

**SYNCHRONOUS (LIVE) CLASS SESSIONS IN ONLINE ACCOUNTING COURSES**

**by**

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## INTRODUCTION

This article focuses on the incorporation of synchronous (live) sessions in online accounting courses to provide what is termed a voice/visual learning environment. The technology allows application sharing whereby instructors can show on their computer screens virtually any software application including Power Point Presentations, Word documents, and Excel spread sheets. Both instructors and the students should have a combination of head sets and microphones. Andragogy and engagement theories emphasize the importance of students being actively engaged in the learning process.

## THEORETICAL FOUNDATIONS

### Andragogy

Andragogy is the art and science of helping adults learn. It focuses on the characteristics of adult learners and a set of assumptions for most effectively teaching adults: *self-concept, experience, readiness to learn, orientation to learning, and motivation*. The essence of the theory is that the adult learners need to be self-motivated and to be active participants in their own learning (Knowles et al, 2005).

### Engagement Theory

Kearsley (2000) in his Engagement Theory posits that the learner must be actively engaged in a meaningful task to achieve effective learning. It states that all learning must have three important characteristics: (1) collaboration or the interaction among students, teachers, and subject-matter experts via e-mail, discussion forums, and conferencing, (2) problem-based, which means that all student activities involve completing assignments or projects rather than just taking tests or exams, and (3) authenticity where all course materials and activities are realistic and directly related to the student's interests.

In another study, Durrington et al. (2006) describes how to establish an interactive online learning environment and provide strategies for increasing student interactivity. One of the strategies is problem-based learning in a synchronous chat room environment in which the exchange of ideas is encouraged and each member of the class participates in developing solutions to the problem. Durrington finds that students demonstrate more positive attitudes and higher levels of performance when classes are highly interactive.

## **PROBLEM STATEMENT AND PURPOSE OF THIS STUDY**

The Sloan (2006) report showed that about 80% of students taking online courses are at the undergraduate level. The bulk of online students are adult or “non-traditional” learners, and more than 70% of those surveyed said that online education reaches students not served by face-to-face programs (Elaine & Seaman, 2006).

In a totally asynchronous online environment, there are no live class sessions in which instruction and live interaction take place. The principal means of student/instructor interaction is through threaded discussions in which instructors periodically post discussion questions, and students generally have a few days to post responses to the instructor and to interact on the responses of their classmates. However, threaded discussions do not provide the means by which an instructor can orally explain principles and processes, or illustrate concepts with visuals such as a whiteboard, spreadsheet, PowerPoint presentations and the like. Instructors are unable to get instant feedback from students to determine the degree of understanding of the subject matter being discussed. There is the absence of lively interchange of ideas.

The purpose of this study is to describe a new, emerging dimension of teaching/learning strategy to accounting online courses in the form of synchronous (live) class sessions known as voice/visual learning environment to increase interactivity and improve the learning experience of the students in the virtual classrooms.

### **SYNCHRONOUS (LIVE) CLASS SESSIONS**

To overcome the limitations of what is essentially a two-dimensional text-based learning environment, some universities are adding a third dimension to their online courses in the form of synchronous (live) class sessions to provide what is called a voice/visual learning environment. National University, a private, non-profit and non-traditional university of higher learning offers a unique one-course-a-month format that caters to the educational needs of adult learners. The average age of students is thirty-five. It started offering online classes in 1999 in the School of Business and Management that included accounting course EXE 682, a combination of financial and managerial accounting in the MBA program. The use of VoIP (Voice over Internet Protocol) technology for voice/visual chat sessions started with a single online course in July, 2005. In the second half of 2005, 10% of the online classes used VoIP. In the first half of 2006, 30% used VoIP, and the second half of 2006, the percentage doubled to 60% (National University, 2007). While instructors are encouraged to use VoIP technology to provide students with a voice/visual learning environment, the use of VoIP is not mandatory, and some faculty members still prefer the text based chat sessions, perhaps because they are more comfortable with that environment.

#### **The Process**

The technology currently being used at National University is *Elluminate*. Elluminate and other programs similar to it allow students a variety of options that were not available in early online classrooms. During the synchronous live chats sessions, students can be given moderator privilege to have access on the white board to write messages or share information.

With a simple mouse click, students can raise their hands. The instructor will see a number beside each student's name with the order they raised their hands and can answer questions in that order, ensuring every student is given the opportunity to participate. If a student needs to step away from the computer, he or she can indicate his absence by clicking on the "Away" icon. They can also "clap" or give a "thumbs up" or "thumbs down" sign, just to name a few of the options. Other interesting features include "quizzes" and "polls." These enable the instructor to get immediate feedback from students by posting short questions. Students can give immediate feedback to the instructor. If many students indicate that they do not understand the material by clicking an "X" or the red button, the instructor can provide further explanation. If students indicate that they have understood the topic being discussed by clicking the YES or green check, the teacher can proceed with the rest of the planned activities for the session. The teacher can also print the attendee list for grading purposes.

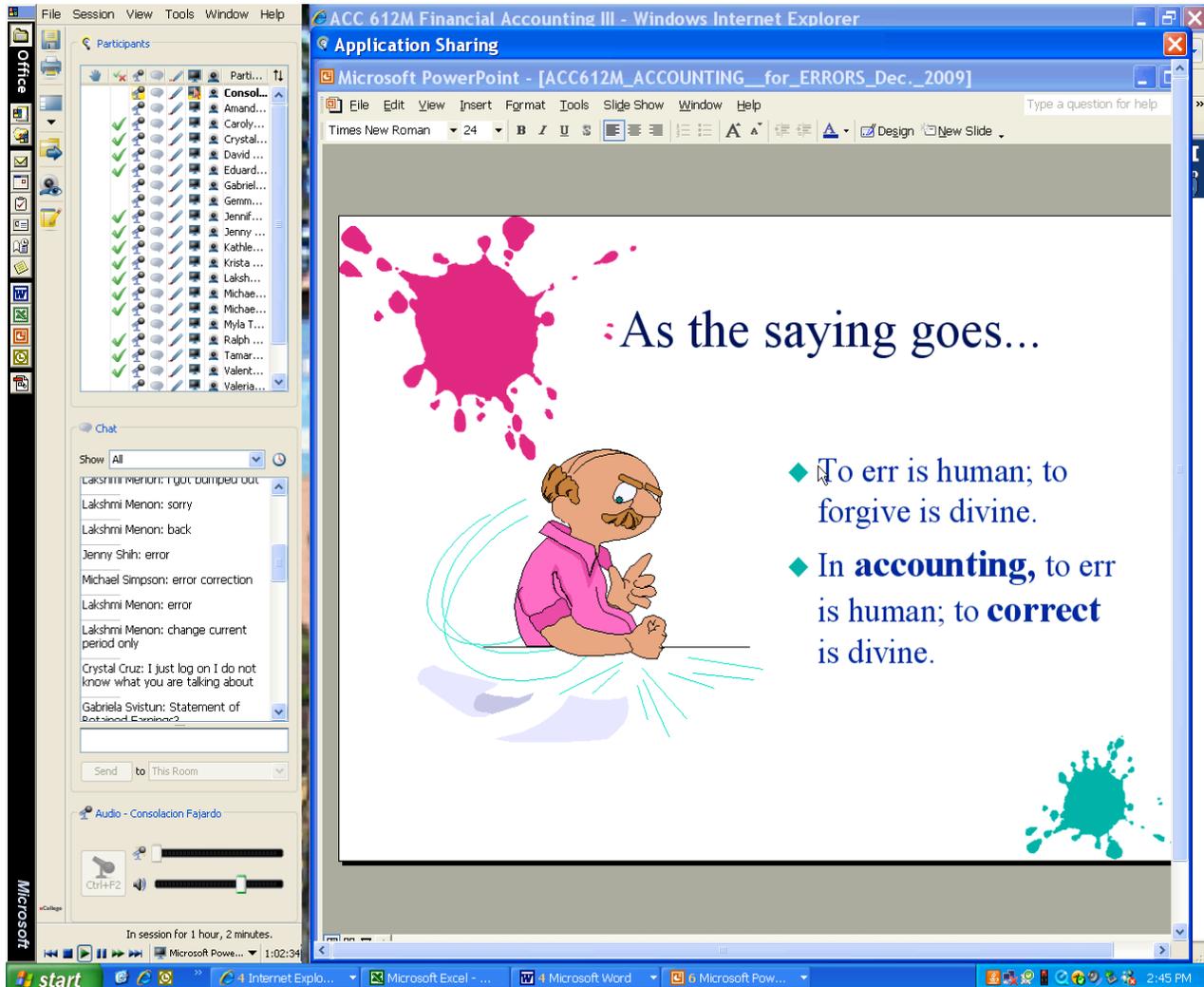
The chats are *learning chats*, not just chats without any direction or desired outcomes. Chats are conducted similar to class recitations in on-ground classes. The students may raise their hands or once in a while the instructor may call on a student to respond and only that student must respond. In this manner, the other members of the class can focus on the response of a particular student. Exercises and problems assigned for the chats are required to be solved by students in advance to maximize their learning. Students can ask questions or interact with another student's response and get immediate feedback. Complete solutions for chats exercises and problems are posted after each chat in addition to the recorded chats sessions.

### **Required Equipment**

Both instructors and the students should have a combination of head sets and microphones. There is no charge for the software. Students and instructors communicate by using a combination headset and microphone connected to their computers. This live environment allows students to ask questions while an instructor is presenting a lecture. For instance, an instructor may show a PowerPoint presentation during the lecture. If a student has a question, he can ask it during the session and get immediate feedback. The advantage is that there is no lag-time in student/teacher responses and learning is immediate.



## Sample of Instructor's Illustration Using Power Point Presentation



On the left palette, the instructor can view students who have logged-in to the chat session. Through Application Sharing, the instructor will have the ability to make oral demonstrations and illustration using Power Point Presentation, Word Document, Excel Spread Sheet, and the like. To application share, the instructor should first save the file on the desk top. The file must be opened and maximized and re-sized to fit the page with the students' list visible to allow for interaction. Similarly, students can also be given moderator privilege by the faculty to present solutions to problems, exercises, cases, and the like. Ideally, two microphones are opened by the instructor—one for himself/herself and another one for the students. To maximize learning, it is suggested that only two microphones be opened. This will pave the way for orderly discussions and avoid the problem of everybody talking at the same time. Students participate by raising their hand. As the student click the Palm (indicating raised hand) numbers will appear beside their names indicating the numerical order of who raised the hand first and to be recognized to speak. The instructor then allows the student to click the audio button to allow the student to ask questions or interact with other student's responses. According to educators,

the more senses students utilize, the better the comprehension and retention. Thus, in the synchronous live sessions, students are using the senses of seeing and listening, in addition to critical thinking. This synchronous class (live) sessions give students from around the world the opportunity to participate in cyber space and experience the feeling similar to that of being in a traditional onsite classroom.

## Recorded Live (Class) Sessions

The screenshot shows a web browser window displaying the National University course page for ACC 612M Financial Accounting III. The page is titled 'Live (Synchronous Tools)' and features a 'ClassLivePro' section with options to 'Lead Session' or 'Join Session'. Below this, there are links to download 'Plan!' and 'Publish!' license keys and plugins. A 'Session Archives' table lists recorded chat sessions with columns for Session Date, Title, Start Time, Duration, Session Leader, Download, and Delete. The table shows sessions from June 01, 2010, to June 24, 2010, all led by Consolacion Fajardo. A note at the bottom of the table states: '\* Times are displayed in (GMT-07:00) Mountain Time (US & Canada)'. The browser's taskbar at the bottom shows several open applications, including Microsoft Word and Excel.

Session Date	Title	Start Time **	Duration	Session Leader	Download	Delete
Thursday, June 24, 2010	CHAT 8	7:10:11 PM	117 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Tuesday, June 22, 2010	CHAT 7	6:57:14 PM	147 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Thursday, June 17, 2010	CHAT 6	7:15:29 PM	138 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Tuesday, June 15, 2010	CHAT 5	7:13:40 PM	143 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Thursday, June 10, 2010	CHAT 4	7:06:30 PM	163 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Tuesday, June 08, 2010	CHAT 3	7:10:06 PM	133 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Thursday, June 03, 2010	CHAT 2	7:14:12 PM	140 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>
Tuesday, June 01, 2010	CHAT 1	7:14:44 PM	148 minutes	Fajardo, Consolacion	<a href="#">Download</a>	<a href="#">Delete</a>

At National University's Accounting and Finance Department, faculty are encouraged to incorporate synchronous live sessions in their online classes to be scheduled once or twice a week either on Tuesday and Thursday or Monday Wednesday from 6:30 PM-8:30 PM. Students are expected to participate in all chats and are graded based on the quality of their participation. The chats are automatically recorded. The faculty has the option to delete any chat. Under, File function, the instructor can print the list of participants which is very useful especially if the class has a big number of students. Students, who are unable to participate in a particular chat, can make-up the missed chat by listening to the recorded chat and preparing one to two page comprehensive summary of what were discussed in the chat.

## CONCLUSIONS

With the rapid growth of online programs, many universities are integrating live learning experience into their online courses that allows teachers and students to connect and interact in real time around the globe. Active learning has become a significant concept in the virtual classrooms. Synchronous (live) class sessions offer more opportunity for students to be actively engaged in the learning process (Kearsley, 2000) and facilitate their successful completion of online courses. Studies indicate that students demonstrate more positive attitude and higher level of performance when online classes are highly interactive (Durrington, et al, 2006). These synchronous highly interactive live class sessions provide a learning/teaching environment that is comparable to the traditional face-to-face classroom experience.

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