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# Investigating Business Students' Perceptions about Strategies Used For Teaching an Introductory Accounting Course

**Ashi Zeshan (Ph.D.)**, Department of Business Education, Institute of Education & Research, University of the Punjab, Lahore, Pakistan

**Ahmad Sohail Lodhi (Ph.D.)**, Department of Business Education, Institute of Education & Research, University of the Punjab, Lahore, Pakistan

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**Abstract-** The purpose of this study is to examine students' perception about strategies used in teaching of introductory accounting course in a Pakistani public business school. This study focuses on the business students to investigate their perceptions about three teaching strategies; lecture, group based classroom activities (GBCAs), and individual take home assignments (ITHAs). Mostly Pakistani public business schools are practicing these strategies for teaching of business courses.

Quantitative research design was used in this case study. All the students of both *morning* and *evening* sessions that successfully completed their introductory accounting courses were considered as sample for this study. A structured questionnaire consisting of eighteen close-ended items was developed to collect responses of the sample on five-point Likert scale. The empirical data was analysed quantitatively by using SPSS version 16.0 for windows and MS Excel 2007. The findings of this investigation revealed that students perceived ITHAs more favourable as compared to lecture and GBCAs for learning of accounting course. Female students who have accounting background preferred it for their learning as compared to male students.

**Keywords:** Business Schools, Accounting, Teaching methodologies

## I. INTRODUCTION

Students, employers and even some deans of high-ranked business schools criticise that business schools are unable to prepare leaders and impart job related skills (Bennigs, and James, 2005). Business schools in Pakistan are also facing the similar challenges. Khan (2006) reports that business schools do not teach marketable job related skills. According to students' point of views, marketable job related skills are one of the key measures of learning outcome (Clarke et al., 2001). The studies have shown that it is students' perceptions about teaching strategies, rather than the strategies themselves, that directly contribute to student learning outcome (Bennigs and James, 2005; Ramsden, 1997). The environments of the institutes and course influence the perceptions of the students about teaching strategies (Ramsden, 1997). It indicates the importance of understanding the students' perceptions about teaching strategies used in their particular context. The database of Pakistan research repository shows that there is a limited body of published literature on this topic, especially in case of the public business schools. Therefore, the study focuses on the students who have completed an introductory accounting course in a Pakistani public business school to investigate their perceptions about three teaching strategies; lecture, GBCAs, and ITHAs. These strategies are commonly practiced in Pakistani public business schools for teaching of business courses (Zeshan et.al. 2014; Khan, 2006).

The study is significant because its findings may help the faculty and management of business school to understand the perceptions of students about the teaching strategies used in the business school for teaching of accounting course. Moreover, the results of this study may be useful to device teaching strategies for improving the learning outcomes of the introductory accounting course. Finally, this study can be a valuable addition to the limited body of knowledge on this topic that presently exists in the Pakistani context.

## II. LITERATURE REVIEW

The need to encourage students' active involvement in the process of learning in order to improve their learning outcomes has been highlighted in the pronouncement of key stakeholders of business graduates (Caldwell et al., 1996). Silcock and Brundrett (2008) suggest that learner-centered approach provides a mean to share responsibility of learning with students to achieve desired learning outcomes. However, the learner-centered approach in its 'pure' form is rarely found in education (p.39). CDC (Curriculum Development Council) and HKEAA (the Hong Kong Examinations and Assessment Authority) recommend a set of teaching strategies for achievement of stipulated learning outcomes of business subjects including accounting course in Hong Kong (2007). In the suggested set, lecturing is the only strategy that is not based on learner-centred teaching approach. Three of them are also being used in the Pakistani public business schools. In spite of the advantages associated with these teaching strategies (Ramsden, 2002) their effectiveness depends upon the perceptions of students about teaching strategies along with a blend of other factors such as course, classes, teachers personality, level of preparation and class environment etc. (Hruska, 2018; Raluca, 2016; Mohidin, et al., 2009). Subsequent part of this section will provide a critical review of three teaching strategies; lecture, group based classroom activities, and individual take home assignments. The discussion may be helpful for understanding the students' perceptions about these strategies.

### **Lecture**

Lecturing is generally believed to be the most common example of 'teacher centred approach' of teaching. Although teacher centred approach includes all the methods of teaching in which teacher is thought to be the main source of knowledge but sometimes lecturing is considered as the only example of teacher centred approach (Colburn, 2003:11). Due to increasing focus on learner centred teaching approaches (Raluca, 2016; Silcock and Brundrett, 2008), it has been believed from a long time that the lecturing method will cease to exist in education (Horgan, 2003). Nevertheless, as pointed out by Horgan, lecturing is still the most commonly applied teaching method. She mentions two main reasons for which educators favour lecturing as a teaching method. Firstly, lecturing is a 'cost-effective' method of teaching and it is more helpful in large classrooms. Secondly, teachers believe that it helps learners to understand the basic concepts about the subject and only after that, the learners may be able to use this basic knowledge to further improve their learning on their own (p.76). Ramsden, (1997:154) agrees that lecturing, as a teaching method, has its benefits but he argues that it is not always more cost effective than some other teaching methods. According to him some other methods need the same amount of time and same level of contact with learners as lecturing require for increasing learners' knowledge. He further argues that group activities are more effective than lectures in improving students' skills to identify issues and then to apply their knowledge to find solutions. Moreover, this method of teaching put learners in a passive role, which may be a barrier to the development of the learner's critical thinking. Learners may not feel at ease when they need to gain knowledge on their own without active support from the teacher. Therefore, for practical subjects like accounting the lecture method may not be effective alone and there may be a need to use it in combination with other teaching methods in which the learners are actively involved in the learning process. Such combination of different teaching methods will enable the accounting students to work with other learners in groups and improve their leadership abilities (Albrecht & Sack, 2001).

### **Group Based Classroom Activities**

Group Based Classroom Activities include all those classroom practices in which learners are required to work in small groups for achieving certain specific learning objectives. The teacher plays a passive role of a facilitator in such classroom activities and the learners are actively involved in the learning process (Killen, 2007:159). Horgan, (2003:77) argues that group discussions are more useful when teaching focuses on problem solving skills and developing learners' thinking. GBCAs help in activating learners' schemata and in retaining the knowledge; they gain by active involvement in the learning process (Killen, 2007). Killen points out that like other pedagogical methods, GBCAs also have some limitations and teachers needs to know the usefulness and limitations of GBCAs. These limitations include the preparedness and willingness of the learner to actively participate in these activities. Some learners may be more used to direct teaching method and allow more active learners to complete the activities and follow their lead without actively engaging themselves in the activity. Such learners may not achieve the desired learning outcomes from group activities. Further, according to Killen, if the skill levels of the learners do not match and some are faster in completing the tasks than the others, it may cause anxiety in the learners. In fast learners, this anxiety may rise because they may consider it a waste of time to slow themselves down for the slower learners in the task completion and for the slow learners it may create anxiety because they find it hard to match the skills of some of their peers. Geary and Sims, (1995:p.125) consider 'collaborative' working skill important for the profession of accounting. According to them, GBCAs may help learners in acquiring this skill by working with other learners

in groups. Therefore, accounting curriculum needs to have opportunities for the learners to work in groups to develop their job related skill of working as team members.

### **Take Home Assignment**

Take home assignment is the work/tasks given to learners to be done in time other than school tutorial hours (Kumar-Jha, 2006). The most common reason for giving take home assignments and homework to student is to extend the teaching process outside the school hours for enhancing the knowledge already gained through classroom activities (Becker & Epstein, 1982). 'Well planned formulated, appropriate and purposeful homework can reinforce, maintain and extend classroom learning' (Kumar-Jha, 2006:19). Home assignments are not only used for reviewing the previous knowledge gained in the classroom but they may also be used as preparatory measure for what is going to be taught in future classroom sessions. Another important benefit of take home assignments, mentioned by Kumar-Jha, is that they provide learners opportunity of applying the knowledge learned in classroom hence better achievements in academic evaluations (Cooper et al, 2006). According to Kumar-Jha the advantages of home assignments are endless but there are also many disadvantages, for instance, the learners who fail to perform well on home assignments may lose motivation and interest in the learning activities which may lead to increased performance gap between good performers and low performers. Further, learners may feel that home assignments are reducing their leisure time and they may feel pressure to complete the tasks. Reduction in the leisure time may also limit the participation of the learners in social activities that are beneficial for academic as well as non academic growth of the learners.

The three different pedagogical tools discussed above have their own advantages and disadvantages and they focus on different areas of the learning process. Lecturing seems more useful for developing basic concepts, group activities may improve problem solving skills, and take home assignments may prove helpful in giving learners opportunity to individually apply the knowledge they gain from classroom. For the learners of a practical subject like accounting all these skills are important, therefore, it may be suggested that teachers and curriculum needs to give importance to all these methods to help learners in achieving high competence in the field of accounting.

### **Research Objectives**

This study aims to understand students' perceptions about teaching strategies used during an introductory course by examining the case of a public business school in Pakistan. This study focuses on the following research questions.

- i. What are students' perceptions about lecture, group based classroom activities (GBCAs) and individual take home assignments (ITHAs) used during an introductory accounting course in a Pakistani public business school?
- ii. Which teaching strategy do students of Pakistani public business school prefer to learn accounting?

## III. RESEARCH APPROACH

The choice of suitable research approach depends upon the nature of the research questions and objectives of the study (Morrison, 2007). The purpose of this study is to examine students' perception about strategies used in teaching of introductory accounting course in a Pakistani public business school. For this purpose, out of two main research approaches, quantitative approach seems appropriate for this study because it considers persons (students) as objects and their perceptions and attributes can be studied by dividing them into measurable and observable 'variables' (Morrison, 2007, p.22). It determines the general perceptions of the respondents by the 'aggregation' of their individual responses (p.23). Moreover, it helps to speculate the future event based on prior observation made in the similar context. Another important reason for the selection of quantitative research approach is that it allows to use variables and theories from existing literature to test them in another context to obtain more valid and generalised knowledge (Creswell, 2005). The central theme of the quantitative approach is that it provides a mechanism to examine the 'causal relationship' among the variables through numerical measurement of these variables (Morrison, 2007, p.22). Further, it allows the application of statistical tools for the analysis of quantitative data (Creswell, 2003). These are the main reasons for selecting quantitative approach for this study

This study can be characterised as case study because there is 'involving systematically gathering enough information about a particular person ...or group to permit the researcher to effectively understand how the subject operates' (Berg, 2009:317). Moreover, Brayman (2004) argues that an investigation of a single organization based on quantitative research approach may be called a case study. In addition, researcher is unable to participate in the situation and provide 'self-reflection'. Therefore, case study is suitable for this investigation as compared to action research (Berg, 2009, p.247).

## **Population and Sample**

All students (70) of two sessions, *morning* and *evening*, who successfully completed their introductory accounting courses in the selected business school are the target population and sample as well. Both sessions have a number of common features but the entry criteria for *evening* session are slightly softer than that of *morning*. The same teacher taught accounting course in both the sessions. Moreover, the teacher followed the same course outline and adopted the same teaching strategies. Availability of large number of accessible respondents is one of the main reasons for selection of this public business school.

## **Instrument for Data Collection**

Radhakrishna (2007) argues that the use of structured questionnaire enables a researcher to collect the opinions, perceptions, and other information from a large number of people. Moreover, a structured questionnaire also helps to present the responses in terms of frequencies and allows the application of different statistical tools and techniques for analysis (Cohen et al., 2007). Therefore, from an array of data collection instruments, structured questionnaire is considered suitable to find the students' perception about three teaching strategies used during an introductory accounting course. A structured questionnaire was used to collect the responses of the sample on five points Likert-scale ranging from 'strongly agree' to 'strongly disagree' (see Appendix A). The language of the questionnaire was English because the target population is expected to understand and comprehend the language. The questionnaire consists of two parts. The first part aims to collect background information of the respondents while second part includes eighteen close-ended items to collect the students' perceptions about three teaching strategies.

## **Procedures for Data Analysis**

Infraction and descriptive statistics offer an array of sophisticated, as well as, simple techniques for data analysis. However, this study used simple statistical tools because it seems to be suitable for this study due to its limited scope. Frequency and percentage for each item were calculated to understand the perceptions of the respondents. In order to compare the perceptions about lecture, GBCAs, and ITHAs, bar chart will be presented. For this purpose, MS Excel 2007 and Statistical Package for Social Sciences (SPSS) version 16.0 for windows was used. Moreover, for deep insight, frequencies and percentage of each of eighteen variables were calculated with respect to *gender, session, last degree, and nature of last attended institution* by utilisation of *split data* feature of SPSS.

## **Validity and Reliability**

The validity and reliability of the instrument is an important issue to be considered in a study. Although this is a small scale study but efforts have been made to establish the validity of the instrument. Expert opinion of tutors and suggestions given by the classmates were taken into account. In order to ensure the reliability of the instrument a pilot test was conducted. For this purpose, data was collected from ten students who were accessible. This group was different from the prospective samples in Pakistan in many ways. However, it is an acceptable practice in cases where group similar to the prospective samples cannot be found in short time (Radhakrishna, 2007). The reliability coefficient ( $\alpha = 0.8$ ) of the data was calculated by using SPSS. This was higher than the acceptable value (0.70) of reliability coefficient-alpha for social sciences researches (George and Mallery, 2003). Therefore, it can be assumed that the instrument has internal consistency and is appropriate for data collection.

## **Ethical Issues**

All students voluntarily participated in this study. The identity of the respondents and selected business school was kept anonymous. For this purpose, students have not been asked to write their or institution's name on research instrument. Moreover, the name of business school is not used in this write up. The title and aims of this study were disclosed to the respondents in order to get their consent. Finally, it was also conveyed to the respondents that their responses would be used only for academic purpose.

## **Limitations of the Study**

This study is limited to the introductory accounting course taught in a public business school in Pakistan. This limits the generalization of the findings of this study to all other courses offered by this and all other public business schools.

## **Data Analysis**

In this section, brief description of sample profile, data analysis and discussion is presented.

## **Sample Profile**

All the seventy students both *morning* and *evening* sessions who successfully completed their introductory accounting course in the selected business school were contacted to participate in this study. Sixty-one out of seventy contacted students filled the questionnaires voluntarily and returned it anonymously. The response rate was eighty-seven percent which is reasonably high. The profile of the sample is presented in table 1. It shows that there was almost equal number of respondents from *morning* and *evening* sessions. Moreover, the

number of male respondents (31, 51%) was also nearly equal to female respondents (30, 49%). The majority of the students (42, 69%) had attended public college to earn their bachelor degree. More than half (35, 57%) of the respondents had no prior accounting knowledge before attending this introductory course because they got admission based on their bachelor degree either in science or in art (BSc. /BA).

**Table 1. Sample Profile**

<b>Demographic Variables</b>	<b>Level of Variable</b>	<b>n</b>	<b>%</b>
<b>Gender</b>	Male	31	51
	Female	30	49
<b>Session</b>	Morning	30	49
	Evening	31	51
<b>Last Degree</b>	BSc./ BA	35	57
	BCom.	26	43
<b>Last Institution Attended</b>	Public	42	69
	Private	19	31

### **Analysis of Data**

The research objective was to understand the students' perceptions about the three teaching strategies used for teaching of an introductory accounting course in a Pakistani public business school. For this purpose, overall frequencies and percentage was calculated for all eighteen variables. Moreover, it was also worked out with respect to gender, session, last degree and nature of last attended institution, in order to get in-depth understanding of each variable. Bar chart was computed in order to compare and understand the overall trend of students' responses about the use of lecture, GBCAs and ITHAs in teaching of accounting course.

## IV. RESULTS

Table 2 was tabulated to summarize the students' perceptions about the role of lecture, GBCAs and ITHAs in formation, application, and comprehension of accounting knowledge and concepts.

As shown in table 2, eighty-eight percent (39% strongly agree, 49% agree) of the students thought that *lecture method helps them to understand the basic accounting concepts* and none of the respondents strongly disagreed with this statement. In addition to this, very small percentage of respondents either disagreed (3%) or had neutral (8%) opinion in this regard. Similar trend was also observed when the responses were bifurcated with respect to *gender, section, last degree, and nature of last institution attended*. Moreover, majority of respondents (33% strongly agree, 46% agree) also pointed out that *questions asked during the lecture* helps them in learning of accounting concepts. However, data shows that female students (83% strongly agree and agree) learn more through questioning in the accounting class in comparison with their male counterparts (75% strongly agree and agree). Moreover, questioning was found more favourable for the students who had bachelor degree in commerce (BCom.) as compared to bachelor degree holder in science/art (BSc. /BA).

Majority of the respondents reported that group based classroom activities (GBCAs) were not only helpful in learning the *application of different accounting concepts* (20% strongly agree 53% agree) but also their *interpretation* (18% strongly agree 64% agree). Moreover, any significant difference was not observed in the opinions of the students with respect to their gender, session, last degree, and nature of last attended institution, about usefulness of GBCAs .

Most of the respondents (62% strongly agree and agree) reported that individual take home assignments (ITHAs) facilitate them in *comprehending the concepts of accounting*. The detail analysis revealed that it was useful for comprehending the concepts of BCom degree holders (74% strongly agree and agree) than those of BA/BSc (50% strongly agree and agree). The data illustrated mixed opinion of the respondents about role of ITHAs in *demonstration of their accounting skills*, however, female students of evening session having BCom from private institute had different views than those of others.



**Table 2. Summary of Responses**

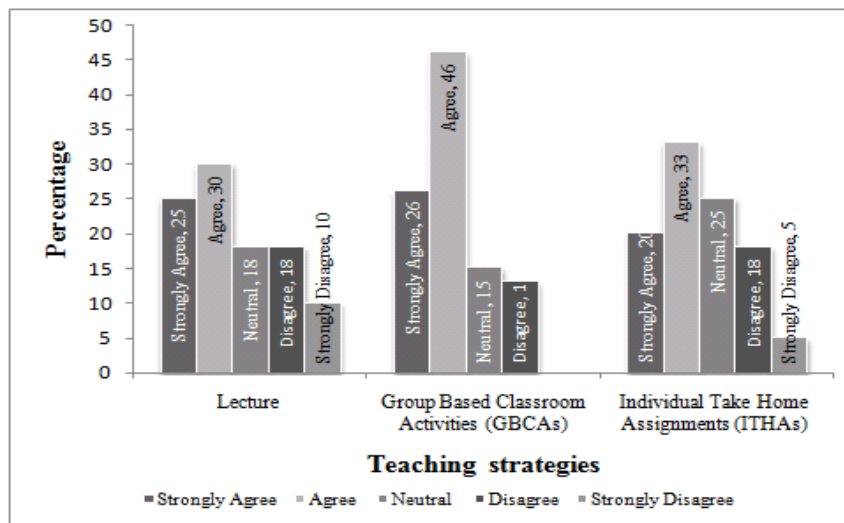
Statements	Scale	Over all		Gender		Section		Last Degree		Last Institution attended	
		Frequency	Percentage	Male %	Female %	Morning %	Evening %	B.Sc./ BA %	B Com. %	Public %	Private %
Lecture helps students in understanding the basic concepts of Accounting.	SA	24	39	42	37	33	45	34	46	41	37
	A	30	49	52	47	57	42	49	50	48	53
	N	5	8	3	13	7	10	11	4	10	5
	D	2	3	3	3	3	3	6	-	2	5
	SD	-	-	-	-	-	-	-	-	-	-
Questions asked during the lecture help students in learning Accounting concepts.	SA	20	33	36	30	23	42	34	31	36	26
	A	28	46	39	53	50	42	40	54	48	42
	N	7	11	10	13	7	16	11	12	10	16
	D	6	10	16	3	20	-	14	4	7	16
	SD	-	-	-	-	-	-	-	-	-	-
Group based classroom activities (GBCAs) help students in interpreting the relationship among different concepts of Accounting.	SA	12	20	19	20	17	23	17	23	19	21
	A	32	53	45	60	47	58	51	54	48	63
	N	4	7	10	3	10	3	9	4	7	5
	D	13	21	26	17	27	16	23	19	26	11
	SD	12	20	19	20	17	23	17	23	19	21
Group based classroom activities (GBCAs) facilitate students in learning the application of Accounting concepts.	SA	11	18	19	17	10	26	14	23	19	16
	A	39	64	65	63	70	58	71	54	69	53
	N	8	13	16	10	13	13	11	15	7	26
	D	2	3	-	7	7	-	3	4	2	5
	SD	1	2	-	3	-	3	-	4	2	-
Individual take home assignments (ITHAs) facilitate students in comprehending the concepts of Accounting.	SA	14	23	26	20	13	32	29	15	24	21
	A	24	39	36	43	37	42	31	50	36	47
	N	7	12	10	13	3	19	11	12	14	5
	D	10	16	16	17	27	7	14	19	12	26
	SD	6	10	13	7	20	-	14	4	14	-
Individual take home assignments (ITHAs) provide students an opportunity to demonstrate their Accounting skills.	SA	6	10	16	3	7	13	9	12	10	11
	A	27	44	29	60	40	48	43	46	41	53
	N	15	25	29	20	37	13	29	19	26	21
	D	11	18	26	10	17	19	17	19	19	16
	SD	2	3	-	7	-	7	3	4	5	-

SA= Strongly Agree A=Agree N=Neutral D=Disagree SD=Strongly Disagree

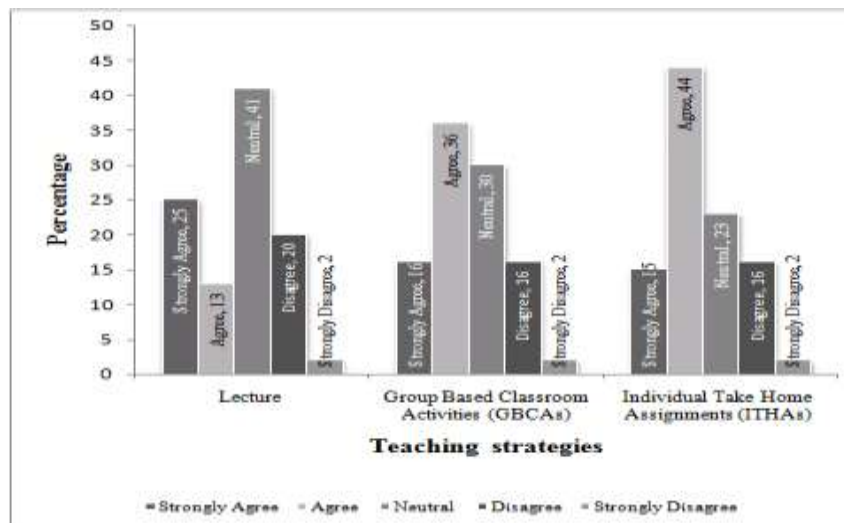
The comparison of students' perceptions about teaching strategies that *motivate them in learning of accounting* is shown in figure 1. The overall data revealed that GBCAs significantly motivate (72% strongly agree and agree) while lecture (55% strongly agree and agree) and ITHAs (53% strongly agree and agree) moderately encourage students to learn accounting. However, in-depth analysis highlighted that the male students of the evening session having BSc/BA from private institute perceived that lecture motivate them to learn accounting. On the other hand, the female students of the evening session having BCom from public institutes thought that GBCAs inspired them to learn accounting.

Figure 2 illustrates the comparison of students' perceptions about the compatibility of the three teaching strategies with their *learning style* of accounting. More than half of the respondents either strongly agreed or agreed that ITHAs (59%) and GBCAs (53%) were compatible with their learning styles and almost one fourth reported neutral opinion in this regard. Moreover, ITHAs and GBCAs were more suitable for the female students who earned their bachelor degree in commerce from private institutions. Approximately sixty

percent of respondents either disagreed (20%) or reported neutral views (41%) about the suitability of lecture method with their learning style. However, the learning style of twenty-five percent respondents had high compatibility with lecture method of teaching.

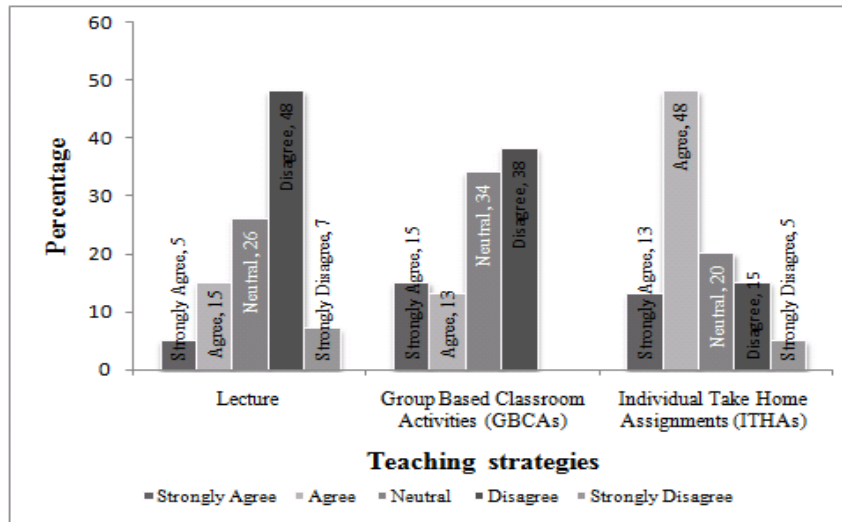


**Figure 1. Teaching Strategies and Students’ Motivation to Learn Accounting**



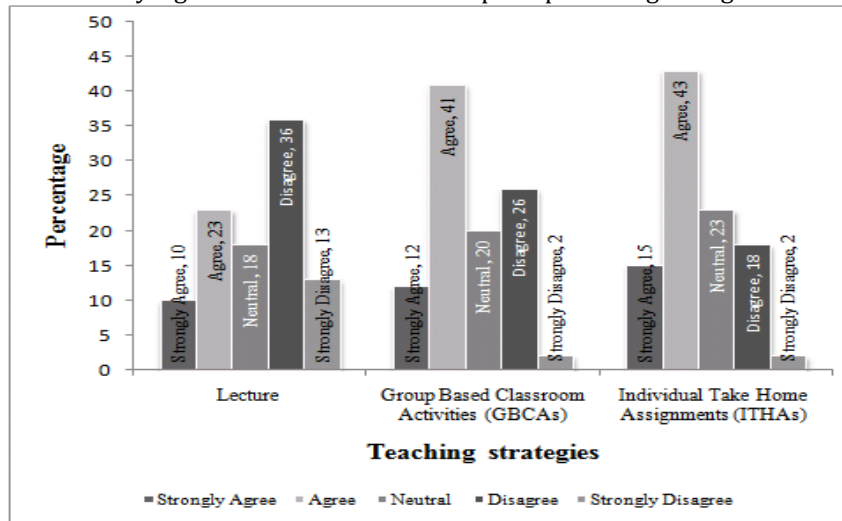
**Figure 2. Teaching Strategies and Students’ Learning style of Accounting**

Figure 3 compares the perceptions of the students about the contribution of the three teaching strategies in acquiring the job related accounting skills. The majority of respondents believed that ITHAs (61% strongly agree and agree) were helpful for them in acquiring the job related accounting skills. In contrast, few respondents strongly agreed (5%) or agreed (15%) with the suitability of lecture method in this regard. Moreover, they reported a little contribution of GBCAs (15% strongly agree, 13% agree) in acquiring job related skills. The analysis of data with respect to gender, session, last degree, and nature of last attended institution illustrated almost similar pattern of responses about lecture, GBCAs, and ITHAs.



**Figure 3. Teaching Strategies and Job Related Accounting Skills**

Figure 4 shows the comparative analysis of how much *students enjoy* the lecture, GBCAs and ITHAs of accounting. The data pointed out that most of respondents enjoyed GBCAs (53% strongly agreed and agreed ) and ITHAs (57% strongly agreed and agreed) for accounting compared to lecture method (33% strongly agreed and agreed). Moreover, *gender, session, last degree, and nature of last attended institution* of the respondents did not show any significant influence on their perceptions regarding this issue.



**Figure 4. How much students Enjoy the Teaching Strategies**

## V. DISCUSSION OF FINDINGS

The analysis of data infer the following insights into the students' perceptions about lecture GBCAs and ITHAs used for teaching of an introductory accounting course.

Lecture method is found helpful for students to understand the basic concepts of accounting as pointed out by Horgan, (2003). Moreover, questioning during the lecture is beneficial for learning particularly in case of the females having accounting background. However, lecture moderately motivates students to learn accounting, specifically male students of *evening* session, with no accounting background. This may be due to low commutability of lecturing with majority of students' learning style as compared to GBCAs and ITHAs. Moreover, students do not enjoy the lecture of accounting as much as the other methods because they perceive that lecture has lesser contribution in acquiring job related accounting skills. This finding is in agreement with Ramsden (1997).

The students believe that GBCAs facilitate them in order to learn how to apply and interpret the accounting concepts as argued by Horgan (2003). GBCAs significantly motivate students to learn accounting, particularly female having BCom from public institutions, as compared to lecture and ITHAs. However, GBCAs have little



compatibility with students' learning styles, and limited contribution in acquiring job related accounting skills than those of ITHAs. This supports the argument made by Geary and Sims (1995) regarding contribution of ITHAs in acquiring job related skills.

Finally, students perceive that ITHAs provide opportunities to comprehend and demonstrate their accounting skills specifically if they have prior accounting knowledge. Kumar-Jha, (2006) also highlights the importance of ITHAs in reviewing, enhancing, and demonstrating learners' knowledge. Although it motivates students to learn accounting but its intensity is slightly lower than that of GBCAs. Among the three teaching strategies, ITHAs is not only highly compatible with students' learning style especially female but also facilitates them to acquire job related skills regardless their gender.

## VI. CONCLUSION

The study was conducted to investigate the students' perceptions about three teaching strategies; lecture, GBCAs and ITHAs used for teaching of an introductory accounting course by examining the case of a Pakistani public business school. For this quantitative case study, entire students of two sessions (*morning and evening*) who successfully completed their introductory accounting course were the target sample and population. Structured questionnaire having eighteen items was used to collect the responses on five-point Likert scale. The findings of this investigation revealed favourable perceptions of students about ITHAs as compared to lecture and GBCAs for learning of accounting, particularly female students who have accounting background shows more favourable attitude towards ITHAs as compared to male students. ITHAs were not only compatible with students' learning style but also helpful for acquiring job related accounting skills. Moreover, students enjoyed ITHAs but GBCAs motivated them to learn the accounting skills. Apart from this, lecture method was perceived suitable for learning of basic accounting concepts but their practical application and interpretation can be learnt through GBCAs. Finally, it was noticed that ITHAs offered an opportunity to demonstrate and comprehend accounting skills and knowledge. Each of the three teaching strategies discussed in this study may help the learners in understanding the subject in different ways and it may be more helpful for some skills needed by the learners than other skills. Therefore, it may be recommended that for an accounting course to be effective, it needs to be taught by using all the three strategies. Furthermore, the teacher needs to adjust the sequence and frequency of these methods according to context and requirements of the learners.

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