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# Interactive multimedia teaching of Accounting Information System (AIS) cycles: Student perceptions and views

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## Abstract

This paper describes the design and development of a CD ROM intended to assist students' learning by bringing a sense of reality to the concepts studied in relation to accounting information systems cycles. The educational design is underpinned by constructivist theories of learning which espouse the benefits of experiential learning in facilitating effective student learning. Three Australian companies – Warner Brothers Movie World, Golden Circle and Zupps Parts – are featured on the CD ROM to provide virtual “experiential learning experiences” for students. An extensive evaluation of the CD ROM was conducted, involving both qualitative and quantitative methodologies, to ascertain students' perceived value of the CD ROM in assisting their learning. Results indicate that the CD ROM offered students a real life understanding of applicable concepts and that students were receptive to learning in online environments which are appropriately designed and constructed.

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*Keywords:* Accounting education; Technology in education; Accounting CD ROM; Multimedia; Experiential learning

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<sup>1</sup> If you require a demonstration version of the CD ROM, email Trevor Stanley at [t.stanley@qut.edu.au](mailto:t.stanley@qut.edu.au).

## **1. Introduction**

This paper describes the design and development of an interactive, multimedia CD ROM called “Accounting Information Systems Cycles” and evaluates its importance in providing virtual “real life” experiences to assist student learning. The CD ROM was developed to enhance the learning experiences of second level<sup>2</sup> accounting students studying the general ledger and reporting cycle, revenue cycle, and expenditure cycle in the disciplines of Computerised Accounting Systems and Auditing at the Queensland University of Technology (QUT) in Australia. These cycles relate to the structures, procedures, document flows, and controls involved in the computer processing of financial data.

Student learning is facilitated by providing opportunities to experience concepts in the context of real world situations (Holcomb & Michaelsen, 1996). Whilst the University acknowledges the benefits of real world experiences such as work experience programs to facilitate effective learning, the large number of students enrolled limits these opportunities.

This paper was motivated by a desire to provide a meaningful program to all students. If the use of interactive multimedia technology can replicate the learning experiences provided in practical environments and most importantly, students value this as a learning tool, then well-designed multimedia offers a way for students to experience real world situations. This paper aims to demonstrate to accounting educators the value students place in virtual learning experiences. This is particularly important if technology is able to effectively integrate the theoretical and practical components in a way which affords all students the opportunity to participate and benefit from context rich learning environments.

The paper proceeds as follows. The first section outlines the educational theory underpinning the design and development of the CD ROM. A description of the CD ROM components is provided in the second section followed by an outline of the evaluation strategy which asked students to rate the effectiveness of the CD ROM as a tool for assisting their learning. The paper concludes by outlining key findings within the scope and limitations of the study, and suggests areas for further research.

## **2. Educational theory**

Accounting graduates are increasingly required to demonstrate strong practical skills underpinned by sound theoretical principles. Clearly both formal and situated learning activities are instrumental in developing appropriately skilled graduates. Unfortunately, it seems that traditional forms of accounting education do not necessarily bridge the gap between the classroom and the real world (Holcomb & Michaelsen, 1996, p. 279).

The differences between knowledge required in the workplace and knowledge gained from learning experiences in institutions such as universities are well

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<sup>2</sup> This is the equivalent of a Junior in the US collegiate educational system.

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