


Tensions between best practice e-learning and scalable, cost-effective accounting education

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An abstract graphic on a red background. It features a large orange arc at the top left, a blue triangle pointing upwards in the center, and a smaller red triangle pointing downwards at the bottom center.

Educating Online in South East Asia
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Overview

Tensions in e-learning design: a focus on pedagogy in the case of GradDip(CA)

- Background – context
- Outline of ‘best practice’
- Issues relating to best practice design for learning
- Model for efficient e-learning

➤ tensions

Context – organisation

A little about Chartered Accountants Australia and New Zealand

- CA ANZ is an Australian higher education provider
a not-for-profit professional member body
- One accredited program
Graduate Diploma (Chartered Accounting)
- Large student base
16,000 students enrolled; approximately 3,000 per subject
- Students located across Australia and New Zealand
- Students all working full-time; studying part-time
Working in accounting positions with CA mentor



Context - program

A little about Graduate Diploma (Chartered Accounting)

The program comprises 5 subjects delivered in blended format

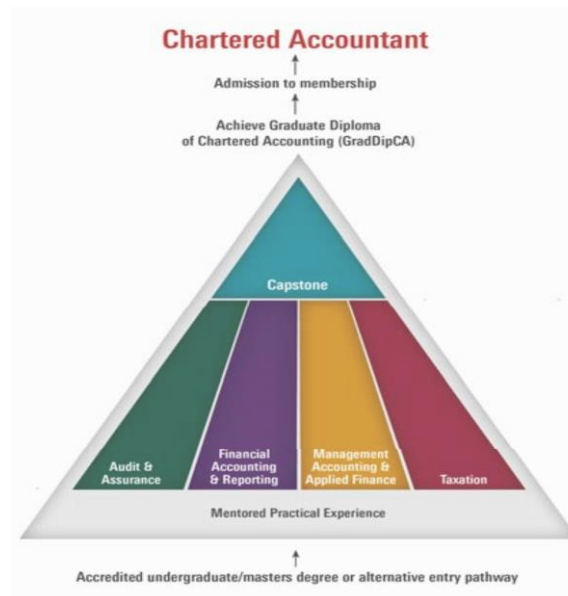
4 technical subjects (12 weeks) and a capstone (16 weeks)

Technical subjects:

- online course material
- online discussion forums
- interactive webinars
- printed materials
- online assessment (x 3)
- final written exam

Capstone (integrative):

- online course material
- online discussion forums
- printed materials
- 3 face-to-face workshops (including assessment)
- final written exam



Best practice in e-learning

Some core ideas and options driving high quality online learning experiences

- Educating ‘online’ presents a transformative opportunity
educating online should not simply be attempting to replicate f-2-f
- Effective technology-enhanced education can provide:
 - **Greater flexibility** in time, place and pace
 - A **variety** of ways to motivate and engage students
 - Support for **collaboration** and **reflection**
 - **Improved** assessment and feedback
 - **Authentic** and **multi-modal** learning possible

Best practice in e-learning

Key concerns developing technology-enhanced learning

Unfortunately, the development and implementation of *effective* technology-enhanced learning typically requires:

- large **budgets**,
- **expertise** from **educational developers** and **media producers**, and
- particularly **enthusiastic teachers**.

Levels of technology-enhanced learning

SAMR Model (Puentedura, 2010; Godsk, 2104)

Substitution

Educational technology acts as a direct substitute, with no functional or educational improvement

Augmentation

Educational technology is used for enhancing activities or transforming components

Modification

Technology is used for transforming entire activities

Redefinition

Complete transformation or reinvention of course into online learning

Learning Enhancement

E-learning design issues

Key concerns when designing an online program

- **Fit for purpose**
need to limit whistles and bells to useful purpose
- **High investment upfront (and potentially ongoing)**
design, develop, systems, software etc
- **Different expertise required**
educational developers v accounting (academic) expertise
- **A 'robust' design can restrict flexibility in real time**
design can limit input from educators during the teaching period
- **Online program design often ignores the 'big picture' ...**

E-learning design issues

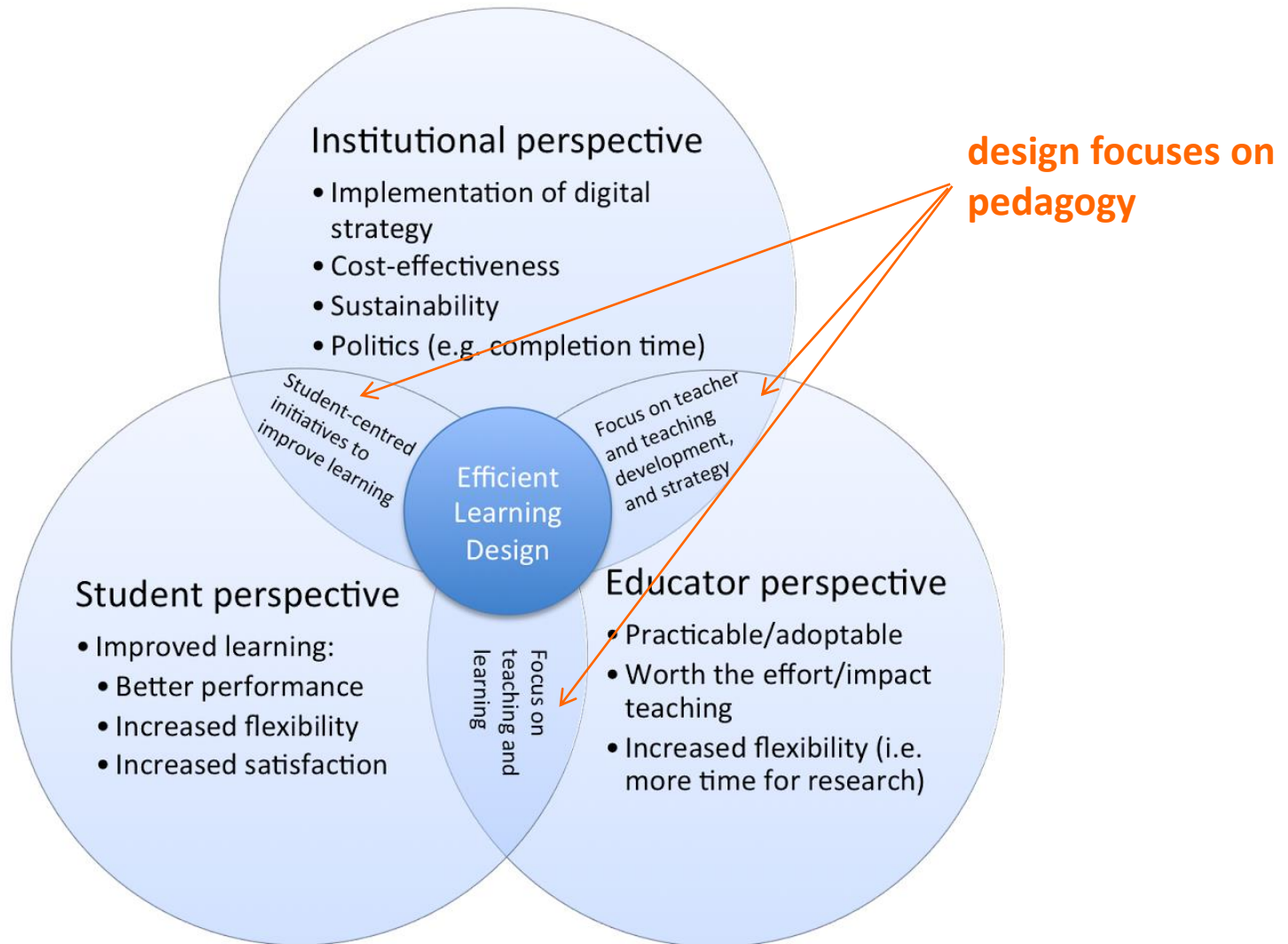
The 'big picture': elements of efficient learning design

- Whether it provides **students** with new possibilities that can **improve learning**
- Whether it is operational for the **educators**
- How the design fits into the **institution's** digital strategies and whether it is sustainable

Godsk (2014) illustrates this in his efficient learning model...

Efficient e-learning design

The intersection of the three perspectives (Godsk, 2014, p.184)



Efficient design

Tensions arise in efficient learning design

Effective design meets the **design parameters**

Efficiency measures the extent to which **time, effort, and/or expense** is used for the intended task or function

Design parameters that are to meet an efficiency standard will create **tensions** (resulting in a trade-off):
addressing one requirements will detract from another

Designing for e-learning

Efficient learning design takes into account student, educator and institution

Student

- **flexibility** re timing, location and approach to study
- **contact** with expert teacher
- timely **feedback**
- **equality** in learning experience
- printed material

Educator

- focus on technical **content**
- appropriate **learning** activities
- valid, reliable and secure **assessment**
- **timely** professional development
- **practical** solutions

Institution

- **cost-effective, relevant** program
- **quality assurance**
- **seamless** student administration
- **sustainable** solutions

Designing for e-learning

Tensions faced in GradDip(CA) design

Tensions arise within and between each stakeholders requirements. For example:

Students want more flexibility

This could be achieved with asynchronous activities

...but students also want **interaction** with the educators

[actually need 'cognitive presence' not necessarily interaction]

A larger number of e-moderators/facilitators could be utilised to ensure student access to an educator

...but this raises high risk of inconsistency/inequity

[could reduce risk with ongoing professional development and performance management but high cost and admin]

Designing for e-learning

Tensions faced in GradDip(CA) design

Consistent quality learning opportunities could be provided with increased **automated learning** activities

...but this will require new skills, a different approach
[and potentially reduce interaction with educators!]

And so it goes on....

Designing for e-learning

Providing **consistent quality** learning opportunities in the GradDip(CA)

Cost effective e-learning design creates **equity-efficiency tensions and impact assessment:**

- design rigor v agility
- personalised v personal
- flexible v simple



Assessment

Equity-efficiency tensions

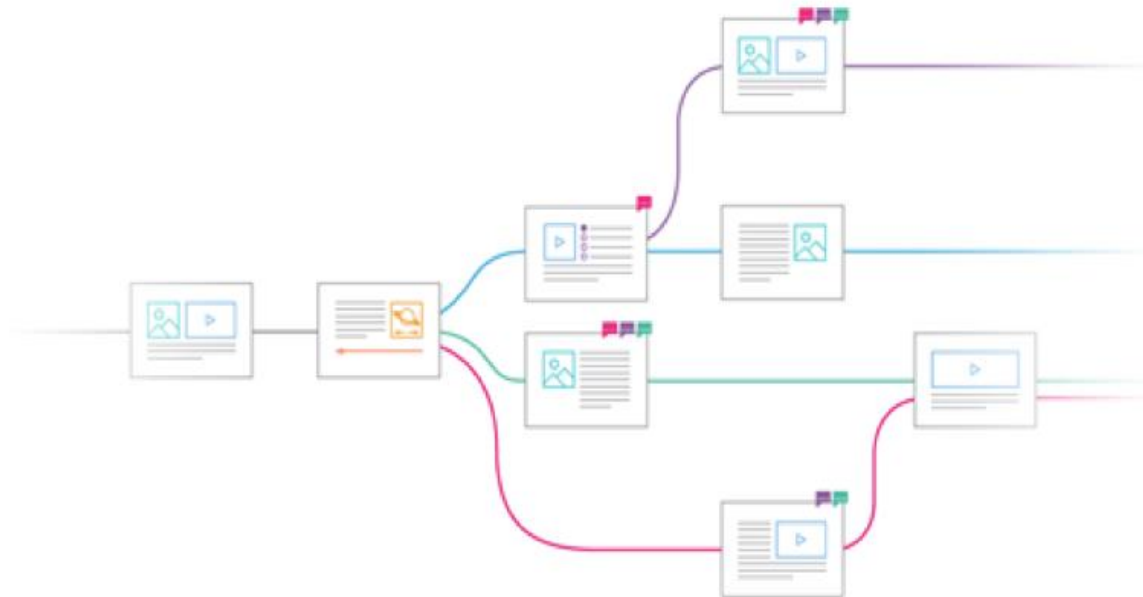
Cost effective e-learning design: **design rigor or agility?**

Design rigor:

- changes require long lead time
- original design can be high cost (can be ongoing)
- often foregrounds technology over educators
- often increase e-moderators, decrease educators

CA trade-off – incorporated *adaptive e-lessons with real-time analytics* to allow for some personal adjustment/contact

Smart Sparrow Adaptive Lesson



This is an Adaptive Lesson

An Adaptive Lesson is an online lesson that changes based on how a student interacts with it.

An Adaptive Lesson is made up of Screens that contain information or questions. Screens can include interactive elements and even simulations.

Equity-efficiency tensions

Cost effective e-learning design: **personalised or personal?**

‘Personalised’ learning:

- very difficult to maintain equality across cohort
- best achieved with increased automation
- can be high cost (if rigorous design, as above)

CA trade-off – *blended learning delivery model to allow for some personal contact and interaction amongst peers*

Equity-efficiency tensions

Cost-effective e-learning design: flexible or simple?

Flexible design:

- usually requires options → complexity and increased costs
- more difficult/costly to offer timely educator contact
- more difficult for students to connect each other in real time
- requires students to be more self-directed

CA trade-off – minimal *synchronous online tools, optional and recorded* to allow for some flexibility

Equity-efficiency tensions

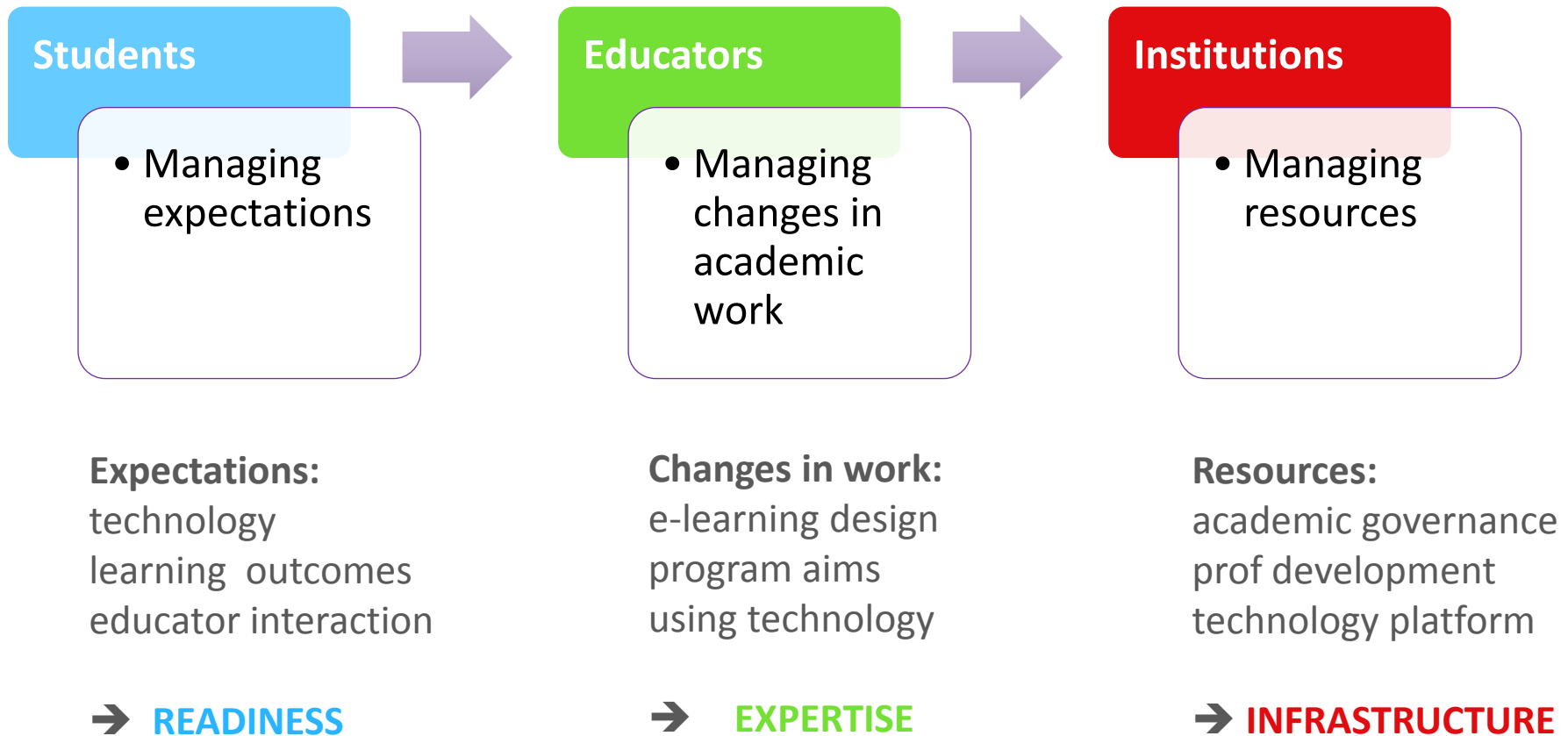
Cost effective e-learning design: **valid, reliable and secure assessment**

- Assessment for learning requires timely formative assessment and closed feedback loops
- Assessment of skills not all demonstrable online or may require additional technology and or skills of learner to do so
- Students need learning resources appropriate for the format of the assessment
eg online readings not useful in written (open book) exam
- Assessment online poses security risks

CA trade-off – mix *online and traditional assessment* to maximise validity, reliability and security

Balancing the tensions

Cost effective e-learning design



Summary

Programs need to be (re-)designed for efficient e-learning

“A quality educational experience is the dynamic integration of content and context created and facilitated by a discipline expert and pedagogically competent teacher.”

(Garrison & Anderson, 2003, p. 54)

Questions



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