

Law Students' Perceptions of Online Self-Assessment Assignments in an Accounting Module

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Abstract: The low throughput of accounting students constitutes a major challenge at the University of South Africa (Unisa), a distance education institution, and in particular, to Law students who need to pass a basic introductory Accounting module as part of their Bachelor of Laws (LLB) degree. As this module normally involves these students' first encounter with accounting concepts, it was evident that a different learning approach was needed from that used for their Law subjects. In South Africa, where internet connectivity remains an obstacle for synchronous learning, distance-learning institutions are constantly being challenged to lessen the negative effect of distance on the students' learning experience. Therefore, asynchronous online student support is often used at Unisa to improve current distance-learning practices as such support also has the potential to enhance students' learning outcomes. To assist these LLB students, lecturers in the Accounting module incorporated various asynchronous online learning tools. By combining online self-assessment assignments, regular e-mail notifications and discussion forum communication, lecturers encouraged the students to work progressively through their study material and to do regular tasks. The instant feedback provided by the online self-assessment assignments assisted students in resolving problem areas before their work was formally assessed. As time issues and self-pacing play an important role in distance education courses, use was made of regular e-mail notifications and reminders on the module's discussion forum to aid the students with their time management and study planning. It was noted that students regularly engaged with the study material during the semester as well as by participating in the online discussions. This paper gives examples of the online self-assessment assignment questions used and reports on the students' perceptions and experiences of these. The qualitative data provided insight into how the LLB students perceived the use of online learning tools to assist them in grasping the various accounting concepts and in guiding them through the syllabus. Based on the evidence provided, it was evident that these interventions supported the learning experience of these students.

Keywords: accounting, asynchronous student support, distance education, Law students, online self-assessments, transactional distance theory

1. Introduction

Every legal practitioner in South Africa must operate a trust account and must keep proper accounting records containing particulars and information in respect of money received and paid (South Africa 2014 s 86). If practitioners mal-administer these trust accounts, they may be struck from the roll or be suspended from practice by court, if in the discretion of the court, they are found not fit and proper to continue to practice (South Africa 1979 s 22(1)(d)). It is therefore imperative that every legal practitioner in South Africa should have a good understanding of the various accounting entries and procedures to ensure the accurate handling of these trust accounts. To emphasise the importance of bookkeeping for attorneys, the Law Society of South Africa (LSSA) also devotes one of the four papers in The Attorney's Admission Examination to bookkeeping (Law Society of the Northern Provinces 2013; LSSA 2014).

Unisa, the leading distance education (DE) institution on the African continent (Unisa 2014), also offers the LLB degree to students. The Department of Financial Accounting at Unisa is responsible for providing the compulsory Accounting module, Financial Accounting Principles for Law Practitioners (FAC1503), to on average 3 300 LLB students every semester. However, in the past, the retention and throughput rates of these LLB students in the FAC1503 module have been low. On average, 72% of the students who register for the FAC1503 module every semester write the examination at the end of the semester but the module has an average throughput rate of 42% (percentage of students who passed in relation to students who wrote). These results may have an effect on the national results, which indicate that only 22% of all LLB students entering university for the first time complete the degree within four years, and only 30% of all LLB students entering university for the first time graduate within five years (LSSA 2013). There is thus a need to increase the throughput rate of the LLB students at Unisa, as this will inevitably help to assist with the national success rate of these students in South Africa.

2. Distance education and Moore's transactional distance theory

Research by a variety of scholars in the DE field has established that students' success depends not only on the quality of the learning package, but also on the quality and scope of support given to these students (Bates 2005; Birch and Volkov 2007; Garrison and Vaughan 2008; Simonson, Smaldino, Albright and Zvacek 2012; Simpson 2008; Waddoups and Howell 2002). A major characteristic of being a DE student is being isolated from other students, facilitators and the DE institution itself (Moore 2007:7) – the so-called “transactional distance”. In Moore's view, the seminal concept of transactional distance arises through conditions and elements represented by large communicative and psychological spaces between the students and the facilitators. Traditional distance between students and facilitators gives rise to misunderstanding between the inputs of facilitators and those of the student. Moore (2007) proposes that this distance can be bridged through distinctive procedures and instructional design as well as the facilitation of interaction (Birochi and Pozzebon 2011; Giossos, Koutsouba, Lionarakis and Skavantzios 2009; Simonson et al. 2012; Starr-Glass 2012). Thorpe (2002) also believes that the quality of the interaction between students and their peers, and students and their facilitators, may influence and even enhance students' reactions to study. Interaction is indeed necessary in the field of accounting studies, as students often struggle to understand various concepts and calculations. Teaching and learning at DE institutions have changed, and technologies now often assist with more frequent communication and interaction between facilitators and students (Hoffman 2009; Kim, Mims and Holmes 2006; Simonson et al. 2012). Hence, it was postulated that technology could be utilised to lessen the transactional distance and thereby increase the retention and throughput rate of the LLB students in the FAC1503 module at Unisa. As connectivity remains a challenge to many students in South Africa, the aim of the pilot study being reported here was thus to investigate the efficacy of incorporating various asynchronous online learning tools into the presentation of the FAC1503 module.

3. Background to the study

When the study commenced, the FAC1503 syllabus consisted of eight topics, namely the basic principles and spheres of accounting, collecting and processing the accounting data of entities, accountability for current and non-current assets, accountability for current and non-current liabilities, financial accounting reporting, financial accounting for law practitioners, financial statement analysis and practice management. Students were provided with a printed study guide when they registered at the beginning of every semester and were expected to submit two compulsory multiple-choice assignments during the semester. The two-hour examination paper at the end of every semester consisted of five essay-type questions. Limited interaction between students and lecturers existed except when students had to contact their lecturers via phone or e-mail. Lecturers responsible for FAC1503 began to investigate the possibility of using online technologies to enhance the effectiveness of teaching and learning and, by doing so, to increase the throughput and retention rates of the students. Combining asynchronous online self-assessment assignments, regular e-mail notifications and discussion forum communication, the lecturers set out to encourage students to work progressively through their study material and to do regular assignments. The online self-assessment assignments were firstly set in such a way as to assist the students with completing their compulsory assignments during the semester, and secondly, to help with revision before the examination.

4. Research design

A qualitative-research design approach was therefore deemed most efficient to provide insight into the FAC1503 students' perceptions and experiences of the possibility of using online technologies. This pilot study consisted of two distinct phases. The first phase entailed compiling various self-assessment assignments on the myUnisa site (an online student academic portal) for each topic of the FAC1503 syllabus. The first self-assessment assignments were made available to the FAC1503 students during the second semester of 2013, and again to the next group of students during the first semester of 2014. Students had to complete the self-assessment assignments online and were provided with their individual marks and appropriate automated responses immediately after they had submitted their answers. All the assignments could be completed and submitted for assessment an unlimited number of times. In addition, students were encouraged to communicate with the lecturers via e-mail if they needed more explanations and the lecturers also facilitated a debate on the discussion forum on myUnisa where students exchanged views on various topics. Five types of questions were used when the self-assessment assignments were compiled, namely:

- Fill in the missing word
- True or false questions

- Matching columns questions
- Multiple-choice questions
- Numeric responses.

Examples of these types of questions are explained in the next sections. In some cases, the content and layout of the questions were condensed for the purposes of this paper.

4.1 Fill in the missing word questions

These questions were utilised to test basic accounting theory, and students had to complete a sentence by filling in the missing word. Figure 1 below gives an example of such a question.

The public is an example of a _____ user of financial information.

Figure 1: Example of a fill in the missing word question

This type of question was not often used as spelling errors by students caused students not to obtain marks if they spelled the missing word incorrectly.

4.2 True or false questions

These questions were utilised to test the basic theoretical knowledge of the students. A statement was provided and the students had to indicate whether it was true or false. Figure 2 below gives an example of such a question.

Partnerships are an example of a type of entity in the private sector with a profit motive.	
<input type="radio"/> True	<input type="radio"/> False

Figure 2: Example of a true or false question

4.3 Matching columns questions

In this type of question, students were given financial information and they had to determine which amount matched which account name. These questions were used to test the basic understanding and ability of students to compile financial statements. Students had to select the correct answer from a drop-down menu. Figure 3 below gives an example of such a matching-type question.

Capital	287 000
Vehicles	150 000
Equipment	80 000
Debtors	76 000
Cash in bank	13 000
Creditors	32 000
Services rendered	621 000
Salaries and wages	265 600
Telephone expenses	10 200
Depreciation	38 000
Administrative expenses	23 000
Match the account name with the relevant amount, as they would appear in the financial statements:	
336 800	
38 000	
23 000	
284 200	
621 000	
10 200	
265 600	
Select ▼	Revenue
Select ▼	Distribution, administrative and other expenses
Select ▼	Salaries and wages
Select ▼	Telephone expenses
Select ▼	Depreciation
Select ▼	Administrative expenses
Select ▼	Profit/Total comprehensive income for the year

Figure 3: Example of a matching-type question

4.4 Multiple-choice questions

These questions were used throughout the study units to test basic and more complex theoretical and practical accounting principles. Figure 4 below gives an example of such a multiple-choice question.

Totals of the amount columns in the cash receipts journal	
Sundries	5 000
Bank	55 800
Debtors control	?
Sales	34 200
VAT output	5 488
Which one of the following amounts represents the debtors control amount?	
A.	11 112
B.	34 200
C.	39 688
D.	10 488
E.	55 800

Figure 4: Example of a multiple-choice question

4.5 Numeric response questions

These questions proved to be a useful tool for testing any calculations in accounting as well as more complex practical questions. These numerical response questions prepared students for the essay-type questions in the examination. Figure 5 below gives an example of such a numeric response question.

TRIAL BALANCE AS AT 28 FEBRUARY 2013		
	Debit	Credit
Capital		1 219 400
Drawings	60 000	
Land and buildings	1 000 000	
Vehicles at cost	500 000	
Furniture at cost	160 000	
Accumulated depreciation vehicles (1 March 2012)		200 000
Accumulated depreciation furniture (1 March 2012)		16 000
Mortgage loan: ASBA Bank		600 000
Inventory	250 000	
Debtors control	20 000	
Bank	52 000	
Petty cash	5 000	
Creditors control		11 600
ADDITIONAL INFORMATION: On 24 February 2013, the owner drew cash to the value of R10 000 for his own use. No entry was made in the accounting records to date. Provide for depreciation on vehicles at 20% according to the straight-line method and on furniture at 10% according to the diminishing-balance method.		
STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2013 (Enter the appropriate amounts in the spaces provided)		
Assets		
Non-current assets		
Property, plant and equipment		
Current assets		
Inventories		
Trade and other receivables		
Cash and cash equivalents		
Total assets		
Equity and liabilities		
Total equity		
Capital		
Non-current liabilities		
Long-term borrowings		
Current liabilities		
Trade and other payables		
Total equity and liabilities		

Figure 5: Example of a numeric response question

The second phase of the pilot study entailed drafting a short questionnaire with two open-ended questions. Two colleagues in the Department of Financial Accounting reviewed the questionnaire, which was developed for this pilot study before the questionnaire was sent to the students via the myUnisa portal. The questionnaire was activated during the last semester of 2013 and the first semester of 2014 to account for each of the two semesters in which the research was conducted. The purpose of the qualitative study was to establish how the self-assessment questions influenced the students' approach to studying for the FAC1503 module.

A very low percentage (0.73%) of questionnaires was completed. Only 29 (0.79%) and 22 (0.67%) students completed the questionnaire during the last semester of 2013 and the first semester of 2014 respectively. The information gathered from the returned questionnaires did however provide lecturers with some insight about a small group of the whole study population. After reading through the 51 primary documents and reflecting on the meanings, 26 codes were identified that were appropriate in describing what the students meant. Grinnell and Unrau (2005:410) refer to this primary task as "first-level coding" which implies identifying and labelling relevant categories and applying these codes to the data. The process was then repeated using Atlas.ti, a software package that can assist with coding and analysis of qualitative data. After completing the coding process, an independent coder at Unisa, from a different subject field, was asked to review and evaluate the interpretation, understanding and coding process.

5. Findings

The data that was generated by the participants was grouped into categories, subcategories and themes. The three themes that resulted from the data analysis are depicted in Table 1.

Table 1: Grouping of categories into three core themes

Theme	Categories relevant to each theme
Learning tool	Additional questions and more examples Assistance with assignments and examination preparation Instant feedback Structure given to the course Problems identified and assignment repeated Revision
Perceptions	Beneficial, confident, confusing, encourage, enjoyed, focus attention, help, motivate, self-confidence, simplified, understand
Practical tool	Additional questions and more examples Practical questions

The most relevant data received from the FAC1503 students is discussed in the section below. All data is reported anonymously, the extracts are direct quotes and grammar, punctuation and spelling errors have not been corrected.

5.1 Learning tool

The most dominant theme identified by the participants relates to the self-assessment FAC1503 assignments as a *learning tool*. It was evident from the feedback that most of the participants perceived the use of self-assessment questions in the FAC1503 module as a valuable *learning tool*, as may be seen in the following responses:

It helped me to identify in a short space of time what my mistakes were and I was able to rectify it and try again and again until I got it right and understood the concept.

as well as

Thank you for the self- assessment tool it did make a difference.

Students also commented positively on the instant feedback they received after completing an assignment, for example

It is a good method to see if you have understood the respective study units. I thoroughly enjoyed the ones I completed and I loved the fact I was able to get instant feedback with the answers that I got incorrect.

Some of the participants confirmed that they found it helpful to use assignments for identifying problem areas, for instance –

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It definitely gave me structure. It helped guide me through the study units, and test my understanding.

as well as

It helped me identify problems / misunderstandings on my part which I was able to address via e-mail with the lecturer. These issues were promptly resolved and assisted with the development of my understanding of the course material.

And

I was encouraged to refer back to the study guide where I got an answer wrong and this gave me more practice in answering the questions.

The fact that students could attempt a self-assessment assignment more than once and refer back to the study material, also proved to be constructive as highlighted by one participant, who stated that it –

Helped in understanding and applying concepts from study material. Highlighted weekpoints where extra attention to study material was required. Very helpful to be able to repeat questions to confirm feedback was properly understood.

Regarding the use of the self-assessment assignments as revision tool, participants

used the self-assessment assignments as a revision tool. It was very helpful in helping me prepare for the exams.

and they said they were confident that

It gave a very good over view of the module and a good indication of how the work is approached and what the exam format might be like.

Another participant agreed, stating,

As a first time Accounting student with the self-assessment questions I am able to gauge my progress and my understanding of the subject matter. Because after doing the self-assessment questions I am able to correct myself and revisit my study my material and compare the answers I got right and correct those I got wrong.

and also

The self-assessment was clear and I understood the questions being asked. It took me a while to understand the questions though considering I didn't have Accounting at matric level. So, I had to reread them a few times. It raised up a few areas I didn't understand. Therefore, I could go back and go through the material again.

5.2 Perceptions

The participants' narratives also showed various *perceptions* on the use of the self-assessment assignments. As most of these LLB students had no previous Accounting background these assignments assisted them because they

gave me the bigger picture and application of material, it showed me where I misunderstood or confused terms/work/exercises.

and

The self-assessment questions made it clear that I did not know the work well enough, as a student with no background in accounting it is a very steep learning curve.

On the other hand, there were also some negative comments from participants regarding the current use of the self-assessment assignments, as seen in the following responses:

The formats was quite confusing for me.

and

A clear procedure on how to approach the questions is necessary.

5.3 Practical tool

The function of the self-assessment assignment as a *practical tool* emerged as another core theme that presents a number of categories.

Seeing that FAC1503 is a practical course, the extra exercises and quick feedback was very useful. It gave me more selfconfidence in the subject. It made the study process much more enjoyable.

Furthermore, the assignments also assisted participants who did have

an accounting background before. The self-assessment questions helped me to make sure I am on par with expectations.

And enabled a student to be

confident in my approach to the questions. I became good in answering questions and providing accurate solutions through practice gained from using the self assessment tool. I can't think of anything lacking to it. It's just great.

as well as being of the opinion that

It forced me to focus on the work studied and helped to reinforce concepts being studied. It trained me to understand the wau questions are asked and have to be responded to. It helped me to consider to work within a specific time frame.

However, most of the comments were positive and one of the participants came close to summarising the project by saying

The most important aspect is that I could identify the problem areas in my study materials, that I needed to give more attention to. It makes me feel part of the module. It reiterates the praxis method of study. Also, the lecturers are very helpful (best out of all 5 modules I am doing). I say this because they respond within 24hrs, and explain matters not understood clearly. Doing the self-assessments give me more self-confidence in my preparation for exams. I definitely benefit from the self-assessments, and look forward to working through another chapter of my studies so as to do the relevant self-assessment and test my understanding of the subject matter. In short, it is a positive experience, and excellent way of testing your knowledge and understanding of principles.

6. In conclusion

On the whole, the research has established the viability of using asynchronous self-assessment assignments to assist LLB students at Unisa with their compulsory Accounting module. The use of technologies is a gradual process, especially in South Africa where not all students have access to the internet. Therefore, it is important for researchers to uncover obvious online student support technologies to help lessen the transactional distance in a DE environment. The fact that these self-assessment assignments may assist with the retention and throughput rate of these students could make this asynchronous technology a valuable tool as can be seen in the response of a participant who said, *the student who really want to master the module rather than simply to pass will derive great benefit from the self-assessment exercises.* Online support, both synchronous and asynchronous for DE students, has become a critical ingredient for student success in DE environments, and the self-assessment assignments as well as the regular e-mail and discussion forum communication between the lecturers and the students helped to decrease the transactional distance so often experienced by DE students.

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