
Online Accounting Education for Nontraditional Learners

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Keywords

Accounting, Nontraditional Learners, Online Learning

Abstract

In the current economic climate, accounting for a second career looks promising with the job outlook surpassing the average for all occupations according to the Bureau of Labor Statistics. Obtaining quality education is a first step for the career switching, nontraditional learners to prepare for a successful transition to accounting careers. This paper discusses teaching strategies and ongoing efforts needed to support nontraditional learners in online accounting education.

Introduction

As people live longer and the environment they live in constantly evolves and changes, increasingly more people are changing careers during their lifetime. According to the Bureau of Labor Statistics National Longitudinal Survey (NLS, n.d.), people born from 1957 to 1964 held an average of 11.9 jobs from ages 18 to 50. The careers people chose when they were 18 rarely last them for the rest of their lives. Easier access to learning with aid of technological advances, people are coming back to school to acquire professional knowledge and skills needed for a new profession. Nontraditional learners are outpacing the traditional college students and are setting a new trend of the majority at colleges and universities (Hittepole, n.d.).

In the current economic climate, accounting for a second career looks promising. Job outlook, reported by the Bureau of Labor Statistics (Accountants, n.d.), projects a 10% growth from 2016 to 2026, and it surpasses the average for all occupations. It was further reported that as the economy grows, more accountants would be needed to offer financial services. Obtaining quality education is a first step for the career switching, nontraditional learners to prepare for a successful transition to accounting careers. This paper discusses teaching strategies and ongoing efforts needed to support nontraditional learners to achieve successful academic outcomes for accounting careers.

Adult learners: Nontraditional learners

Of the many characteristics, adult learners being over the age of 24 have been the defining characteristic for nontraditional learners (Nontraditional, n.d.). Older and more experienced in life, adult learners are internally motivated to learn with specific goals in mind; they are interested in learning subjects that have immediate relevance and impact to their job or personal life (Knowles, 1984). While driven by their desire to learn, adult learners returning to school to a new learning environment in online face many challenges. Navigating the new learning environment and adjusting to new teaching methods with technology may be overwhelming for those who have been away from the learning environment for a prolonged period. Adult learners may initially struggle with learning curves associated with the technology used in classrooms. Factors such as time conflict in balancing work, family, and school in addition to financial struggle and family support add further challenges to successful online learning (Park & Choi, 2009). An in-depth understanding of the needs of adult learners returning to school and providing support and guidance will help ensure successful transitions to the learning environment. In particular, instructional design focused on helping adult learners navigate the online learning environment and dedicated student services connecting and providing them with the right resources remain a key to success.

Online Accounting Education

Online education has taken considerable leaps and bounds in its contents, design, and delivery; it is continuously evolving with new technological advances. Online enrollments continue to grow outpacing overall higher education enrollments in the United States. A 2015 Survey tracking online education in the United States (Online, n.d.) revealed a steady growth of 3.9 percent, up from the 3.7 percent the year before. The rate of students taking at least one online course increased to 28%. The survey also found that 71.4 percent of academic leaders considered the learning outcomes in online education to be the same or superior to those in face-to-face instruction. While online learning is mostly associated with an asynchronous mode of learning, synchronous and blended formats provide additional interaction opportunities much like in a face-to-face setting with a professor and other students who are present online in real time. Dusing, Hosler, and Ragan (2012) found synchronous student interaction on a weekly basis to be critical for success in teaching accounting courses online. It serves as an added teaching presence to adult learners who may be new in an online learning environment. The teaching presence and student interaction considerably enhance student satisfaction which is critical to the success of an online course.

A well-designed accounting course starts with a syllabus that clearly communicates defined learning outcomes and course expectations including attendance in the live sessions, discussion participation, assignments, and assessment criteria. The syllabus establishes a sound foundation for adult learners. Course design with a focus on student engagement and interaction is critical for success in an online learning environment. Some helpful instructional designs include the use of open-ended discussion forums (Dusing et al., 2012) where a lot of learning occurs. Students can share knowledge and learn from others' experiences and perspectives. It is important that the faculty be part of the discussion to promote peer and faculty engagement. Use of relevant case studies to connect learning to students' professional goals not only help them prepare for career success but also promote discussions and student engagement. Projects promoting collaborative learning such as online group work can be used to enhance the student experience and facilitate the development of necessary skills (Goold, Craig, & Coldwell, 2008). In addition, the use of video technology in the classroom can add greatly to the student learning experience (Holtzblatt & Tschakert, 2011). Having a guest lecturer via video conferencing during the live session, video clips for certain accounting topics, student video assignments, online synchronous session where faculty and students can see and speak with everyone in real time, and live lectures recorded for students to access and learn at their own pace are all innovative ways that help online learning interactive, engaging, and effective. Accounting course with a focus on student engagement and interaction - necessary components in an online learning environment - delivered with sound technology will be sure to bring success to both faculty and students.

Accounting as Professional Education

Professional designations such as CPAs are governed by the state licensure and accountants are certified to serve the public and its interest. Accounting education, then, should be considered as professional education covering professional skills such as "technical knowledge, practice skills, and ...normative purpose and professional identity" (Wilkerson, 2010, p. 1). Wilkerson reasoned that the development of the accounting curriculum should integrate significant practice experiences as well as significant learning experiences and that accounting educators and accounting practitioners have to work together for students' learning experience to be substantive. Professional experience, when integrated into the classroom, can enhance accounting studies (Serocki, 2017). Mounce, Mauldin, and Braun's (2004) study investigating the students' perceptions on the importance of practical experience among accounting faculty found that faculty with practical accounting experience were ranked higher than faculty without practical accounting experience by students. Researchers pointed out that the findings should be taken as informing, rather than determining, the standards by which programs are evaluated. It suggests opportunities for both accounting educators and accounting professionals to

engage in teaching and learning to help students learn the knowledge and practical skills needed to be successful practitioners. Adult learners already possess attributes, underlying Knowles' (1984) andragogy, to be successful: self-directed learning, accumulating experience that is a rich resource in learning, readiness to learn, a perspective of problem-centered learning, and motivation to learn. All are key elements contributing to success in accounting practice.

Support for Adult Learners

Findings from van Rhijn, Lero, Bridge, and Fritz's (2016) study to explore the unmet needs of adult learners revealed that they struggled with accessing resources, support, and services among other concerns. Identifying and minimizing the initial difficulties is critical to ensure the success of returning adult learners. Orientation given at the beginning of the accounting program to discuss the challenges ahead and to provide information on available resources would be welcomed by all learners. Institutional support including academic advice, career services, and faculty mentor could ease the initial difficulty of adjusting to the new learning environment. Academic coaching and success coaching, in particular, enable academic institutions to be responsive to the needs of adult learners (Wax & Wertheim, 2015). It has become an important first step in helping adult learners successfully transition to school and program plans. Once enrolled, the coaches work with learners to establish realistic plans to help them achieve their academic goals (Robinson & Gahagan, 2010). The coaches can provide and connect adult learners with resources needed for successful online learning: learning strategies that improve perseverance, computer literacy, information literacy, and time management. The coaches encourage learners to stay on track and remain as a constant resource helping them achieve academic and career goals throughout their time in school.

It is an exciting time for the accounting profession. There are continuous needs for accountants, and a job outlook for the profession is expected to grow at a faster rate than the average for all occupations. Adult learners switching careers to accounting can play an important role in filling the demand. Having prior work and life experiences, they possess skills that add value to the profession. It is important that both accounting educators and the accounting profession support and embrace this pool of future accountants. Not only it helps them fulfill their personal and professional goals, but it also adds valuable workforce to the profession. The future of the profession depends on attracting quality candidates like them.

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