

Determination & Evaluate Effective Teaching Methods and Lecturer Characteristics on University Students of Accounting Course

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ABSTRACT

According to knowledge and technical progress and accelerating economic growth, make this need that accountants must acquire skills in different specialty majors. hence they after finishing education occupy in jobs, such as financial accounting, cost accounting, teaching and etc. requirement activates for taking mentioned jobs largely depend on training course perceptions. Thus accounting training process in higher education institutes must be such a way that treat appropriate individual for taking mentioned jobs. Khan Mohammad and Ranjbari (2012) For example: emphasis on continuing of professional education by IFCA (2010). The purpose of this research is to determine & evaluate effective methods of teaching and lecturer characteristics on university students of accounting course. The variables proposed as in effective factors on students learning, include 12 factor presented as above after investigating various researches in different countries and special by use of effective teaching methods and taking teaching conditions in Iranian university into consideration. Therefore hypothesis test, after gathering data, accounting students and professors of central Azad university of Tehran in a 160 people sample that were busy on teaching it, K-S₂ test for normality of two groups data and chi-square test of independent (χ^2) and Friedman test were used as priorities. Effective factors due to investigating efficiency of factors. Research results show that except of traditional teaching methods, all of the hypotheses were confirmed and among above variables, modern teaching methods factor is in first priority and behavioral factors and traditional teaching methods are in last priority.

KEYWORDS: Education, Teaching Methods, Effective Teaching, Lecturer Characteristics, Learning.

1. INTRODUCTION

True education of accounting has so importance that its economic impacts are not describable, because its result will be as a lever that conclude promoting community management and economic development. Nowadays in many developed countries accounting is considered as management tool for comparison, valuation and realistic decision making in planning and control of micro and macro sections process. Pourreza Soltan Ahmadi (2009)[9].

From other aspect, whereas the history of accounting return to thousand years ago, but in many developing countries this major hasn't been gaining its real position in economy and economic decision. One of the basic causes of this shortcomings, is existing problems in accounting training, that this issue is obvious in our country and at past was paid attention and challenged by university researchers and in some researches it was investigated from different aspects.

Thus according to the pointed issues and revealed need, this question comes that applied education in accounting issues, that it is done in Iran universities, can change attitude of students to job environment and provide their practice requirements for attraction to job market to decrease the existing gap between theory and act accounting occupation or in other words expectation distance between occupation and university to its lowest amount. In attention to the described issues, it seemed that evaluate & determination effective methods of teaching and lecturer characteristics can have influence on accounting students.

2. THEORETICAL FRAMEWORK RESEARCH

Roslemohidin and others at (2009)[8] in research in Malaysia study effective teaching methods and lecturer characteristics on accounting students in order to improve their learning from accounting issues.

1-International Federation of Accountants

2-Kolmogoroff Smirnov test

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-Research results indicated that accounting lecturers required to serious applying educational tool and lecturer characteristics that help students to better understand the accounting issues.

-it's Clarified that current education applied in accounting issues, isn't able to be prepared enough to change the job environment because the students do not face with real accounting world.

They observe that traditional teaching style make result less the ability of students for learning realistic world skills but combination of traditional and modern teaching methods (participatory and group) on the student, develop leader skills and group structures. They believe that future accountants must equipped with many skills and knowledge to remove difficulties of a complex and dynamic job environment.

-And also they believe that importance of using effective teaching methods required to full participation of students in class. The Result of this research confirm that lecturer characteristics (character, morality, knowledge...) have important role in determining effective teaching particularly in discussion and topics. Aregbeyen Omo in (2010)[3] did the research in university of Ibadan of Nigeria entitled "Perception of accounting students from effective teaching methods and teacher characteristics.

Form this research two important results are in freed, first that there are The most work about lecturers characteristics until now, has done by Ryan (1960) He studies 6 thousands of teachers and faced with 300 qualitative characteristics of teachers. He inferred that lecturer in learning act must has some of the qualities. Second that students have put in learning or teaching process usually have useful perception from teaching and teacher. Also encouragement to study is in this reality that how much universities consider as a ground maker of citizens. As the same teachers and professors are necessary for transfer of knowledge, be lives and culture. For this reason teachers must not only concentrate on intelligence of students but also on their heart and spirit. Research on group discussion method show that group learning and students discussion not only include the result of desired performance of student but also it boost self confidence and leader abilities. They define the concentrated learning method as the modern learning method that is very structuralism and state that students expect to be active in their learning process courses by participation in debate and joint activities. Most of previous studies focused on how to improve the teaching methods. Whether or not believe teacher characteristics undeniable have strong effect on accounting learning steps and effective learning. The steps of good professor are 3 very vital features that include recognition of issue, adequate preparation and enthusiasm.

A.H. Fatima and others at (2007)[4] done a research titled effective teaching methods and lecturer characteristics on accounting student in order to improve their learning from accounting issues.

Research result implied that current education methods, are not enough able to prepare students for changing business environment. They discuss that usual teaching methods, will be result less ability of students for learning realistic world skills. Although producers of instruction postulate some of traditional methods, they debate that a change compare to student learning methods is required, suchas group assignment, scientific picnic, histrionics and projects that boost team and leadership skills.

"French and Coppage" also have the same believe. They discuss that accountants must have several skills and extended knowledge for satisfying the requirements of complex and dynamic business environment. They mentioned change from teaching model to learning model. They emphasis on importance of selection an innovative teaching method, that need the more participation of students and cooperation of lecturers and experts accounting though that education process may be hurt to accounting specialty. Statement no: 1 of ³AECC defeat from teaching methods such as case study, foreign or guest (forsimulation) and group projects.

VileEiler& Faireremphasized an efficiency of these methods in same previous studies, the main advantage of the case study is to have access

To alternative solutions. A case study is to present the real problem which can be solved in the real worlds,so that sometimes help students to realize that there may be no solution for a problem.

"Hassal,Looes" discuss that case study of the real world has inserted the classroom and some interpersonal skills and soluble processes have made obstacles needed in the professional roles. Using foreign lecturer& or guests is also a method that suggested in the research context. "Metroghen, Pitman, Zeresghi" a quest lecturer is a someone that have specialty in the accounting profession industry and they can assimilate students interests in the related case of the discussion to the own profession too. Like guidance statement No1 AECC, Jawatankuasa Halatuju the importance of the education method and student learning in the accounting schedules have been emphasized.

This case has been reflected in the reports of Jawatankuasa Halatuju No 1 and 2.

3- Accounting Education Chang Commission

In an important research in relation with accounting teaching methods Charles Hern discuss that a good professor have 3 major features : 1) adequate knowledge about problem subject 2) enough preparation 3) enthusiasm. The meaning of Charles Hern from enough knowledge, is up to dated and extreme knowledge of teacher in relation to problem issue. Second feature i.e. preparation is described as always readiness of the teacher, whereas Horn Geren saw that "enthusiasm's" defined as penchant of toward teaching subject. "Tootoonchi, Lion, Hangen" suggest that MA students have agreement with discovered of Horn Gern and think that if teacher want be success, having adequate knowledge about problem subject is considerably important. Subhash, and Lariance at (2010)[1] have done a research in Australia university entitled concepts and aspects of learning on accounting students that its results are:

They assume the learning of students as an integrated system that includes 3 major parts:

1)background 2) Process 3) Result or Output

The background factor has priority to learning, includes personal variables depending on student's point of view and teaching contents controlling the lecturer learning place(institution). Biggs assumes that learning process is students interpretation of teaching contents in the light of their own pre-reflection and motivation, making cognitive activities focused on learning not on learning contents. Biggs introduces three procedure: 1) exploitation 2) insight 3) accessibility. Each of them contains a cognitive(strategic) and effective(incitement) parts. according to the used theory, students have outer incitement for achieving the necessary condition and avoiding failure, and their strategy is study based on repetition being necessary in the test. Students use insight procedure as an inner stimulation for comprehension. In the third part meaning "accessibility "procedure, they are struggling to achieve to high marks. Their strategy in this part is to choose a regular schedule for the test study of self- evaluation.

Janlin in a research at (2008)[7] in accounting and laws organization of Hong-kong university Baptist entitled analysis of skills and knowledge that generate as a results of accounting education found that correction of accounting education by business jobs and communities in countries under new business environment is done in direction of presentation of accounting education with high quality, this investigation is study of desired knowledge and components and skills that must be emphasized by using method of analysis of factors and causes that include management knowledge, business knowledge, basic knowledge of accounting professional features, public knowledge and Primordial techniques. Relation between 6 factors of knowledge and skilled requirements in accounting teaching is detailed a base for result gaining from these factors. result of this research would help to different groups of shareholders (accounting experts, lecturer and students) in order to more accurately understand form necessity to interpretation in their learns assist in china and other countries.

Teaching is enumerate as one of the principal pillar of education system that performance of any education system depends on it. One of the problems of education system, is related to unfamiliar and non-use of models and method of modern teaching.

Frequent observations showed that many of professors already use traditional and non-applied methods. Those as result have less success in influence field. Richard and Rajers stated in article, in a traditional education system, power of professor is obvious always in teaching method. Indeed can be acknowledged that one of preventing factors and learning barriers from the prospective of learners is an imposed teaching method and inappropriate and the existence of unaware lecturer. In order to justify these claims, first must be implied this point that with advent of new age and outbreak of new, finite and specialty requirements it is more clear that the necessity of revision in teaching aim and applied methods. There for the current education system must with patience and precision, pay attention to revise in education problem and lead the direction of movement from traditional education system to modern education system that community learner want it, Kamangir(2010)[5].

2.1 Definition of Teaching

Teaching, being referred to that part of education activities that happen with presence of lecturer in class. It means that «teaching is clear expression of lecturer about what must be learned»and «another group know the teaching as mutual cooperation that it is ongoing in class between professor, student and concept».Teaching is part of education that include series of regular, targeted and pre-designed activities and it's goal is to generate good learning situation from teacher and student.

Generally teaching is as success, as targeted act that lead to learning, and as a combination of science and art.

2.2 Particular Characteristic of Teaching, Teaching Must be:

1-Existing interaction between teacher and student is necessary.

- 2- Based determined and pre-determinate aims.
 - 3- Regular planning with regard to position and facilities.
 - 4- Create opportunity and facilities learning must be done.
- anything out of these 4 characteristics don't account teaching

2.3 Effective Factors on Teaching

- 1-Guiding group: including learners, requirements and their abilities on class.
- 2-Framework structures: including education aims, mode of sequence of different parts of content, time required for learning of learners.
- 3-Teaching nature: content, activity, resources and education facilities are component of teaching nature.
- 4-lecturer: one of the effective factors on teaching is lecturer that include beliefs, attitudes his / her brain structures that giving direction to teaching process. Most of factors that impose to teacher from out and restrict his/her deciding.

2.4 Restriction Factors of Teaching Process

- 1-Effective factors such as curriculum and education aims.
- 2-Pressure factors such as management system, framework structures.
- 3- Regulating factors such as social and official rules Shell darehie, & Ghasem pour and other at(2009)[10]

2.5 Definition of Teaching Method.

Generally a set of strategies that teacher adopt for achieving to goal with regard to conditions and facilities is teaching methods.

In other words teaching method is the regular and orderly way for teaching presentation.

2.6 Teaching Methods (Education Ways)

A perennial question about education ways is that which way is desired way? Or which education method for who is appropriate?

Response to this question must be formulate based on talents and abilities of students. Relation between talent and learning ways called educational talent interaction.

Research results among education ways and talent showed that the student with high abilities learn better the lesson in discussing environments whereas students with low abilities learn better in lesson class without challenging and discussing. Applied teaching(education) methods in the research follow as.

- 1) Computer Assisted Teaching Methods
- 2) Personalized System Of Instruction
- 3) Homework
- 4) Lecture Methods
- 5) other issues(subjects)[9]

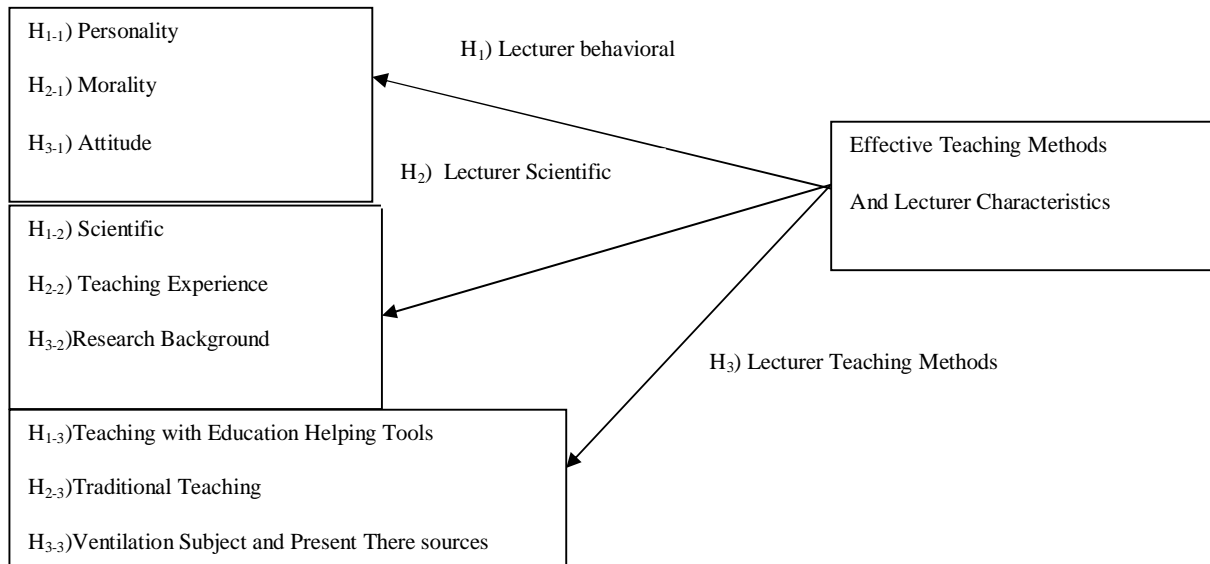


Diagram1: Effective Ingredients on University Student Learning

To appreciate this research with an aim to investigate linkage between variables they used description and analysis to do research.

Moreover for gathering necessary information, they used library and scope methods in a style that they administered questionnaire.

In attention to the purpose and theoretical framework of the research, main and subsidiary hypothesis are followed as:

Main hypotheses (1) lecturers behavioral factors is effective on students learning mode.

Subsidiary hypotheses (1-1) lecturers personality factor is effective on mode of student learning.

Subsidiary hypotheses (2-1) lecturers morality factor is effective on made of student learning.

Subsidiary hypotheses (3-1) lecturers attitude factor is effective on made of student learning.

Main hypotheses (2) lecturers scientific factors are effective on mode of students learning.

Subsidiary hypotheses (1-2) lecturers scientific grade factor is effective on mode of students learning.

Subsidiary hypotheses (2-2) lecturers teaching experience factor is effective on mode of students learning.

subsidiary hypotheses (3-2) lecturers research background factor is effective on mode of students learning

main hypotheses (3) Factors related to lecturers teaching methods are effective on mode of student learning .subsidiary hypotheses (1-3)factor Teaching with education helping tools is effective on student learning.

subsidiary hypotheses (2-3) Traditional teaching factor is effective on student learning.

subsidiary hypotheses (3-3)factor ventilation subject and present the resources to students and discussion

by them Statistical society of this research are accounting students & professors of Islamic Azad

university of Tehran & the sample volume is based on kukran formula as 154 people determining.

Finally in order to gathering data, a questionnaires was used with spectrum of the five-choice Lickert and

because questionnaires information is in quality form (Very little, little, medium, much, very much) this

qualitative information of questionnaires were transformed to number (1,2,3,4,5) Cronbach's Alpha

coefficient was used to determining the questionnaires stationary. In first step, 30 questionnaires was

distributed that from them,24 numbers, were useable, with using (spss) software and available data from

questionnaires, Cronbach's Alpha was calculated, based on results from software, Cronbach's Alpha

isequal too .845 that indicate to very high stationary of questionnaires .In second step.28 questionnaires

were distributed that from them 24 cases were useable, with using software and available data from

questionnaires Cronbach's Alpha was calculated, based on obtained results Cronbach's Alpha quantity is

equal to 0/817 that also in this step indicate to very high stationary of questionnaires. In this research from

K-S⁴ test for normality of data of two groups. Friedman test to priority the influencing factors and chi-

square test of independent (χ^2)due to testing hypothesizes and confirmation &rejection of them are used

Table 1: Statistical Test

P-value	Z- Statistics K-S	Median	Normal parameters		number	Operating variables
			S.D.	Average		
.85	.69	-.10	1.06	-.11	160	Behavioral factors
.99	.41	.27	1.97	.22	160	personality factor
.819	.63	.08	1.02	-.05	160	Morality factor
.735	.69	.6	.91	-.51	160	attitude mode factor
.93	.54	.95	1.01	.91	160	Scientific factors
.72	.69	.52	1.05	.47	160	Teacher scientific grades factor
.74	.67	-.05	.94	.21	160	Teaching experience factor
.976	.47	-.06	1.03	.05	160	Research background factor
.771	.66	.05	1.01	.04	160	Teaching methods factor
.641	.74	-.70	.98	.05	160	Factor Teaching with education helping tools
.87	.59	.50	.99	.06	160	Tradition teaching factor
.64	.76	.11	1.15	.12	160	factor ventilation subject and present the resources to students and discussion by them
.82	.61	.17	1.09	.23	160	average

*According to the test results turned out that total of factors, obey from normal distribution ($p > 5\%$)

4. RESULT& CONCLUSIONS

Based on the research results, we can conclude that the teaching methods are effective and lecturer characteristics have influence on students learning and according to a foresaid factors in relation to

4-Kolmogoroff- Smirnoff test

effective teaching methods and lecturers characteristics and their influence on students learning, these factors priority, based on the percent rating, are followed as:

- 1-Effective teaching methods factor
- 2-Degrees scientific
- 3-Factors knowledge
- 4- Teaching method with education- helping tools
- 5-Ventilation and presenting the resources to students and discussion by them.
- 6-Teaching experience
- 7- Attitude
- 8- Personality
- 9- Ethics
- 10-Researching back ground
- 11- Behavioral factors

As its recognized(Research results) in this rating among above variable, except of traditional teaching methods, all of the hypotheses were accepted and among above variables, modern teaching methods factor is in one priority and behavioral factors and traditional teaching methods are in last priority and acquired result indicate .89 (percent) of the respondent believe in applying new methods of teaching. We hope that by considering significance of accounting learning issues as international communication implement be able to do coherent research in scientific& economic and social evolutions go ahead.

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