

Motivation of innovative teaching techniques in an advanced Financial Accounting course

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THEORETICAL FRAMEWORK: "Constructionism theory" (Papert & Harel, 1991): learners construct their own mental models to understand the world. The teaching-learning process should be student-centered for active students to acquire new knowledge through discovery and experience.

Advantages of Moodle:
 free software platform with very low maintenance costs
 large community of users sharing their knowledge online
 Moodle can promote self-learning and participation.

OBJETIVE: To share our pioneer experience in relation with the development of new teaching resources with the Moodle platform as well the use of more traditional techniques (i.e. readings and classroom debates, exercise discussion or powerpoint presentations) as well as cooperative learning methodologies in a Master's course on Financial Accounting and analyse students feedback on intrinsic and extrinsic motivation of these techniques.

LITERATURE REVIEW: Motivation is increased with the use of Moodle resources (Delgado & Ramirez, 2012) and has a positive impact in students performance (Sanchez et al, 2014), though it is evidence that some teachers are reluctant to change (Frausto et al, 2015). However, our students have different learning styles so they can benefit from a blended learning approach as promoted in the EHEA (Garcia-Benau & Zorio-Grima, 2012). Being a pioneer experience, feedback from our students is vital to analyse the intrinsic motivation which is always desirable (Arquero et al, 2009; Arquero et al, 2015) they assign to these new techniques as well as to the more traditional ones. The extrinsic motivation they would recommend to attach to each of them in the future is extremely valuable information for the course to be improved next year.

THE TEACHING EXPERIENCE: This experience has been carried out in the two groups of students (P1 & P2) taking the same course on Advanced Financial Accounting in the Master.

Teaching methodologies used:

Moodle specific resources:

- Forums (Ciudad, 2010)
- Glossaries
- Online questionnaires (Martí Ballester and Orgaz Guerrero, 2014): T/F and multiple choice.

Other techniques:

- Cooperative learning, (Ravenscroft et al, 1999; Collett, 2000; Delgado Hurtado and Castrillo Lara, 2015)
- Readings and subsequent debate,
- Exercises, ppt presentations

RESULTS (I): The feedback obtained by the students was voluntary, through a couple of questionnaires in Moodle to this end (one on intrinsic and extrinsic motivation and the other one on learning styles -ATTLS). This feedback was anonymous so many interesting variables as age, gender or final mark have not been registered for statistical purposes.

RESULTS (II): Nevertheless, our purpose at this initial stage of our project is not to focus the attention on statistical differences but to draw conclusions for improvement in the future editions of the course. In fact, the level of responses has been very low (21 responses in P1 and 13 in P2 which is approximately 84% and 50% of the students respectively) but positive as we show next.

Table 1. Feedback received

		P1	P2	ALL
forum	intrinsic	3,95	3,85	3,91
	extrinsic	1,76	1,77	1,76
glossary	intrinsic	3,57	3,62	3,59
	extrinsic	1,71	1,54	1,65
online questionnaires	intrinsic	4,43	4,23	4,35
	extrinsic	1,76	1,62	1,71
cooperative learning	intrinsic	3,71	3,31	3,56
	extrinsic	0,90	1,54	1,15
readings and debate	intrinsic	3,00	3,38	3,15
	extrinsic	1,05	1,46	1,21
exercises	intrinsic	3,71	4,54	4,03
ppt presentations	intrinsic	3,76	4,62	4,09
learning styles	collaborative	3,94	4,00	3,96
	individual	3,31	3,38	3,34
average online questionnaires results		5,06	5,34	5,16

CONCLUSIONS:



Learning styles

Blended learning approach:
 Good intrinsic motivation
 As regards extrinsic motivation, moodle activities are preferred by students



LIMITATIONS AND IDEAS FOR THE FUTURE:

Small sample size
 Voluntary and anonymous questionnaires



Need to continue working with new students and improve techniques, attaching extrinsic motivation as suggested by students