

ACCOUNTING STUDENTS' ATTITUDES TOWARD TRADITIONAL AND MODERN TEACHING METHODS: THE SAUDI CONTEXT

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ABSTRACT

Teaching method refers to the method or medium that the teacher employs to achieve the goals of the teaching process which involves the delivery of information, skills and knowledge to students. However, the main aim of this study is to measure the accounting students' attitudes toward the traditional and modern teaching methods. SPSS was used in order to testing the research hypothesis. The research found those students' attitudes toward traditional and modern teaching methods is positive. Whereas the attitude of modern teaching method more than traditional method.

Keywords: Students' Attitudes, Teaching Methods, Traditional Method, Modern Method.

INTRODUCTION

Teaching method refers to the method or medium that the teacher employs to achieve the goals of the teaching process which involves the delivery of information, skills and knowledge to students. It is also defined by Turkish (2010) as a way of teaching that is based on either traditional face-to-face interaction or modern means of computer and networks (e.g. audio, graphics, search mechanisms) with the aim of delivering knowledge or skill or information with minimal time and effort. Although the emergence and use of modern teaching methods is shaping the teaching environment and most teaching methods nowadays tend to be computer-based, the traditional-old school face-to-face methods are still in use. Some argue that the traditional approaches of teaching including lecturing and class discussion with minimum access to technology-based learning environment can provide more interaction between the teachers and their students as well as among the students themselves. On the contrary, modern school of teaching argues that the currently available technology-based approaches (e.g. power point, e-learning, audio, and video facilities) may add more flexibility and accessibility to the learning environment. According to Toudari (2004), the importance of employing modern approaches in the teaching process can achieve many benefits including the creation of an interactive environment for learning through the diversity of techniques and methods used and the diversity of the presentation facilities available to deliver information, which contributes to building the experiences of the students. As well as, these modern techniques play an important role to improve personal attitudes, views, theories and beliefs about teaching and learning for students and teachers (Kakana et al., 2015).

However, the evaluation of the effectiveness of any proposed method or a mixture between some available methods should be made by the students themselves. Their attitudes may enhance educational institutions' decisions to extend or limit their investments in teaching facilities. Toward this evaluation, this study will attempt to provide a comparative view concerning the students' attitudes concerning traditional and modern methods of teaching. Saudi-college level student's assessment will be made. In particular, accounting students' attitudes will

be assessed and presented in this paper. According to Oxford Advanced Learner's Dictionary, attitude is defined as the way one thinks and feels about something or somebody. Also as an organized predisposition to think, feel, perceive and behave toward a referent or cognitive object.

PROBLEM STATEMENT

No doubt that the nature, mechanism, and scope of teaching and learning has changed rapidly in the last two decades. The unlimited access to information and knowledge combined with the emergence of some technological facilities has re-invented the wheel of teaching as some could argue. In the light of such technology-led environment, it has become critical to make some judgment concerning the perceived value of traditional methods of teaching that dominated the teaching environment for a long time. This is particularly important as calls for continuous, open, and flexible teaching are increasing. Some researches as well as academics and decision makers are calling for a complete shift regarding the teaching methods and have already started the use of fully computerized facilities leading to a remote or distance learning. Moreover, some could argue that the abandon of some highly personal, interactive, and face-to-face methods of teaching might be risky without a scientific and sound research to evaluate and explore the students' perceptions. This raises the question concerning the students' attitudes toward both traditional as well as modern methods of teaching.

The focus of this study is centered on attitudes of university-level accounting students in Saudi universities toward traditional and modern methods of teaching. This study provides some scientific insights concerning the previewed value of both traditional and modern methods of teaching. This might help decision makers in educational institutions to make up their minds concerning the best valued methods that should be used to improve the quality of educations. In addition, the study also enhances the decision makers to make appropriate investment decisions regarding the facilities that should they invest in. Therefore, this study seeks to evaluate the students' attitudes towards both traditional and modern methods of teaching in an attempt to test the value of both as perceived by the students. To this end, this study will attempt to answer the following main research question: What are the attitudes of a university-level accounting students toward the use of traditional and modern methods of teaching?

AIM AND OBJECTIVES

The main aim of this study is to explore the attitudes of a university-level accounting students toward the use of traditional and modern methods of teaching. The study also seeks to Provides an overview of the available literature relating to traditional and modern methods of teaching, and Provides recommendations for decision makers based on the findings of the study.

LITERATURE REVIEW

The teaching of accounting nowadays is facing several challenges. Among these changes are the increasing number of accounting students on the university levels and the increasing competition among accounting graduates to access the highly competitive labour market. Moreover, the changing nature of business that is forcing technology approaches of doing business function might be considered as another factor that pushes towards investigating of the most appropriate methods of teaching that can increase the competitiveness level of accounting students in a certain environment. Therefore, it seems critical to search for the best methods of

teaching that can cope with these forces. A constant attention and continuous adaptation from both academics and decision makers are needed. Traditional methods of teaching are described by most previous studies as teacher-centred methods comparing with modern teaching methods that tend to be more student-centred that actively engage students in the learning process (Hutchings, 2006). Many studies identified commonly used teaching methods in both methodologies of teaching. Under traditional methods, face-to-face lecture and demonstration are the commonly used. Wong and Fong (2014) argued that it is highly important for universities to incorporate greater use of Information and Communications Technologies (ICT) into their curriculum in order to remain globally competitive. This, as they argue, can be through providing students with more online learning options. Kunene et al. (2017) found that use of technological tools may help in adopting all possible changes.

Moreover, Wells et al. (2008) found that the use of technology in educational settings can help in the achievement of learning outcomes. Nevertheless, in their empirical study of students' attitudes towards face-to-face and online learning, they revealed that there were no significant differences between face-to-face or online learning options and preference for online learning technology between male and female students studying first-year accounting. Both these groups, as their findings proposed found the face-to-face learning mode effective and students were quite motivated by this traditional mode of delivery. However, cognitive learning theory argues that the learner's degree of interactive participation is highly influential in enhancing learning outcomes (Bryant & Hunton, 2000). However, more factorial consideration for the available methods of teaching is needed to decide what methods are more appropriate. However, modern teaching methods focused on build new skills and improve student performance through creative teaching which refers to the use of imaginative approaches to make learning more funny and effective (Luo et al., 2017). On the other hand, Lashle and Barron (2006) stated some factors affecting students' preferences regarding the appropriate teaching methods including physical, behavioral, thinking styles, interaction styles, method of learning, rate of learning, and the cognitive styles that students choose when receiving new knowledge. Weli (2015) indicated that there are many teaching methods that have been used in the accounting courses including the lectures accompanied by video shows, E-learning, and the internet. Hackbarth et al. (2010) found that the combination of computer classroom and traditional classroom is the most effective to promote students' performance in AIS courses. Riccio (2008) also argued that the choice of teaching methods is different for each environment due to specific characteristics. Besides, Selection of a right teaching method for a particular lesson depends on many factors as Aynalem et al. (2015) argued. Among these factors are the age and developmental level of the students, what the students already know, and what they need to know to succeed in the lesson. Research has also shown that teaching techniques will enhance the teacher performance, teaching strategy and student's performance (Migdadi1 & Baniabdelrahman, 2016)

Research has also shown that teaching techniques have a significant effect on student's performance in accounting. According to Luo (2017) poor application of teaching methods, lack of fund, inadequate teaching experience, lack of teaching aids, lack of qualified teachers and wrong methods of teaching could influence students' interest in accounting. Furthermore, Frima and Ghina (2017) represent that modern teaching methods contribute to create and spread the cultural of entrepreneurship among student and universities as well. Based on the above discussion, it seems that there are contradicting views concerning the added value of each method of teaching including traditional (face-to-face) methods and modern (technology-based) methods. Lots of factors might impact our choice. Some of these factors are related to the

educational settings, others are related to the students themselves. Moreover, one could argue that cultural attributes of the learning environment might be also an important determinant factor. In this direction, this paper will attempt to explore the student's preferences as we could argue as the most important stakeholder in the overall educational process.

RESEARCH HYPOTHESIS

H1: Accounting students' attitudes toward traditional teaching methods is positive.

H2: Accounting students' attitudes toward modern teaching methods is positive.

RESEARCH METHODOLOGY

Research methodology involves describing, explaining and predicting phenomena in addition to the research plan. It is necessary for the researcher to recognize the research and its contents to be able to identify the type of research. However, this research adopted a descriptive and analytical approach. A quantitative survey was used to collect the necessary data. The study population included all students in the King Saud University. A convenient sampling technique was used to select the participants. 225 questionnaires were distributed. 220 questionnaires were analyzed. Table 1 below outlines the sample characteristics.

| | Personal Information | Frequency | Percent |
|-------------------|--------------------------|-----------|-------------|
| Gender | Male | 17 | 25 |
| | Female | 51 | 75 |
| Age | Less than 20 | 10 | 14.7 |
| | 20-25 | 18 | 26.5 |
| | 26-30 | 9 | 13.2 |
| | More than 30 | 31 | 45.6 |
| Educational level | Diploma (college) degree | 25 | 36.8 |
| | Bachelor's degree | 25 | 36.8 |
| | Master degree | 17 | 25 |
| | PhD degree | 1 | 1.5 |
| Year-Level | Year 1 | 14 | 20.6 |
| | Year 2 | 8 | 11.8 |
| | Year 3 or more | 46 | 67.6 |
| | Total | 68 | 100% |

The research used a questionnaire that was developed for the purpose of this study. Face validity and contents validity of the questionnaire were made. The answers were classified according to five point Likert scale. The questionnaire includes two parts; the first part contains 4 items that are related to personal information; the second part contains 13 items related to the research variables. Statistical Package for Social Science (SPSS) was chosen for the current study using SPSS V22 software. In order to ensure the reliability of the study tool, internal consistency reliability through Cronbach's alpha was used. According to the result, the overall reliability value is (0.93) which is an acceptable level of reliability.

HYPOTHESIS TESTING AND DISCUSSION

To achieve the research objective, come up with the hypothesis result, T test, and compare means were used. The table below shows this result.

| | N | Mean | Std. Deviation | Std. Error Mean | t | Mean Difference |
|---------------------|-----|-------|----------------|-----------------|--------|-----------------|
| Traditional Methods | 220 | 2.657 | 0.8763 | 0.0590 | 44.97 | 2.657 |
| Modern Methods | 220 | 3.768 | 0.5351 | 0.0360 | 104.45 | 3.768 |

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | |
|---------------------|-----------------------------|---|-------|------------------------------|--------|----------------|-----------------|-----------------------|
| | | F | Sig. | t | df | Sig. 2 tailed) | Mean Difference | Std. Error Difference |
| Traditional Methods | Equal variances assumed | 29.917 | 0.000 | -5.49 | 218 | 0.000 | -0.6100 | 0.1110 |
| | Equal variances not assumed | | | -5.52 | 205.22 | 0.0000 | -0.6100 | 0.11044 |
| Traditional Methods | Equal variances assumed | 0.579 | 0.448 | 0.534 | 218 | 0.594 | 0.0385 | 0.07229 |
| | Equal variances not assumed | | | 0.534 | 217.97 | 0.594 | 0.0385 | 0.07223 |

Table 2 presents means and standard deviations for traditional and modern teaching methods. The results of Table 2 showed that the mean scores for traditional method are 2.657 whereas the mean for modern method is 3.768. These results indicate that they are deference's between student attitude toward teaching method and the modern teaching methods have more positive attitude. Furthermore, Table 3 presents independent t test in order to explore the deference's between student attitudes toward teaching method based on gender variable.

The results of Table 3 showed that there is a difference for student attitude toward modern teaching methods based on gender, and the female have more positive attitude toward modern teaching method. Accordingly, the overall mean for students' attitudes toward modern teaching method is more than those attitudes toward traditional teaching method. This result shows that Students' attitudes support the use of modern methods for teaching. The study concludes that more concern should be directed towards modern teaching method as an enhancement tool for better educational performance. In a highly competitive and attractive educational environment like Saudi Arabia, this seems critical to achieve a competitive advantage. However, considering the changing technological environment, modern teaching method should be seen as a moving target where continuous improvement is important to adapt to the changing nature of such systems. Management willingness and awareness seem important and their continuous support is needed to push up the investment figures in this method. The findings of this study can provide systematic justification of this conjunction.

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