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Effect of small accounting class on learning effectiveness: a study among college students

Efecto de una clase de contabilidad pequeña en la eficacia del aprendizaje: un estudio entre estudiantes universitarios

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ABSTRACT

A larger class with more students will have fewer interactions between students and the teacher due to the teacher's inability to reach each student in a limited time. However, in a small class of ten or fewer students, one will have more opportunities to interact with their teacher. In accounting classes, interaction is one of the most essential aspects. Hence this study aims to explore the effect of Small accounting classes (conduct of a Small class and understanding of Small class) and learning effectiveness among College students across Universities in Oman. This study also measures the mediation effect of class size between independent variables (Conduct of small class, understanding of small class) with the dependent variable, learning effectiveness. A quantitative strategy will be used to collect data for this research. The researcher will use partial least squares structural equation modeling (PLS-SEM) software to examine the data. The study finds that the conduct of a small class significantly affects Learning effectiveness where it was P<0.

001, t=4.032. Likewise, understanding small accounting classes significantly affects Learning effectiveness, which was P<0. 01, t=3.232. However, Class size does not mediate the relationship between the conduct of small accounting classes and learning effectiveness. Likewise, Class size does not mediate the relationship between understanding small accounting classes and learning effectiveness.

Keywords. Small accounting class, class size, learning effectiveness, college students, Oman

RESUMEN

Una clase más grande con más estudiantes tendrá menos interacciones entre los estudiantes y el profesor debido a la incapacidad del profesor para llegar a cada estudiante en un tiempo limitado. Sin embargo, en una clase pequeña de diez o menos estudiantes, se tendrán más oportunidades para interactuar con su profesor. En las clases de contabilidad, la interacción es uno de los aspectos más esenciales. Por lo tanto, este estudio tiene como objetivo explorar el efecto de las clases de contabilidad pequeñas (conducta de una clase pequeña y comprensión de una clase pequeña) y la efectividad del aprendizaje entre estudiantes universitarios en universidades de Omán. Este estudio también mide el efecto mediador del tamaño de la clase entre las variables independientes (conducta de una clase pequeña, comprensión de una clase pequeña) y la variable dependiente, efectividad del aprendizaje. Se utilizará una estrategia cuantitativa para recopilar datos para esta investigación. El investigador utilizará el software de modelado de ecuaciones estructurales de mínimos cuadrados parciales (PLS-SEM) para examinar los datos. El estudio encuentra que la conducta de una clase pequeña afecta significativamente a la efectividad del aprendizaje, donde fue P<0.001, t=4.032. Del mismo modo, la comprensión de las clases de contabilidad pequeñas afecta significativamente a la efectividad del aprendizaje, que fue P<0.01, t=3.232. Sin embargo, el tamaño de la clase no media la relación entre la conducta de las clases de contabilidad pequeñas y la efectividad del aprendizaje. Del mismo modo, el tamaño de la clase no media la relación entre la comprensión de las clases de contabilidad pequeñas y la efectividad del aprendizaje.

Palabras clave. *Clases pequeñas de contabilidad, tamaño de las clases, eficacia del aprendizaje, estudiantes universitarios, Oman*

INTRODUCTION

Effective accounting education is essential for students who study accounting courses at colleges or universities to fulfill the expectations of the business world and be successful in their professional lives. The degree to which actions achieve the outcomes desired by short-term, middle-term, and long-term goals are commonly characterized as efficiency (Özpeynirci et al., 2015). In addition to teachers, students are also an essential factor affecting the efficiency of accounting education (Bal-Taştan et al., 2018). According to Christensen et al. (2019), students' learning characteristics, expectations, and perceptions of the accounting profession affect the outcomes of accounting education.

The goal of introducing accounting as a course in colleges or universities is to provide students with the basic accounting principles and information they need to contribute their fair share to the nation's economic progress. Accounting teachers do their utmost to educate pupils on all the technicalities while instilling a love of studying. Students do everything they can to understand what is being taught (Stoller, 2018). (Redding, 2019) a larger class with more students will have fewer interactions between students and the teacher due to the teacher's inability to reach each student

in a limited time. However, in a small class of ten or fewer students, one will have more opportunities to interact with their teacher. In classes, interaction is one of the most essential aspects.

Students must have and develop problem-solving skills to succeed in this course. Students must first complete prerequisite courses in accounting fundamentals before enrolling in classes (Jones & Wright, 2011). Learners with a basic understanding can record transactions and perform practical analyses for liquidity and corporate success (Umar and Aliyu, 2014).

College students will study accounting statement extension, recording, inspection, and analysis during their studies. All of this necessitates understanding. The Commutative Index is used to determine the level of student knowledge. It measures how well a student understands what they have learned grade point average (GPA). Each student's understanding of the subject must be distinct. A range of factors, including customs and norms and the environment in which they live, might influence these disparities (Taher & Hubeis, 2009).

Education comes first in the end. Education is the main factor in forming an influential force in management classes. Education is also the access for human beings to gain strength and extensive knowledge in a particular subject, so the government carefully evaluates every educational system. A sound education system ensures that future generations have quality and adaptability disparities (Sanjaya, 2013).

Accounting majors must be involved in the workplace. Learning is an essential component of practice because it helps to develop capabilities and shape a student's strengths to facilitate his work as an accountant (Wheaton, 2021).

Small class. Since there are no specific criteria for defining small classes, this study has considered 16 courses from the University of Nizwa, Accounting courses, spring 2022. The courses (Management Accounting- II, Financial accounting-II, Auditing, Corporate Accounting, International Accounting, Computerized accounting system, Computerized accounting system, Introduction to Accounting, Cost Accounting, Financial statement analysis, Financial accounting-I, Financial accounting-I, Section II, Accounting for Special transactions, Management accounting- I, and Taxation in Oman) were selected because they had a direct bearing on the study's focus (accounting classes) on class size and its possible effects on students' learning experiences.

The median number of students has been calculated. Table 1 illustrates the class size in detail. Accordingly, the study defines a small class as having less than 27.5 (28) students. Bian et al. (2021) demonstrated that median sampling is possibly preferable to mean sampling when the 2-quantile of the noisy fitness increases with the genuine fitness, and the findings may serve as a guide for adequately employing the median sample in practical situations.

Table 1. Class size

Number	Courses	Degree	Semester	No. of students
1	Management Accounting- II	Bachelor	Spring 2022	16
2	Financial accounting-II			25
3	Auditing			26
4	Corporate accounting			27
5	International Accounting			29
6	Computerized accounting system			29
7	Computerized accounting system			26
8	Introduction to Accounting, Section I			51
9	Introduction to Accounting, Section II			49
10	Cost accounting			30

Number	Courses	Degree	Semester	No. of students
11	Financial statement analysis			5
12	Financial accounting-I, Section I			24
13	Financial accounting-I, Section II			34
14	Accounting for special transactions			28
15	Management accounting- I			18
16	Taxation in Oman			35
		Median		27.50

Source: University of Nizwa, Accounting courses, spring 2022

Deviations in the business environment have created a perceived need for more creative individuals in the accounting profession. Lecture absence, relationship attendance, seminar attendance, and academic performance are all factors that affect College students' performance. A significant constraint for teachers in delivering practical classes is the large number of students in a class. As a result, they lack accounting proficiency in their early jobs. This also resulted in a lack of expectations in the business sector and career success (Özpeynirci et al., 2021). Students cannot access experiential educational activities in classes (Shehata et al.,2020). The influence of the educational management system factors in the efficiency and satisfaction of students in any major (Prifti, 2020). Some students' attitudes and habits interfere with the instructional process (Reylan et al., 2019). Behaviors such as cheating in exams, refusing to ask questions in class, and absence from class have an adverse effect on teaching and learning in classes (Dejene, 2021).

Hence the research objectives and research questions are as follows:

Research objective

This study explores the effect of a Small accounting class (conduct of a Small class and understanding of a Small class) and learning effectiveness among College students across Universities in Oman. It *measures the mediating effect of class size between independent variables (Conduct of small class, understanding of small class) with the dependent variable, learning effectiveness.*

Research questions:

How does the conduct of a Small accounting class affect College students' learning effectiveness?

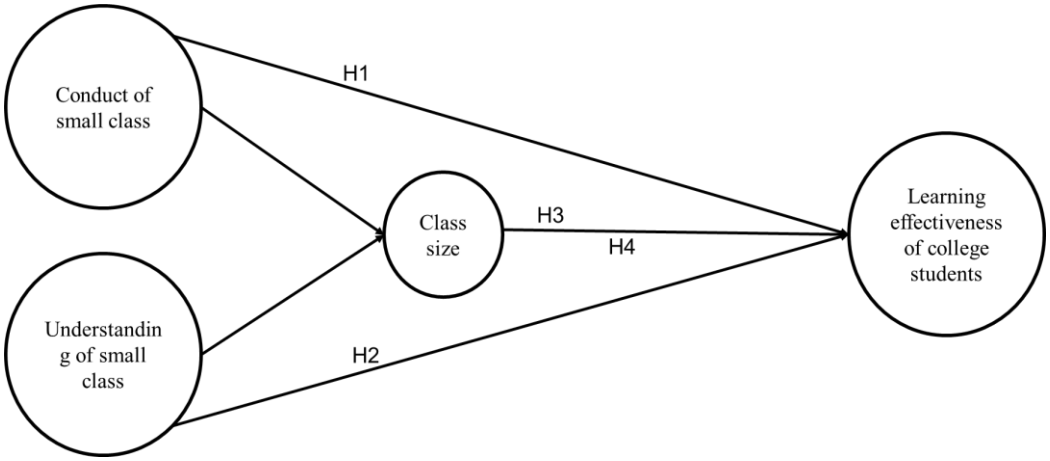
What factors influence the understanding of Small accounting classes on College students' learning effectiveness?

How does class size mediate the relationship between (Conduct of a small class, understanding of a small class) and learning effectiveness?

Research Framework

The underlying structure of the dependent variable, learning effectiveness of a small accounting class, and the independent variable Conduct of a small class, understanding of small class; class size as a mediator between (Conduct of small class, understanding of small class) and learning effectiveness has been depicted in figure 1, the theoretical framework of this study. A logical framework was constructed to characterize the correlation between variables for a thorough literature review survey. This study measures the effect of the Small accounting class to examine learning effectiveness among College students across universities in Oman. The study assesses the approaches for university courses, presents an analytical structure for admission decisions, and recommends a specific number of students to stabilize normal class size. Figure 1 below shows the proposed research framework of this study.

Figure 1. Schematic diagram of research framework



LITERATURE REVIEW

The Link between student strength and effectiveness of small classes

Students in this policy program are expected to have strong character and superior skills, allowing them to get more experience and knowledge and become more competitive graduates (Lhutfi & Mardiani 2020). Many students have profited from the "necessary" non-technical and professional abilities and traits not adequately developed in academic programs (Butler et al.,2021). Not particularly detailing assignments and assessments of students' abilities in universities and colleges but acknowledging that business procedures change as accounting technologies change and pervade them. The career and education that students need to be qualified for it.

If the teacher is a facilitator, the next generation of accountants will be better educated. Suppose the teacher knows the outcome of academics assisting in teaching sustainable accounting. In that case, the teacher can improve the design of student grade scales and perform well (O'Dwyer, 2021).

Additional attention should be paid to teaching and assisting students in demonstrating their WIL learning so that they can clearly and concisely express their accomplishments to various stakeholders, including prospective employers. When it comes to applying for graduate positions, it appears that this is something that WIL students struggle with (Jackson & Edgar, 2019). Students can use micro-credentials, digital badges, and portfolios to construct and present a personal narrative about their skills and talents for career objectives (Crisp & Oliver, 2019).

A lack of accounting proficiency in their early jobs. This also resulted in a lack of expectations in the business sector and career success (Özpeynirci et al., 2021). Students do not have access to experiential educational activities in classes. According to Redding (2019), a larger class with more students will have fewer interactions between students and the teacher due to the teacher's inability to reach each student in a limited time. However, in a small class of ten or fewer students, one will have more opportunities to interact with their teacher. In classes, interaction is one of the most essential aspects.

A case study was undertaken by Harfitt (2012) in a larger setting that focuses on class size and the processes mediated by class size cutbacks. Raines et al. (2010) addressed a variety of topics, such as how training programs should be designed, the value of learning by doing by way of role-plays, individuals learners' learning styles, class size, and duration, training for ethical mediators, suggested trainer expertise, and proposed administrative regulations. Similarly, Blömeke et al.

(2022) found that teachers' abilities and instructional quality mediate the relationship between teacher knowledge and students' learning development.

H_1: Conduct of small accounting classes positively affects learning effectiveness among College students.

H_2: Students' understanding of small accounting classes positively affects learning effectiveness among College students.

H_3: Class size mediates the relationship between the conduct of small accounting classes and learning effectiveness among College students.

H_4: Class size mediates the relationship between understanding small accounting classes and learning effectiveness among College students.

METHODOLOGY

Data were analyzed using descriptive statistics. The dependent variable was the learning effectiveness of College students, assessed with the independent variable, Small class. This study uses quantitative analysis to collect the data through primary sources. This questionnaire is adapted from Kirstein and Kunz (2015). The questionnaire includes Section A, demographic information; Section B, learning effectiveness; Section C, effects (conduct) of a small class; and Section D, effects (students' Understanding) in a small class. If the class size is less than 30, we assign it as 1, and if it is more, we mark it as 0, which has been included under section A, demographic information.

For this research, the population of this study is college students in Higher Education Institutions (HEIs) in Oman. Using a random sampling method, 109 graduating students were to evaluate the effect of Small accounting classes to know the learning effectiveness of College students across HEIs in Oman. This research examines the link between the impact of Small accounting classes on the learning effectiveness of classes among graduating students in Oman.

The unit of analysis in this study is the graduating College students across HEIs in Oman. Questionnaires are used as instruments in this study and are distributed to all the graduating College students.

The goal of this research is to measure the effect of Small accounting classes on learning effectiveness

of College students in HEIs in Oman. The researchers hypothesize that the impact of Small accounting classes to know the learning effectiveness of College students is the two major indicator of this study. Learning effectiveness has been measured based on research on Small accounting classes. The hypotheses were tested using data from a survey of university College students. The partial least-squares structural equation modeling approach was used to analyze the data (PLS). The study data were analyzed using smart PLS 3.0. Smart PLS 3 is a watershed moment in latent variable modeling. It combines cutting-edge techniques (such as PLS-POS, IPMA, and complicated bootstrapping processes) with a simple and intuitive graphical user interface. It was found that Small accounting classes (Conduct of small class and understanding of small class) significantly positively impact the Learning effectiveness of College students.

The construct's reliability and validity were evaluated using a variety of tests (Straub, 1989; Churchill, 1979). An exploratory factor analysis (EFA) was carried out to investigate the variables present in the data, and the effect of the items loading on the dimensions of the variables in the study was established by experiments. Then, confirmatory factor analysis (CFA) was performed using SEM-PLS to evaluate the structural and measurement models.

Table 2, reliability and validity, shows the current composite reliability (CR) scores and the Cronbach's Alpha (CA) values. The results shown in Table 2 indicate that the constructs have reliability because they all have CR ratings that are higher than the 0.70 cutoffs established by Hair

et al. (2014), Fornell and Larcker (1981), and Nunnally (1978). The model also complies with the standards set forth by Hair et al. (2017) and Latan and Ghozali (2015) because the average variance extracted (AVE), shown in Table 2, is more significant than 0.50. The Heterotrait-Monotrait (HTMT) ratios in this study, as shown in Table 3, Heterotrait-Monotrait (HTMT) ratio, nonetheless, remain below the advised threshold of 0.90, in keeping with earlier studies (Franke & Sarstedt, 2019; Zaiţ & Bertea, 2011) and corroborated by the analysis results.

Additionally, according to the values of all the indicators employed in this study, the results demonstrated that the data is well-fit, Table 4 -model fit summary). According to the analysis, the values of SRMR, d_ULS, d_G, ChiSquare, and NFI are suitable for both saturated and estimated models.

Table 2. Reliability and validity

Variables	CA	CR (rho_a)	CR (rho_c)	AVE
Conduct small class	0.929	0.929	0.955	0.876
Learning effectiveness	0.887	0.897	0.922	0.748
Understanding of small class	0.924	0.925	0.946	0.814

Table 3. Heterotrait-Monotrait (HTMT) ratio

Variables	Class size	Conduct small class	Learning effectiveness	Understanding of small class
Class size				
Conduct small class	0.146			
Learning effectiveness	0.074	0.825		
Understanding of small class	0.041	0.849	0.803	

Table 4. Model fit summary

	Saturated model	Estimated model
SRMR	0.055	0.056
d_ULS		0.247
d_G	0.227	0.231
Chi-square	143.826	145.945
NFI	0.876	0.874

RESULTS

Demographic characteristics

Below, Table 5 provides demographic information for the sample selected in the current study.

Table 5. Demographic characteristics

Details	No.	%
Gender		
Male	25	23.15
Female	83	76.85

Total	108	100
Age		
<20	28	25.93
21-40	69	63.89
>40	11	10.19
Total	108	100
Nationality		
Omani	88	81.48
Non-Omani	20	18.52
Total	108	100
Major		
Accounting	61	56.48
Non-accounting	47	43.52
Total	108	100
Graduation		
Graduated	46	42.59
Not Graduated	62	57.41
Total	108	100
No of the students in the class		
Less than 30	51	47.22
Above 30	57	52.78
Total	108	100

Descriptive Statistics

Table 6, descriptive Statistics below the mean average of the dependent variables Learning effectiveness of College students, represents 0.000 with a standard deviation of 1.000. While for the independent variable, the conduct of the small class shows a mean average of 0.000 and a standard deviation of 1.000; similarly, understanding of the small class shows a mean average of 0.000 and a standard deviation of 1.000.

Table 6. Descriptive statistics

Variables	Mean	Median	Min	Max	Standard deviation
Class size	0.528	1.000	0.000	1.000	0.499
Conduct small class	0.000	0.092	-1.937	1.530	1.000
Learning effectiveness	0.000	0.050	-2.057	1.946	1.000
Understanding of small class	0.000	0.076	-2.058	1.947	1.000

Discriminant Validity Construct

According to Hair et al. (2010), a construct's discriminant validity means that it is empirically distinct from the other constructs in the SEM.
To put it another way, demonstrating discriminant validity means that each construct in the model describes a distinct phenomenon that is not represented by any other construct. The Fornell-Larcker criterion (1981), which measures the AVE (shared variance within) of the items to the

squared correlation between the items, is a typical way to test discriminant validity (shared variance between). Table 7 shows Discriminant Validity (dependent variable, learning effectiveness of College students, and independent variables, small class (Conduct of small class and Understanding of small class).

Table 7. Discriminant validity

Variables	Class size	Conduct small class	Learning effectiveness	Understanding of small class
Class size				
Conduct small class	0.146			
Learning effectiveness	0.074	0.825		
Understanding of small class	0.041	0.849	0.803	

For endogenous constructs, the structural model or Inner model is evaluated using R^2. When using PLS to evaluate a model, look at the R^2 for the latent endogenous construct variable. In the current study, the endogenous construct variable (Learning effectiveness) accomplishes an R^2 value of 0.621 (confirm substantial value), which has further shown 61% of the variance Learning effectiveness of College students can be designated by two factors such as the Small class (conduct of small class, understanding of small class effectiveness). Table 8, Explanation of the Variance, shows the value of R Square and R Square Adjusted, extracted from SEM_PLS.

Table 8. Explanation of the variance

	R-square	R-square adjusted
Exogenous Variables -> Endogenous (Learning effectiveness)	0.621	0.610

Hypothesis Testing

Table 9 (direct effect), the results of Path Coefficients, describes the hypothesis testing and finds that the hypotheses are supported. The result revealed that the small accounting class's conduct significantly affected Learning effectiveness where it was p<0. 001, t=4.0324.032. This result indicates that the conduct of the small class has a significant impact on Learning effectiveness. Likewise, Understanding small accounting classes significantly affects Learning effectiveness where it was p<0. 01, t=3.2323.232. This result indicates that understanding small accounting classes significantly impacts Learning effectiveness.

Table 9. Path coefficients (direct effect)

Hypothesis	Path	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	t-value	P values	Supported/ Not supported
H_1	Conduct of small class -> Learning Effectiveness	0.468	0.460	0.116	4.032	0.000	Supported***
H_2	Understanding of small class -> Learning Effectiveness	0.365	0.374	0.113	3.232	0.001	Supported**

Note: Significance levels: *** P < 0. 001 (t >3.33), **p < 0. 01 (t >2.33), *p < 0.05 (t >1.605)

Table 10 (mediation effect), the results of Path Coefficients, describes the hypothesis testing and finds that the hypotheses are not supported. Class size does not mediate the relationship between the conduct of small accounting classes and learning effectiveness where p-value p>0.05. Likewise, Class size does not mediate the relationship between understanding small accounting classes and learning effectiveness where p-value, p>0.05.

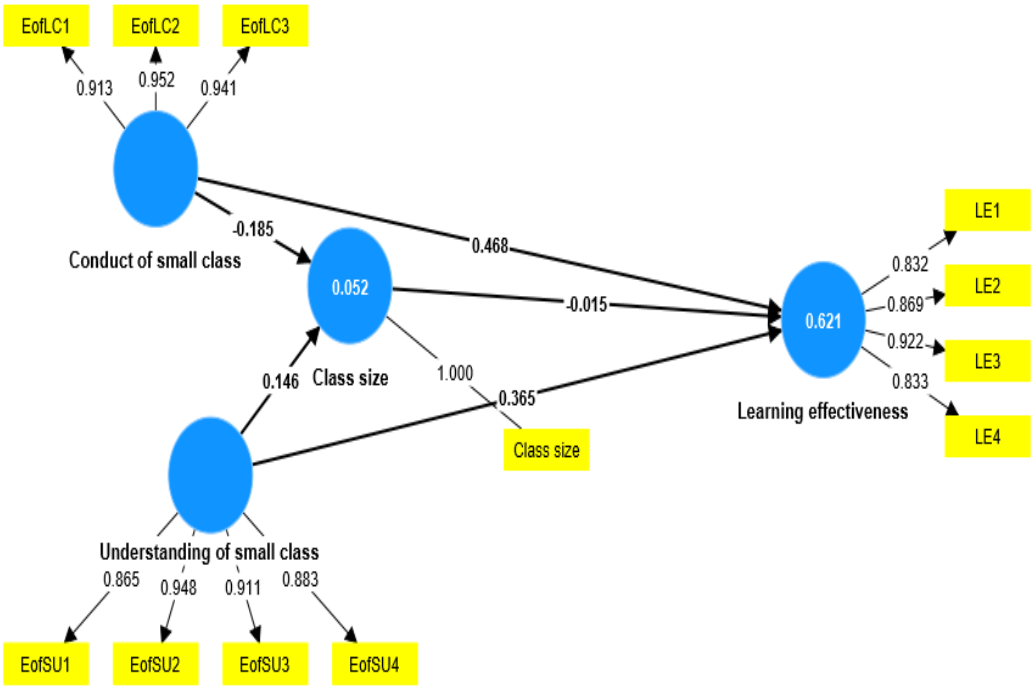
Table 10. Path coefficients (Mediation effect)

Hypothesis	Path	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	t value	p values	Supported/ Not Supported
H3	Conduct of small class -> Class size -> Learning Effectiveness	0.001	-0.001	0.044	0.022	0.982	Not supported
H4	Understanding of small class -> Class size -> Learning Effectiveness	-0.001	0.001	0.039	0.021	0.983	Not supported

Note: Significance levels: *** P < 0. 001 (t >3.33), **p < 0. 01 (t >2.33), *p < 0.05 (t >1.605)

Figure 2 PLS result shows the results of independent variables, small accounting classes (Conduct of small class and understanding of small class), with the dependent variable, learning effectiveness. The PLS result also shows the mediation effect of class size between the relationship between independent variables (conduct of small class, understanding of small class) and the learning effectiveness of accounting students.

Figure 2. Demonstrate the results of testing hypotheses



DISCUSSION

The primary goal of this study is to look into the relationship between Small class sizes and eLearning effectiveness among College students in the Sultanate of Oman. The influence of College students' learning effectiveness was measured using two independent conduct of a small class and understanding of a small class. This study also measures the mediation effect of class size between independent variables (Conduct of small class, understanding of small class) with the dependent variable, learning effectiveness.

Few studies have examined why students respond positively to increased participation in class. This research aims to see how student response influences student participation in Small classrooms. The analysis included quantitative data. Students' undergraduate student responses were taken for the study. Quantitative data was collected to identify strengths and weaknesses in classroom response to improve classroom engagement. Hence this study determined why students' participation, interaction, and engagement increased during response-based learning sessions. The consequences for instructional practice and possible research choices on student reaction and involvement in small groups are discussed.

Using a flipped classroom enables students to participate actively in their learning. However, so far, flipped classroom application in accounting education at the university level, particularly in big classrooms, has been restricted. As a result, this research aims to learn more about student involvement in a series of flipped small classrooms. The study used an open-ended survey questionnaire, classroom observation, and analyses of students' comments on Slide pages and their results on formative tasks.

Teachers should place a moderate priority on technical courses and general abilities and invest more information of interest in strengthening students' competencies, and interpersonal and communication skills, according to the practical-oriented education literature. These appeals for education appear to be part of a widely represented educational site's endeavor to organize education values and ideas with a philosophy of lifelong learning rather than representing an agenda or partisanship (for example, the accounting profession).

CONCLUSION

This study explores the effect of Small class (conduct of a Small class and understanding of Small class) and learning effectiveness among College students across Universities in Oman. While common wisdom holds that increasing class size reduces students' learning ability, specific empirical investigations have found no statistically significant link between class size and student achievement. Furthermore, most known research has been conducted at the university level, raising further concerns regarding the effects of class size in higher education.

The hypothesis testing finds that the hypotheses are supported. The result revealed that the conduct of a small class positively affected Learning effectiveness, where it was P<0. 001, t=4.032. Likewise, understanding small accounting classes positively affected Learning effectiveness where it was P<0. 01, t=3.232. This study's results align with Pollock, Hamann, and Wilson (2011), who found that the students were marginally more likely to rethink in a small-class setting. However, Class size does not mediate the relationship between the conduct of small accounting classes and learning effectiveness. Likewise, Class size does not mediate the relationship between understanding small accounting classes and learning effectiveness. The reason might be thinking that small classes reduce students' academic performance (grades) and small classes will not benefit them in understanding accounting concepts.

IMPLICATIONS

Theoretical ramifications of this study contribute significantly to the body of knowledge on the impact of class size in higher education. The results are consistent with the idea that smaller class sizes enhance college students' ability to learn effectively. This refutes the conventional wisdom that smaller accounting classes promote poorer learning outcomes. This study adds to the body of information on the effects of class size in higher education by contributing to the scant research at the university level. The value of student-teacher interactions in enhancing educational results is highlighted by the favorable links identified between small class behavior, understanding, and learning effectiveness. Based on these results, future research can examine how small class sizes affect student learning and engagement.

According to the study's practical implications, small class sizes may improve learning effectiveness in college settings. The results show small accounting classes' behavior and comprehension influence enhanced learning outcomes. Therefore, educational institutions may reduce class sizes to improve student-teacher relations and enable a more conducive learning environment. This can result in better student involvement, participation, and general academic performance, especially in subjects like accounting, where interaction is essential.

LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

The research's exclusive focus on university students in Oman limited its capacity to generalize its findings to other situations or populations. Additionally, the study took a quantitative approach, which would have prevented researchers from delving deeper into the underlying dynamics and mechanisms that contribute to lower class sizes and successful learning.

Future research could solve these limitations by performing comparison studies across various educational contexts and using qualitative approaches to investigate the qualitative facets of student-teacher interactions in small accounting classes. A more profound knowledge of the implications of class size in higher education might also emerge from looking into the long-term effects of lower class sizes on students' academic and professional outcomes.

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