

IMPACT OF VIRTUAL CLASSES ON ACCOUNTING EDUCATION

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ABSTRACT

Virtual classes play an important role to encourage learning capacity among the accounting learners. It is very effective and attractive technique of accounting education which is directly connects the learners to the subject expert through video conferencing system. For this research a total of 192 questionnaires were distributed among accounting learners of Shivpuri Dist. of M.P., 154 out of them were returned with suitable responses. The objectives of this study are to know the impact of virtual classes on accounting learners and to know the relationship between virtual classes and accounting education. Linear regression analysis used to find out the result with the help of SPSS Software and it is found that virtual classes and accounting education correlated with each other having r value 0.864, and virtual classes have direct impact on accounting education up to 74.6% having r^2 value 0.746. Therefore, it is concluded that virtual classes have direct impact on accounting education and both are correlated with each other.

KEYWORDS: *Virtual Classes, Accounting Learners, Learning Capacity, Video Conferencing.*

Introduction

Virtual classes is a teaching method that create a cordial environment of learning where participants can interact, communicate, share views, discuss and can engage with the learning directly through expert despite physical distance. It also helps the learners to connect with resources while working in groups with an online system. The connectivity of virtual classes through video conferencing allows the multiple users to connect at the same time with the help of internet; it is very effective and interesting method of learning that provides a good platform for the learners, where they can discuss with experts and short out their problems in real time. Accounting education is the education where teacher teaches about the refine ways of recording and maintaining the books of accounts. In this system, learners can easily learn the ways of preparation of Journal, Trial Balance, Ledger and Trading and Profit and Loss Account and Balance sheet etc. The field of Accounting education is so wide to deal with, as it includes financial Accounting, Cost Accounting, Corporate Accounting, Management Accounting, Human Resources Accounting and Tax Account etc.

Review of Literature

Wells de Lange & Fieger, (2008) Opined that mobile learning is the ability to obtain or provide educational content on personal pocket devices such as PDAs, smart phones and mobile phones. These devices help the students to actualize virtual learning potentials.

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Brittan-Powell et al, (2008) The incorporation of technology into the delivery of academic coursework may include two distinct modalities, namely the fully online modality and the traditional face-to-face modality. Although the structure of both can vary, each of these two modalities possesses unique characteristics. Among the most significant differences, fully online courses currently tend to be highly dependent upon the use of an Internet-based course management system (CMS) or learning management systems (LMS) through which student instructor interaction and communication occur. In contrast, interaction and communication between students and instructors in face-to-face classes generally occur in person within a traditional classroom setting.

Ayad & Rigas, (2010) Online learners demand more than mere information; as in a traditional learning environment, they expect to interact with someone representative of their teacher and to feel as though they are in a classroom, learning from other students, enjoying the learning process, and emotionally engaged with the lesson

Lokie, (2011) virtual learning expands the possibility of using internet facilities, platforms, satellite links, and related system to access, analyze, create, exchange, and use data, information, and knowledge in ways which until recently, were almost unimaginable. In effect, it involves learning acquired by students through the interaction of digitally delivered content. It involves network-based inputs and tutoring support obtained on no-line tool and media such as internet, intranets, extranets, simulations and games, virtual worlds, clouds, satellite broadcasts and web platforms

Schutt & Linegar, (2013) Besides, learning is equally actualized through the use and integration of electronic discourses, such as e-mail, portal, downloadable – executable-file face-book, social networking, web platform electronic dissertations and portfolios among others

Objectives of the Study

- To know the impact of virtual classes on Accounting Education.
- To know the relationship between virtual classes and Accounting Education.

Research Methodology and Collection of Data

Data collection is a process by which the researcher collects the relevant information from the sources to find out the result of the research problem and test the hypothesis. In this research both type of data primary and secondary are used. Primary data are collected through questionnaires from the learners of Accounting of Shivpuri District of Madhya Pradesh. For this a total of 192 questionnaires were distributed among the learners of Accounting, 154 out of them were return and considered fit for the analysis of the research. Secondary data are collected from various websites, research journals, Magazines and News papers.

Reliability Test

To check the reliability of the variables SPSS (Statistical Package for Social Sciences) Software is used and its result discussed below.

Reliability Statistics

| Test Variable | Cronbach's Alpha | No. of Items |
|---------------|------------------|--------------|
| All variables | .763 | 12 |

On the basis of the result of above table of reliability test, it is clear that the computed values of Cronbach's Alpha is 0.763, which is more than its standard value 0.70, it means that data used in this research are reliable and fit for the apply any parametric statistical tool.

Normality Test

To apply any parametric statistical test, it is an essential assumption that data should be normally distributed.

Test of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-----------------|---------------------------------|-----|------|--------------|-----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Virtual classes | .528 | 154 | .302 | .684 | 154 | .246 |

a. Lilliefors significance correction

The computed sig. value of Kolmogorov-Smirnov test is 0.302, which is more than 0.050, it means the data used in this research paper is normally distributed and give exact information as we desire for the research.

In this study virtual classes are considered as an independent variable and Accounting Education is considered as a dependent variable. Linear regression between Virtual Classes and Accounting Education computed by using SPSS software (Statistical Package for Social Sciences)

Hypothesis

H₀: There is no significant impact of Virtual Classes on Accounting Education.

H₁: There is a significant impact of Virtual classes on Accounting Education.

Model Summary^b

| Model | r | r Square | Adjusted r Square | Std. Error of the Estimate | Durbin-Watson |
|-------|------|----------|-------------------|----------------------------|---------------|
| 1 | .864 | .746 | .726 | 3.9826 | 1.4216 |

a. Predictors: (constant), Virtual Classes

b. Dependent Variable: Accounting Education.

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|------------------|------------|-------------|---------|------|
| 1 Regression | 7622.164 | 1 | 7622.164 | 156.793 | .000 |
| Residual | 7389.216 | 152 | 48.613 | | |
| Total | 15011.380 | 153 | | | |

a. Predictors: (constant), Virtual Classes

b. Dependent Variable: Accounting Education

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------|-----------------------------|-----------|---------------------------|--------|------|
| | B | Std Error | Beta | | |
| 1 (Constant) | 7.784 | 1.107 | | 7.126 | .000 |
| Virtual Classes | .683 | .028 | .718 | 11.238 | .000 |

Dependent Variable: Accounting Education

In this study virtual classes are considered as an independent Variable and Accounting Education is considered as a dependent variable. The value of F-test is 156.793, which is significant at 0.000 level of significance. The result of linear regression given in coefficients table indicates that Virtual Classes have a direct Impact on Accounting Education having beta value 0.718, which is testing through t-test having t-value 7.126, which is also significant at 0.000 level of significance. The table of model summary also indicates that there is highly positive correlation between Virtual Classes in Accounting Education having r values 0.864, and the value of r^2 which is given in the same table also indicates that virtual classes have 74.6% impact on Accounting Education. It means our null hypothesis is rejected and our alternative hypothesis is accepted. Hence, it can be concluded that Virtual Classes has direct impact on Accounting Education.

Conclusion

On the basis of above data analysis, it is clear that Virtual Classes play an important role to improve the level of Accounting Education. The value of r is 0.864, which is given in the model summary table, which indicates there is highly degree positive correlation between Virtual Classes and Accounting Education. So, it can be said that Virtual Classes have significant impact on Accounting Learners and it also promote the learning capacity on the learners. In the same table the value of r^2 is 0.746, it indicates that Virtual Classes have positive impact on Accounting Education up to 74.6%. The value of f-test is 156.793, which is given in the Anova table also indicates that Virtual Classes have significant impact on Accounting Education at 0.000 level of significant. Hence, on basis of all the results, it can be concluded that Virtual Classes have a highly degree positive correlation with Accounting Education and it is more effective for the learners because it helps them to increase their learning capacity of Accounting Education.

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