


The Resurrection of the First Accounting Course: The Case for Blended Teaching in Financial Accounting

Gregory J. Krivacek, Robert Morris University, USA*

 <https://orcid.org/0009-0005-8352-8875>

ABSTRACT

The occurrence of the Covid-19 pandemic during the spring 2020 semester required the face-to-face first accounting course for the first half of the semester to convert purely online for the second half of the semester, creating a version of a blended teaching method. There has been scarce research conducted on blended teaching in the first accounting course in higher education. This research question asked if the blended teaching method created during the Covid-19 Pandemic could resurrect the first accounting course from the results of a student survey and focus group. The results suggested that implementing the blended teaching method in the first accounting course may not only improve the efficiency and effectiveness for the university and the instructor, but most importantly, the satisfaction of the 21st century student resulting in the resurrection of the first accounting course.

KEYWORDS

Covid-19, Face-to-face Teaching Method, Financial Accounting, Higher Education, Hybrid Teaching Method, Online Teaching Method, Pandemic

INTRODUCTION

The Association to Advance Collegiate Schools of Business (AACSB) requires colleges and universities worldwide to maintain utmost academic standards that retain and produce the highest quality students (2021). The American Accounting Education Change Commission (AECC) states that the most influential course in a business school's undergraduate curriculum is the First Accounting Course (Williams, 2011).

This course, which is commonly known as Introduction to Financial Accounting in most institutions, is usually the first accounting course in higher education business schools' curricula. Many universities offer this course in the student's freshman year, serving both business and non-business students. Designing a First Accounting Course that fits the needs of this diverse group of students has become a difficult task for many instructors, and this was especially so during the COVID-19 pandemic.

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*Corresponding Author

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During March 2020, the COVID-19 pandemic transformed the world. One of the biggest changes was that organizations quickly moved from a brick-and-mortar to a virtual working environment. The COVID-19 pandemic also caused universities to make immediate changes that led to a shift in students' learning methods (Istenič, 2021; Karakose, 2021; Sharma & Irum, 2021; Zou, 2022). Faculty in colleges and universities were trying to help their students adapt to online classes midway through the spring semester. This shift—from in-person, face-to-face instruction in the first half of the Spring 2020 semester to an online environment in the second half of the semester—resulted in one of the many versions of a hybrid or blended teaching method.

In 2017, I published a paper titled “The Death of the First Accounting Course: Investigating the Case for Blended Teaching” (Krivacek, 2017). This paper provided a review of the literature about the popular face-to-face teaching method and online teaching methods for the First Accounting Course, and it also highlighted the difficulty of engaging enrolled students using these two teaching methods. My previous paper proposed a blended teaching method as a solution to this problem. This paper builds on the ideas posited in my previous paper; it dives deeper into exploring the blended teaching method for the First Accounting Course that resulted from the COVID-19 pandemic, and it investigates student perspectives regarding this blended teaching method.

There is a dearth of research on the effectiveness of using the blended teaching method in a First Accounting Course (commonly known as Introduction to Financial Accounting.) I hope to add to the literature with the aim of filling this gap (Tahir et al., 2022). Most importantly, I am searching for ways to revive the First Accounting Course in order to engage and attract more students to both the accounting major and the accounting profession.

The research questions guiding this study are as follows:

1. How satisfied/ dissatisfied are First Accounting Course students with the blended teaching environment? This was measured using student responses to a participant survey.
2. What are the advantages and disadvantages of the blended environment in a First Accounting Course? The data for this question was obtained from undergraduate students who voiced their perspectives in a virtual focus group.

All students in the participant survey and the virtual focus group were enrolled in a First Accounting Course that used the “blended teaching method.”

LITERATURE REVIEW

A review of the literature highlights the challenges of designing an effective and interesting First Accounting Course today. The review also takes a closer look at the traditional face-to-face teaching method, the online teaching method, and the potential effectiveness of the blended teaching method.

CHALLENGES OF DESIGNING THE FIRST ACCOUNTING COURSE TODAY

The face-to-face teaching method has been the only teaching method for the First Accounting Course for many years, but issues involving student demands for technology and flexibility have created a shift to the online environment. However, due to the very nature of the online environment, the students' need for face-to-face interaction, and the social benefits of in-person learning, it is difficult to teach accounting entirely online (Holmberg-Wright & Wright, 2012; Sharma & Irum, 2021). Also, since the First Accounting Course is a required course for both business and non-business majors, there are many complexities involved in the course's design because it must fit the needs of this diverse student body. Therefore, additional research in this area is important and necessary (Tahir et al., 2022).

In designing the First Accounting Course, educators must instill interaction, flexibility, and technology into the course to help students become active participants in the learning process. This is why the design of the First Accounting Course remains a challenging job for educators (Tickell et al., 2012; Sharma & Irum, 2021).

Value of the Dominant Traditional Face-to-Face Teaching Method

For many years, the traditional face-to-face teaching method has been the prevailing design offered to undergraduates taking the First Accounting Course in higher education. Within this course format, students typically meet with the instructor in the classroom, two to three times per week during the 15-week semester, in the daytime or in the evening. This dominant approach primarily relies on delivering knowledge to the students through in-class lecturing, discussions, homework review, and in-class exams. Research has identified that students value the social benefits of interaction and collaboration with other students and the instructor within the face-to-face classroom, but they also demand more flexibility and technology (Chou & Chou, 2011; Paechter & Maier, 2010; McGinley et al., 2012).

As a result of the limitations of the face-to-face teaching method, colleges and universities have searched for additional course designs to help meet student demands for technology and flexibility, and to improve students' analytical skills so they can become independent learners, as required by employers. These demands have led institutions to explore alternate delivery methods for courses, and this led to the emergence of the online learning environment which offers students the flexibility to learn on their own schedules.

Emergence of the Online Teaching Format

The online teaching platform has emerged as a prevalent alternative to the face-to-face format (Crawford-Ferre & Wiest, 2012; Perera & Rainsbury, 2020). Progress in technology has changed the teaching methods, tools, and techniques available to instructors (Zou, 2022). The development of online learning management systems has resulted in effective and efficient learning vehicles (Duchac & Amoroso, 2012). The Association to Advance Collegiate Schools of Business (AACSB) has defined the online environment as one where students have flexibility to work outside the classroom independently, apart from other students, with the aid of technology (2021). Also, unlike in a face-to-face setting, students and instructors are apart as well.

The online teaching method was designed to offer students flexibility and the technology to deliver a self-paced education. Also, the reduced commute time, transportation and parking costs, and clothes for the student have contributed to the online environment. The online approach uses technology to deliver lectures, discussions, homework, and exams to the students with the course content material available online at all times (Holmberg-Wright & Wright, 2012; Zou, 2022).

Today, the online teaching format is a necessity for colleges and universities to stay globally competitive. However, faculty often have mixed feelings about it (Sharma & Irum, 2021). While the online teaching method pacifies students' initial needs for flexibility and technology through synchronous and asynchronous communication, it can be lacking in social benefits.

The key to success in the online teaching environment is the challenging task of embedding the element of community and feedback found in the face-to-face component into the online setting (Reilly et al., 2012; Istenič, 2021; Main et al., 2020). Research studies focusing on student perceptions of the online teaching method confirm that students miss the interaction and collaboration experienced in the face-to-face environment (Agosto et al., 2013; Holmberg-Wright & Wright, 2012; Tahir et al., 2022).

In addition to the downside of reduced social interaction and collaboration in the online teaching environment, instructors also express concerns with student integrity issues when using this teaching method. Students have expressed that it is easier to cheat in an online environment (Youngberg, 2012).

While the online learning environment has advantages and disadvantages, the blended teaching method can help enhance the learning of students. It can utilize online technology to create a

synchronous and live environment or an asynchronous environment by using instructor recorded videos (Tahir et al., 2022).

The Evolution of a Blended Teaching Method in a First Accounting Course

In a blended teaching environment, students may benefit from the social benefits of face-to-face classroom interaction combined with the flexibility and extensive use of technology that results from online teaching. Blended (or hybrid) teaching combines the synchronous and asynchronous tools of the online environment with the face-to-face environment (Chou & Chou, 2011; Tahir et al., 2022). Furthermore, redesigning a course for a blended environment is not about the technology alone, but the development of another learning environment that focuses on optimizing student learning.

Research shows variations in the numbers of face-to-face meetings and online sessions in the blended environment (Krivacek, 2017). Although researchers can experiment more with allocating the number of class sessions between face-to-face and online sessions in a blended environment, the literature emphasizes the importance of face-to-face interaction in any teaching method (Chou & Chou, 2011; Du & Wu, 2013; Fearon et al., 2012; Tahir et al., 2022).

There has been a lot of research conducted on the effectiveness of face-to-face and online instruction but very little has focused on the First Accounting Course. More importantly, there is a dearth of studies on combining the on-ground and online environment to create a blended method for a First Accounting Course. This paper will help fill that gap by adding to the literature. It will focus on student perspectives of the blended teaching method.

METHODOLOGY

The study described in this paper investigates undergraduate students' perspectives on the advantages and disadvantages of using a blended teaching environment for the First Accounting Course, which is commonly named Introduction to Financial Accounting by most universities. The data for this study comes from a survey and a focus group composed of students who experienced a blended teaching environment during the COVID-19 pandemic.

This research was conducted at a private university in Southwestern Pennsylvania for one semester. It involved one instructor who was teaching two financial accounting courses. The instructor/ primary researcher taught these two course sections during the 15-week Spring 2020 semester on Mondays, Wednesdays, and Fridays. As a result of the COVID-19 pandemic, the instructor/ researcher taught each course face-to-face only for the first seven weeks; the remaining eight weeks of the semester were taught online. Under normal conditions, the blended teaching environment usually involves rotating between online and on-ground teaching more frequently than all on-ground for the first half of a semester and all online for the second half of the semester, as occurred in this study.

PARTICIPANTS

The instructor applied for and received approval from the Institutional Review Board (IRB) to conduct this study. Each student signed a consent form and was assigned a number to fulfill the IRB anonymity requirement.

There were a total of 35 students in Section A and 34 students in Section B enrolled in the financial accounting course. Both sections of the course contained a similar proportion of business and non-business students. In addition, each class had a similar amount of accounting and non-accounting majors. These demographics are discussed in more detail in the "results" section of this paper.

INSTRUMENTS

At the end of the Spring 2020 semester, after grades were assigned, a survey was conducted on all 69 students from both sections of the course. This survey was previously piloted in another study (Krivacek, 2016). The survey questions are included in Table 1.

In addition to taking this survey, a random sample of seven students from each of the two sections were selected for the virtual focus group at the end of the Spring 2020 semester, after the grades were assigned. This involved a total sample size of 14 students. The focus group was conducted to collect student feedback concerning the advantages and disadvantages of the blended teaching method in the First Accounting Course. The questions selected for the focus group interview were paralleled with other First Accounting Course studies that measured the value of the blended learning method (Du & Wu, 2013; Hiralal, 2012; Tahir et al., 2022). The focus group questions are included in Table 2.

Table 1. Survey questions

Q1. Compared to other purely face-to-face or online courses, I am more satisfied with the Blended Teaching Method
Q2. I would recommend the Blended Teaching Method for this course
Q3. I would recommend the Blended Teaching Method for other accounting courses
Q4. I would recommend the Blended Teaching Method for courses outside of accounting
Q5. The online portion met my student demands of flexibility of time & place
Q6. I utilized the online technological tools each week
Q7. The online technological tools were easy to use
Q8. The online technological tools helped me learn the content independently more than coming to class
Q9. The length of the online videos was appropriate
Q10. I would have preferred coming to class instead of using the online modules
Q11. If I had known this was to be a Blended Teaching class, then I would not have taken it
Q12. I am willing to take another course using the Blended Teaching Method

Table 2. Focus group questions

Question #	Question
1	What did you find advantageous/disadvantageous in the blended teaching environment?
2	What would you want to change?
3	How did this class compare to other purely face-to-face classes?
4	How did this class compare to other purely online classes?
5	How was the interaction/collaboration among the instructor/students?
6	How helpful were the technological tools?
7	How did this blended format affect your personal time?
8	If not necessitated by the COVID-19 pandemic, would you choose a blended environment for Financial Accounting?

INSTRUCTIONAL PROCEDURES

Spring 2020 Semester Face-To-Face and Online Teaching Methods

During the first seven weeks of the Spring 2020 semester, both sections of the financial accounting course received face-to-face instruction through classroom lectures, in-class discussions, in-class homework review, and in-class exams. During the last eight weeks of the semester, the two sections received online lectures through the Blackboard Learning Management System (LMS) via Google Meet pre-recorded videos, discussions via Blackboard Discussion, online homework review via Google Meet pre-recorded homework review videos, and online exams. Both sections of the course used the same course objectives, same course materials, and were identical in every way, which contributes to the internal reliability and validity of this study. The primary difference was that all information was presented in the face-to-face format for the first seven weeks and exclusively online for the last eight weeks, as discussed in the notes that follow.

Class Lectures

- **Face-to-Face Environment:** In-class lectures paralleled course objectives for the first seven weeks. The researcher (who was also the instructor) developed notes for each chapter that were available to students in the Blackboard LMS. These notes were the foundation of the in-class lectures for the first seven weeks.
- **Online Environment:** The researcher/ instructor developed 40-minute Google Meet video lectures for each online class that paralleled course objectives for the last seven weeks. These videos were available in the students' Google Drives. The researcher/ instructor developed notes for each chapter that were available to students in the Blackboard LMS. These notes were the foundations of the video lectures for the last eight weeks.

Class Discussions

- **Face-to-Face Environment:** The researcher/instructor conducted open class discussions throughout the face-to-face classes to reinforce material, promote other students' viewpoints, and answer questions.
- **Online Environment:** The researcher/ instructor utilized Blackboard Discussion throughout the online-only part of the semester to reinforce material, promote other students' viewpoints, and answer questions.

Homework Review

- **Face-to-Face Environment:** The researcher/ instructor assigned mechanized homework through McGraw-Hill's Connect Software that was incorporated in the Blackboard LMS. These mechanized homework assignments were not reviewed in class unless students had questions.
- **Online Environment:** The researcher/ instructor assigned mechanized homework through McGraw-Hill's Connect Software that was incorporated in the Blackboard LMS. These mechanized homework assignments were not reviewed unless students posted questions online. Then, a Google Meets video explaining the homework solution was developed and posted to the students' Google Drives.

In-Class Exams

- **Face-to-Face Environment:** Prior to the exams, initial reviews for the exams were conducted in class by the researcher/ instructor. The exams were given and monitored in class for the first seven weeks.
- **Online Environment:** Initial reviews for the exams were developed in a video on Google Meets and stored in the students' Google Drives. The exams were developed in the McGraw-Hill Connect

Software. The exams were given using the publisher's software online that was available on the Blackboard LMS for the last eight weeks of the semester. In addition, the final exam was given online during the last week of the course.

The researcher/instructor also used the university's learning management system, Blackboard, for the entire 15-week semester for announcements, assignments, grades, and e-mail. Blackboard was used during both face-to-face teaching and online teaching.

DATA COLLECTION PROCEDURES

Participant Survey Responses

The researcher/ instructor created survey questions that were distributed to all the students in both sections of the course at the end of the Spring 2020 semester. The survey questions can be found in Table 1. There were a total of 69 students or participants who were given 12 survey questions that were based on a 4-point Likert scale of 4 = Strongly Agree (SA), 3 = Agree (A), 2 = Disagree (D), or 1 = Strongly Disagree (SD). The survey was given using Survey Monkey. The results of the survey combined the "Strongly Agree" and "Agree" columns into students agreeing and the "Disagree" and "Strongly Disagree" columns into students disagreeing. The survey results were recorded into an Excel spreadsheet and descriptive statistics were generated, with students either agreeing or disagreeing for survey questions 1 through 12, focusing on their satisfaction or dissatisfaction with the blended teaching method.

Focus Group Data

A random sample of students, where each population unit has an equal probability of being chosen (Lichtman, 2022), were selected from each of the two sections toward the end of the Spring 2020 semester. These students would participate in a virtual focus group after grades had been finalized, and they would provide their perceptions of the advantages and disadvantages of the blended teaching method. The two sections involved in the research had a total of 35 students in Section A and 34 students in Section B. A total of two virtual focus groups with a sample size of seven students from Section A and seven students from Section B were randomly selected. They attended and participated in one of the two virtual focus groups after final grades were distributed to students by the registrar. This resulted in a total sample size of 14 students for the focus groups. The recommended size for a focus group is around six to 12 participants (Lichtman, 2022). According to Lichtman (2022), there is flexibility in whether a second focus group will be necessary, and the sense of selecting adequate groups will be evident when the responses can be anticipated and no new information is heard; at this point, saturation has occurred, and enough groups have been interviewed.

The researcher/ instructor served as the moderator for the focus group. The moderator's role is to decide on the included questions, structure, and conduct the group (Lichtman, 2022). Therefore, the researcher/ instructor as the moderator developed the focus group interview questions, decided on the time and place for the group to meet, organized the structure, and conducted the focus group. The two virtual sessions were recorded and approved by all the students participating in the focus group. To maintain the students' anonymity, each participant was assigned a number. Each of the two focus groups lasted for approximately one hour. The intent was to put the participants at ease, ask questions, probe, and listen closely to how individuals think and feel about the value of a topic common to all participants, for a recommended length of approximately 60 minutes (Lichtman, 2022). A semi-structured approach as recommended by Lichtman (2022) was utilized by the moderator, with a list of questions not available to the participants, moderator flexibility, and "why" and "how" type of words (Lichtman, 2022).

The questions for the focus group interview can be found in Table 2. The students' responses were recorded on video using Google Meets and transcribed for further qualitative analysis to evaluate the value of the blended teaching method. This information was coded and themed by the primary researcher. Lichtman (2022) states that using others to verify an interpretation assumes that some findings are better than others and, unlike statistical analysis, there is nothing that states one set of interpretations is better than another in qualitative data analysis.

Member checking was utilized to confirm the trustworthiness of the responses from the focus group participants on the blended teaching method. According to Saldana (2021), member checking is the process of sharing information with the participants to verify the accuracy of their responses and validate their interpretations. Furthermore, member checking helps authenticate the participants' words by providing credibility and validity to the findings and themes (Lichtman, 2022; Saldana, 2021). Participants were consulted virtually or by e-mail by the researcher to share and confirm accurate and truthful representation of their ideas. This additional step helped the researcher ensure that the focus group interview findings were authentic and reliable (Lichtman, 2022; Saldana, 2021). The sole objective was to collect and saturate all data and to answer the research question of student satisfaction or dissatisfaction regarding the blended teaching method (Lichtman, 2022).

RESULTS

This study investigated the effectiveness of the blended teaching method in a First Accounting Course in higher education from the students' perspectives, using a survey and focus group. The study involved 69 participant responses to a researcher-constructed survey on the value of the blended teaching method. The research also used qualitative data from two focus groups of seven randomly selected participants in each group to investigate students' perceptions of the advantages and disadvantages of the blended teaching method.

SAMPLE DESCRIPTIVE STATISTICS

There were a total of 69 undergraduate student participants in the two Financial Accounting classes. Section A had 35 students and Section B had 34 students who completed the survey. There were two virtual focus groups conducted. Each focus group had seven randomly selected students participating, for a total of 14 students.

The overall participant demographics were characterized by: students between 18 and 24 years old ($n = 69$, 100%); males ($n = 45$, 65.2%); Caucasian ($n = 69$, 100.0%); enrolled full time at the university ($n = 69$, 100.0%); US citizens ($n = 69$, 100.0%); with students majoring in accounting ($n = 8$, 11.6%), economics ($n = 2$, 2.9%), finance ($n = 9$, 13.0%), management ($n = 18$, 26.1%), marketing ($n = 17$, 24.6%), and other majors ($n = 15$, 21.7%); comprising of freshmen ($n=54$, 78.3%) and sophomores ($n = 15$, 21.7%); with QPAs of 3.5 and up ($n = 28$, 40.6%) and 3.0-3.49 ($n = 29$, 42.0%); with an employment status of working part-time ($n = 5$, 7.3%) or not working ($n = 62$, 90.0%); and with most students not having accounting in high school ($n = 55$, 79.7%).

Survey Results

Descriptive statistics were generated and are included in Table 3 for survey questions 1 through 12 that focused on the satisfaction level of the blended teaching method. These descriptive statistics were compiled from a 4-point Likert scale of 4 = Strongly Agree (SA), 3 = Agree (A), 2 = Disagree (D), or 1 = Strongly Disagree (SD). The results were grouped with students either agreeing or disagreeing. The synthesized survey results showed that most of the participants were satisfied with the blended teaching method, providing support for the focus group themes.

Table 3. Descriptive statistics for the survey questions related to blended teaching

Question	Agree		Disagree		M	SD
	n	%	n	%		
Blended teaching only						
Q1. Compared to other purely face-to-face or online courses, I am more satisfied with the Blended Teaching Method	68	98.55	1	1.45	3.97	0.24
Q2. I would recommend the Blended Teaching Method for this course	68	98.55	1	1.45	3.97	0.24
Q3. I would recommend the Blended Teaching Method for other accounting courses	62	89.86	7	10.14	3.70	0.65
Q4. I would recommend the Blended Teaching Method for courses outside of accounting	69	100.00	0	0.00	4.00	0
Q5. The online portion met my student demands of flexibility of time & place	69	100.00	0	0.00		
Q6. I utilized the online technological tools each week	60	86.96	9	13.04	3.74	0.67
Q7. The online technological tools were easy to use	68	98.55	1	1.45	3.97	0.24
Q8. The online technological tools helped me learn the content independently more than coming to class	68	98.55	1	1.45	3.97	0.24
Q9. The length of the online videos was appropriate	1	1.45	68	98.55	2.03	0.24
Q10. I would have preferred coming to class instead of using the online modules	1	1.45	68	98.55	3.97	0.24
Q11. If I had known this was to be a Blended Teaching class, then I would not have taken it	4	5.80	65	94.20	3.94	0.23
Q12. I am willing to take another course using the Blended Teaching Method	69	100.00	0	0.00	4.00	0

The survey questions used in this study were taken from another paper (Krivacek, 2016) focusing on student satisfaction with blended teaching. The reliability analysis was performed for these survey questions. This analysis resulted in a Cronbach’s alpha index 0.924 that indicated high internal consistency in the reliability of the survey questions.

Focus Group Results

The overall demographics of the 14 focus group participants were characterized by: students between 18 and 24 years old ($n = 14$, 100%); males ($n = 8$, 57.1%) and females ($n = 6$, 42.9%); Caucasian ($n = 14$, 100%); enrolled full time at the university ($n = 14$, 100%); US citizens ($n = 14$, 100%); student majoring in accounting ($n = 2$, 14.3%), economics ($n = 1$, 07.1%), finance ($n = 2$, 14.3%), management ($n = 4$, 28.6%), marketing ($n = 3$, 21.4%), and other majors ($n = 2$, 14.3%); comprising freshmen ($n=10$, 71.4%) and sophomores ($n = 4$, 28.6%); with QPAs of 3.0 and up ($n = 11$, 78.6%) and with QPAs of below 3.0 ($n = 3$, 21.4%); an employment status of not working ($n = 13$, 92.9%) and an employment status of working ($n = 1$, 07.1%); and with most students not having accounting in high school ($n = 12$, 85.70%).

A list of eight questions was asked of the seven participants from the Section A focus group as well as the seven participants from Section B focus group. Each of the two focus group interviews lasted for approximately 60 minutes. The questions and responses were recorded and later transcribed

for further qualitative analysis that provided participant perceptions about the advantages and disadvantages of the blended teaching method. Lichtman’s (2022) coding process of organizing and making sense of the data to arrive at emerging themes was followed.

During the coding and theming process, the researcher conducted member checking through further participant contact virtually or by e-mail to confirm accurate and truthful representation. Shortly after the focus group interview, all 14 participants were consulted virtually or by e-mail to confirm the transcribed words and phrases about their perspectives of the blended teaching environment. Confirmation was approved by all 14 participants. Afterwards, a final e-mail was sent to the participants to re-confirm important quoted information that led directly to the themes. This member checking added credibility and validity to the findings and themes, thus ensuring authenticity and reliability (Lichtman, 2022; Saldana, 2021).

The most commonly repeated key words and phrases emerged as eight themes, with six of these related to advantages and two related to disadvantages of the blended instructional format. The results of the coding and theming process from the transcription are shown in Table 4.

Additionally, elaborated expressions consistently stated by various participants (Saldana, 2021) are summarized in the following paragraphs:

- “I felt that the Blended Teaching Method was favored over a purely face-to-face or purely online environment. I enjoyed meeting everyone in the face-to-face environment and the classroom interaction. In the online environment, the flexibility and technology were appreciated and helped me to pace my learning through the videos at my own time and place. The COVID-19 pandemic did not influence the preference of the Blended Teaching Method.”
- “I missed not having the face-to-face interaction in the online environment, but at the same time I enjoyed the flexibility in the online environment. The videos were fantastic in the online environment too but could be shorter in length. It was a plus to see and hear the actual professor in the video. Perhaps changing the blended to present a mix of face-to-face and online weekly versus the first seven weeks of face-to-face and the second eight weeks of online. I know this was not the instructor’s choice but created as a result of the pandemic. The pandemic had no influence on my decision. The Blended Environment has now become my Preferred Teaching Method.”
- “I would take the blended over the purely face-to-face or purely online environments anytime. Just give me shorter videos in the online environment. Also, keep the face-to-face and online classes closer together. Pandemic or not, the Blended is my preferred choice for my future classes, except I agree that I would prefer face-to-face in a higher-level accounting class”.

Table 4. Blended teaching method themes from focus group participants

Participants	Themes
1-7(A)...1-7(B)	Online component provided more flexibility of time and place
1-7(A)...1-7(B)	Online technological tools were easy to use, helpful, self-paced
1-7(A)...1-7(B)	Online videos were too lengthy
1-7(A)...1-7(B) 1-6(A)...1-5, 7(B)	Face-to-face component provided more interaction Blended reached different learning styles
1-7(A)...1-7(B)	Blended offered the best of face-to-face and online
1-7(A)...1-7(B)	COVID-19 pandemic did not influence the preference of the Blended Teaching Method
1-7(A)...1-7(B)	Students expressed that the face-to-face and online classes were too far apart with the blended structure of the first 7 weeks face-to-face and the second 7 weeks online

- “Keep the blended method but change the spacing so that you may have a face-to-face class one day and an online class the next day. I feel that this would be perfect to assist all learners. Blended is most definitely the best way to go down the road. The pandemic has spoiled me to a new teaching and learning environment.”
- “Accounting is not an interesting subject and it is difficult to get motivated for it. I felt the blended environment helped me learn independently and get more interested and motivated. I also felt like others said, that it reached out to different types of learners.”
- “I found that I was becoming more of an independent learner, had increased motivation, a sense of accomplishment, and improved performance after the course completion.”

As shown in Table 4, the following themes emerged related to participants’ perceptions of the advantages of the blended teaching environment:

1. The blended teaching environment provided students with more flexibility of time and place through the online environment.
2. The technological tools were easy to use, short in length, helpful in learning content, and assisted students to self-pace more easily with features of pause and rewind.
3. It maintained interaction through the face-to-face component and hearing the instructor’s voice on the videos.
4. The blended teaching environment helped to reach different student learning styles.
5. It offered the best of both worlds from the face-to-face and online environments. It is the “preferred teaching method” after the pandemic has passed.

Additionally, the following themes emerged as disadvantages of the blended teaching environment:

1. The online videos were too lengthy.
2. The face-to-face and online classes were too far apart, with the first seven weeks face-to-face and the second eight weeks online.

The last section of this paper presents the Discussion of Findings and Conclusion. Also, this final section provides recommendations of the study, limitations, future research ideas, and final thoughts.

DISCUSSION OF FINDINGS AND CONCLUSION

This section discusses the student perspectives from a survey and focus group on the value of the blended instructional design that was forced into existence as a result of the COVID-19 pandemic. Also, recommendations from the current study are presented, in addition to limitations of the current study, future research ideas, and a final summary.

As stated at the beginning of this paper, the research questions guiding this study are as follows:

1. How satisfied/ dissatisfied are First Accounting Course students with the blended teaching environment? This was measured using student responses to a participant survey.
2. What are the advantages and disadvantages of the blended environment in a First Accounting Course? The data for this question was obtained from undergraduate students who voiced their perspectives in a virtual focus group.

All students in the participant survey and the virtual focus group were enrolled in a First Accounting Course that used the “blended teaching method.”

Designing a First Accounting Course (commonly known as Introduction to Financial Accounting in most universities) has always been challenging and complex since it serves a mix of business and non-business majors. Educators are continually rethinking the design of the First Accounting Course so that it can best serve a diverse student body. This course has previously been offered in both the on-ground and online environment. Literature has indicated difficulties with these two class formats to meet the needs of this diverse group of students (Francis, 2012; Tickell et al., 2012; Tahir et al., 2022).

The blended teaching method is combined the best of face-to-face and online teaching. This paper dug deeper into this subject since the literature on the blended teaching design in the First Accounting Course is scarce. The researcher analyzed student perspectives about a blended environment for a First Accounting Course that was forced into creation as a result of the COVID-19 pandemic. As a result of this research, it is evident that the blended teaching environment offers possibilities for instructors and students for a more effective design of the First Accounting Course.

Previous research conducted during the COVID-19 pandemic focused on students' evaluations of pre- and post-pandemic learning, on how to integrate technology during the pandemic, on suggestions for online approaches, or on student learning attitudes and engagement during these challenging times (Sharma & Alvi, 2021; Zou, 2022; Main et al., 2020; Wang, 2022; Weldon et al., 2021; Salas-Pilco et al., 2022; Nooney & Vidal, 2021). Other research focused on the importance of feedback during COVID-19 (Istienič, 2021) and on coping with stress during the pandemic (Armoed, 2021; Akram et al., 2022). There has also been research on faculty lessons learned from the challenges (Shohel et al., 2022; Ngoatle et al., 2022; Westhuizen & Hlatshwavo, 2023), and a reflection of past practices (Perera et al., 2020).

One paper on a third-year financial accounting course focused again on how the teaching team coped with the impact of the virus (Morris et al., 2020). Another paper focused on the blended environment but was devoted to a biology course (Tahir et al., 2022). There has been no previous research that studied the blended teaching environment in the First Accounting Course.

Value of the Blended Teaching Method

Table 3 showed the results of the student participant survey. In addition, Table 4 displayed the focus group themes from the blended teaching environment. Both results consistently indicated that most participants expressed satisfaction with the blended course format. The participants highly recommended the blended teaching method for not only financial accounting courses, but for courses outside of accounting. The percentage of interest dropped slightly in having other accounting courses offered in the blended teaching method. Perhaps the reason for this is that students prefer to meet face-to-face in higher level and complex accounting courses, as expressed by some members in the focus groups.

Most participants expressed satisfaction with the flexibility of time and place as provided by the online part of the blended teaching method. Previous research has found that students demanded more flexibility of time and place (Chou & Chou, 2011; Paechter & Maier, 2010; McGinley et al., 2012). Most participants expressed that the technological tools (like the videos) offered flexibility of time and place, were easy to use, and helped students learn the content independently. This information is important for instructors to know when creating the technological tools for a blended teaching environment.

The biggest dissatisfaction was with the length of the online videos. Most participants felt the videos were too lengthy. It was suggested that instructors create a few shorter videos. Perhaps instructors can create fun and engaging videos of questions and answers to test students' knowledge of the content.

Most students enjoyed the online portion of the class during the COVID-19 pandemic, but they still missed the interaction of the face-to-face environment. This would be another important reason to instill face-to-face classes in the online environment.

It is crucial to note that in the face-to-face and online environment of the blended teaching method, the instructor plays a key role in designing the course format and content to be clear, organized, understandable, and interesting. Motivating students and maintaining their interest with course content is another concern for faculty as students have expressed boredom with their classes. A survey of college sophomores found that the First Accounting Course was boring for students, causing the students to change their major (Yu, 2013). Furthermore, these researchers indicated that students can learn at their own pace by pausing, rewinding, and stopping the videos.

In addition, students felt that there should not be such a large time gap between face-to-face and online classes. Perhaps developing a First Accounting Course that has face-to-face classes on Mondays and Wednesdays and online classes on Fridays would be beneficial for students. Students can sometimes be more reluctant to attend a Friday class as they prepare for their weekend.

It is important to state that there is not a one set method recommended in the literature for designing a blended course. In fact, the possible number of face-to-face meeting sessions in blended environments are quite variable. In addition, the blend of face-to-face and online instruction requires careful planning from instructors. This instructor, as a researcher, took advantage of a First Accounting Course that was forced to be a blended environment as a result of the COVID-19 pandemic to analyze student perspectives and try and fill the gaps in research in this area.

Finally, 100% of the students who participated in the survey and focus groups are willing to take another course using the blended teaching method, which clearly shows that students prefer this mode of instruction.

RECOMMENDATIONS OF THE STUDY

From this research, it is clear that the interaction available in face-to-face instruction and the flexibility and technology of online courses are important to students. Thus, this paper provides additional support for the blended teaching method.

This study recommends that universities should offer the First Accounting Course in the blended environment as part of their course offerings every semester. There was no evidence to preclude the blended instructional method from being offered to students. The blended environment is beneficial for instructors who feel comfortable utilizing technology in the online component. Instructors who do not feel comfortable introducing and using technological tools can focus on the face-to-face environment. However, all instructors should be sure to continuously utilize the university's online training department and center for innovative teaching.

A second recommendation is that universities can initially offer the class three days per week, with one of the days online, until students adjust to the blended format. Afterwards, utilizing other combinations of the face-to-face and online components is recommended. Students in the focus group expressed dissatisfaction with the first seven weeks of solely face-to-face classes and the last eight weeks of only online classes. Students prefer face-to-face and online classes to be closer together in time. Also, the first few classes can be face-to-face to introduce students to the technology and exams can be held in the in the classroom due to the integrity issues online.

A third recommendation would be to use instructor-developed videos for the online portion of the blended teaching method. The instructor videos must be easy to use, helpful in learning content, short in length, maintain student interest, be motivational, and build upon face-to-face interaction. These videos will provide students with flexibility of time and place to learn, which is important to them as indicated by the focus group participants, the survey results, and other researchers (Chou & Chou, 2011; Paechter & Maier, 2010; McGinley et al., 2012). Furthermore, the importance of the instructor's voice and face in the videos was of high value to the students.

The profession of accounting has solicited educators to rethink the design of the First Accounting Course. So, a fourth and final recommendation would be to continue using surveys and focus groups to gain more student insight into the design of the blended environment. This may include students

at other universities and faculty who have taught in a blended environment. This was a one-time study within one university. A recommendation for continued student input is recommended as the survey and focus group in this study provided valuable information on the satisfaction, dissatisfaction, advantages, and disadvantages of the blended teaching method.

LIMITATIONS OF THE STUDY

Several limitations exist in the current study:

1. A one-time analysis within one university for two courses with a limited sample was completed in studying the satisfaction of students in a blended teaching environment of a First Accounting Course. Results from this study may not be generalizable to all universities due to a single university being selected for this research.
2. The course did not rotate back and forth between on-ground and online as a blended teaching method. The course was in-person for a continuous period of time and then online for a continuous period of time with no rotation involved.
3. The researcher assumed responsibility for conducting the focus group on the advantages and disadvantages of the blended teaching method.
4. The focus group interview on the advantages and disadvantages of the blended teaching environment was conducted with a limited number of students, and only two focus groups of 14 students (20% of the total number of the 69 students) were utilized. While steps were taken to include a random sample, the views of those who were chosen for participation may differ from those not chosen.
5. The researcher created the online technological tools consisting of instructor videos. The quality of other technological tools used in the online component may alter results.

RECOMMENDATIONS FOR FUTURE RESEARCH

Future research about using the blended teaching environment for the First Accounting Course may be conducted in the following areas:

- The effect of a blended teaching method on student performance in a First Accounting Course studied from the measurement of final grades.
- The effect of a blended teaching method on student performance and satisfaction in a First Accounting Course comparing publisher versus instructor videos.
- A qualitative study to help define the optimal design of a blended teaching method from the perspective of First Accounting Students in higher education.
- The effect of a blended teaching method on student performance and satisfaction in higher level accounting courses in higher education.

CONCLUSION

The face-to-face and online teaching methods have dominated the First Accounting Course teaching environments in higher education. This researcher has previously published a paper titled “The Death of the First Accounting Course: Investigating the Case for Blended Teaching” (2017). This previous research dug deep into the literature on blended teaching in the First Accounting Course, though literature on the subject was scarce. The previous paper also focused on how the face-to-face and online teaching methods have caused issues for students in the First Accounting Course. It also offered a proposal for a blended teaching design.

The blended teaching method is an instructional design combining the face-to-face method with the online method. By combining the advantages of the face-to-face and online teaching methods, students receive the social benefits of the face-to-face classroom, including in-person collaboration and interaction, with the additional flexibility and use of technology from the online teaching component. Research has stated that students have an adverse attitude when learning online without additional face-to-face instruction.

This current paper expands on this subject by digging deeper into students' perspectives of the blended teaching method formed as a result of COVID-19 pandemic. Student perspectives were collected from an instructor-created survey and focus group and indicated that students feel the blended teaching method in the First Accounting Course has strong overall advantages and they are satisfied with this method of instruction.

This study is valuable because it helps to fill a gap in the current literature regarding the satisfaction, dissatisfaction, advantages, and disadvantages of a blended teaching method in a First Accounting Course (commonly known as Introduction to Financial Accounting at most universities). The results indicated that the blended instructional environment has potential for meeting student demands. This study represented a one-time analysis at one university. Adjustments in the design might be able to identify additional information. The researcher is excited by the results of this study and is motivated to pursue further research in this area.

The goal of instructors must be to constantly improve their teaching environment to meet demands, compete globally, and guarantee that their students are engaged and that they acquire necessary skills and knowledge.

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