

The Use of Social Media as Pedagogic Tool in Accounting Learning

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Abstract

A pedagogical approach in higher education is in a state of continuous changing where the educators are keep finding the most appropriate strategy to involve the students in learning as well as creating more meaningful learning. Accounting education faces several challenges in achieving and involving the students in the active learning so that they will not only study but also gain learning experience they will need in adult life. The use of social media represents a potentially useful and risky pedagogic tool for both educators and students. One's privacy might be compromised if the social media used irresponsibly. However, the positive effects of the use of social media indicates that it has the potential to enhance students engagement as well as provides them with technological-based learning in their adult life.

Keywords: social media, accounting education

1. Introduction

Accounting education, nowadays, concerns and discusses the procedures and processes of education in any kinds of accounting fields, particularly in higher education. It is motivated by recent accounting development, the use of international accounting standard. The role of accountants are improved in each organizational activity, increased use of technology, complex implementation of accounting, have been made radical change in the learning process (Williams, 1993).

The future accounting education, Albrecht and Sacks (2000) argue that there are many teaching practices can be adopted to enhance any education aspects of accounting. Specifically, it has to be concerned on theoretical and empirical skills which is, generally, required by the industry and market. By redesigning and modernizing the curriculum and implementing a learning facilitating skills and competencies required by students to face the problems emerged in real accounting business.

The present study describes the way social media can be used as pedagogic tool can be employed in teaching and learning. It also assists and allows the educators to conduct educator-and-student communication in a simple way. Besides, it emerges to be an effective tool to attract and engage the students in learning as well as provides technology-based learning for the students as they need in adult life.

The development of digital technology is widely used around the world and it becomes parts of daily activities. Accounting education face several challenges in different teaching and learning for time to time. In higher education, we realize that experience is socially interdisciplinary constructed. We may not assume that studying is an activity that is only able to be done in a classroom or the idea that knowledge is only delivered by an educator.

The use of social media in teaching and learning is more effective as a tool to attract and engage the students in academic programs. Specifically, accounting is perceived as unattractive subject for the students as it uses only text-books and numbers in its learning. Therefore, social media seems to be relevant for the students nowadays. They are quite active in using digital technology and experience the social media where today most of people use smartphone which allows them to access social media whenever and wherever they are.

The educators is necessarily need to develop competencies in developing technology as instructional tool. It either would be a learning experience for students or they would face the risk that they will lost attention and interest of the students in learning process. Additionally, it is important to assist the educators to be relevant and effective in the developing of public-oriented technology. One of the pivotal aspects in teaching development is motivating and facilitating interaction with the students in delivering the innovative benefit of social media.

Several previous studies have examined the use of social media in teaching and learning. The efforts is important in teaching development in order to prepare the educators to have role in learning and maintain the professional educators stays up to date to the recent teaching and learning approach tools (Barksdale, 2011). In (Cain & Policastri, 2011), find that if we use social media as instructional tools, it will offer distinct benefit for teaching and learning process. Jackson (2011) also argues that in class social media will bring positive effects to the students' psychology. The shy students, for example, are able to voice their thoughts and engage the discussion in social media (Rankin, 2009). Social media, then, represents potential to enhance the quality of educators and students relationship, in this case personalized communication and "the most powerful strength is to facilitate education related to students interpersonal communication, offer different way to collaborate and

learn outside classroom" (Towner & Munoz, 2011, page. 53).

The use of social media, in fact, become a quite attractive tool to be implemented in education as one of instructional media. As in conventional learning, the meeting between educators and students is limited but it will not occur in an online learning process. The educators and students will be able to communicate anytime and anywhere. In conclusion, according to the mentioned background, social media emerges as an attractive phenomenon to be studied as it's development will allow us to implement any kinds of activities, one of which is as instructional media. The use of social media provides potentially-useful communication tool for the educators to their students as well as an effective tool to attract and engage the students in learning process and provides the students with technology-based learning.

2. Social Media as Pedagogic Tool

As Kaplan and Haenlein (2008) define social media as "a group of internet-based applications that build on the ideological and technological foundation of Web 2.0, and that allow the creation and exchange of user-generated content." "Social media includes in any kinds of online technology tools which allow people to communicate through the Internet and share any information and resources. Additionally, it is also able to attach text, audio, video, picture, podcast, and other multimedia communication. In the social sphere, it cannot be doubted that social media is one of the most powerful tools in sharing and spreading news and information as well as constant update by several platforms, for example, Twitter, Facebook, Youtube, Path, Instagram, and so forth.

It is important to concern on social aspect of teaching as the learning process occurs in the context where social interaction causes higher cognitive process (Vygotsky,1978). Chickering and Gamson (1978) develop seven principles following to the research of a group of educators and evaluate educational literature for 50 years. They conclude that the best main principal of education practice is encouraging interaction between students and educators.

The well-known Experiential Learning model is a powerful framework used to support the idea of social media as instructional media (Kolb, 1984). A learning process involves interaction between people and their surroundings, Kolb defines learning as "process where knowledge is created through transformative experience" (p.38). Experiential Learning model consists of four elements: (1) experience, (2) observation and reflection, (3) created from an abstract concept, and (4) examination. In Kolb model, learning takes place in social context where higher cognitive process derives from social interaction (Dunlop & Lowenthal, 2009a). The use of in class popular technology and social media can be beneficial and attract students' interest. However, several educators reluctantly combine the recent technology as they are less experience in using social media.

The previous researches focus on the use of social media by students as their private communication tool and entertainment, (Smith & Borreson, 2010). A recent report conducted by Pew Research Center (2010) reveal that 73% of teenagers use several social media platforms at once. A number of researchers (Jackson, 2011; Boyd, 2007) believe that the educators should support recent social media for their teaching and learning tool. Therefore, involving social media in classroom will also involve newest literature considered as part of the students' lives outside the class (Hahn, 2008; Casey & Evans, 2011). Social media platform allows the students to develop contents and interact to each other as well as build togetherness (Casey & Evans, 2011). Mason (2008) points out several positive effects of the use of social media in classroom. He argues that by using social media in class, for instance, will allow the educators to combine multimedia and multimedia text as well as share them quickly and easily, provide collaborative learning environment where the students are able to communicate anytime they need. Boyd (2007) also argues that social media has become part of social learning where the students learn how status in social group works and how information flows through a community and they obtain skills they will need in adult life as well.

Although the social media has already widely used by students in their daily life, it does not imply that it also use widely as learning resources in higher education as it's expected (Smith & Borreson, 2010). According to (NSSE, 2010) surveying 4600 educators from fifty higher educations in the US reports that more than 80% respondents is not used to and never use any social media. Babson Survey Research Group (2011) points out the responses of the 4000 educators from any disciplines. About one third (33,8%) of the educators are reported use social media for their teaching activity, especially, blog and wiki and 88% of these respondents use online video. Those survey also reveal the generation gap in the use of social media.

Furthermore, the survey shows that 41% of people under 35 years old use social media for their teaching and learning process. There is also discipline gap where the educators in humanities, arts, and applied sciences use social media more than those in science and maths. The main concern of the reseachers are focused on a follow-up survey conducted by Babson in 2012 showing the declining concerns related to the issues of the use of social media which is able to compromise their privacy, in contrary they are more enthusiastic in the issues of in class social media for teaching activity. However, they tend to use well-known social media, such as, blog, wiki, Youtube, Podcast, Facebook and Twitter.

Some educators has already used social media for teaching, according to the recent survey conducted

by Moran, Seaman, and Tinti-Kane (2011), 90% of educators from higher education reported having awareness on Twitter, but only 12% indicated to use Twitter for professional purposes and less than 1% use it for teaching and learning process. A number of researchers and observers commend to the social media in enhancing learning process (Hughes, 2009; Nellison 2007, Hew, 2011; Mix, 2010). Harris (2008) asserts that by using social media and technology-based tool, the educators are allowed to involve the students, facilitate learning process and enhance the educators-students relationship. Support the use of social media for teaching and learning process, Kain and Policastri (2011) define that social media platforms, Facebook and Twitter, attract the educators of higher education since it offers openness, collaboration, and user-generated content combined with huge popularity of social media in students.

Sawyer and Berson (2004) by their substantive research show that education having collaborative group is able to enhance learning process. Other researchers also apply critical analysis to explain learning collaborative and confirm that learning takes place through the social context and involvement rather than individualistic. (Hanson & Sinclair, 2008; Jonassen, Howland, Moore, & Marra, 2003). Other benefits of learning collaborative stimulated by social media is motivation, higher achievement, and positive social outcomes (Snowman, McCown, and Biehler, 2009). In conclusion, the educators are able to facilitate group interaction among students by using social media in learning process.

3. Social Media in Teaching and Learning Process

Textbook is not the only resources/ references used in learning process, rather, the educators are able to employ interaction and communication in class. Until few decades ago, learning process is limited only in classroom. Nowadays, however, social media broadens the dimension of in class learning into social learning. Social media in education considered as new concept which already become the center of attention for many educators. These two most popular social media used by public are able to be implemented in teaching and learning process

3.1 Facebook

Facebook has already become part of students' daily lives. They created their online life which then combine with their real lives. Educators are responsible to assist the students to take benefits of this media. They are also expected to adopt appropriate learning method along with the current development and students' needs. The use of Facebook in education emerges as an inevitable challenge for the educators, but any tools is a weapon if they hold it right. (Jackson, 2011)

There are several benefits by using Facebook as learning tool. It will create a relax and friendly atmosphere which encourage students to involve in learning process. Facebook is one of alternative means to increase the teamwork and social interaction among students; the students feel comfortable in learning through Facebook as most of them already familiar with it. Further, they allow to voice their thoughts in and outside of the classroom.

It is important to notice several things before using Facebook. The educators should have separate account, manage privacy settings to distinct professional and personal life. The educators are able to create private class group to encourage more frequent student-and-educator communication. Additionally, they should give clear instruction to the students regarding to the do-and-dont-share information and the kinds of pictures can be posted on Facebook. Lastly, the educators should explain and show the healthy online behavior. (Jackson, 2011)

Alternatively, Facebook can be used as unexpected attendance list, rescheduling examination, sharing multimedia learning content; video, picture, clip and so forth, posting notes for students as teaching material review, sharing online content; interesting website, blog, wiki, etc., and using 'event' option as reminder for the students and so many things can be done by this application.

3.1.2 Twitter

Twitter, nowadays, is commonly used in any aspects of human's life. Radio, TV, celebrity, company, even a politician are on Twitter and use it to connect with their audiens. Similarly, in learning process the educators having Twitter account will be able to share important link easily, communicate and develop relationship with other people which then lead to the developing their network and communication coverage. (Rankin, 2009). Twitter has several functions in learning process, the educators could use Twitter as bulletin board in class, allow the students to up date recent topics for class discussion, and allow the educators to encourage students to involve in class (by using Twitter hashtags),

Further, by Twitter the educators are able to conduct real-time communication with their students as well as monitor students' assignments and remind the students by Twitter as well. Alternatively, there are several social media which can be used as learning tools, such as, Whatsapp, LINE, KakaoTalk, and Wechat. All of them perform almost similar feature and service. If the educators are creative enough they will be able to take the benefit of the social media as instructional tools, and as a tool to conduct educator-and-student communication.

4. New Approach for Accounting Education in Technology

In the recent decades, there is a number of research focusing on the use of technology in accounting education. Apostolou, et al. (2013) find an evidence of focus shifting on the research of accounting education for many years, where the education at that time has focused on distance learning (Kohlmeyer, Seese and Sincich 2011; Prinsloo, Muller and Du Plessis 2010), and literature in 2010-2012 focuses on "technology applied to support teaching and learning, both conventional and distance learning " (Apostolou, dkk. 2013, page. 21).

Efforts to strengthen integrated technology innovation in accounting education is often to be explored in any literature lately (Evans, Buritt and Guthrie 2013; Senik and Broad 2011). Several theories explore the use of computer alternative as well (Barr and Crawford 1998; Salleh 2000), while the other (Dearing 1997; QAA 2000; IFAC 2007) perceive the importance of accounting graduates to have ability and skill in applying technology. Further, many research has been conducted to determine how the educators combine technology with their teaching (Marriott 1992; Sangster 1995; Sangster and Mulligan 1999; Larres and Radcliffe 2000).

Using technology in accounting education today is relevant to the development of pedagogic tool for effective learning in the developing accounting education by the growing of accountant as an occupation (Kermis, 2010). At the same time, accounting educators have admitted the importance of combining effective learning methods into accounting curriculum (De lange, Suwardy & Mandovo, 2003). Most of students find that accounting as a boring subject (Miley, 2009), and they argue that conventional learning method is less effective for students' critical thinking and still inappropriate to the adult life (Crumbley & Smith, 2000).

According to Senik and Broad (2011), "Although, in attempt to motivate the students and the positive effect of the use of technology has been gained but the availability of technology in accounting teaching and learning of higher education is insufficient. Innovative digital technology adoption on accounting education is left behind compare to other disciplines. In summarize, by the presence of recent technology and the effective use of social media as instructional tool, it would enhance students' motivation in learning as well as provide them with experience in technology.

5. Conclusion

Introducing social media as a teaching and learning tool represents potential method to engage the students with recent technology, it is also considered to be able to enhance educator-and-student interaction as well as broaden information access regarding to learning material. Additionally, the positive effect of social media indicates that the students will be more engage in class participation and they will gain experience in using technology which they will need in their adult lives as well. However, social media will bring negative effect for both educator and student if they use it irresponsibly; compromising their personal lives.

In spite of a huge number of research supporting the idea of social media as pedagogical tool, accounting education still left behind in the using of social media for teaching and learning tool, especially in Indonesia social media has not been used yet as pedagogical tool. Therefore, the present study will be conducted as in-depth-dissertation research in order to conduct further research related to the use of social media as pedagogic tool, specifically in higher education, in accounting teaching and learning.

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