

Enhancing Students' Active Learning in a Flipped Undergraduate Financial Accounting Course

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ONE

Research Objectives

In a traditional Financial Accounting classroom, students may sometimes lose their willingness and interest towards the content of the course, which puts a major barrier in front of effective learning. Technological advancements have revolutionized the educational environment, giving teachers more instructional method/options than ever. The flip teaching model, as recognized as one of the blended learning approaches, is being increasingly adopted by higher education institutions as an active learning alternative to traditional lecturing.

This study was, thus, aimed at finding out the implementation of this innovative approach of flip teaching model where a MOOC (Financial Accounting Level 1) has been integrated in a traditional Financial Accounting classroom at a university in Taiwan, to investigate students' learning motivation and outcome, and finally, to recommend better ways and means for further improvement.

TWO

Literature Review

The use of technology for teaching and learning is a good choice to strengthen the skills of students' learning and teachers' instruction. Mason, Shuman and Cook (2013) study the difference in learning outcomes between traditional teaching and flipped classrooms, and find that students who participated in flipped classrooms performed better than those in traditional classrooms in quizzes and exam questions and open-ended questions. Ramlogan, Raman and Sweet (2014) and Wilson and Sipe (2014) discover that teaching with videos is more stimulating to students than face-to-face teaching. It can be seen from the aforementioned literature that flipped classroom can improve students' learning performance. To implement flipped classroom, it is necessary to change the students' learning environment and develop the teachers' leadership skills required in flipped classroom scenarios. In the absence of hardware facilities and basic network infrastructure, lecturing in a traditional teaching environment is the only option left (Alias and Hafir, 2009; Rassiah, Chidambaram, and Sihombing, 2011).

THREE

Course Design

The course involved in the flipped teaching experiment conducted by this study is the course of Financial Accounting, which is a 3-credit course. The course consisted of technology-rich active learning strategies, where the 18-week course is divided into two parts. The first 9 weeks of online MOOC learning with 9 hours of online tutorial, and a 9-week problem-based hands-on group learning in a classroom were conducted every other week. In order to ensure students' learning outcome, a range of summative assessments through online platform or Interactive Response System (IRS) were designed at every phase.

Meanwhile, the course will add an extra hour of synchronized online Q&A in the week of the distance teaching, so that the students know that the teacher is still concerned about their own learning. During the online Q&A session. The two methods of teaching are conducted interchangeably weekly. First, students learn in a distance course, and then, in the classroom right next week, students practice the questions related to the content of the lecture.

FOUR

Research Method

By employing an action research method, a sample of 74 undergraduate students enrolled in a Financial Accounting course was used. The focus of this research is on the financial accounting course, which has been designed as a MOOC course for the past two years (2016-2018). In order to improve students' learning motivation and enhance their learning outcomes, the researchers found problems, clarified problems, formulated strategies and methods, implemented actions, examined the effectiveness of actions, thought through the process, and formed the questions for the next cycle. The whole process is a cyclical process of continuous action and learning.

In order to obtain students' opinions for the financial accounting course, the course questionnaire for learners distributed by the school and learning log on "Online Platform Student Learning Information" are also collected for research purpose and as a reference for planning the further educational growth activity. In addition, data were also collected through classroom observation where the records were documented by the teacher and the teaching assistant for every teaching hour, including students' participation in each activity, as well as formal and informal interaction in the classroom.

FIVE

Research Findings

The research results show that:

- (1) 94.6% of the students passed the final exam;
- (2) in online active learning, 41.9% of the students entered e-learning platform over 30 times; 42% spent over 10 hours on reading online materials, in which 58 hours was the longest record, and 36.5% completed more than 100 pages of reading;
- (3) in classroom learning, the attendance rate was 81%;
- (4) the overall result of student course evaluation was 4.68 out of 5, in which course material content was 4.64, teaching method was 4.68, teaching attitude was 4.67, and assessment and feedback was 4.68.

The results indicate that this flip teaching model was an effective teaching method, which provided a new approach in Financial Accounting teaching and learning and changed the way students approached classroom learning and development with a better learning motivation.

Keywords: Flip teaching; Active learning; MOOC; Financial Accounting