

## **Efficacy of online tools in hybrid accounting courses**

By

Paul J. “Jep” Robertson  
Associate Professor of Accounting  
University of Texas-Brownsville

Rena K. Clark  
Associate Professor of Business Information Systems  
Henderson State University

Michael P. Watters  
Louis Dawkins Professor of Accounting  
Henderson State University

## Abstract

This paper analyzes three on-line tools used in hybrid accounting principles courses at an AACSB accredited university to discover which of the on-line tools might be the most/least highly correlated to student success. As educational institutions go boldly into the on-line world little has been written concerning “which” on-line tools are most effective. Educators’ incur significant investment of time in setting up on-line courses with little real knowledge concerning which of the multitude of on-line tools are most effective for technical accounting courses. A hybrid course is one that utilizes both traditional face to face instructional techniques with on-line tools. Traditionally, the on-line tools provided to students have included: chapter outlines, additional readings, solutions, MSPowerpoint© slides, chat-rooms, streaming video chapter lectures, streaming video demonstration problems, and on-line quizzes. These tools all offer a benefit, to one degree or another, to the student striving to learn the often challenging aspects of accounting. However, it is unclear which of these tools are most effective in increasing student performance.

This study examines three on-line tools to see the strength of correlation between their use and student performance on traditional in-class examinations. By using the tracking data in Web-CT© and Angel LMS this research tabulated the frequency of use of the three on-line tools in three sections of the first accounting principles course and three sections of the second accounting principles course. The tools the students had available to them during the course that were analyzed in this study were streaming videos of chapter lectures, streaming video demonstration problems and on-line quizzes to see the strength of correlation between students’ use of these tools and exam performance. The results indicate a very weak correlation between the viewing of streaming video chapter lectures and exam performance and a strong correlation between viewing of streaming video demonstration problems and exam performance. Additionally, the on-line quizzes were highly correlated to exam performance. This study, similar to most educational research, cannot control for many of student variables but the results may help future course designers spend their valuable time on those tools that prove to be most effective. Future research should be conducted into the correlation of other on-line tools with student success.

Keywords: online course, hybrid course, accounting, online tools, WebCT, student performance