A Re-Research About Usage Of Mobile Devices In Accounting Lessons

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Abstract

The aim of the study is to determine the usage of mobile devices in accounting lessons in today’s rich mobile variety environment and compare the results with the previous which was done two years ago to determine the mobile learning perspectives of university students who have accounting lessons. Data is collected by face to face meeting of 4th class students who have had 2 or more accounting lessons at some programs in Akdeniz University. Convenience sampling method of non-random sampling methods is used. Frequencies of demographic questions and means and standard deviations for statements are performed. Mann Whiney U tests and Kruskal Wallis tests are performed whether there are significant differences in students’ perspectives on mobile learning. Students think that using mobile devices for learning purposes would be easy a reliable service and an easy content to navigate are important for mobile learning to be effective. It can be said that students are adopting mobile devices for learning purposes.

Keywords: Mobile learning, accounting

1. Introduction

We can’t reach the speed of the technology evolution. Of course it carries with the fact of the development need in education sector. Technology influenced the education sector by causing to arise e-education and mobile learning
concepts. Even when we compare the situation with the last two years, it has gone further so quickly that the need to adopt the technology in to the education system discussed in many fields.

Kengwe & Bhargava (2014, p. 737,738) defines ‘mobile technologies’ as “all those technological devices, which are portable and lightweight and either through the data cables or through wireless connections have Internet capability such as mobile phones, PDAs, iPads, and smart phones”. They also define ‘m-learning’ (mobile learning) as “a dynamic learning environment through the use of mobile technologies especially in the field of education”.

 Learners can use mobile technology outside the classroom to access information that they can take back to school and apply to their courses or to share interesting information with others and to improve themselves cause “learning” which occurs in different environments and under various circumstances (Ally, Grimus & Ebner, 2014, p. 46). Cumming (2013, p. 28) states that “mobile technology has the potential to increase access to and enhance content area instruction for students with EBD, as well as enhancing classroom management and supporting students in the attainment and usage of social skills”.

 Characteristics of the m-learning are Accessibility, immediacy, customized tools of learning, context-awareness, permanency, flexible, used everywhere at every time (Shunye, 2014, p. 1302). Most of mobile devices have lower prices than desktop PCs. They have similar size and light weight than desktop PCs. The advantages of mobile learning are that it is everywhere, is easy to use, and has rich content, high efficiency, flexibility, security, reliability, interactivity, portability and other features that can be used to compete with the other language teaching methods (Picek & Grcic, 2013, p. 64). Size of device, battery life, usability and cost are main disadvantages of mobile devices used for m-learning.

 By the appearance of mobile broad band internet and powerful mobile devices such as tablets, smart-phones, students are able to access almost all the facilities of learning platforms (Andronie & Andronie, 2014, p. 386). Many educators extend their teaching methods into the mobile learning environment, providing an “anytime, anywhere” approach to learning because of the recent advances in smart phone technology (Short et. Al, 2014, p. 199). Tablets also represent a powerful resource because of their small size and high-performance technologies and enable students to work collaboratively and interactively with their fellow students and lecturers, in both face-to-face and distance education (Garcia&Cano, 2014, p. 74).

 Uzunboylu & Ozdamli (2011) stated that perceptions of the teachers are of great significance in in successful integration of mobile learning technologies in education. Ally et.al (2014, p. 46, 52) mentioned that UNESCO has published a framework on the topic of mobile learning which emphasizes that being personally competent is not enough for teachers to teach Informations and Communications Technology (ICT) to their students, they must also be able to help students become collaborative, problem solving, and creative learners through using ICT so they will be effective global citizens.

 In Yamani & Yousef’s (2013, p. 329) paper, a mobile-quiz application is introduced and discussed in a learning environment. The results demonstrated that the mobile devices could be applied wider in the Egyptian education and learning activities, with the fact that the students and instructors needed several training sessions to make them familiar with this new technology.

 The aim of the study is to determine the usage of mobile devices in accounting lessons in today’s rich mobile variety environment and compare the results with the study (Angay Kutluk & Gulmez, 2013) which was done two years ago to determine the mobile learning perspectives of university students who have accounting lessons. The following questions will be answered:

1-Is there any significant difference between students’ perspectives on mobile learning in terms of usage of mobile devices for learning or educational purposes about accounting lessons?
2-Is there any significant difference between students’ perspectives on mobile learning in terms of the time they spent on for Learning/Education.

2. Literature Review

 Cruz’s (2012, p. 58,61) study was about understanding opportunities and obstacles of mobile technologies as perceived by teachers in higher education. Results show that teachers accept opportunities of m-learning to enhance communication with students, availability for resources and immediate feedback. They also identified technological, institutional, pedagogical and individual obstacles; the size of the screen and interface on mobile devices were perceived as not sufficient to enhance mobile act, the institutional obstacles to teachers’ use and integration of mobile technology include infrastructure, lack of support and institutional policies, the pedagogical obstacles that
influenced teachers’ use included information overload, skepticism from students and teachers and learning impact and personal obstacles identified include exposure, technological skills, teachers’ role and security.

In Cakmak and Yalcin’s (2013, p. 47) study, mobile phones have been used by students for seven and half years, factors such as performance, ease of use and design are important for student’s mobile phone selections and it was obtained that students generally use internet via their mobile phones for checking out emails and following social networks.

Cheung’s (2014, p. 277, 278) study focused on students’ use of smartphone for learning by using questionnaire to investigate the factors that affect students' intentions to use mobile phones for learning. The results showed a reasonable participation among students in employing mobile facilities to support learning. Learner aspects, online interactions, device features, and sharing are the main factors that affect smartphone usage for learning.

Abachi & Muhammad (2014) conducted surveys on the undergraduate and graduate students of Computer engineering and on the academics to present the impacts of m-learning. The undergraduate and postgraduate students and the academics were in favor of using m-learning technology for their educational purposes. They have also expressed some security and coverage concerns that require an immediate attention.

In Garcia & Cano’s (2014, p. 74) study, students who use these mobile devices emphasized their usefulness and effectiveness in dimensions such as communication, information processing, time-saving, mobility and ubiquity.

The purpose of Tagoe & Abakah’s (2014, p. 101-102) study was determining students’ m-learning readiness. The results showed that the majority of students owned mobile phones and younger students had sophisticated mobile phones than older students. About 73.1% of students had the intention to adopt m-learning in teaching and learning in their distance education program. Although the majority of students did not own Tablet PCs, the use of sophisticated phones was a strong indication of the acceptance of use of mobile technology among students.

3. Method

The population of this study is students who take 2 or more accounting lessons during four years of their education at Business Administration and Public Finance programs of Faculty of Economics and Administrative Sciences, Alanya Faculty of Business and Tourism Faculty of Akdeniz University. Students who attended 4th class of the mentioned programs are chosen, because they have taken 2 or more accounting lessons until 4th class, so they would be familiar about accounting lessons. Data collection method is non-random sampling. (Economics Program was included in previous study, but this time it is not included because, most of the accounting lessons are selective at this program and most of the students choose branch lessons instead of accounting).

Some new questions are added to the previous survey (Angay Kutluk & Gulmez, 2013) and conducted to the students during accounting lessons. There are approximately 450 students at the 4th classes of these programs who had 2 or more accounting lessons. 247 surveys are obtained. (Rate of return is 55%). The survey is organized by the authors of this paper and by previous studies (Tagoe & Abakah, 2014; Annan-Coultas, 2012; Serin, 2012; Angay Kutluk & Gulmez, 2013; 2014; Cheon et al., 2012; Hussin et al., 2012; Croop, 2008; Akour, 2009; Williams, 2009; Jones, 2009; Brown, 2009; McCombs, 2010) related to mobile learning. Survey includes 2 sections: The first section consists of 13 demographic questions. The second section of the survey includes 25 Likert type statements about perspectives of mobile learning with the scale interval of 1: Strongly Disagree to 5: Strongly Agree. The Cronbach Alpha level of reliability analysis for the second section is 86.7 %.

Frequencies of demographic questions and means and standard deviations for statements about the perspectives of mobile learning are shown in the tables. Mann Whitney U test and Kruskal Wallis test are used to determine whether there are significant differences between students’ perspectives on mobile learning in terms of usage of mobile devices for learning or educational purposes about accounting lessons before, the time they have been using computer and the daily time they spend on mobile devices for Learning/Education. This results and the results of the previous study are compared.
4. Findings

The highest percent of demographic questions are written. Means and standard deviations for statements about the perspectives of mobile learning, Mann Whiney U tests and Kruskal Wallis tests results are shown in Tables.

Table 1 Descriptive Statistics (percentages of frequencies) for Demographic Questions

| Item                                                                 | Variable (percentages)                                |
|----------------------------------------------------------------------|------------------------------------------------------|
| 1- Gender                                                            | Female (53.8) Male (46.2)                             |
| 2- Age                                                               | <22 (26.3) 22-23 (58.3) 24-25 (13.4) >25 (2.0)      |
| 3- Graduation                                                        | Gym. (28.3) Voc.high sch (4.0) Anatolian high sch (36.0) Other (6.1) |
| 4- Program                                                           | Business Administration (28.3) Public Finance (19.4)  |
| 5- Own a laptop computer                                             | Yes (84.6) No (15.4)                                 |
| 6- Own handheld computer                                             | Yes (22.3) No (77.7)                                 |
| 7- Used mobile devices for learning or educational purposes          | Yes (92.3) No (7.7)                                  |
| 8- Access the internet from cell phone                              | Yes (93.1) No (6.9)                                  |
| 9- Ever made a search / homework about accounting courses with cell phone | Yes (46.2) No (53.8)                               |
| 10- Ever made a search / homework about accounting courses with handheld computer | Yes (28.3) No (71.7)                                |
| 11- Location to access the internet most?                           | Campus(6.5) Home(72.5) Workpl.(4.9) Public com.(2.4) Other(13.8) |
| 12- Time of using computers.                                        | < 2 years(6.1) 2-4 years (13.0) 5-8 years(32.0) > 8 years (49.0) |
| 13- Aver. time spend on mobile devices on a daily basis             | None(3.2) 1 hour (41.7) 1-3 hrs (23.5) 4-6 hrs (10.1) > 6 hrs (12.1) |
| a- Conversation:                                                    | None(3.6) 1 hour (15.0) 1-3 hrs (41.7) 4-6 hrs (22.3) > 6 hrs (17.4) |
| b-Messaging:                                                        | None(11.3) 1 hour (45.7) 1-3 hrs (29.1) 4-6 hrs (8.1) > 6 hrs (5.7) |
| c- Internet (Web/mail)                                              | None(5.7) 1 hour (43.7) 1-3 hrs (35.6) 4-6 hrs (10.1) > 6 hrs (4.9) |
| d- Games/Music:                                                     |                                                     |
| e- Learning/Education:                                              |                                                     |
Table 2 Means and standard Deviations for Statements about the Perspectives of Mobile Learning

| STATEMENTS                                                                 | Mean | SD  |
|---------------------------------------------------------------------------|------|-----|
| 1- Using mobile devices would enable me to make search/homework about accounting courses more quickly. | 3,87 | 1,13 |
| 2- Using mobile devices for learning purposes would be easy.               | 4,16 | 0,93 |
| 3- I have the knowledge necessary to use mobile devices for making search/homework about accounting courses. | 3,80 | 1,07 |
| 4- I am interested in carrying out some of my learning activities of accounting courses by using cell phone. | 3,49 | 1,19 |
| 5- I am interested in carrying out some of my learning activities of accounting courses by using handheld computer. | 3,45 | 1,33 |
| 6- Using mobile devices for making search/homework about accounting courses would help me perform my studies anymore. | 3,96 | 1,10 |
| 7- I would likely to use mobile learning for making search/homework about accounting courses if the university provides technical support. | 4,09 | 1,02 |
| 8- Using mobile devices for making search/homework about accounting courses would be very appealing to me if the majority of my friends used it. | 3,91 | 1,03 |
| 9- For mobile learning to be effective it is important for the content to be easy to navigate. | 4,11 | 0,99 |
| 10- For mobile learning to be effective it is important for the service to be reliable. | 4,13 | 1,05 |
| 11- Mobile learning in accounting courses would be an alternative to traditional method. | 3,87 | 1,07 |
| 12- Mobile learning in accounting courses would be good alternative for those who are working. | 4,04 | 1,04 |
| 13- I would like that accounting instructors integrate mobile learning into traditional method. | 3,92 | 1,07 |
| 14- Mobile learning would be expensive. | 3,11 | 1,22 |
| 15- Using mobile devices for learning purposes would be difficult because they have small screen. | 3,02 | 1,26 |
| 16- Using mobile devices for learning purposes would be difficult because of the limited memory. | 2,98 | 1,25 |
| 17- I would rather use mobile devices to communicate my friends or to listen to the music than learning purposes. | 2,83 | 1,35 |
| 18- Having a mobile device for academic purposes has benefited my learning of accounting issues. | 3,76 | 1,05 |
| 19- Having a mobile device for academic purposes has benefited my accounting lecturer’s teaching. | 3,83 | 1,03 |
| 20- I intend to use mobile devices for learning purpose because of the immediate access to information. | 3,96 | 1,04 |
| 21- I believe that using mobile devices is helpful for the study and homework. | 3,82 | 1,09 |
| 22- I believe that mobile devices would improve my ability to learn. | 3,26 | 1,18 |
| 23- I watch the accounting issues available in YouTube via mobile devices. | 3,90 | 1,07 |
| 24- Mobile devices types influence mobile learning habit. | 3,81 | 1,16 |
| 25- Mobile learning never replaces a teacher because one’s teaching is very different as a result of experiences. | 3,60 | 1,31 |

Table 2 shows that, students are mostly agree with the statements of “Using mobile devices for learning purposes would be easy”, “For mobile learning to be effective it is important for the content to be easy to navigate” respectively. Interestingly, students were mostly agree with the statements of “I would rather use mobile devices to communicate my friends or to listen to the music than learning purposes”, “Using mobile devices for learning purposes would be difficult because of the limited memory”, “Using mobile devices for learning purposes would be difficult because they have small screen”. Students were mostly disagree with the first and the second statements in previous study also.

Table 3 Mann Whitney-U test between Using Mobile Devices for Learning or Educational Purposes and Statements about the Perspectives of Mobile Learning

| Statement                                                                 | Group | n  | Mean Rank | U       | Z     | P     |
|---------------------------------------------------------------------------|-------|----|-----------|---------|-------|-------|
| Using mobile devices for learning purposes would be easy.                 | Yes   | 228 | 126,35    | 1469,500| 2,522 | 0,012 |
| Mobile learning in accounting courses would be good alternative for those who are working. | No    | 19  | 95,84     |         |       |       |
| I would like that accounting instructors integrate mobile learning into traditional method. | Yes   | 228 | 126,60    | 1574,000| 2,102 | 0,036 |
| I would like that accounting instructors integrate mobile learning into traditional method. | No    | 19  | 92,84     |         |       |       |
| I intend to use mobile devices for learning purpose because of the immediate access to information. | Yes   | 228 | 126,51    | 1594,000| 2,008 | 0,045 |
| I intend to use mobile devices for learning purpose because of the immediate access to information. | No    | 19  | 93,92     |         |       |       |
| I believe that mobile devices would improve my ability to learn.          | Yes   | 228 | 126,69    | 1552,500| 2,156 | 0,031 |
| I believe that mobile devices would improve my ability to learn.          | No    | 19  | 91,71     |         |       |       |

P<0,05
As can be seen in Table 3, there are differences between “Using Mobile Devices for Learning or Educational Purposes” and the statements of “Using mobile devices for learning purposes would be easy”, “Mobile learning in accounting courses would be good alternative for those who are working”, “I would like that accounting instructors integrate mobile learning into traditional method”, “I intend to use mobile devices for learning purpose because of the immediate access to information” and “I believe that mobile devices would improve my ability to learn”. Students who used mobile devices for learning or educational purposes before are agree more with the mentioned statements than who didn’t use.

In previous study, students who used mobile devices for learning or educational purpose before were agree more with the first statement of “Using mobile devices for learning purposes would be easy” also.

Table 4. Mann Whitney-U test between Making Research or Homework about Accounting Lessons with Cell Phone and Statements about the Perspectives of Mobile Learning

| Statement                                                                 | Group | n  | Mean Rank | U      | Z     | P      |
|--------------------------------------------------------------------------|-------|----|-----------|--------|-------|--------|
| Using mobile devices would enable me to make search/homework more quickly| Yes   | 114| 144,00    | 5300,500| -4,274| 0,000  |
|                                                                          | No    | 133| 106,85    |         |       |        |
| Using mobile devices for learning purposes would be easy                 | Yes   | 114| 135,95    | 6218,500| -2,637| 0,008  |
|                                                                          | No    | 133| 113,76    |         |       |        |
| I have the knowledge necessary to use mobile devices for making researchers | Yes   | 114| 145,01    | 5815,500| -4,457| 0,000  |
| homework about accounting lessons                                       | No    | 133| 105,99    |         |       |        |
| I am interested in carrying out some of my learning activities of accounting lessons by using cell phone | Yes   | 114| 138,34    | 5946,500| -3,024| 0,002  |
|                                                                          | No    | 133| 111,71    |         |       |        |
| Using mobile devices for making search/homework about courses would help me perform my studies anywhere | Yes   | 114| 141,36    | 5602,000| -3,732| 0,000  |
|                                                                          | No    | 133| 109,12    |         |       |        |
| Using mobile devices for making search/homework about accounting courses would be very appealing to me if the majority of my friends used it | Yes   | 114| 133,20    | 6532,500| -1,966| 0,049  |
|                                                                          | No    | 133| 116,12    |         |       |        |
| Mobile learning in accounting courses would be an alternative to traditional method | Yes   | 114| 133,08    | 6546,000| -1,989| 0,047  |
|                                                                          | No    | 133| 116,46    |         |       |        |
| Having a mobile device for academic purposes has benefited my learning of accounting issues | Yes   | 114| 138,59    | 5917,500| -3,115| 0,002  |
|                                                                          | No    | 133| 111,49    |         |       |        |
| Having a mobile device for academic purposes has benefited my accounting lecturer’s teaching | Yes   | 114| 136,72    | 6131,000| -2,719| 0,007  |
|                                                                          | No    | 133| 113,10    |         |       |        |
| I intend to use mobile devices for learning purpose because of the immediate access to information | Yes   | 114| 136,87    | 6114,000| -2,756| 0,006  |
|                                                                          | No    | 133| 112,97    |         |       |        |
| I believe that using mobile devices is helpful for my studies and homework | Yes   | 114| 134,38    | 6398,000| -2,256| 0,024  |
|                                                                          | No    | 133| 115,11    |         |       |        |
| I watch the accounting issues available in You tube via mobile devices    | Yes   | 114| 139,52    | 5811,500| -3,240| 0,001  |
|                                                                          | No    | 133| 110,70    |         |       |        |

Table 4 shows that, there are differences between “Making Research or Homework about Accounting Lessons with Cell Phone” and the statements of “Using mobile devices would enable me to make research/homework about accounting courses more quickly”, “Using mobile devices for learning purposes would be easy”, “I have the necessary knowledge to use mobile devices for making research/homework about accounting lessons”, “I am interested in carrying out some of my learning activities of accounting lessons by using cell phone”, “Using mobile devices for making search/homework about accounting courses would help me perform my studies anywhere”, “Using mobile devices for making search/homework about accounting courses would be very appealing to me if the
majority of my friends used it”, “Mobile learning in accounting courses would be an alternative to traditional method”, “Having a mobile device for academic purposes has benefited my learning of accounting issues”, “Having a mobile device for academic purposes has benefited my accounting lecturer’s teaching”, “I intend to use mobile devices for learning purpose because of the immediate access to information”, “I believe that using mobile devices is helpful for my studies and homework” and “I watch the accounting issues available in You tube via mobile devices”. Students who have done research or homework about accounting lessons with cell phone before agree more with the mentioned statements.

In previous study, students who have done research or homework about accounting lessons with cell phone before agreed more with the first four statements.

Table 5. Mann Whitney-U test between Making Research or Homework about Accounting Lessons with Handheld Computer and Statements about the Perspectives of Mobile Learning

| Statement                                                                 | Group | n  | Mean Rank | U    | Z    | P    |
|---------------------------------------------------------------------------|-------|----|-----------|------|------|------|
| Using mobile devices would enable me to make research/homework about accounting lessons more quickly. | Yes   | 70 | 138,84    | 5156,000 | -2,154 | 0,031 |
|                                                                             | No    | 177| 118,13    |       |      |      |
| Using mobile devices for learning purposes would be easy.                  | Yes   | 70 | 138,66    | 5168,500 | -2,198 | 0,028 |
|                                                                             | No    | 177| 118,20    |       |      |      |
| I have the knowledge necessary to use mobile devices for making search/homework about accounting courses. | Yes   | 70 | 144,93    | 4730,500 | -3,015 | 0,003 |
|                                                                             | No    | 177| 115,72    |       |      |      |
| I am interested in carrying out some of my learning activities of accounting lessons by using handheld computer. | Yes   | 70 | 138,38    | 5188,500 | -2,050 | 0,040 |
|                                                                             | No    | 177| 118,31    |       |      |      |
| Using mobile devices for making search/homework about accounting courses would help me perform my studies anywhere. | Yes   | 70 | 148,87    | 4454,000 | -3,632 | 0,000 |
|                                                                             | No    | 177| 114,16    |       |      |      |
| I watch the accounting issues available in Youtube via mobile devices.     | Yes   | 70 | 145,40    | 4697,000 | -3,034 | 0,002 |
|                                                                             | No    | 177| 115,54    |       |      |      |

P<0,05

Table 5 shows that, there are differences between “Making Research or Homework about Accounting Lessons with Handheld Computer” and the statements of “Using mobile devices would enable me to make research/homework about accounting lessons more quickly”, “Using mobile devices for learning purposes would be easy”, “I have the knowledge necessary to use mobile devices for making search/homework about accounting courses”; “I am interested in carrying out some of my learning activities of accounting lessons by using handheld computer”, “Using mobile devices for making search/homework about accounting courses would help me perform my studies anywhere” and “I watch the accounting issues available in Youtube via mobile devices”. Students who have done research or homework about accounting lessons with Handheld Computer agree more with the mentioned statements.

In previous study, students who have done research or homework about accounting lessons with handheld Computer before agreed more with the first three and fifth statements.

Table 6. Kruskal Wallis test between Average Time Spending on Mobile Devices for Learning or Education Daily and Statements about the Perspectives of Mobile Learning

| Statement                                                                 | Group | n  | Mean Rank | Sd  | χ²  | P    |
|---------------------------------------------------------------------------|-------|----|-----------|-----|-----|------|
| Using mobile devices would enable me to make research/homework about accounting lessons more quickly. | None  | 14 | 66,71     | 4   | 13,980 | 0,007 |
|                                                                             | <1 hour | 108| 120,03    | 120,03 |     |      |
|                                                                             | 1-3 hours | 88 | 130,61    | 130,61 |     |      |
|                                                                             | 4-6 hours | 25 | 136,52    | 136,52 |     |      |
|                                                                             | > 6 hours | 12 | 152,00    | 152,00 |     |      |
Table 6 shows that, there are differences between ‘Average Time Spending on Mobile Devices for Learning or Education’ and the statements of “Using mobile devices would enable me to make research/homework about accounting lessons more quickly”, “Using mobile devices for learning purposes would be easy”, “Using mobile devices for making search/homework about accounting courses would help me perform my studies any place”, “Using mobile devices for making search/homework about accounting courses would be very appealing to me if the majority of my friends used it”, “Mobile learning in accounting courses would be good alternative for those who are working”, “Having a mobile device for academic purposes has benefited my learning of accounting issues”, “I intend to use mobile devices for learning purpose because of the immediate access to information” and “I believe that using mobile devices is helpful for my studies and homework”.

When subgroups are considered, students agree more with the mentioned statements as the time they spent on mobile devices for learning/education on daily basis increases.

In previous study, students agreed with the first two statements of “Using mobile devices would enable me to make research/homework about accounting lessons more quickly”, “Using mobile devices for learning purposes would be easy”. 

| Statement | None | <1 hour | 1-3 hours | 4-6 hours | > 6 hours |
|-----------|------|---------|-----------|-----------|-----------|
| Using mobile devices for learning purposes would be easy | None | 14 | 69,57 | 4 | 12,120 | 0,016 |
| | <1 hour | 108 | 123,68 | | | |
| | 1-3 hours | 88 | 126,32 | | | |
| | 4-6 hours | 25 | 135,98 | | | |
| | > 6 hours | 12 | 148,42 | | | |
| Using mobile devices for making search/homework about accounting courses would help me perform my studies anyplace | None | 14 | 67,00 | 4 | 14,984 | 0,005 |
| | <1 hour | 108 | 119,08 | | | |
| | 1-3 hours | 88 | 131,89 | | | |
| | 4-6 hours | 25 | 133,82 | | | |
| | > 6 hours | 12 | 156,46 | | | |
| Using mobile devices for making search/homework about accounting courses would be very appealing to me if the majority of my friends used it | None | 14 | 75,79 | 4 | 16,225 | 0,003 |
| | <1 hour | 108 | 119,56 | | | |
| | 1-3 hours | 88 | 125,59 | | | |
| | 4-6 hours | 25 | 138,68 | | | |
| | > 6 hours | 12 | 177,96 | | | |
| Mobile learning in accounting courses would be good alternative for those who are working | None | 14 | 72,57 | 4 | 10,897 | 0,028 |
| | <1 hour | 108 | 117,75 | | | |
| | 1-3 hours | 88 | 135,88 | | | |
| | 4-6 hours | 25 | 129,58 | | | |
| | > 6 hours | 12 | 135,67 | | | |
| Having a mobile device for academic purposes has benefited my learning of accounting issues | None | 14 | 60,68 | 4 | 16,046 | 0,003 |
| | <1 hour | 108 | 124,18 | | | |
| | 1-3 hours | 88 | 133,05 | | | |
| | 4-6 hours | 25 | 113,96 | | | |
| | > 6 hours | 12 | 150,88 | | | |
| I intend to use mobile devices for learning purpose because of the immediate access to information | None | 14 | 80,00 | 4 | 10,501 | 0,033 |
| | <1 hour | 108 | 118,65 | | | |
| | 1-3 hours | 88 | 132,52 | | | |
| | 4-6 hours | 25 | 126,76 | | | |
| | > 6 hours | 12 | 155,25 | | | |
| I believe that using mobile devices is helpful for my studies and homework | None | 14 | 62,46 | 4 | 15,327 | 0,004 |
| | <1 hour | 108 | 122,45 | | | |
| | 1-3 hours | 88 | 127,70 | | | |
| | 4-6 hours | 25 | 139,72 | | | |
| | > 6 hours | 12 | 149,83 | | | |

P<0,05
5. Conclusion

The aim of the study is to determine the usage of mobile devices in accounting lessons in today’s rich mobile variety environment and compare the results with the study (Angay Kutluk & Gulmez, 2013) which was done two years ago to determine the mobile learning perspectives of university students who have accounting lessons. Most of the students own laptop computers, own cell phones that can access internet and have used mobile devices for educational purposes before. They use cell phone more than handheld computer for making research or homework about accounting lessons. Most of the students who have used mobile devices for learning and educational purposes or made research/homework about accounting lessons with cell phone and handheld computer and spent more time on mobile devices for learning and education on daily basis, think that using mobile devices for learning purposes would be easy and they intend to use it because of the immediate access to information, and would enable them to make research/homework about accounting lessons more quickly, using mobile devices for making research/homework about accounting lessons would help them perform their studies anywhere. In Williams (2009)’s study the majority of the students thought that the m-learning strategies were convenient and as they had their cell phones with them all the time, they always had access to information. In Mathur (2011)’s study students intended to use mobile application if they perceived Mobile Learning is convenient and easy to use. The results of Garcia & Cano’s (2014) study is also consistent with the above mentioned thoughts.

Students think that using mobile devices for learning purposes would be easy a reliable service and an easy content to navigate are important for mobile learning to be effective. Content was a feature in Derakhshan (2009)’s study and quality of service is one of the factors determinants of mobile learning acceptance in Akour (2009)’s study. Students in Cheung’s (2014) and Tagoe & Abakah’s (2014) studies had intention to adopt m-learning.

When the results are compared with the previous study (Angay Kutluk & Gulmez, 2013), using mobile devices for learning or educational purposes and making research or homework about accounting lessons increased remarkably. Students are insisting the thought that using mobile devices for learning purposes would be easy and accounting homework would be done quickly. It can be said that students are adopting mobile devices for learning purposes. The importance of mobile learning should be considered as an important issue to be attntioned.

Mobile learning is a combination of interactions between learners, their devices, and the social environment which requires new learning skills and the transformation of teachers’ roles and identities, so teachers should be prepared to engage students in today’s digital learning environments and to coach them through learning (Ally et.al, 2014, p. 47, 56). Educators should learn to use the mobile technology as first step and then find creative ways to use mobile technology to reach the learners and provide high-quality education.

Currently, most learning materials are available at a cost for people or need to travel to a specific location to access them (Ally & Samaka, 2014, p. 14). Especially in developing countries, these costs are too high, preventing learners from achieving a basic level of education. In developing countries people may not have computers to access learning materials perhaps but they have mobile devices and are now obtaining tablets with wireless capability to allow them to access learning materials from anywhere and at any time. So by the help of mobile technology, they can be productive and improve their life quality.

M-learning has also significant influence on learning of disadvantaged students (Abachi & Muhammad, 2014, p. 494). Especially students with speech or language impairment which affects their educational performance adversely can use the applications’ library of symbols and text-to-speech conversion for easy and natural communication with others.

The limitation of this study is that it is performed with one university about accounting lesson. It is suggested that student and lecturer readiness should be determined in different universities and in different lessons.

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