E-learning as an efficient technology in accounting education

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Introduction

Blended Learning :

- the combination of different teaching methods in face-to-face learning with online systems;
- a solution that combines several modes of acquiring knowledge, for example, collaboration projects and Web-based courses;
- the use, to one degree or another, of e-learning and full-time learning;
- working with digitized text students are freer, because the digital text is easy to change or use in other practices.

Introduction

The traditional university model of training specialists in technical and natural sciences no longer suits either teachers or students.
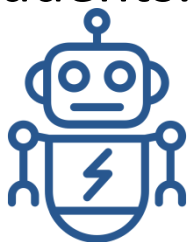
Teachers are forced to bring their lecture courses in line with international educational standards, while simultaneously mastering new skills for conducting webinars and placing lecture materials in the online space

Students requires that they be given the right to independently construct new knowledge and choose strategies for mastering professional competencies that allow them to take a niche in the era of Industry 4.0

Introduction

many Russian universities, based on world experience, are increasingly practicing online courses.
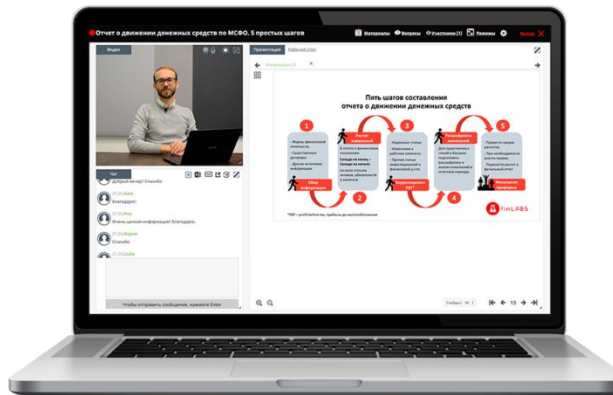
Moscow universities, such as the Higher School of Economics and MISIS, have almost completely transferred their disciplines to online platforms

Many universities have yet to come up with such innovations and they will benefit from the experience of introducing e-learning in the teaching of such prosaic subjects as accounting or auditing

Data and Methods

The 4-component Kirkpatrick model was adopted and used for assessment of students' satisfaction with the proposed training format .

The model has been widely used in international practice and implies passing all four levels of the sequence of training assessment:

Reaction   learning   Behavior   Results.
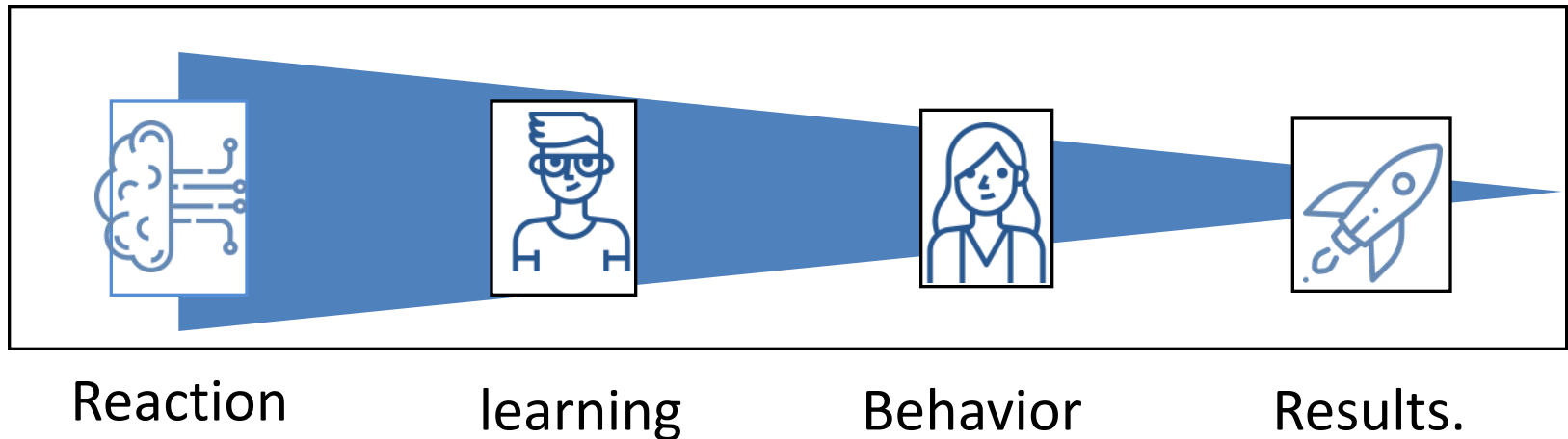
Data and Methods

The survey on the preferred way of studying accounting was conducted among 176 students (95 women and 81 men) at the Ural Federal University.

The questions were developed using the Moodle platform. Then, another survey was conducted using Google forms to determine the effectiveness of the blended learning model.

The respondents (53 people, 30 women and 23 men) were selected by a representative sample among the students who were taking a course in accounting in the blended learning group. They were interviewed immediately after the standardized formative test evaluating the degree of mastering a lecture topic.

Data and Methods

The author put forward a hypothesis about enhancing the effectiveness of student learning and their motivation to acquire new accounting skills after introducing a blended learning model in the classroom practice. The analysis of the effectiveness of blended learning for teaching accounting was conducted in two groups.
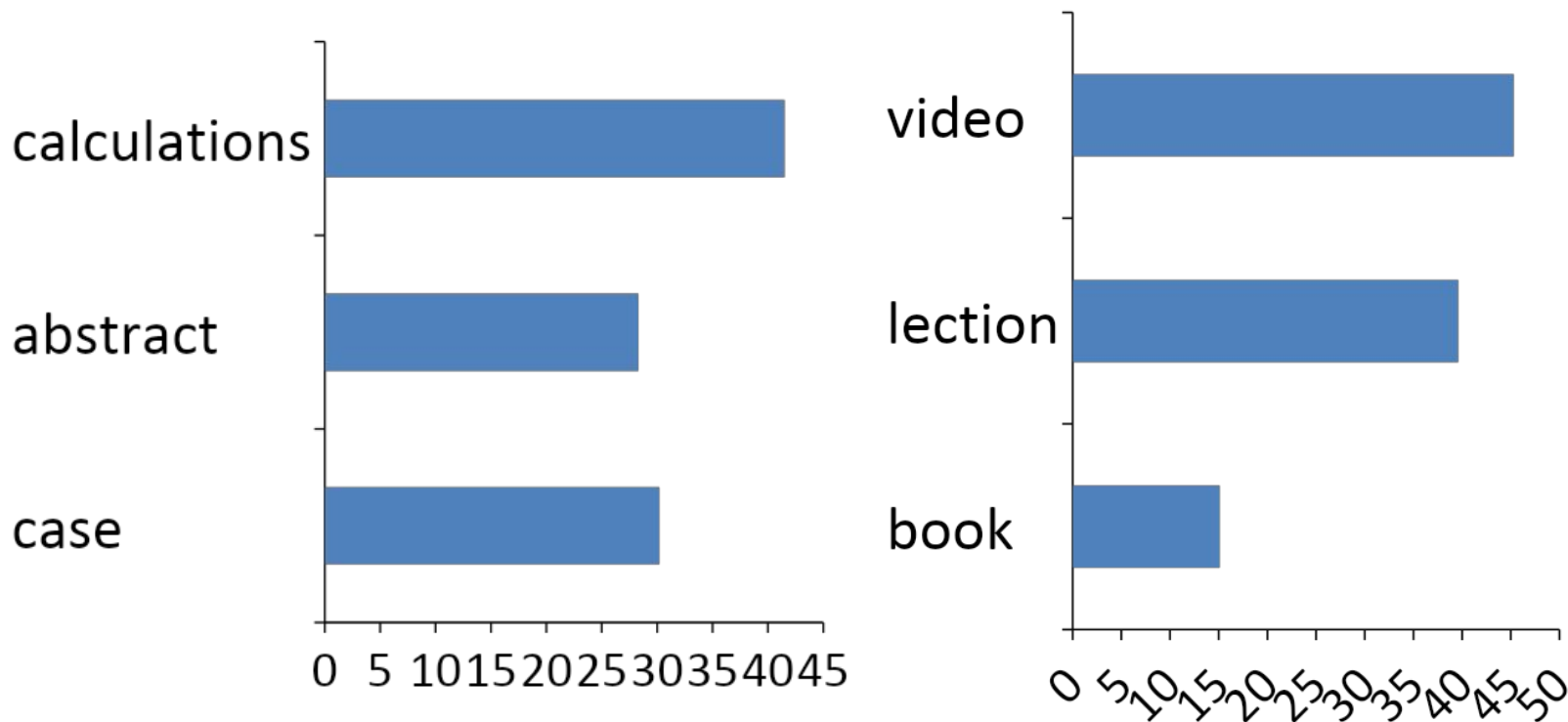
Results

Correct answers to the test, Percentage	Blended Learning group	Traditional learning group
80-100	28	9
60-79	53	18
40-59	12	44
<40	7	29

The effectiveness of the blended learning model (Hypermethod platform), %
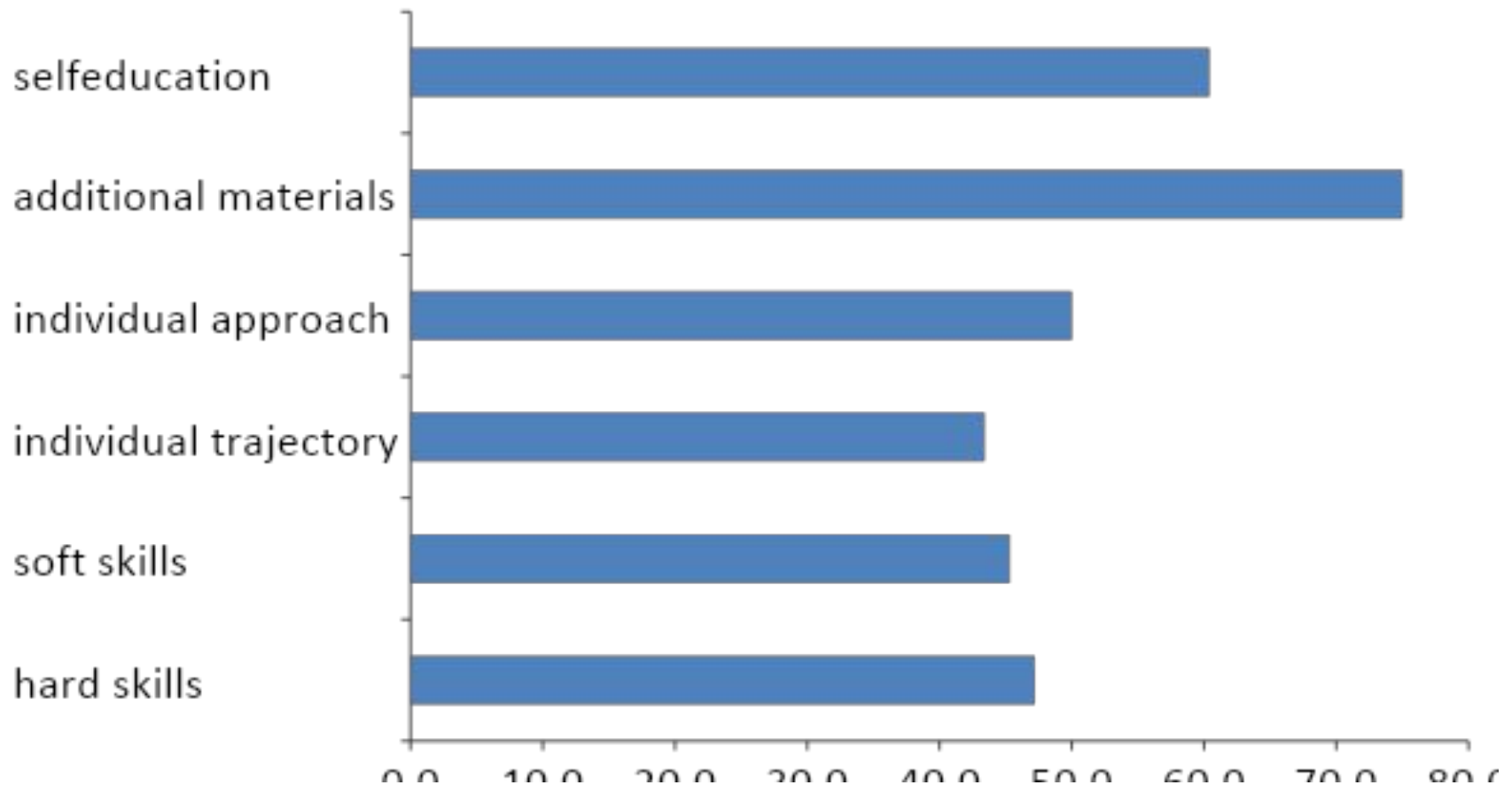
Preferred types of tasks in the electronic resource, %

Level of motivation for studying accounting

No.	Answers to the question: Why do I need accounting?	Number of answers
1	I do not know	-
2	To gain new knowledge	25%
3	To master my financial reporting skills	70%
4	To use accounting data as information basics in my future profession	5%

Discussion

In comparison with the traditional learning format of lecture type, active learning begins with the first minutes of the class, when students are warned that their progress will be checked through online testing at the end of the lesson.

Testing can be carried out using Hypermethod programs, as well as Kahoot.it, menti.com, and sly.do. The programs allow lecturers to see the results of the entire group and identify the best ones.
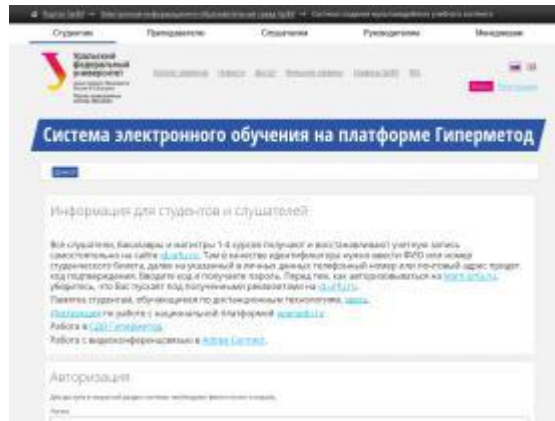
Discussion

The programs allow lecturers to see the results of the entire group and identify the best ones. This competitiveness motivates students to carefully study new material to use it first in testing, and then in completing practical tasks. Using the facilitation game 'Me, we, us', students create accounts or formulas for calculating the value of an asset.

After discussing difficult issues, students, guided by the teacher, proceed to study new material that will be used in practical classes. If the material is sufficiently complicated to understand, for example, it contains many formulas for calculating average earnings or restrictions on the maximum and minimum values, then using the board on ziteboard.com.

Discussion

The study showed that when using the electronic course on the Hypermethod platform, where all lecture materials, presentations and assignments were laid out, as well as tests for intermediate self-monitoring, student learning indicators improved, and their professional skills developed.

A tool appeared that encouraged students to complete the assignment on time and receive an assessment with an analysis of errors.

In conclusion

Modern students can no longer be passive learners when listening to lectures and completing assignments.

Business companies as the main customer of university graduates want students to demonstrate such competencies as systemic thinking, teamwork, focus on results, the ability to generate ideas, and susceptibility to constant changes. A new generation of students will have to quickly navigate the information space, applying their technical skills to become effective members of the business community.

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