determining the demographical features of the students. Questions partaking in the second section are for determining the place of educational methods in accounting education. Survey is conducted in accordance with 5 Point Likert scale (1: Strongly Disagree, 2: Disagree, 3: Partly Agree, 4: Agree, 5: Strongly Agree) and participants are asked to answer each question in accordance with their own situations. Survey questions used in the research are formed by making use of relative literature and are constituted by making use of studies represented on Table 3.

**Table 3. Structure of the Scales of the Research and Utilized Literature**

Factor	Definition	Variables	Literature
<b>Expression Method</b>	Transmission of the narrator regarding his/her information and thoughts to the passive to the audience that are receivers.	S5, S6, S7, S8, S9, S10, S11	Çukacı and Elagöz (2006)
<b>Discussion Method</b>	Dynamic interaction process between the instructor and the students or among the students.	S12, S13, S14, S15, S16	Uzundumlu (2010)
<b>Question-Answer Method</b>	Satisfying one's curiosity by asking questions and awaiting a reply.	S17, S18, S19, S20, S21	Bostancı (2018)
<b>Collaborative Education Method</b>	Students' forming small groups and working in accordance with an objective and within a collaboration and their learning the lecture all together by being effective in learning of each other.	S22, S23, S24, S25, S26	Kalaycı and Çimen (2012)
<b>Research Method</b>	It is the method of development of students' research skills along with students' completely independent thinking and acting.	S27, S28, S29, S30	Bostancı (2018)
<b>Case Study Method</b>	It is a method of presenting a case that is happened or that may happen and then constituting a discussion atmosphere by asking questions within the framework of the case study.	S31, S32, S33, S34, S35, S36	Korur ve Eryılmaz (2015)

### Ethical Issues

This study was carried out with the approval and under the scrutiny of university (23.10.2020-2020/44) and complied with the rules of research ethics imposed by the Council of Higher Education.

### 2.3.3. Hypotheses of the Research

The hypotheses generated with regards to the evaluation of demographical variables of educational methods in accounting education are presented on the table below.

**Table 4. Hypotheses Constituted within the Scope of the Research**

Dimension	Hypotheses
<b>Expression Method</b>	H1: There is a significant difference in accordance with sex variable with regards to the significance of management of expression method in accounting education. H2: There is a significant difference in accordance with age variable with regards to significance of management of expression of method in accounting education. H3: There is significant difference in accordance with department variable with regards to significance of management of expression of method in accounting education.
<b>Discussion Method</b>	H4: There is a significant difference in accordance with sex variable with regards to the significance of discussion method in accounting education. H5: There is a significant difference in accordance with age variable with regards to the significance of discussion method in accounting education. H6: There is a significant difference in accordance with department variable with regards to the significance of discussion method in accounting education.
<b>Question-Answer Method</b>	H7: There is a significant difference in accordance with sex variable with regards to the significance of question-answer method in accounting education. H8: There is a significant difference in accordance with age variable with regards to the significance of question-answer method in accounting education.

	H9: There is a significant difference in accordance with department variable with regards to the significance of question-answer method in accounting education.
<b>Collaborative Education Method</b>	H10: There is a significant difference in accordance with sex variable with regards to the significance of collaborative education method in accounting education. H11: There is a significant difference in accordance with age variable with regards to the significance of collaborative education method in accounting education. H12: There is a significant difference in accordance with department variable with regards to the significance of collaborative education method in accounting education.
<b>Research Method</b>	H13: There is a significant difference in accordance with sex variable with regards to the significance of research method in accounting education. H14: There is a significant difference in accordance with age variable with regards to the significance of research method in accounting education. H15: There is a significant difference in accordance with department variable with regards to the significance of research method in accounting education.
<b>Case Study Method</b>	H16: There is a significant difference in accordance with sex variable with regards to the significance of case study method in accounting education. H17: There is a significant difference in accordance with age variable with regards to the significance of case study method in accounting education. H18: There is a significant difference in accordance with department variable with regards to the significance of case study method in accounting education.

### 2.3.4. Analysis Methods of the Research

The data of this study, where it is aimed to evaluate educational methods of the students taking accounting education, in accordance with various demographical variables are analyzed with data, frequency, percent value, t-test and one way variance analysis (ANOVA) techniques and are presented on the tables.

### 3. Findings of the Research

In this part of the study, various analyses were conducted in order to determine whether there is a difference or not regarding demographical features with regards to the significance of educational methods in accounting education. Whether there is any difference with regards to sex variable relating to educational methods in accounting education are represented in Table 5.

**Table 5. Independent Group T-Test Results in Accordance with Sex Variable of Educational Methods in Accounting Education**

Dimension	Group	N	X	SS	F	P
<b>Expression Method</b>	Female	219	4.4444	0.4918	0.01	0.157*
	Male	153	4.5185	0.4998		
<b>Discussion Method</b>	Female	219	3.8265	0.9564	1.913	0.167*
	Male	153	3.9248	0.9009		
<b>Question-Answer Method</b>	Female	219	4.5814	0.2798	0.07	0.791*
	Male	153	4.5904	0.3022		
<b>Collaborative Education Method</b>	Female	219	4.0046	0.8591	4.93	0.035*
	Male	153	4.0797	0.7838		
<b>Research Method</b>	Female	219	4.4444	0.3458	0.06	0.803*
	Male	153	4.5011	0.3486		
<b>Case Study Method</b>	Female	219	4.4444	0.3458	0.06	0.803*
	Male	153	4.5011	0.3486		

\*p<0.05

When the table above is examined, it is determined that only there is a difference regarding sex variable of the significance of collaborative educational method among the educational methods used in accounting education (p<0.05). In this context; "H3: There is a significant difference in accordance with sex variable with regards to the importance of collaborative education method in accounting education" hypothesis is accepted. There is no significant difference in accordance with sex variable in expression, discussion, question-answer, research and case study methods among

educational methods ( $p>0.05$ ). Whether there is difference or not in aspects with regards to educational methods in accordance with age variable is presented on Table 6.

**Table 6. One Way ANOVA Test Results Conducted in Accordance Age Variable of Educational Methods in Accounting Education**

Dimension	Group	N	X	SS	F	P
<i>Expression Method</i>	18-20	67	4.4925	0.4618	0.59	0.616*
	21-23	243	4.4897	0.5215		
	24-26	56	4.3988	0.4330		
	More than 26	6	4.3889	0.3277		
<i>Discussion Method</i>	18-20	67	3.8955	0.8813	0.31	0.811*
	21-23	243	3.8354	0.9736		
	24-26	56	3.9554	0.8595		
	More than 26	6	4.0000	0.5477		
<i>Question-Answer Method</i>	18-20	67	4.6020	0.2610	2.11	0.098*
	21-23	243	4.5857	0.2880		
	24-26	56	4.5357	0.3157		
	More than 26	6	4.8333	0.2788		
<i>Collaborative Education Method</i>	18-20	67	3.9910	0.8423	0.573	0.633*
	21-23	243	4.0741	0.8282		
	24-26	56	3.9250	0.8386		
	More than 26	6	4.0000	0.6449		
<i>Research Method</i>	18-20	67	4.5224	0.3293	1.589	0.192*
	21-23	243	4.4719	0.3326		
	24-26	56	4.3869	0.4157		
	More than 26	6	4.4444	0.4036		
<i>Case Study Method</i>	18-20	67	4.7662	0.2445	0.285	0.836*
	21-23	243	4.7805	0.2090		
	24-26	56	4.7619	0.1849		
	More than 26	6	4.7222	0.2277		

\* $p<0.05$

When the table presented above is examined, it is determined that only question-answer method among educational methods has a difference in accordance with age variable in accounting education ( $p<0.05$ ). In this context, "H8: There is a significant difference in accordance with age variable in question-answer method in accounting education" hypothesis was accepted. There is no significant difference with reference to age variable in methods of expression, discussion, collaborative education, research and case study ( $p>0.05$ ).

Whether there is difference or not with regards to department variable regarding educational methods in accounting education is represented on Table 7.

**Table 7. One Way ANOVA Test Results of Educational Methods with Regards to Department Variable in Accounting Education**

Dimension	Group	N	X	SS	F	P
<i>Expression Method</i>	Management	133	4.4987	0.4216	1.876	0.114*
	Economics	151	4.5121	0.4367		
	Public Administration	62	4.4194	0.5787		
	International Relations	22	4.2273	0.8691		
	Other	4	4.5000	0.5773		
<i>Discussion Methods</i>	Management	133	3.8947	0.8813	3.025	0.018*
	Economics	151	3.9868	0.8345		
	Public Administration	62	3.7177	1.0465		
	International Relations	22	3.3182	1.2960		
	Other	4	3.7500	1.1902		

<b>Question-Answer Method</b>	Management	133	4.6165	0.2737	2.075	0.083*
	Economics	151	4.5673	0.3001		
	Public Administration	62	4.5215	0.3114		
	International Relations	22	4.6667	0.1781		
	Other	4	4.7500	0.3191		
<b>Collaborative Education Method</b>	Management	133	4.0316	0.8671	3.368	0.010*
	Economics	151	4.1497	0.7245		
	Public Administration	62	3.9161	0.9035		
	International Relations	22	3.5364	0.9204		
	Other	4	4.4500	0.2516		
<b>Research Method</b>	Management	133	4.4962	0.3194	4.186	0.003*
	Economics	151	4.4857	0.3237		
	Public Administration	62	4.4462	0.3357		
	International Relations	22	4.1970	0.5695		
	Other	4	4.6667	0.0000		
<b>Case Study Method</b>	Management	133	4.7719	0.2106	0.280	0.891*
	Economics	151	4.7792	0.2113		
	Public Administration	62	4.7742	0.2178		
	International Relations	22	4.7727	0.2154		
	Other	4	4.6667	0.2721		

\*p<0.05

When the table above is examined, it is determined that there are differences with regards to department variable in discussion, collaborative education and research methods among educational methods in accounting education ( $p<0.05$ ). In this context;

“H6: There is a significant difference in accordance with department variable with regards to the importance of discussion method in accounting education”,

“H12: There is a significant difference in accordance with department variable with regards to the collaborative education method in accounting education” and,

“H15: There is a significant difference in accordance with department variable with regards to research method in accounting education” hypotheses were accepted.

There is no significant difference with regards to department variable in expression, question-answer, collaborative education and case study methods among educational methods ( $p>0.05$ ).

## Conclusion and Discussion

Although it is known that the concept of learning is defined in different forms from past to present, it may be claimed that aforementioned concept is a process that direct behaviors of individuals. Since learning methods become integrated with individuals' personalities, emotions, thoughts and motivations, these methods may show differences in individuals. When related literature is examined, it is possible to mention educational methods with different contents, and in this study expression, discussion, question-answer, collaborative education, research and case study methods in accounting education are evaluated.

The objective of this study is to determine which learning methods students, who are receiving accounting education, generally have and whether these methods differ or not in accordance with demographical features of the students. In this context, the survey was conducted on 372 students studying in Ondokuz Mayıs University Faculty of Economics and Administrative Sciences.

When hypotheses that are indicated to whether there is a significant difference is created between educational methods with regards to demographical variables of students studying in accounting education are examined; it was determined that only collaborative education method creates difference in sex variable among students' educational methods. The results of the study shows similarity with the results of Wilsons (1991) study. This method, which separate students into groups and enables them to work together is especially used in accounting education where the method is frequently used. It may be claimed that particularly female students have higher probability to use strategies such as active listening and asking questions in comparison with male students. It was determined that there is a difference only in question-answer



method in accordance with age variable among students receiving accounting education. With reference to the fact that questioning skills advance as one get along in years, it may be claimed that the aforementioned skill of the students receiving accounting education will be advanced in their coming ages. It was determined that there are differences in discussion, collaborative education and research methods among educational methods in accordance with department variable of students receiving accounting education. While these findings of the study show similarity with the findings of the studies conducted by Jones et.al. (2003), Çelik et.al. (2014) and Genç and Kocaarslan (2013), they differ from the findings of studies conducted by Çelenk and Karakış (2007), Demir (2008) and Uzun et.al. (2013). Due to the fact that differences experienced in the teaching styles of accounting lectures partaking in different department curriculum, it shall be expected differences to be present in accordance with department variable. In undergraduate education, the students graduated from different programs work in different fields. Although there are similarities in curriculums of Management, Economics, Public Administration and International Relations programs, the fact that students have different personal characteristics and different lecture contents shall be taken into consideration.

In this study, which is conducted with regards to educational methods of students receiving accounting education, only students receiving accounting education in Ondokuz Mayıs University Faculty of Economics and Administrative Sciences are taken into consideration. Nevertheless, it is recommendatory for future studies that evaluation and comparison shall be made among educational methods of students receiving accounting education in related departments of different universities at national and international levels.

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