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Reflections about the use of information and communication technologies in accounting education

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Abstract

The teaching of accounting sciences requires innovative alternative methodologies that allow a greater dynamism in students' learning processes, encouraging their autonomy in order to foster greater understanding and ownership of accounting topics covered in class. In that sense, the use of ICT for educational purposes has been positioned as a dynamic and interactive alternative that allows the application of knowledge and encourages the feedback in the learning process.

This paper aims to reflect on the use of ICT in accounting education as a strategy to improve teaching and learning processes in students of the Department of Finance of Metropolitan Institute of Technology of Medellín. It is proposed a teaching method with a learning virtual object through a virtual mediator of accounting formulations. It has a pedagogical purpose of providing students with a conceptual and practical tool to interpret and analyze accounting and financial topics at the enterprise level.

It is observed that the interaction between accounting graph logic and logic of dynamic perception facilitates the processes of teaching and learning in the disciplines of accounting and finance. It is reflected in greater motivation and understanding of mathematical equations in financial area that will carry out to experimentation of knowledge learned in the classroom.

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1. Introduction

In the world and particularly in Colombia, there are different forms of communicative interaction between people with varied economic exchanges adapted from each epoch and every context of accounting development. Thus, humans have developed the tools to set the knowledge associated with modernity in the accounting area: dynamic variables, rules, resources, techniques and technologies. This has influenced the ways of thinking and practice of accounting education in the world. In a country as Colombia, it has a number of studies and knowledge associated with generating best practices of accounting education in university contexts.

Currently, the accounting discipline requires best practices in teaching and learning in various educational contexts, and in different processes and professional activities. There, it can use better perspectives and methodological approaches such as the social and educational constructivism, and philosophical and epistemological pragmatism of accounting. It can be implemented with accounting teachers to be better teachers and make significant teaching with the use other non-traditional forms of education.

In the hands of currently society and the information and knowledge economy, accounting education and its teaching processes now have a key technological emphasis to the information and pedagogical economy based on technological and active guidance. These perspectives are based on key aspects of the information economy that works on networks and as a global economy (Castells, 2000). To ensure that accounting be part of the social and the economic in the world, it is required better and more effective methods of teaching and learning besides the only pragmatic accounting.

These aspects belong to different disciplines which seek to organize the academic training from the general to the particular knowledge. Future accountants put this knowledge at the service of society to solve problems and provide systems of information from public and private companies. Generally, accounting students in Colombia learn about areas such as accounting, finance, budgets and costs in a rote-linear manner without take into account their applicability. Students have greater cognitive clarity of understanding the financial, political and economic aspects when they know the applications of these areas. It allows them to be the architect of their own destiny and provide a proactive way to solve problems associated with the contexts in their country.

Knowing and practicing different forms, methods and techniques help to accounting teachers and their students to have a meaningful and fluid teaching-learning process. In this way, the aim of this paper is to investigate how teachers can be more innovative teaching accounting through technological resources. So the question that guides this discussion is: How do you teach accounting formulations through technological pedagogical mediator with Virtual Learning Objects and accounting analysis?

A teaching method with a Virtual Learning Object is proposed through a virtual mediator of accounting formulations with the pedagogical purpose to provide better teaching for students and a conceptual and practical tool to interpret and analyze corporate accounting and financial aspects. In this case, it gives an articulated vision between practicality and mathematical precision and between the equation and the financial problem. The teacher in the process of social, cognitive and academic training should define methods of teaching-learning where theory and practice are combined and accounting with other disciplines too.

2. Accounting education from a theoretical perspective of pedagogy

Pedagogy as a science of education has a fundamental influence on the practical learning process of specific variables and metrics to financial accounting. Pedagogy applied to the teaching of accounting education is considered from epistemological aspects according to the technical reason of for being social as a committed accountant with the society since practical aspects of how to use better methods, formulas and mathematical algorithms, and how to be more precise in making financial, economic and business decisions.

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