

## THE EFFECTS OF DISTANCE EDUCATION MATERIALS ON THE TRADITIONAL ACCOUNTING COURSE

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### ABSTRACT

In this study, under the assumption of the distance education materials used in a traditional accounting course as supporting tools, the effect on the student success is investigated. Results show us positive effect on the student success according to the grades. It is not only beneficial to the students but also to the instructors.

**Keywords:** Distance Education, Blended/Hybrid Education, Face-to-Face Education, Accounting.

### INTRODUCTION

Anadolu University is one of the well known universities in the world for its distance education application. During this process, it has developed very rich and high quality educational materials.

They have been structured for the self-study purpose, radio and TV programs, academic support with the Internet and videoconference. Most of these educational materials are used not only for distance education students but also for the on-campus students at Anadolu University and in the other universities all over Turkey. From the web page of Anadolu University, it is possible to reach these high quality education materials without paying any fee via the Yunus Emre open courseware portal.

For example a student who takes accounting course in face-to-face education in any university, can access to the text book, exercises, exams and television programs of Anadolu University distance education faculties.

Whenever needed, they can also be used with a PC on Internet connection. In other words, Anadolu University has been supporting all the students in Turkey with distance learning materials/environments for a long time. Many on-campus (face-to-face learning) students use these materials as well. Therefore we see a new approach as blended education system. Using distance education materials in traditional face-to-face education will be one of the pillars of this blended education system. The effect of this beneficial approach is investigated in this study.

### LITERATURE REVIEW

There are different kinds of integration studies about education. In some of them, it can be seen that technology is integrated in distance education. For example Rooyen (), investigated the effect of the mobile technology on the learning experience of<sup>1</sup> accounting students and showed a more satisfying and successful experience with the use of technology.

In some studies, combination of hybrid course deliveries and traditional face-to-face education can be seen like the study of Cluskey, Hodges and Smith (2010). They

compared the two teaching methods with using the online quizzing impact and they found many beneficial advantages of integrating online quizzing on the success of the learning process. It is possible to give more of this kind of literature examples about our subject here. Another example is the study of Dowling, Godfrey and Gyles<sup>1</sup>. They investigated whether switching from traditional education to flexible delivery education model could improve the student's learning outcomes or not. And they found that the hybrid flexible delivery teaching model positively affected the students final grades. Our study is in line with these studies but it is not the same. The originality of our study is in its trying to increase the success of the traditional face-to-face education students, by using distance education materials. In the hybrid flexible delivery model, there are seminar style contact and support extensive multimedia resources. In our study there is traditional teaching model for two groups including weekly contact of three hours per week, same instructor, same text book but for only one group, distance learning materials are given as additional support. In other words, in our study, distance materials are given as additional support to the pure traditional face-to-face education students.

## METHODOLOGY

In spring 2011, at the Anadolu University, Faculty of Business Administration, Cost Accounting courses were given to two different classes by the same professor and he used the same text book until mid-term exams for six weeks. Both classes were traditional face-to-face students.

Only one of the classes was supported with Anadolu University's distance education materials. The group that was supported with the distance education materials used the self-study learning environments flexibly. For example whenever they needed, they watched TV programs that concerned the entire course subject in the traditional course. They watched these TV programs many times and any time they needed. At the same time, they could study on exercises about their courses at the Internet and they also took experimental exams on internal to prepare themselves for the exams.

To determine the effect of the distance education materials on the success of the traditional education students, two hypotheses were developed according to the grades of the exams. Our null hypothesis was that the success of the students would be unaffected by the support of distance education materials. Alternative hypothesis was that the success of the students would be affected positively with the support of distance education materials.

### Mann-Whitney Test

Ranks			
VA	N	Mean Rank	Sum of Ranks
VAR00001 1	173	125,07	21637,50
2	132	189,60	25027,50
Total	305		

Test Statistics	
	VAR00001
Mann – Whitney U	6586,500
Wilcoxon W	21637,500
Z	-6,362
Asymp. Sig. (2-tailed)	,000

#### a. Grouping Variable: VAR00002

<sup>1</sup>Car Ling Dowling, Joyne M. Godfrey, and Nikole Gyles, "Do hybrid flexible delivery teaching methods improve accounting students' learning outcomes", *Accounting Education* 2003, 12 : 4 PP. 373 - 391.

According to the result of Mann-Whitney test, since  $P = 0,000$ , there are important differentials statistically meaningful between group 1 and 2 from the view point of grades taken from the exams.

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error
VAR00002 Valid N (listwise)	132 132	10	90,00	45,68	22,20457	,341	,211

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	
						Statistics	Std. Error
VAR00001 Valid N (listwise)	173 173	10,00	100,00	29,9133	19,61456	1,024	,185

For group 2, mean is bigger than group 1 as  $45,68 > 29,91$ . It is good for our analysis and from the view point of std. deviation, although std. deviation value for group 2 is a little bit bigger than group 1 as  $22,20 > 19,61$  it is not that much significant, they are close to each other. Therefore these results indicate that there are important positive effects of the materials on the students' success.

#### CONCLUSION

Educational methods are changing tremendously. In this process, one of the most important aspects is also the effects of the traditional (face-to-face) education methods at conventional universities, supported with the use of distance education methods and materials.

This study shows that it is possible to increase the success of the on-campus students with using blended/hybrid approaches in learning. In this way, students can access all supporting tools whenever they need, without any limitation of time or place. In this study we only used supporting effect of the TV programs, exercises and sample exams. But it is possible to increase the number of these tools like videoconference, e-mail, and interactive advising services. These last examples have been used by Anadolu University distance education faculties for a long time. Therefore it is not difficult to add them inside the supporting tools.

As a result, this methodology of blended education gives us flexibility not only for students but also instructors and it has positive effects on the process.

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