

Designing and Instructing a Cost Accounting Course Consisting of Students in a Combined Classroom, and Online Environment

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Abstract

Numerous articles during the last three decades have been published concerning the merits of offering online accounting courses. The learning objectives of accounting course are the same regardless of whether the course is offered inline or online. The consensus of the accounting researchers is that course learning objectives can be accomplished under both delivery methods. Minimal published research is available on blended accounting courses, courses that combine classroom instruction with online instruction. Not surprisingly, universities are currently facing budgetary cost pressures, especially regional state universities. To offset the budget pressures, business colleges have increased the class sizes and increased the number of course preparations for accounting faculty. Some business colleges are now requiring seven or eight course presentations per academic year. Presently, my regional university has started combining classroom and distance education students into one course. The dilemma facing the faculty is do you teach the course, consisting of classroom and online students, as a) two distinct courses even though the university considers the course as being one course or b) one course consisting of inline and offline students. This paper describes how I adopted alternative "b" in my cost accounting class and results thereof from both the students' and instructors' perspectives.