



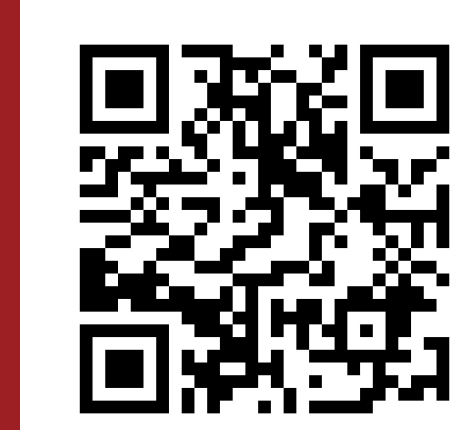
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Distance Learning Teaching Tips and Best Practices

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Introduction

Online courses are rapidly growing, and distance learning was forced upon us due to COVID-19. The authors present a structure and framework for online or Distance Education accounting course delivery.

Advantages and Disadvantages to Distance Learning

Advantages

- Participate any time from anywhere
- Asynchronous written communication
- Video lectures (Bettinger, Fox, Loeb, & Taylor, 2017)
- Greater time flexibility
- Reduced costs
- Better fit for students' lifestyle (Salimi, 2007; Shanahan, 2003)

Disadvantages

Top 3 concerns (Richards, Stevens, Silver & Metts 2018)

1. Integrity
2. Opportunities, Live interaction
3. Effective Course Design

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Course Administration

Course Administration

Start with a **Teaching Plan**.

First page students see is home or landing page and it is an inviting place to be. Post **short video** 1-2 minutes showing your students how to get to the home page and welcoming them.

Create a **Master course** and make changes to this course throughout the semester not the live course.

Try to keep **all materials in the LMS** for efficiency.

Start Here

Should be a **separate and first module** notifying the students as to what they should do first

Before You Begin course page directing student to critical information before starting the first module. Could include **time management skills** and **Top 10 List** to succeed in this course.

Provide

- The **syllabus**,
 - **Video** reviewing the syllabus, and
 - a syllabus **quiz**.
- All of this is a prerequisite to open other learning modules.

Communication

Communication is a crucial part of any course irrespective of modality.

Instructors should be minimally active in the discussions.

Use **email frequently** (Dennen et al., 2007, Gayton & McEwen, 2007)

Email the syllabus and FAQ to students before the start date of class.

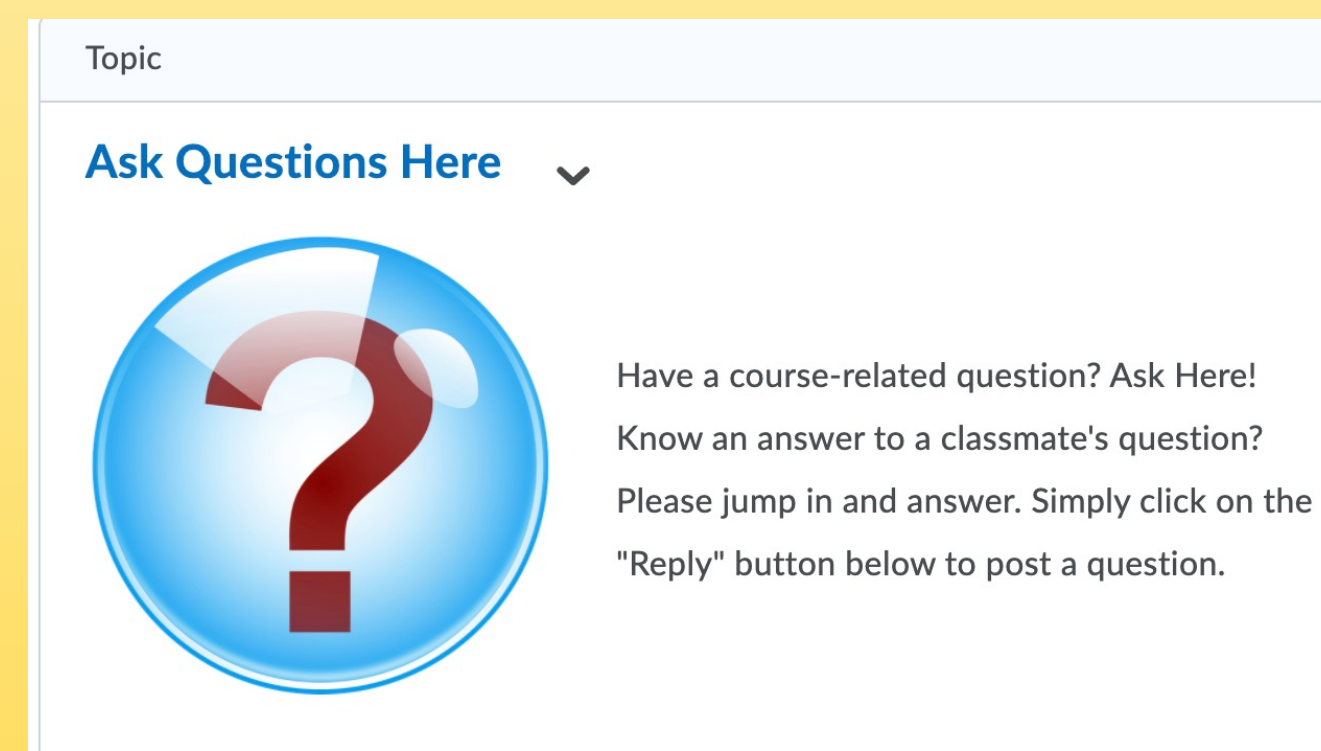
Instructor Presence

Provide guidance in a discussion activity, answer student questions and provide formal assessment feedback (Arghode, Brieger, & McLean 2017).

Post **frequent announcements**, including module summaries, reminders for upcoming assignments and clarification on learning activities.

Discussion Forums

Provide a discussion forum specifically for general student questions. Encourage students to answer other students' questions for collaborative learning.



Modules

Online courses should be separated into **learning modules of units**.

Start the module with an **outline** of the module, **use stories**, use **infographics** and tell a story around a visualization.

Provide access to PowerPoints and other supplemental learning resources. Consider using video lectures to increase student engagement. Keep the student's attention in a 3–5-minute video.

Utilize virtual teams, games, case studies.

Interactive Exercises

Doodly (<https://www.doodly.com/>), a whiteboard animation software, Toonly (<https://www.toonly.com/>)



Assessment

Assessments are prevalent in all courses. Marriott and Lau (2008) report how technology has been used to improve student learning.

Use the LMS **for creation of drop boxes for all assessments**. Current Event assignments can pique students' interest.

Keep assignments **due on the same day** for consistency.

Use rubrics.

Criteria	Proficient	Competent	Acceptable	Needs Improvement	Unacceptable
Main Elements	3 points Thoroughly addresses all elements of the assignment	4 points Includes most of the main elements required for a thorough response to the assignment	5 points Includes an outline of the main elements required for a thorough response to the assignment	6 points Includes a list of the main elements required for a thorough response to the assignment	7 points Does not include all of the main elements required for a thorough response to the assignment
Integration and Application	4 points All of the course concepts are correctly applied	5 points Most of the course concepts are correctly applied	6 points An adequate amount of the course concepts are correctly applied	7 points A few of the course concepts are correctly applied	8 points Does not correctly apply any of the course concepts
Critical Thinking	4 points Demonstrates exceptional exploration of issues and ideas, often including or forming an original conclusion	5 points Demonstrates strong exploration of issues and ideas, often including or forming an original conclusion	6 points Demonstrates an adequate exploration of issues and ideas, often including or forming an original conclusion	7 points Demonstrates limited exploration of issues and ideas, often including or forming an original conclusion	8 points Does not demonstrate any exploration of issues and ideas, often including or forming an original conclusion
Writing (Mechanics/Clarity)	5 points Flawless , without any grammatical, spelling, and punctuation errors at least 2 complete paragraphs	6 points Very minor errors regarding organization, grammar and style, and contains 2 complete paragraphs	7 points A few errors related to organization, grammar and style, and contains 2 complete paragraphs	8 points Many errors related to organization, grammar and style, and contains 2 complete paragraphs	9 points Does not meet the requirements regarding organization, grammar and style, and contains 2 complete paragraphs
Total					/ 55
Overall Score					
Proficient	Competent	Acceptable	Needs Improvement	Unacceptable	

Be sure to provide detailed feedback and return assessment with the week, preferably three days from submissions.

Communicate to students in advance when assignment and exams will be graded and returned.

References: See attached.



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Add table from paper as a handout.

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Best Practices for Distance Learning in Accounting Courses

Category	Best Practice	Description	Tools to Facilitate
Course Administration			
	Course Homepage	Make this first landing page inviting	Include a short video of yourself welcoming the students Provide different multimedia aspects such as infographics
Start Here	All materials in LMS	Use the LMS for most if not all of the materials	In LMS
	Before You Begin	Page telling students how to start the course	In LMS
	Syllabus Review Video	Detailed video reviewing the syllabus	Lecture Captures using Camtasia, Screen Cast O Matic, Snagit, Loom
	Syllabus Quiz	A Multiple choice or True and False syllabus quiz. Students should take before able to enter modules	Within the LMS Quizzes tool with prerequisite settings, so students have to complete and earn a passing grade before proceeding.
	FAQ	Provide a page of FAQ	Within LMS
	Netiquette Guidelines	Provide to student's expectations and how should behave	Within LMS
Communication			
	Announcements	3 to 5 Times a Week <ul style="list-style-type: none"> • Module Summaries • Reminders • Clarification 	Within LMS Can mention current events what is happening within standard-setting bodies, PCAOB, AICPA, FASB, ACFE,
	Emails	To Students missing Submissions One week before the start of the course email Syllabus and FAQ and how to access the course with the course opening date	Within LMS and Email Tool (Outlook, Mail, etc.)
	Office hours	Virtually	Via Zoom and appointment tools like Appointlet or Signup Genius
	Optional Synchronous Sessions	For milestone project reviews. Clarification Review challenging topics	Record via Zoom and Post in LMS the recording for those that could not attend.

Category	Best Practice	Description	Tools to Facilitate
Discussion			
Forums			
	Introduction Forum	Allow Students to Introduce themselves	Be creative and provide instructions to complete using different modalities.
	Ice Breaker	Allow students to voice their concerns or outcomes for the course	Student Goals Expectations, What most afraid of online learnings? What do you want to get out of the course? What strengths do you bring to the class?
Modules			
	Checklist	Provide a checklist of the Deliverables and To-Dos	Within LMS
	Lessons	Animations for Roleplaying scenarios and case studies	Tools such as Doodly, Toonly, H5P
	Online Lectures	Keep short and sweet, 3-5 minutes like a song.	Lecture Captures using Camtasia, Screen Cast O Matic, Snagit, Loom
Assessments			
	Dropbox	Use LMS and provide an assignment dropbox	Use the LMS tools. Do not accept submissions via email, it can be counterproductive.
	Reflection Assignments	One way to incorporate more written communication in accounting courses.	End of course Discussion Forum End of a module as an exit activity to move to the next module What did you learn? What did you like/dislike?
	Current Event Assignments	Incorporate what is happening in Business	Via WSJ, Forbes, Accounting Today, AICPA publications.
Grading			
	Weekly	Complete Weekly with detailed feedback.	Try to incorporate video, audio to provide detailed feedback. Within LMS or other video capture tools, such as Screen Cast O Matic
	Rubrics	Provide rubrics for all assignments	Integrate into the LMS for easy and quick grading.