

## **EXPECTED INNOVATIONS IN THE ACCOUNTING EDUCATION CURRICULA – CASE OF THE UNIVERSITY OF TIRANA.**

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### **Abstract**

After the recent pandemic, rapid adjustments were undertaken in all areas, education included, and professors and students began aligning to new requirements, learning environments, and perspectives. Like other universities in the world, Albanian Universities, like those all over the world have been working under unprecedented conditions for the past year, and as students and professors try to do their best under the pressure of unknown circumstances, it is imperative to study and observe the first results that the reality is offering us to be able to draw conclusions and learn lessons from them. Having identified this need, the focus of this article is to study the factors that are likely to impact the expected changes in the accounting curricula reflecting the increased digitalization of education, industry, and business processes. The analysis is based on empirical data collected through questionnaires with accounting students at the University of Tirana. We process the data by employing simple statistical univariate analysis. Our findings reveal the students' perspectives and what they think would help improve the process. Despite the mutual efforts we recognize the fact that online learning and teaching remain challenging and complex processes and because of this, students and teachers alike should be open to learning more and to be flexible and evolve to adapt to new environments.

**Keywords:** Accounting Education, Innovation, Curricula modernization

**JEL Classification:** O33, I23, I21

### **1. Introduction**

Online teaching and Internet courses at universities across the world were introduced many years before the pandemic and especially after that when they became the only way of teaching and learning for higher education and all levels of education. Coupled with better access to the Internet and increased use of information technology in teaching, online

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learning can soon become a prominent way of learning at higher education levels and beyond. Online learning alone or offered as part of a blended teaching approach, presents its challenges especially if introduced and becoming mandatory within a short time such as happened last year. Many were caught unprepared but tried to quickly adjust to the changing environment. The course materials, delivery methods, and evaluation tools were adjusted to allow distance learners to achieve the best under the given conditions. Like all other disciplines, the accounting curricula courses were deeply impacted by the online teaching period and are expected to reflect many changes as we are emerging from this era.

The challenges and difficulties were part of the experience of online learning across Universities in Albania and one year into the process it is interesting to survey the landscape of the problem and to draw conclusions, and if possible, hints to improve the process in the future. With this purpose, this paper focuses on the study of empirical evidence gathered during the academic year of 2021 – 2022 at the master's in accounting, Faculty of Economics, University of Tirana. We conducted an anonymous survey with the master students at this Faculty and received a good response rate from them allowing us to draw reliable conclusions on their perceptions, challenges, motivational traits, and suggestions for improvement. We analyzed these data with simple statistical univariate analysis using the Excel add-in feature in Microsoft Office. Microsoft Office survey tools were also used to collect data from students.

We found that, despite the difficulties, the students were highly motivated to actively engage in online learning, they preferred the synchronous teaching method during which they could interact with professors and their peers. They appreciated those professors who demonstrated flexibility in office hours and access and that adjusted the academic workload and the course evaluation matrix to reflect the new conditions. They brought several suggestions as to changes in the accounting topics to adjust to the recent changes. We were able to draw several important and valuable conclusions and pose some recommendations based on these findings, but we emphasize and recognize the limitations of the paper. A larger sample, a wider time horizon, a more sophisticated statistical analysis, as well as a more unbiased analysis, can provide more valuable conclusions in the long run.

The rest of the paper is organized as follows. In the following section, we present a review of similar studies performed with a focus on online learning and teaching and especially those covering the expectations and reflections of the students. Through analysis of previous studies, we want to form some expectations as to what the challenges and sources of motivation are for students in the conditions of online learning, and what could be changed after the wholly online teaching period is completed. In the next section, we present the methodology of the study followed by a thorough analysis and discussion of the main findings from our primary empirical data. In the last section, we conclude by giving some recommendations for further improvements in the coverage of accounting topics for master in accounting students.

## **2. Literature Review**

The advancement of the Internet, and the developments of Information and Communication Technology, especially in the twenty-first century have played an important role in changing the level of access to instruction and education from basically everywhere (*Means, et.al, 2013*) [1]. Resistance to change and fear of different things is not something new to human beings. Considering online learning is still relatively new, only a little over 20 years, the success and growth are amazing, especially in the face of an educational format (in person) that has existed since the beginning of the modern human era. In his study in 2016, *Vivolo* [2] based on a study performed by the New York University in 2012, reports that the most common reasons for faculty resistance to online learning vary from: Online learning is a fad that will go away; There is no engagement with other learners; Fear that online learning will replace onsite learning; Particular courses cannot be taught online; The content or experience is not as 'good' as onsite classes; and, online is not for me.

In 2015 *O'Byrne and Pytash* [3] reported in their study that professors and teachers are increasingly trying to identify opportunities to embed learning experiences for their students that blend traditional face-to-face with the newest online environments. As technology is modifying every aspect of time, quality, and place in our lives, it also is affecting teaching and learning environments and conditions. To be prepared to face the challenges of new technologies emerging in learning environments they report that many teachers are enrolling in hybrid learning programs. Online learning is preferred by students within each study area as *Smith (2005)* [4] reported in his study on a sample consisting of 314 university students from Australia. Another survey with alumni and students at one US university (*Nollenberger, 2015*) [5], aiming to assess the preferences of adult learners for the different modes of instruction, their perceptions of the process, and their perceptions of the learning outcomes indicated that most of the adult learners value the flexibility and other aspects of online classes while still desiring on-campus classes for the interaction with other students and the professor for the learning outcomes. The growing interest in the academic communities for disruptive technologies adoption highlights the need for higher education institutions to become more agile and plan for the post-pandemic future as demonstrated by *Purcarea I,* [6] in his study in 2021. According to his research, with a relevant digital strategy, the University can drive efficiency, create a superior digital offer, enable curriculum improvements, and meet students' digital expectations.

(*Bhagat, et.al, 2016*) [7] demonstrated that the connectivity of online learning with social networks has evolved to form a popular means to connect, collaborate and engage users in the learning process. Based on empirical data from 208 Taiwan university students they develop a scale for determining students' perceptions of online learning. They name this tool *POSTOL* and organize it into four dimensions: instructor characteristics, social presence, instructional design, and trust. Their study emphasizes the importance of the

above dimensions/features to increase the motivation and engagement of the students during online learning. Another large-scale study involved more than 900 students across universities in Canada and the United States. (Oguz *et al.*, 2015) [8] tested students that had completed at least one online course and were asked about the motivational factors during their studies. Three areas of motivation emerged from this survey namely: the accommodation options, the predisposition towards an online learning environment, and selectivity. But these students also reported experiencing isolation from peers and instructors, and a general lack of professional development and networking opportunities with peers.

Studies focused on patterns of learning from students were also carried out. One of them, the research of Maduta (2022) [9] focused on learning foreign languages online. He indicated that the majority of those interviewed have both the resources and the knowledge and skills necessary to learn English online, perceive a high self-efficacy following online courses, and have a favorable attitude towards the idea of continuing to learn English exclusively online. Previously in 2018, Knewtson, [10] had experimented with different testing techniques with his students at a university in the USA and found that providing quicker, electronic feedback was a factor that improved the student learning experience. Hence, online homework and the course quiz average were associated with stronger final examination performance. The impact of more focused and frequent quizzes online, compared to in-class quizzes, on final examination performance was also significantly positive. The study found that factors such as student absences, gender, status as a quantitative major, or as an upper-division student did not have any impact on final examination performance.

Engagement and motivation are not the same, but motivation can be transformed into engagement with the proper design of support. In their study in 2015 ChanMin *et al.*, [11] focus on the examination of how the changes in the motivation level, regulation, and engagement throughout the semester make any difference or not between high performers and low performers in the course. They included in their survey, 100 students enrolled in online asynchronous courses offered at a virtual school in the USA and administered to this sample three different questionnaires during the semester. They found that overall, high performers and low performers differed about their changes in motivation and regulation throughout the course, self-efficacy and effort regulation being the most important distinctive features. The important and rather expected finding was that high performers started the semester with a higher level of effort regulation than low performers and they maintained their superior level of effort regulation over low performers throughout the semester. The higher the level of effort regulation that students had, the higher their achievement was.

Another study in 2018 by Butchey *et al.*, [12] analyzes the characteristics of success of students enrolled in an online program aiming at providing insight and guidelines for excellence in an online learning environment. They compare the performance of the

students from two the same program but delivered in different ways, one through a face-to-face traditional teaching mode and the other through an online platform. As their study reveals that the overall performance of students in the two programs is similar in statistical terms, they continue by trying to identify the factors that influence the student choice between a face-to-face program and one that is offered online. They found that students that prefer face-to-face MBA are generally individuals with higher work experience, younger students, students who pay in-state tuition, and students who are not U.S. citizens. They further investigated the determinants of effective teaching performance in online courses finding that the most important factor in instructor evaluation is the percentage of the class expecting lower grades, indicating that students tend to blame their instructors for their poor performance in the course.

*Sung-Hee 2017* [13] studied the effects of visualization to motivate students to participate in online learning environments. They argued to find evidence that the visualization tool can enhance the online participation of students; especially the visualization of individual participation was found to have greater effects on online participation than the visualization of group participation despite the collaborative learning community. Their findings may be important for teachers and professors to help guide them design better collaborative online learning tools for their students. Previous studies by Osgerby et. al. [14] have shown that students perceive the technique of visual metaphor as a stimulating exploration of their personal goals that enhanced their engagement in the reflective PDP process. On the other side, the professors are found to have included more visual effects, and in general, more technology in their classrooms. Blankley et.al [15] indicate that, in general, today's accounting students are obtaining valuable experience with a wide array of IT tools – both hardware and software – in their accounting courses.

The innovation of the accounting education curricula is crucially important, especially in the view of the digital natives' generation. Al-Htaybat, et al [16] focused their study in 2018 on expected changes and how the accounting profession, practice, and, consequently, education will be affected and adjusted to the new emerging technologies. They report that supportive changes include amending respective courses to emphasize classic skills, such as problem-solving, and contemporary skills, such as new technologies, to illustrate developments practically. Incorporating innovative teaching tools, one of them being Problem-Based Learning is another suggestion from empirical research (Wyness, Dalton, 2018) [17]. Overall, despite many arguments and opinions, all may agree that given recent changes in reporting requirements and technological advances, the accounting curricula should adapt to deliver more content in a more effective way like other studies done previously, Madsen [18] in his study focusing on 1970 to 2000, showed that the quality of accounting education has been steady or increasing over time.

As Carstea [19] summarizes in his study in 2021, online teaching also revealed a series of shortcomings, that was unheard of in the offline teaching system and they had to be overcome, as fast as possible, to reduce the interruption in the student's learning. The tech-

aided learning, although it has its challenges, will prevail even after the pandemic, as all its benefits will be widely spread in the educational system throughout the world.

After that, we are witnessing even bigger challenges for teaching and learning (AI such as Chat GPT in but one of them), and therefore professors need to readjust their approaches to what works for the students and how to deliver content more acceptably. Gathering impressions and suggestions from students is one way to derive conclusions related to the adjustment of curricula content and delivery regarding the accounting courses.

### **3. Methodology of the study**

The study is based on gathering data from the perception of the students of accounting master's study programs at the Faculty of Economics at the University of Tirana. The primary data was generated by the authors based on a survey performed with these students. The dataset remains at our disposal to further analyze the intrinsic information it contains.

The population of the study is represented by all the students of professional and scientific master's in accounting study programs of the Faculty of Economics at the University of Tirana. We approached them through a questionnaire delivered to all the students through the same platform they used to engage in online learning, MS Teams. The questionnaire consisted of nineteen diverse questions, some of them multiple choice, some of them with open questions, and the others were questions with Likert scale. The survey was administered in an anonymous way to encourage the participation of all the students.

The questionnaires were administered by the end of the first semester after the students had completed their studies, but before they were subjected to the exams, or received any evaluation, thus avoiding any unconscious bias that could have hindered the survey from achieving its purpose. The interest of the students was considerable and for almost a week we were able to gather about 214 completed questionnaires and all of them were considered to be appropriate for further analysis of data. Against a total population of roughly 1000 masters' students that were sent the questionnaires, this represents a 21% response rate. According to Visser, et al, (1996) [15] online surveys with lower rates of return responses (at about 20%) yielded more accurate measurements than those with higher return rates (at about 60-70%). Therefore, we consider a response rate of 21% to be an acceptable and reliable rate to perform the analysis of the gathered data.

After the responses were received, they were processed with Statistical Analysis Tools available for the Excel package applying the simple univariate analysis. Given the constraints of the sample, we could not apply further analysis, but the available dataset could be further processed for other studies as deemed necessary.

#### 4. Results and Discussions

The demographics of the sample of this study including gender, age, and educational background are summarized in table 1. As shown in Table 1, about 85% were female students and 15% were male students, which in general corresponds to the profile of gender distribution of students at the Faculty of Economics, University of Tirana. 90% of the respondents were at a young age (younger than 25 years old), and for more than 90% of them, the current program was the first master's studies program they were attending. We also notice that around 73 % of the students come from a Professional master's program, whereas the rest are from a Master of Sciences Program. Only 37% of the students are unemployed, the rest being either part-time or full-time employed. There was also a minority of 2% of the students that were currently employed in two different jobs.

Measure	Category	Number	Percentage (%)
Age	20 - 25	191	89.3%
	26 - 30	13	6.1%
	Mbi 30	10	4.7%
	Total	214	100.0%
Gender	Female	183	85.5%
	Male	31	14.5%
	Total	214	100.0%
Master Experience	First master program	200	93.5%
	Further Master studies	14	6.5%
	Total	214	100.0%
Current Master Program	Professional Master	157	73.4%
	Master of Sciences	57	26.6%
	Total	214	100.0%
Employment status	Unemployed	81	37.9%

Part-time	31	14.5%
Full time	98	45.8%
Double employment	4	1.9%
Total	214	100.0%

*Table 1: Demographic Statistics<sup>4</sup>*

The second set of questions in the questionnaire aimed to reveal the quality of access of students during the online learning process and their experiences with an Internet connection and with teaching methods (synchronous or asynchronous teaching). Most of these questions had multiple choices allowing us to capture more information about the variety of reality.

136 students (64% of the sample) declared to have used a PC or a laptop during their learning process, whereas 170 students (almost 80%<sup>5</sup>) stated they had used a smartphone device to access their classes. This insight goes in line with the answers received in the next question of the survey regarding the Internet connection type they have used. 128 students (60% of the sample) state to have used a cellular connection to the Internet and the others declare to have used WIFI connections in their homes. This finding confirms one of the main problems experienced during online learning. The devices used by the students were not, in most cases, appropriate to allow them to experience the most from the online learning process, and sometimes became a hindrance in acquiring new knowledge and information.

We next asked the respondents about the most widely used teaching method they had been exposed to. 135 students (64% of the sample) stated that they had participated in synchronous teaching, and 75 students (35%) stated they have been exposed to both methods. Only 4 respondents (less than 2% of the sample) say that their teachers have mainly used the asynchronous method. The synchronous teaching method was considered more successful and desirable by 189 respondents (88% of the sample) whereas the asynchronous method was preferred by only 12% of the students. This finding was particularly interesting and contradictory because similar studies performed in other countries revealed asynchronous teaching as the preferred method for those students who were working and attending graduate studies. Maybe this can confirm the high level of dependency of the Albanian students on the teaching process itself and from the close interaction with peers and professors.

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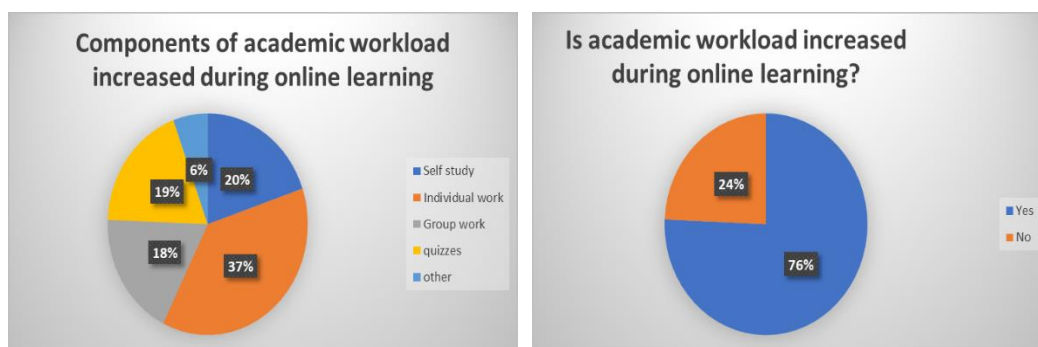
<sup>4</sup> Source: Authors' primary data

<sup>5</sup> Respondents could select more than one option for this question.



We also asked the students several questions aiming to discover the extent of Internet usage for online learning. 146 students (68% of the sample) say that they have used the internet more than 4 hours a day for online lectures and the overall learning process; 45 students (21%) for 3-4 hours per day whereas only 23 students (10%) say they have used the internet for 1-2 hours per day. Asked how successful they had been to access the internet during the semester, 132 students (62% of the sample) stated they have successfully participated in almost all 15 weeks of the semester; 67 students (31%) say they could access during more than 10 weeks whereas only 15 students (7%) could access the lectures in less than 5 weeks. We witness a high interest on behalf of the students.

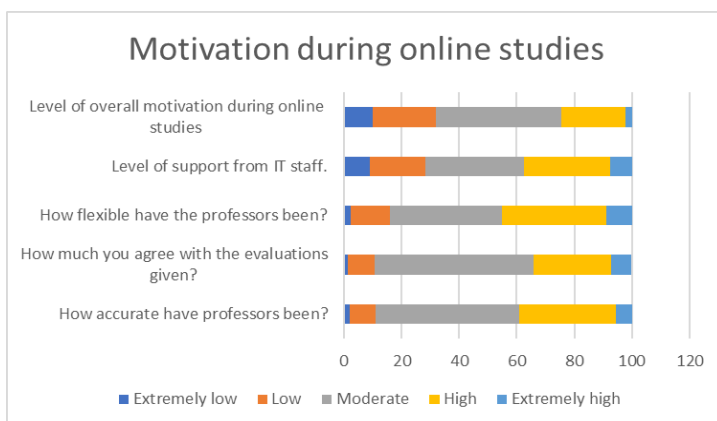
Asked if they considered that the examination period was adequately organized by the university, in terms of information delivered before the exams and help offered by IT staff, only 40 students (19% of the sample) stated they were very satisfied with the organization measures undertaken that far; 139 students (65%) were moderately satisfied, whereas 16% (35 students) were very dissatisfied by the management of the process. We reveal the neutrality of the students in their expectations and perceptions regarding the easiness of organizing the first online examination period.



*Figure 2: Academic workload during online learning<sup>6</sup>*

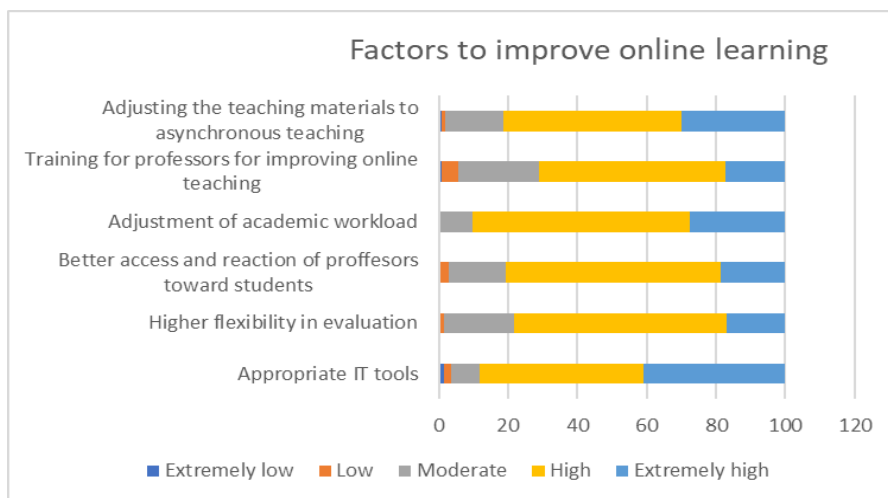
Academic requirements are an important part of the learning process and most of the students (76% of them) have experienced an increase in their academic workload due to the specific characteristics of online learning. When asked which of the components increased more, they indicated the individual work and self-study which demonstrates that this kind of learning requires more involvement and engagement of the student.

<sup>6</sup> Source: Authors' primary data



*Figure 3: Motivation and its factors during online studies<sup>7</sup>*

The next set of questions in the survey aimed to reveal the overall level of motivation of the students during their studies, and which factor had any impact on the motivation (figure 4). Overall, the students seem to be moderately or very motivated (65% of the respondents), and while the level of support from the IT staff has not been very high on one hand, the level of professors' flexibility, the accuracy of their evaluation during the semester and the acceptance of their evaluation from the students seem to be a factor that has contributed to the moderate and somehow high level of motivation.



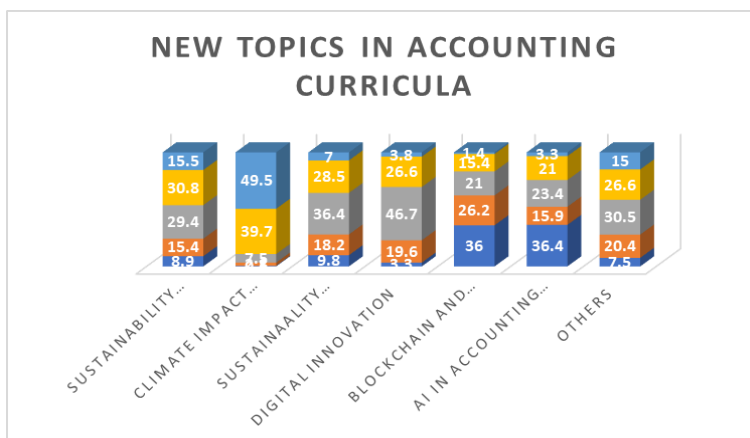
*Figure 4: Impact of various factors on online learning<sup>8</sup>*

<sup>7</sup> Source: Authors' primary data

<sup>8</sup> Source: Authors' primary data

The next section of the questionnaire consisted of several open questions through which we wanted to collect suggestions from students on how to improve their experience of online learning. As seen in figure 4, the students regard that the most important factors that could improve the online learning environment vary from the adjustment of academic workload; better access to professors’ reaction and support during the online learning process; providing adequate training for professors so they can deliver better the contents of the lectures; professing higher flexibility in evaluation; and finally having appropriate IT tools to facilitate the online learning process.

The questionnaire was concluded with a section devoted to suggestions from the students on how to improve the contents and delivery of the accounting courses. As many of the students are already employed (figure 1), in related job positions we regard that they can give suggestions related to the curricula contents. In this section, we list various new and emerging topics in accounting and ask whether the students consider it important to learn about these topics during their studies at the University. We list there: (1) sustainability accounting and reporting; (2) climate impact on financial reporting; (3) sustainability auditing; (4) digital innovation; (5) blockchain and distributed ledger technology in accounting; (6) artificial intelligence in accounting and auditing; (7) others. The last option is entitled “others” and was designed as an open question to collect opinions that varied from the above. We find that the most sought-after topic is climate-related accounting matters, maybe related to regulations and requirements already in place in Albania. Sustainability reporting was also regarded as important, sorted as second by the respondents. Issues related to advanced digital innovation were only moderately considered important, maybe due to a more relaxed approach on behalf of Albanian businesses on the implementation of digital innovations.



*Figure 5: New topics suggested to be included in the Accounting Curricula<sup>9</sup>*

<sup>9</sup> Source: Authors' primary data

## **5. Conclusions and Recommendations**

The purpose of this paper was to provide empirical observation on the perception of accounting students about online learning and new topics that could likely be introduced in the curricula in Universities. We gathered first-hand observations through a survey distributed to the students from the 2021 – 2022 academic year at the University of Tirana, Faculty of Economics. This Faculty has more than 1000 students at the graduate level, thus providing a good representation for drawing a picture of the current situation regarding the challenges of online teaching and learning.

In the period March 2022, a survey was electronically sent to the master's students at the Faculty of Economics at the University of Tirana, receiving back more than 200 questionnaires which represents a 21% response rate. The interest in participating in the survey was considerable and the feedback of the students is invaluable to evaluate the situation.

The findings of this study confirm that one of the main problems experienced during online learning was the lack of adequate IT devices because most of the students were studying through a mobile phone and over WIFI connections. The synchronous teaching method was considered more successful and desirable by 189 respondents (88% of the sample) which may confirm the high level of dependency of the Albanian students on the teaching process itself and from the close interaction with peers and professors. We witness a high interest on behalf of the students because more than 60% of them access the online learning process for almost all 15 weeks of the semester.

The respondents report having experienced family issues during the pandemic associated with increased academic workload, especially in the form of individual work and self-study. Overall, the students seem to be moderately or very motivated (65% of the respondents), and while the level of support from the IT staff has not been very high on one hand, the level of professors' flexibility, the accuracy of their evaluation during the semester and the acceptance of their evaluation from the students seem to be a factor that has contributed to the moderate and somehow high level of motivation.

The students regard that the most important factors that could improve the online learning environment vary from an adjustment of academic workload; better access to professors' reaction and support during the online learning process; providing adequate training for professors so they can deliver better content of the lectures; professing higher flexibility in evaluation; and finally having appropriate IT tools to facilitate the online learning process.

Based on suggestions given by the students we recommend that topics such as climate-related accounting and sustainability reporting could be soon integrated into the curricula of the Accounting study programs in Albania, recognizing at the same time their prime

international importance. Whereas digital and IT topics such as AI, DLT, and Blockchain could be implemented for a second time in the accounting curricula.

Based on our findings, we also recommend that a very important step to take is to start the process of adjustment of teaching materials to the new online environment. Learning objectives, quizzes, materials, and interaction with students should all be reconsidered in the face of this new reality. The universities also should try to provide more facilities for the students and the academic staff to enable them to perform better.

This study serves as a good starting point to start observing the effects of online learning on the students, but it has its limitations like the restrictions in the time frame (only the first semester of the studies), focus on only one university in Albania, and simple methodology and analysis. We consider that a study administered for a larger sample, over an extended period, and from an independent observer (rather than their professor), would yield more reliable results.

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