

Applications of E- contents in Accounting Subject at Secondary Level in Sri Lankan Schools

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Abstract

E-learning introduces students to a completely new learning environment, necessitating the development of new skills (Romiszoski, 2004). Prior research on e-contents-based learning systems was done in industrialised nations; however, developing nations like Sri Lanka have seen less effort. This study sought to examine how e-contents were used in secondary accounting classes (Grades 12 and 13) in Sri Lankan institutions. The case study research approach was employed in this study to examine how E-contents were applied to the secondary level accounting curriculum in four chosen schools in Sri Lanka's Western Province. This study found that because e-learning is more appealing to students, many of them become very active learners in accounting. When using e-learning technology, students can communicate with the instructor whenever and wherever they choose. Students can decrease their educational costs while simultaneously developing a variety of skills in the use of electronic content and other information and communication technology, such as how to find alternative learning resources and interact with others online. Learning materials are connected to real-world issues in the e-learning strategy, which is expected to meet community requirements. For other research investigations in related subjects, it is possible to look at the applications of E-contents utilised in various Sri Lankan schools.

Key terms: E – contents, E-learning, Accounting, Secondary Level.

Introduction

E-learning can be seen as both a methodology for learner-centered and collaborative instruction using computers. All forms of learning and teaching that are facilitated by technology are referred to as e-learning (Thomas, 2012). Advances Education is not an exception to how information and communication technologies (ICT) are transforming all other industries and sectors (Jun & Cai, 2001). (Chow & Shi, 2014). Higher education is seeing a rise in the use of e-learning as ICT applications continue to offer professors and students a variety of teaching and learning possibilities (Wu, 2016). (Sarabadani, Jafarzadeh, &Shamizanjani, 2017). E-learning is a cutting-edge method of delivering educational services using electronic information formats that improve learners' knowledge, abilities, and other outcomes. E-learning, in other terms, is the process of delivering teaching and learning materials using contemporary ICT and computers connected to the internet (Bequiri, Chase &Bishka, 2010). E-learning aids organisations or schools in their continued integration into the international educational environment (Lee, 2010). Beyond the confines of a single nation, international collaboration and connections are particularly possible in the sphere of education. Now that e-learning is a need, it needs more adaptable learning strategies to support the learning process in order to stay relevant. This study illustrates how the applications of E-contents are supported to boost knowledge and skills of students in accounting at Secondary Level in Sri Lankan schools. E-content applications assist the development of student capabilities.

Background and Review of Literature

Researchers have found that the traditional classroom lecture-based teaching learning approach is ineffective in assisting students to retain information, become self-learners, and develop skills in knowledge transfer and problem-solving. They have found that the active teaching learning approach is widely recommended to achieve the goals of education (Fink,2003).

A learning process formed through interaction with digitally provided content, network-based services, and tutoring help is known as e-learning.

E-learning, a departure from traditional education, is any digitally mediated learning utilising computers, whether from a distance or in a face-to-face classroom setting (Markus,2008).

There is growing demand on educational systems all around the world to include information and communication technologies into the teaching and learning process. to impart to pupils the knowledge and abilities they will require in the 21st century in light of the newest technologies (Rengarajan, 2013). The emphasis on teacher-centered, lecture-based instruction is shifting in the teaching profession to make room for student-centered, interactive learning settings. Therefore, in the present setting, life-based learning, blended learning, and e-learning are all regarded as effective learning models. The focus of accounting education has shifted from being knowledge-based to being process-oriented. They want to make adjustments that will lead to stronger intellectual and social abilities as well as a greater comprehension of the big picture in company (Doost, 1999). Changes in accounting education are needed to benefit our student body. To solve the same issues facing the accounting profession, information and communication technology is used in accounting education (Marriott, 2004). Alternative professional groups have urged for the hiring of graduates with IT skills and have expressed concerns about whether accounting education adequately and efficiently prepares accountants to address the issues (AAA, 1986, AECC, 1990). They accept the necessity for enhanced IT skill development in accounting education.

The significance of information and communication technology in accounting education has been the subject of numerous earlier studies (Kotb& Roberts, 2011; Rezace et al, 2006; David et al, 2003). The impact of technology on business education is not fully handled in current accounting curricula (Albrechi and Sack, 2000). Sri Lanka under the current situation. ICT is also integrated into every subject taught in schools. As a result, this study was carried out to assess the efficacy of e-content applications in the secondary levels of the Sri Lankan educational system.

Methodology

In four chosen schools in Sri Lanka's western province, this study was carried out in the academic years 2019–2020. With the help of a case study approach, it was possible to determine how e-contents were used in secondary accounting classes in Sri Lankan schools. Data was gathered using observation, the acquisition of supporting papers, interviews with professors and ten students who follow the accounting course and were chosen at random. Information gathered in the form of an account of how e-learning is used in G.C.E. Advanced Level classes, as well as information about e-learning-based curricula, teacher and student perspectives on e-learning, the learning process, the benefits they experience, and the lecturer's teaching materials. Data validity is checked via triangulation. Triangulation involves comparing data from several sources, looking at the source's evidence, and using it to cogently support themes. In this study, triangulation includes of time and triangulation technique. By using many ways to verify the same source data, triangulation techniques are used to assess the reliability of data. The outcomes of the interview are verified by observation and document gathering. By conducting interviews, watching events, and gathering documents from several points in time, time triangulation is accomplished. The idea of induction and data reduction are both used in the study's data analysis. In the stage of induction theory, the theory is developed based on data collected in the field, whereas in the stage of data reduction, data analysis occurs concurrently with data collection..

Findings and Discussion

This study shows that online education is active learning. A digital learning environment and culture are produced via e-learning. This function is served by e-learning in all of its manifestations, including learning via websites, computer-based learning, mobile learning, virtual classrooms, and online collaboration. Three months were spent conducting this study. The teacher creates e-learning or online courses ten times. Teachers employ electronic learning via websites created by them for online instruction. The topic teacher creates an account for each student, then provides the user name and password to the concerned students. Complete learning materials, such as a syllabus and lesson plan for three months, are prepared prior to implementing e-learning lectures. E-learning is utilised for uploading instructional resources as well as for multiple choice, crossword puzzles, and puzzles. The criteria for participation assessment, or the evaluation of student activity, includes assessment in e-learning. According to the interview data, effective learners in online courses typically employ self-regulated learning practises.

The implementation of e-learning in Sri Lankan school classrooms has been found to be more successful and appealing, according to the results of interviews with participants who have gone through the Triangulation process. However, not all Sri Lankan schools have the facilities required to successfully deploy e-learning.

According to the government's curriculum, learning aims to increase student competency as well as develop their capacities (Nuris, 2018). Students who learn accounting in context become more competent in their use of the subject, while students who learn the practical application of accounting, information technology, and communication skills become more capable.

The data that was gathered and examined were both done using the case study method. According to Bluiue (2007), case studies frequently offer details regarding the student feedback or learning outcomes that are gathered throughout or after the conclusion of a course. According to this survey, many students become more involved because they find e-learning more appealing. With the use of electronic resources, students can learn accounting while interacting with the instructor. The following are the findings from sample interviews with students regarding the advantages they experience:

"E-learning improves our ability to learn and increases our enthusiasm for it. not only learning in a classroom setting with teachers, but also learning remotely so that attendance is not necessary. Additionally, we are quite familiar with the internet, which has improved my understanding of how to learn on my own time online. We greatly benefit from it. We believe that e-learning is a great tool for thoroughly understanding accounting concepts.

In addition to using the e-learning tools, students can improve their knowledge of information and communication technology, such as how to conduct internet searches for additional learning resources and how to communicate with others. E-learning can be used in both our professional and academic lives. Since the e-learning strategy connects the learning materials to actual situations, it is anticipated that it will meet community demands.

Conclusion

Applications of e-learning and e-contents can assist students become more capable and competent. The applications, however, require a serious commitment from schools, teachers, and students. so that e-learning/e-content applications can be used successfully and effectively. Any combination of various learning strategies, settings, and learning styles can be referred to as e-learning. When compared to traditional learning methods, students perform better in e-learning, particularly in secondary accounting classes.

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