

Accounting Students' Perception and Experience on Blended Learning

Odo, Samuel N.

Department of Business Education
Federal College of Education, Eha-Amufu Enugu State
Email: samnna64@gmail.com

Abstract

This study examines the students' perception and experience on blended learning within the accounting discipline in Institute of Management and Technology, Enugu. The study adopted survey design using questionnaire to elicit relevant information from the target audience. The population for the study comprised of all the 253 part time accounting students of Institute of Management and Technology (IMT) Enugu, Nigeria and the researcher sampled all the 48 of the students that have completed the financial accounting courses in 2017 via blended learning. Using students who were enrolled in financial accounting courses via blended learning over a two year period, the results of this study show that the students faced difficulty in grasping a deep understanding on the knowledge, both theoretical and technical knowledge. Despite enrolling themselves in a blended learning program, they still perceived and preferred the conventional learning. The results of this study provide indication that for accounting students to perform well, there is the need for them to be independent when using blended learning. The findings in the study provide some understanding on the implementation of blended learning within the accounting discipline in the education institution.

Keywords: Accounting, blended learning, students performance, perception, experience.

Introduction

The evolution of Information Communication Technology (ICT) in the higher educational setting has influenced the curriculum and contents to significantly alter the methodology of learning from the conventional white board face-to-face learning to a more sophisticated learning incorporation of ICT such as blended learning. Blending learning which combines online learning and face-to-face learning is seen as a tool that assists university to accommodate the increasing population of students without sacrificing the quality of knowledge. Such belief is attributed to the arguments that blended learning could result to provision of a more proactive and quality methods of educating students.

The department of Accountancy of IMT, Enugu (Part-time) has been in the education industry for over 30 years, educating generations of accountants. The

department is aimed to ensure that its graduates are employable in the market and thus, is given the responsibility to equip the students with good academic qualification as well as possessing other strengths such as interpersonal skills, professional qualification recognized worldwide and having soft skills relevant to the field. The department strive to meet its objective of producing a large number of future quality accountants in line with the government's objective of producing a good number of qualified accountants in year 2020 (Ibrahim & Bashir, 2013). To meet the government's objective, the institute has assisted the department to expand its program via blended learning by collaborating with the ICT unit of the institution in order to attract more prospective students to enroll for accounting courses.

The implementation of blended learning began in 2011 and since then,

lecturers and students from the department have posted several comments and feedbacks on the implementation of blended learning on accounting subjects. Generally, the comments and feedbacks received from the lecturers and students are related to the effectiveness of blended learning on the accounting students' performance. The comments and feedbacks were raised mainly because they feel that accounting courses are unique in nature as it involves transmission of knowledge in terms of theoretical and technical skills. In realizing its unique nature, academics and students believe that teaching accounting subjects via the conventional method such as face-to-face learning method is more appropriate since more contact hours will be allocated in order to get in depth understanding on the accounting principles. Such demands is not possible with blended learning since using this method would reduce the number of hours significantly by about seven five percent (Ghani, Said & Muhammed, 2012). Of consequence, this teaching method would impair the level of understanding among the students on accounting subjects.

Statement of the Problem

Studies have shown that the effectiveness of teaching method often falls on students' preference (Bartsch and Cobern, 2003; Blalock and Montgomery, 2005, Sugahara and Boland, 2006). Students would generally prefer teaching method that could provide them with easy understanding on the topic being taught and easy access to the content. The students also prefer a teaching method that allows them to obtain guidance and feedback (Wan-Ahmad, Shafie and Janier 2008). Such preference provides indication that students prefer to have a teaching method that allows them to be actively involved in the learning, allowing them to do lots of critical thinking and experiencing real-life case assignments (Watkins, 2005; Smart and Cappel, 2006).

This is in line with the learning theory that suggests that students' performance could be further improved with the use of blended learning.

This study seeks to examine the accounting students' perception and experience on the implementation of blended learning. The results of this study would provide some directions to the lecturers and the institution on the success made so far on the implementation of blended learning. The other part of this paper is structured as follows. Section two provides a literature review on blended learning. Section three outlines the research design. The results are presented in section four. Summary and conclusion are provided in the last section.

Purpose of the Study

The main purpose of the study is to examine the accounting students' perception and experience the implementation of blended learning specifically, the study determined;

1. The demographic profile (Gender, Age, Work Experience, Employment Status and Job Attachment) of Blended Learners of the Institution.
2. The level of i-class usage of blended learners of the institution.
3. The learning experience of the students via blended learning.
4. The understanding of the students on blended learning.
5. The students' perception on completing the financial accounting courses via blended learning.

Research Questions

The following research questions guided the study;

1. What are the demographic profiles/attributes with regard to gender, age, years of working experiences, employment status and job attachment of the blended learners?
2. What is the level of i-class usage of blended learners of IMT?

3. What are the learning experiences of the students via blended learning?
4. What is the level of understanding of blended learning by the learners?
5. What are the students' perceptions on blended learning?

Literature Review

Students' performance reflects their ability to demonstrate the knowledge they have learnt in tests, quizzes, presentations and final examination (Chen, Moksy & Zheng, 2006). The importance of students' performance to the institutions of learning is evident as it measures the success of their education process. Many empirical studies in the education literature have researched on factors that could influence students' performance. One of the factors that have been examined is the teaching method (Sugahara & Boland, 2006; Amare, 2008 Ghani et al., 2012). These studies found inconclusive findings where few studies show that using appropriate teaching method could improve performance (Blalock & Montgomery, 2005). Other studies found that teaching method does not influence students' performance such as by Rankin and Hoas (2001).

Blended learning is a technology in the form of teaching method combining several teaching and delivery methods (Ward and LaBranche, 2003; Smart and Cappel, 2006; Wan-Ahmed et al., 2008). Blended learning offers incremental value in learning and encourage appreciation of the concept of the course undertaking by students (Koochang and Durante, 2003; Osguthorpe and Graham, 2003). Often, blended learning in the universities comprises of hard copy study materials, face-to-face contact and a variety of online resources (Bawaneh, 2011). Blended learning also includes involvement of online interaction together with face to face interactions between the academics and the students (Kerres and Witt, 2003). There have been suggestions that the use of online

interaction would allow students to be more prepared and are more willing to participate actively in the learning process compared to when they are sitting in the classroom that often provides passive participation (Johnston, Killion and Oomen 2005). Most of these studies however did not examine the effect of blended learning on students' performance in terms of integrating traditional classroom setting and online interaction.

A group of studies in the education literature have examined the link between blended learning and students' performance (Such as Johnston et al., 2005 and Iverson, Colky & Cyboran, 2005). These studies examined a range of issues and the results from these studies are mixed. Some studies found that blended learning could provide better environment that encourage students to be more engaging with the material and learnt by doing (Pallof & Pratt, 2003; Johnston et al., 2005; Stacy and Gerbich, 2007; Bawaneh, 2011). Other group of studies concluded that using some form of blended learning became least effective as compared to the traditional classroom setting (Terry, Owen and Macy 2001; Iverson et al., 2005). Other studies found that students who were given in-class opportunities to practice and apply what they have learnt or are encouraged to immediately transfer their leaning upon returning to their jobs and tasks performed better (Bryant and Hunton, 2000; Gagne and Sherperd, 2001; Lim and Johnson, 2002; Love and Fry, 2006). As to date, there is yet a study that examined the students' perceptions on blended learning within the accounting discipline.

Studies have also shown that researchers provide little interest in addressing students' understanding on the concept of blended learning (Wang, 2003). Only a small group of studies in the education literature have examined students' perception on blended learning such as by Smart and

Cappel (2006) and Wan-Ahmad et al (2008). These studies present mixed findings with some studies concluded that students' perceived using a combination of face-to-face and online interaction provides better performance than those in a solely classroom setting (Smart and Cappel, 2005; Wan Ahmad et al., 2008). These studies examining students' perceptions on blended learning were mostly conducted in a non-accounting discipline and the subjects chosen often did not focus on accounting nature and the studies were conducted in institutions outside Nigeria.

One of the themes that have been examined in the information technology literature is users' perception of a technology. The definition of technology is broad in nature in the sense that it varies from an information system tool to education tool such as teaching method. Studies that examined the users' perception of a technology often used subjective measures since perception has been argued to be an important determinant to decision in using a technology (Beach and Mitchell, 2008). Arguably, examining students' perception on a technology such as blended learning is deemed necessary since having a positive perception on blended learning will somewhat influence the students to decide whether to further their study using the conventional mode or other alternatives such as blended learning. However, there is limited study that examines students' perception on blended learning. In summary, this study aims to extend the education literature by examining students' perception and experience on blended learning in the accounting discipline. This study aims to provide understanding on students' perceptions and experiences of this teaching method.

Research Method and Procedure

Survey research design was used for this study. The study examined the success or

otherwise of the implementation of blended learning in the accounting discipline related to financial accounting courses as taught to the part-time students of IMT, Enugu, Nigeria. Specifically, this study examined the students' perception and experience on blended learning within the accounting discipline. The objective is met by way of a questionnaire survey.

Sample

All the 48 part time Accounting students of Institute of Management and Technology (IMT) Enugu that have completed the financial accounting course in 2017 are chosen as the sample study. The students comprises of accounting students of various semesters that have enrolled and taught via blended learning. The students include the first to final semesters accounting students. All the students used for the study were working when taking the financial accounting courses which becomes the main reason why they enrolled via blended learning.

Research Instrument

The objective of this study is met by way of primary data involving questionnaire survey. The questionnaire consists of four sections. Section A requests the respondents to provide their level of i-class usage for the purpose of studying financial reporting course. There are four questions in this section. The questions relate to whether the respondents have i-class account, how often do they access i-class and the location they use to access i-class most.

Section B presents a section that requests the respondents to provide their learning experience. There are thirteen questions related to this section. The respondents were asked on the type of financial accounting courses they are attending, the non-accounting courses that they have undertaken, the effort that they put in learning financial accounting course, whether they find the financial accounting

course that they are taking in the current semester more challenging compared to non-financial accounting courses and study preference among others.

Section C consists of questions that are related to the respondents' perception on blended learning in teaching and learning financial accounting. The questions are adapted from Wan-Ahmad et al. (2008) with modification. The questions include requesting the respondents to perceive whether teaching and learning via blended learning makes it easy to learn the topic, learn the topic better using blended learning as opposed to the conventional method, easy to visualize the important concepts, able to analyze better, appreciate the learning process and find the subject interesting among others. The respondents were asked to complete the questionnaire using a 7-point scale ranging from '1' being extremely strongly disagree to '7' being extremely strongly agree.

Section D consists of demographic profile of the respondents which include age, **Table 1**

gender, work experience and whether the students who enrolled via blended learning are currently in the accounting department and whether they are currently serving in the public sector. The researcher through the assistance of the lecturers in the department of accountancy administered and collected the questionnaire from the respondents.

Data Collection

Data collection was conducted within the months of March and April, 2017. The students were approached by the researcher at the end of a class session. The students were requested to complete a questionnaire related to the students' perception on blended learning. Forty eight students attempted the questionnaire. And all of them successfully completed making a total response rate of 100 percent.

Results

Research Question 1

What are the demographic profiles/attributes with regard to gender, age, years of working experiences, employment status and job attachment of the blended learners?

Demographic Profile of Blended Learners (Panel A: Gender)

Status	Number of Subjects	Percent
Male	36	75
Female	12	25
Total	48	100.0

Panel B: Age

Age	Number of Subjects	Percent
20 to 24 years old	3	6.3
25 to 30 years old	11	22.9
31 to 35 years old	16	33.3
Above 35 years old	18	37.5
Total	48	100

Panel C: Work Experience

Age	Number of Subjects	Percent
5 to 10 years	23	47.9
11 to 15 years	13	27.1
16 to 20 years	10	20.8
Above 20 years	2	4.2
Total	48	100

Panel D: Employment Status

Status	Number of Subjects	Percent
Government	32	66.7
Non-government	16	33.3
Total	48	100

Panel E: Job attachment

Attachment	Number of Subjects	Percent
Accounting	42	87.5
Non-accounting	06	12.5
Total	48	100

This section presents the demographic profile of the respondents consisting of accounting students who have completed their financial accounting course based on blended learning. The main demographic attributes of respondents comprised of gender, age, years of working experiences, whether they are in the accounting department and whether they are government staff. These have been examined using categorical scales and are presented in Table 1.

Table 1 is divided into 5 panels. Panel A of Table 1 shows that most respondents are male students (75 percent) and the remaining 2.5 percent are female students. This is not surprising since it is quite common in Nigeria that more male students tend to enroll for accounting courses compared to female

students. Most of the respondents are aged above 35 years old (37.5 percent) whereas only 6.3 percent are below 25 years old as shown in panel B of table 1. Such result indicates the trend of adults attempting to improve their career development.

The results in panel C of Table 1 shows that 23 respondents have less than 10 years working experience (47.9 percent). More than half of the respondents (66.7 percent) are working in the public sector compared to the remaining 33.3 percent working in the private sector (refer panel D of table 1). This provides indication that the respondents who are working in the public sectors strive to gain higher qualification probably due to pressured career

enhancement as opposed to those working in the private sector.

As expected, 42 respondents are working in the accounting department representing 87.5 percent. In contrast, 6 respondents are working in a non-accounting department. This is expected since often students enrolled in a course that is related to their working environment. Further analysis shows that these students are either in their own business or other firms such as law firm and engineering firm. There are also students who set up their own business and take charge of their own business financial

Panel A: Existence of i-class account

i-class	Number of Subjects	Percent
Yes	48	100
No	0	0
Total	48	100

Panel B: Frequency of using i-class

Times	Number of Subjects	Percent
Everyday	17	35.4
Once a week	11	22.9
More than once a week	16	33.3
Once a month	2	4.2
More than once a month	2	4.2
Total	48	100.0

Panel C: Location of accessing i-Class

Location	Number of Subjects	Percent
Home computer	21	43.7
Mobile phone	13	27.7
Workplace	10	20.8
Café	2	4.2
Others	2	4.2
Totals	48	100.0

accounting records and therefore, necessitate for them to have accounting knowledge and subsequently, enrolling themselves to accounting courses.

Research Question 2

1. What is the level of i-class usage of blended learners of IMT?

Table 2: Descriptive Statistics of i-Class Usage.

This section presents the respondents' experience in their level of i-class usage for the purpose of study. The results of the descriptive statistics are shown in Table 2. Table 2 is divided into three panels.

Panel A of Table 2 shows that all the respondents do have i-class account. This is expected as all students who have enrolled in the accounting courses via blended learning are required to register and open i-class account. This account is important as it serves as a platform for the students to communicate with their academics on issues related to their financial accounting course.

The respondents were then asked the frequency of using i-class account and the location that they were in when accessing i-class account. Most of the respondents access to the internet every day in order to use i-class account (35.4 percent) followed by accessing more than once a week (33.3 percent) and

once a week (22.9 percent). More than half of the respondents access i-class account via their home computer (43.7 percent) and less than half of the respondents access their i-class account from their workplace (20.8 percent). Thirteen respondents access their i-class account via their mobile phone (27.1 percent). When asked further, the respondents who access their i-class account via mobile phone provide reasons such as travelling, waiting for transportation and eating out as the reasons to why they access their i-class account via mobile phone.

Research Question 3: What are the learning experiences of the students via blended learning?

Table 3

Course Challenges and Learning Experience via Blended Learning (Panel A: Course challenge)

Level	Number of Subjects	Percent
Not at all	2	4.2
Slightly more challenging	7	14.6
Challenging but manageable	12	25.0
Very challenging	23	47.9
Not sure	4	8.3
Total	48	100

Panel B: Learning Effort

Effort	Number of Subjects	Percent
Everyday	7	14.6
Once a week	7	14.6
More than once a week	11	22.8
Once a month	21	43.8
More than once a month	2	4.2
Total	48	100.0

The results are shown in Table 3 which is divided into two panels namely, the experience of sitting the financial accounting course and the time effort put into learning the financial accounting course. The

respondents were asked on their level of difficulty in learning financial accounting courses using blended learning. Twenty Three respondents perceived that learning financial accounting courses using blended

learning is very challenging which represents 47.9 percent. Twelve respondents found using blended learning to study financial accounting courses as challenging but manageable. Only 18.8 percent of the respondents found that learning financial accounting courses using blended learning is just slightly challenging or not challenging at all. The high number of respondents perceiving that learning financial accounting courses is very challenging shows an indication that they may prefer to have more contact face to face hours since this mode allows students to have better interactions with the academic.

The respondents were also asked on their learning effort when studying financial

accounting via blended learning. Surprisingly, 43.8 percent of the respondents only spent their effort in studying once a month, followed by 22.8 percent of the respondents who spent more than once a week and 29.2 percent of the respondents spent once a week or everyday. Such results are not a good sign since financial accounting course requires students to put in a huge effort since it involves both theoretical and technical knowledge. Thus, it is expected that students should spend a huge number of hours in order to complete the course successfully.

Research Question 4: What is the level of understanding of blended learning by the learners?

Respondents' Understanding of Blended Learning (**Panel A:** Concept)

Concept	Number of Subjects	Percent
Yes but very little understanding	31	64.6
Yes total understanding	13	27.1
Not at all	4	8.3
Total	48	100

Panel B: Student-Centered Learning Concept

Concept	Number of Subjects	Percent
Yes	32	66.7
No	16	33.3
Total	48	100

Table 4: Understanding Blended Learning (**Panel A:** Concept)

Concept	Number of Subjects	Percent
Yes but very little understanding	31	64.6
Yes total understanding	13	27.1
Not at all	4	8.3
Total	48	100

Panel B: Student-Centered Learning Concept

Concept	Number of Subjects	Percent
Yes	32	66.7

No	16	33.3
Total	48	100

Understanding Blended Learning

This section presents the understanding of the respondents on blended learning. The results are presented in Table 4. Table 4 is divided into 2 panels. Panel A of table 4 shows the results of the respondents' understanding of the concept of blended learning. The results show that most of the students have little understanding of the concept of blended learning (64.6 percent) whilst (27.1 percent) of the respondents totally understand the concept of blended learning. Such results are not consistent with **Table 5**

the findings of (Smart and Cappel, 2005; Lopez-Perez et al., 2011; Wan Ahmed et al., 2008). Most of the respondents were aware that blended learning is a form of student centered leaning (66.7 percent). Sixteen respondents unfortunately were not aware that blended learning is a form of student centered learning which expects students to be independent and more critical thinking students.

Research Question 5: What are the students' perceptions on blended learning?

Students' Perception on Blended Learning

	Mean	Std
I find it easy to learn the topics via blended learning	3.71	1.38
I learn the topics better via blended learning compared to conventional learning	3.78	1.40
I find it easy to visualize the important concepts of the topics via blended learning	3.77	1.34
I analyze better the important concepts of the topics via blended learning	3.82	1.32
I appreciate the learning integration of blended learning using face to face interaction and online learning.	4.78	1.43
I put lots of efforts using online learning	4.79	1.46
I believe the concept of blended learning is a combination of face to face meeting and i-class.	4.63	1.29
I still prefer conventional learning compared to blended learning	5.31	1.45
I believe the lecturer needs to provide more effort in helping students to learn the topics via blended learning.	5.51	1.26
I believe I need to put more effort in learning the topics via blended learning.	5.63	1.03
I believe I could pass this course regardless whether I am using blended learning or conventional learning.	4.83	1.33

I believe I could interact with my classmates more in discussing the course with the availability of i-Class.	4.76	1.34
I believe the concept of blended learning is very interesting and effective.	4.28	1.45

This section presents the mean score of the respondents' perception on completing the financial accounting courses via blended learning. The respondents were asked to complete the questionnaire using a 7-point scale ranging from '1' being extremely strongly disagree to '7' being extremely strongly agree.

The results in table 5 show that the respondents provide the highest mean score for statement "I believe I need to put more effort in learning the topics via blended learning" with a mean score of 5.63. Such score provides indication that the students understand and are aware that they need to be more independent in learning the topics of the financial accounting courses if they are to complete the course via blended learning. The results show that the respondents provide a high mean score 5.31 for statement "I still prefer conventional learning compared to blended learning". Such results indicate that despite the effort of the institution in introducing blended learning to the students, most of the respondents opined that they prefer the conventional learning compared to blended learning.

Table 5 also provides the results showing whether the students find it easy to learn the topics via blended learning. The results show a mean score of 3.71 indicating that most of the respondents did not somewhat find it easy to learn the topics via blended learning. The respondents also find it difficulty in visualizing the important concepts of the topics when using blended learning (mean score of 3.78) despite having putting lots of efforts in completing the course via blended learning (mean score of

4.79). Such results are consistent to the results found in Terry et al. (2001) and Iverson et al. (2005) although not consistent with the studies found that blended learning can enhance transfer of knowledge (Bryant and Hunton 2000; Gagre and Sherperd, 2001; Lim and Johnson, 2002; Love and Fry, 2006). The respondents however, in general do agree with a mean score of 4.78 that they appreciate the learning integration of blended learning using face to face interaction and online learning. Finally, the respondents are somewhat in between of agree and disagree (mean score of 3.82) on whether they find it better in analyzing the important concepts of the topics when using blended learning.

The respondents however, also opined that the academics teaching the course should provide more effort in helping the students to learn the topics via blended learning. The results showing a mean score of 5.51 indicating the respondents expect that apart from their side of needing to be independent learners, they also expect the academics to put lots of effort in helping them in the course. Such results are consistent to the respondents' highest mean score for the statement "I believe I need to put more effort in learning the topics via blended learning" as discussed earlier. However, the respondents in general agreed that regardless whether they are using blended learning or conventional learning in completing the financial reporting course, they would be able to complete the financial accounting course successfully (mean score 4.83). Such results indicate that the mode of study is not an important determinant to succeeding in a course.

Findings and Discussion

The result of this study as shown in Table 1 showed that most students engaged in blended learning were males aged above 35 years, working in the accounting department in the public sector and have worked between 5 to 10 years. This was an indication that those working in the public sectors strive to gain higher qualifications probably due to pressured career enhancement as opposed to those working in the private sector.

The finding of the study in Table 2 showed that there is existence of i-class account and higher frequency of this usage daily via the respondents' home computer. This might not be unconnected with the high rate of technology including handsets and android phones.

In Table 3, the finding indicated that most blended learners found the learning very challenging probably as a result of not frequently, practicing it as most of them devoted lesser learning effort of about once a month to it.

The finding in Table 4 indicated that most of the students have little understanding of the concept of blended learning and most of them also were aware that blended learning was a form of student – centered learning concept. This was in line with finding of smart and Cappel (2005).

On the students' perception of blended learning it was their opinion that the lecturers' needed to provide more effort in helping students to learn that topics via blended learning. This, Bryant and Hynton (2000) noted that using technology in the delivery of instruction to accounting educators should be teacher delivery.

Implications of the Findings

The findings of this study has implication for all the parties namely: the institution, the lecturers and the students, as they need to understand their role in the implementation of blended learning in order

to make this mode of teaching a success. Such implication is important since the education industry is going towards ICT environment and therefore, serious efforts need to be taken in order to make this mode of learning a success. The findings in this study provide some understanding on the implementation of blended learning in an intermediate financial reporting course.

Limitations of the Study

This study was not concluded without some limitations. First, this study focuses only on intermediate financial accounting courses. The results of this study may be different if other courses are being examined. Future research could be done to include other courses. This would increase generalizability of the result. Second, the sample taken in this study comprises of students who have enrolled for the course over a four semester period. Students' attitude may be different which could provide a different result if similar study is undertaken. Future research may include a larger sample size.

Conclusion and Recommendations

This study examines the students' experience and perception on blended learning in the accounting discipline. Most of the respondents perceived that learning financial accounting courses using blended learning is very challenging. Education generally this days are ICT driven, learners must follow the trend.

Based on the findings of the present study, the following recommendations are put forward:

1. Students need to become more independent when studying via blended learning regardless of the mode of learning.
2. Students' attitude needs to be changed in order to succeed in the course.
3. The course and facilities need to be reviewed and upgraded in order to

assist the students' in completing their course.

4. Accounting lecturers should versatile in i- learning to help the students'.
5. Students' should devote more time to the blended learning.
6. As a result of power outage the use of solar energy should be encouraged.

References

- Amare, N. (2006). Toslideware or not to slideware: Students' experiences with Powerpoint vs. lecture, *Journal of Technical Writing and Communication*, 36, 297 – 308.
- Bartsch, R.A. and Cobern, K.M., (2003). Effectiveness of PowerPoint presentations in pictures, *Computers and Education*, 41(1), 77-86.
- Bawaneh, S.S. (2011). The Effects of Blended Learning Approach on Students' Performance: Evidence from a Computerized Accounting Course, *International Journal of Humanities and Social Science*, 1(6), 63-69.
- Beach, L.R and Mitchell, T.R (2008). A contingency model for the selection of decision strategies, *Academy of Management Review*, 3, 439 – 449.
- Blalock, M.G. and Montgonmery, R.D (2005). The effect of PowerPoint on student performance in principles of economics: an exploratory study. *Journal for Economics Educators*, 5 (3), 1-7.
- Bryant, S.M. and Hunton, J.E. (2000). The use of technology in the delivery of instruction: implication for accounting educators and education researchers, *issues in Accounting Education*, 15(1), 129-162.
- Chen, R.; Maksy, M.M. and Zheng, L. (2006). Factors associated with students' Performance in advanced accounting and auditing: An empirical study in a public University". Working paper, AAA Midwest Region Meeting, Chicago.
- Gagne, M. and Shepherd, M. (2001). Distance learning in accounting, *The E Journal*, 28(9) 58-64.
- Ghani, E.K; Said, J. and Muhammad, K. (2012). The effect of teaching format, students' ability and cognitive effort on accounting students' performance, *International Journal of Learning & Development*, 2 (3), 81-98.
- Ibrahimm, N. and Bashir, M. (2013). *Nigeria Needs more qualified accountants by 2020*. Nigerian Tribune.
- Iverson, K., Colky, D., and Cyboran, V. (2005). E-Learning takes the lead: an empirical investigation of learner difference in online and classroom delivery. *Performance improvement Quarterly*, 18(4), 5-18
- Johnson, J, Killion, J and Oomen, J. (2005). Student satisfaction in the virtual classroom, *The Internet Journal of Allied Health Science and Practice*, 3(2).
- Kerres, M. & Witt, C. D (2003). A didactical framework for the design of blended learning arrangements *Journal of Educational Media*, 28(2-3) 101-113.
- Koohang, A. and Durante, A. (2003). Learners' perceptions toward the web-based distance learning activities/assignments portion of an undergraduate hybrid instructional model. *Journal of Informational Technology Education* 2, 105-113.
- Lim, D.H and Johnson, S. (2002). Trainee Perceptions toward the web-based distance learning activities/assignments portion of an undergraduate hybrid instructional model, *Journal of Informational Technology Education* 2, 105-113.
- Love, N. and Fry, N. (2006), Accounting students' perceptions of a virtual learning environment: Springboard or safety net? *Accounting Education: An International Journal*, 15(2), 151-166.
- Osguthorpe, R.T and Graham, C, R. (2003). Blended Learning environments: Definitions and directions. *The Quarterly Review of Distance Education*, 4(3), 227-233.
- Pallof, R and Pratt, K. (2003). *The virtual student: A profile and guide to working with online learners*, San Francisco, CA: Josey-Bass Publishers.

- Rankin, E.L. and Hoas, D.J. (2001). Does the Use of Computer-Generated Slide Presentations in the classroom Affect Student Performance and Interest? *Eastern Economic Journal*, Summer, 355-666.
- Smart, K.L and Cappel, J.J (2006). Students' perceptions of online learning: A comparative study, *Journal of Information Technology Education*, 5, 201- 219
- Stacey, E. and Gerbic, P. (2007). Teaching for blended learning: Research perspectives from on-campus and distance students, *Education and Information Technologies*, 12, 165-174, Springer, USA.
- Sugahara, S. and Boland, G. (2006). The effectiveness of PowerPoint presentation the accounting classroom. *Accounting Education*, 15 (4), 392-403.
- Terry, N., Owens, J. and Macy, A. (2001). Student performance in the Virtual versus traditional classroom, *Journal of the Academy of Business Education*, 2(1), 1-4.
- Wan Ahmad, W.F., Shafic, A. and Janier, J.B (2008). Students' Perceptions towards blended learning in teaching and learning Mathematics: Application of integration, 13th Asian Technology Conference in Mathematics (ATCM08), SuanSunandaRajabhat University Bangkok, Thailand.
- Wang, Y. (2003). Assessment of learner satisfaction with asynchronous electronic learning systems. *Information and Management*, 4(1), 75-86.
- Ward, J. and LaBranche, G. (2003). Blended learning: The convergence of e-learning and meetings. *Franchising World*, 35 (4), 22-23.
- Watkins, R. (2005). Developing interactive e-learning activities, *Performance Improvement*, 44, 5-7.