

IMPACT OF ONLINE AND OFFLINE ACCOUNTING EDUCATION IN KERALA

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ABSTRACT

The role of accounting is crucial across various industries. Therefore, it is important to incorporate it into the educational framework. The introduction of the New Education Policy and advancements in technology have led to significant transformations in the education sector. These alterations have also impacted accounting education within the field. A research study was conducted among 578 commerce students in Kerala to evaluate the effectiveness of online versus offline accounting education. The analysis of the data revealed that while online accounting education is a valuable resource, it cannot fully replace traditional classroom learning in accounting education.

1. INTRODUCTION

Accounting serves as a universal language for conveying financial information. It is crucial across various fields, including business, economics, finance, and government, making its integration into the educational system essential. Kimmel et al. (2018) in *Financial Accounting: Tools for Business Decision Making* highlight the importance of financial literacy through accounting education. They noted that accounting education empowers students to evaluate corporate performance, forecast trends, and ensure accountability, which are vital skills for aspiring business leaders. Accounting education is lacking if students do not learn how to analyse and interpret financial statements. As noted by Warren et al. (2020), being knowledgeable about financial tools enables individuals to effectively manage budgets and make informed decisions for the future. This insight further highlights the significance of accounting education. An essential element of accounting education is its emphasis on ethics. Kaplan (2016) in *The Ethics of Accounting* introduces students to ethical principles in accounting and the critical nature of adhering to responsible financial practices. Ethical considerations in accounting not only guarantee compliance with laws and regulations but also foster a sense of corporate responsibility among learners.

Online accounting education provides a flexible and accessible platform for learning the core principles of accounting. In this educational format, learners typically engage in interactive activities such as quizzes, case studies,

and discussion boards, which assist them in honing vital skills like analysing financial statements, predicting trends, and evaluating corporate performance, similar to traditional classroom environments (Anderson, 2018; Smith, 2018). The incorporation of online learning tools greatly boosts financial literacy by providing learners with real-time feedback and access to the latest financial software and databases, making the learning process more practical and closely aligned with contemporary business needs (Williams, 2020). These tools also facilitate the simulation of real-world accounting scenarios, granting students hands-on experience in financial decision-making. Furthermore, online accounting education's blend of convenience and technological integration has become a vital component of contemporary accounting instruction. It equips students with both technical skills and the flexibility to use digital resources, ensuring they are prepared to meet the challenges of a continuously evolving financial landscape (Clark, 2021).

The introduction of the New Education Policy (NEP) has sparked significant discussion around the modernisation of teaching and learning in India, with an emphasis on flexibility, inclusivity, and the use of technology. As policymakers seek to implement this vision across all disciplines, the question of whether the nation is fully prepared to transform our education system in such a manner is prevalent among different stakeholders. This warrants critical examination of the effectiveness of online and offline accounting education.

This study endeavours to comprehend the degree of satisfaction among students pursuing accounting education within Kerala's collegiate system and further assess their academic performance by comparing their marks attained through offline versus online modes. Additionally, we aim to identify any challenges encountered with online accounting education as perceived by the student body.

2. MATERIALS AND METHODS

To evaluate the effectiveness of accounting education, data were gathered from Government Colleges, Government Aided Colleges, and Unaidsed Colleges affiliated with Mahatma Gandhi University in Kerala. The sample consisted of 582 students enrolled in Bachelor of Commerce, Master of Commerce, Bachelor of Business Administration, and Master of Business Administration programs at Mahatma Gandhi University. A questionnaire specifically created for this study was utilised for data collection. The questionnaire was divided into four sections that focused on demographics, the medium used for delivering and attending classes, students' views on performance, and satisfaction assessment. A Paired Sample T Test was employed for analysing the data.

3. EFFECTIVENESS OF ONLINE AND OFFLINE EDUCATION – A REVIEW

Research indicates that online education faces problems like reduced human interaction, as learners mainly depend on computer-based communication. This can be particularly challenging for those who found fulfilment in engaging group discussions or collaborative study in traditional classroom settings. Additionally, online learning often presents technical difficulties, as it may necessitate the use of certain platforms or applications that aren't easily accessible or may require technical skills or equipment that some students might not possess. Moreover, the online teaching format obviously lacks the conventional face-to-face interaction with instructors or academic advisors, resulting in less individualised attention, which means that the feedback and guidance may tend to be more generalised rather than tailored to each student. In recent years, the field of accounting education has witnessed a transformation with the growing prevalence of online learning platforms and technology-enabled instruction. This literature review explores the current body of research on the effectiveness of online and offline accounting education, shedding light on key findings, emerging trends, and gaps in the existing literature.

Online accounting education is characterised by its flexibility, accessibility, and technological features. Several studies explored the effectiveness of this mode of accounting education. Smith, J. (2018) conducted a meta-analysis that examined the differences between online and offline accounting education, and found no significant variations in learning outcomes. The study emphasised the importance of well-designed online courses for achieving effectiveness. Williams, A. (2020) explored the role of interactivity in online accounting education. Their findings suggested that incorporating interactive elements, such as quizzes and discussion forums, had a beneficial effect on student engagement and learning.

Jones, M. (2019) investigated the challenges in online accounting education, uncovering issues such as insufficient individual interaction, concerns over academic integrity, and the level of self-discipline needed for effective online learning. Offline or traditional accounting education primarily takes place in physical classrooms and lecture theatres. Research has shown the significance of face-to-face interactions: Johnson, R. (2017) pointed out the benefits of peer engagement and group discussions in conventional accounting education. The study highlighted the advantages of collaborative learning and knowledge sharing. Brown, L. (2019) underscored the importance of prompt feedback from instructors in offline education. The capability of instructors to provide timely guidance and correction was found to enhance students' grasp of intricate accounting concepts.

Further, numerous comparative studies have been carried out to evaluate the relative efficacy of both online and offline accounting education. Clark, K. (2021) conducted a comprehensive comparative study and discovered that well-designed online accounting courses can be just as effective as traditional offline instruction. Nonetheless, the study also acknowledged that the effectiveness of online education depended on course quality. Anderson, P. (2018) explored the potential of blended learning, which merges both online and offline elements. This research suggested that blended learning models could capitalise on the strengths of both modalities, presenting an encouraging strategy for quality accounting education.

The effectiveness of accounting education, whether online or offline, is shaped by factors such as course design, student engagement, and individual learning preferences. Future research should aim to unravel the nuanced relationship between these two educational modalities and delve into best practices for integrating them effectively. Moreover, investigations into the impact of technological advancements and evolving pedagogical strategies on accounting education should continue to inform the evolving educational landscape.

3.1. RESPONDENTS' PROFILE

Table 1 Type of Colleges

Sl. No.	Type of College	No. of Respondents	Percentage
1	Government-Aided College	342	59.2
2	Government College	88	15.2
3	Unaided / Self-Financing College	148	25.6
	Total	578	100.0

Table 1 shows that one-fourth of the respondents of the study were students from self-financing colleges, while three-fifths of them were from government-aided colleges.

Table 2 Type of Academic Programme Undergoing

Sl. No.	Programme	No. of Respondents	Percentage
1	BBA	22	3.8
2	B Com	477	82.5
3	M Com	77	13.3
4	Others	2	0.3
	Total	578	100

Table 2 reveals that the majority of participants are students enrolled in BCom programs. This aligns with our expectations since B. Com encompasses the highest number of accounting subjects, such as Financial Accounting, Special Accounting, Corporate Accounting, Cost Accounting, and Accounting for Managerial Decisions, among others. Therefore, they are the most suitable individuals to provide authentic responses to our inquiries.

Table 3 Gender of the Students

Sl. No.	Gender	No. of Respondents	Percentage
1	Male	162	28.0
2	Female	411	71.1
3	Prefer not to say	5	0.9
	Total	578	100

As evident in Table 3, nearly three-fourths of the respondents are female students, while less than 30 per cent are male students.

3.2. TECHNOLOGY PRACTISED FOR THE ONLINE ACCOUNTING EDUCATION IN KERALA

Table 4 Gadgets Used for the Online Classes in Accounting Education

Sl. No.	Gadget	No. of Respondents	Percentage*
1	Mobile Phone	534	92.4
2	Laptop	101	17.5
3	Desktop	6	1.0
4	Tablet	4	0.7

Respondents were asked to select the gadgets they used mostly for attending online sessions. Table 4 indicates the popularity of gadgets used for attending online classes. More than 90 percent of respondents use mobile phones, while less than 20 per cent of students use Laptops or Desktops. Literature brings to light that the gadgets may have an influence on the effectiveness of online education; thus, this data is crucial to test the prevalence of such a relationship, if any.

Table 5 Teaching Aids Used in the Online Classes in Accounting Education

Sl. No.	Teaching aids used	Number of respondents	Percentage*
1	PowerPoint Slides	240	41.5
2	Classroom Boards through Camera	164	28.4
3	Microsoft Excel / Word	147	25.4
4	Digital Boards	79	13.7
5	Others	135	23.4

Note: * Percentage of the total 578 respondents using the gadget.

Source: Primary Survey Data

Students were asked to mark the modes that were used by the teachers to render online accounting sessions. Table 5 brings to light that more than 40 percent of the respondents say their online accounting sessions were handled by the teachers through Power Point Slides. So, the researcher presumes that the pre-solved accounting problems were shown and discussed in class, and no live problem solving was done.

3.3. EFFECTIVENESS OF ONLINE AND OFFLINE ACCOUNTING EDUCATION IN KERALA

Table 6 Relative Effectiveness of Accounting Education Through Online and Offline Modes

Sl. No.	Nature of ownership of the college	Statistics	Effectiveness of accounting education through:		Paired Samples Test Statistics*
			Online mode	Offline mode	
1	Government-Aided College	Mean	51.6	83.7	$t (341) = -18.90, p < .001$
		SD	25.1	20.1	
		N	342	342	
2	Government College	Mean	55.0	85.8	$t (87) = -10.34, p < .001$
		SD	22.3	16.8	
		N	88	88	
3	Unaided / Self-Financing College	Mean	46.9	83.6	$t (147) = -15.43, p < .001$
		SD	24.5	21.3	
		N	148	148	

Total	Mean	50.9	84.0	$t(577) = -26.23$, $p < .001$
	SD	24.6	19.9	
	N	578	578	
One-Way ANOVA Statistics#		$F(2,575) = 3.38, p = .035$	$F(2,575) = 0.45, p = .641$	

Notes: * Tests for comparing the effectiveness of online and offline modes of accounting education; # Tests for comparing the effectiveness of accounting education across government, aided, and unaided colleges.

Source: Primary Survey Data

The students were asked to rate their perceived effectiveness of the online and classroom-based accounting education on a numerical scale ranging from 0 to 100. The perceived effectiveness of accounting education in the colleges affiliated with different universities in Kerala is depicted in Table 6. The paired sample t-test and descriptive statistics presented in the table show that the effectiveness of accounting education via online mode was significantly lower than that of accounting education via offline mode in the colleges in Kerala. It was true for all three types of colleges listed in the table (i.e., government, government-aided, and unaided colleges). The one-way between-group ANOVA results reported in the table indicate no statistically significant difference in the effectiveness of offline accounting education across government, government-aided, and unaided colleges. At the same time, the ANOVA results in the table reveal statistically significant differences in the degree of effectiveness of online accounting education in the three types of colleges. The subsequent post hoc multiple comparisons test results indicated that the effectiveness of online accounting teaching in government colleges was significantly higher than that of unaided colleges. At the same time, there was no significant difference in the effectiveness of accounting teaching between government and aided colleges or between aided and unaided colleges.

4. FINDINGS

The findings of this study suggest that the majority of students in Kerala are pursuing bachelor's degrees in commerce (BCom), and most of them are from government-aided colleges. The majority of the respondents are female students, with a significant proportion using mobile phones as their primary device for attending online classes. The study also found that the majority of teachers use PowerPoint slides, classroom boards through cameras, and Microsoft Excel/Word as teaching aids in online accounting education.

The most significant finding of this study is that the effectiveness of accounting education via online mode is significantly lower than that of offline mode in all three types of colleges (government, government-aided, and unaided colleges). This suggests that while online education has its advantages, it may not be as effective as traditional classroom-based learning in accounting education. Furthermore, the research indicated that there was no notable difference in the efficacy of offline accounting education among various college types, but a significant disparity was observed in the effectiveness of online accounting education between government and unaided colleges, with government colleges demonstrating greater effectiveness.

5. CONCLUSION

These results carry significant implications for educators and policymakers in Kerala. It is clear that online accounting education can serve as an effective resource for learning. However, it cannot replace conventional classroom-based accounting education. Additionally, it could also suggest that both educators and students have not fully engaged with the most recent online teaching and learning tools due to factors that are beyond the focus of this study.

CONFLICT OF INTERESTS

None.

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