Chapter 4
Cooperative Learning in Online Accounting Education:
Challenges, Benefits, and Drawbacks

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ABSTRACT

Following the shift towards online education due to the COVID-19 pandemic, accounting educators have faced the difficult challenge of adapting their course delivery to an online environment. The purpose of this chapter is to offer a testimonial from two postgraduate accounting courses that heavily rely on cooperative learning and covers their transition towards a distance education approach. The authors explore the challenges students have faced when taking part in group assignments in the online environment, focusing on both quantitative and qualitative analysis of their overall experience. The findings discussed in this chapter are meant to serve as a base for future studies on the topic of post-pandemic online education and cooperative learning in the accounting field.

INTRODUCTION

Cooperative learning (CL) is a student centric educational approach focused on small groups to allow the members to work together in maximising their goals and learning outcomes. The main benefit of CL is the fact it helps students play an active role in their learning process, instead of simply passively listening to what their lecturers have to say (Johnson et al. 1998). CL should not be confused with standard group work. In fact, CL students not only work together towards a common goal, but they can also count on both individual and collective accountability. In addition to that, CL features positive interdependence between group members and a strong emphasis on teamwork skills, as leadership is shared by all members (Johnson and Johnson, 1989; Slavin, 1991).

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CL has been widely adopted in accounting education for years now, as the skills developed through CL are generally expected and recognized as important by employers (Montano, Donoso, Hassall, & Joyce, 2001). Multiple studies have explored the effectiveness of CL in accounting education, with mixed results: while some report positive correlations between CL and students' experience, others found no significant connection between the two (Clinton & Kohlmeyer, 2005; Gabbin & Wood, 2008).

CL has been also tested in online education as well as in traditional one. In a distance learning environment, CL offers flexible solutions to students (Paulsen, 2003). Moreover, educators have the opportunity to use the tools provided by online Learning Management Systems to offer constant access to digital resources to their students and allow them to interact with each other through web based platforms (Beutell & O'Hare, 2006).

In recent times, the shift towards online education has concerned a vast amount of higher education institutions, both in Europe and all over the world, as a countermeasure to the COVID19 pandemic. As the delivery of traditionally face-to-face courses becomes digitized, group assignments face new challenges as they approach the online environment. The purpose of this chapter is to provide a testimonial on the challenges of CL in online accounting education, by focusing on the case study of two postgraduate accounting courses that had to shift their delivery method from traditional face-to-face classes, to fully online learning. The testimonial is presented with a mixture of a both quantitative and qualitative analysis on a sample of accounting students with no prior distance learning experience. With this chapter, the authors want to provide an up-to-date insight on the challenges of adopting CL in a distance learning environment, during the COVID19 pandemic.

BACKGROUND

Education has faced significant disruptions over the course of the last decade, due to ever growing use of digital technologies in schools and universities (Raimúndez-Urrutiaet al., 2017). While online education has been widely used in distance learning courses in order to offer students remote access to classes and teaching material (Reyneke & Shuttleworth, 2018), the use of Learning Management Systems (LMS) such as Moodle has been more and more prominent in recent years, as they aim to enhance the traditional offline classroom environment while promoting online interaction within students (Kerimbayev, Jaroslav, Abdykarimova, & Akramova, 2017). The correct implementation of LMSs allows for an increase in efficiency not only from a student's perspective but also from an educator's perspective, as online platforms make it easy for teachers to manage content worldwide (Sabharwal et al. 2018).

Reducing costs while maximizing efficiency is the main benefit of the adoption of an LMS (Berking & Gallagher, 2011), but there are many benefits connected to the use of technology in education that go well beyond reduced costs (Appanna, 2008). From a student perspective, online learning has grown in popularity over the years, as it is now the most popular choice in education, scoring higher than traditional face to face classes and blended learning, which consists of a mix between the two approaches (Kassymova, et al. 2019). The flexibility of online education helps with their engagement with the teacher and the classroom, while at the same time increases the quality of their learning outcomes (Booth et al., 1999; Adler et al., 2000; Potter & Johnston, 2006).

While the benefits of online learning are well documented in the literature, there are also potential drawbacks that need to be addressed. Online learning relies heavily on digital tools and platforms, but both students and educators may lack the skills necessary to use them effectively in order to enhance

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