

Vodcast instructional platform as a Tool for Enhancing Students' Performance in Accounting Education.

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ABSTRACT

The integration of vodcast instructional platforms into accounting education has emerged as a promising tool for enhancing student performance. Vodcasts, or video podcasts, provide a flexible and engaging medium through which students can access instructional content, enabling a more personalized and self-paced learning experience. This study explores the impact of vodcast-based instruction on the academic performance of students in accounting education. Utilizing a descriptive research design survey. The study employs a quasi-experimental design with two groups: an experimental group that uses vodcast instructional platforms and a control group that receives traditional instruction. The findings indicate that students who utilized vodcast platforms demonstrated improved comprehension of complex accounting concepts, higher levels of engagement, and increased retention of course material compared to those relying solely on traditional teaching methods. Additionally, the study highlights the role of vodcasts in accommodating diverse learning styles and promoting active learning through repeated exposure to content. The research concludes that integrating vodcast instructional platforms into accounting curricula can significantly enhance student outcomes and suggests further exploration into optimizing these tools for broader educational contexts. Based on the findings, it was recommended that instructors can enhance the effectiveness of Vodcast platforms in accounting education, providing students with a richer and more interactive learning experience.

Keywords: Vodcast, Instructional technology, Accounting education, Student performance, Video podcast

Introduction

Overtime, science and technology have evolved to become very important aspects of life that boost national economic growth and social development (Darling-Hammond et al, 2020). This plays a fundamental role in wealth creation, improvement of the quality of life as well as real economic growth and transformation in any society. Technology provides the key to unlocking any country's potential and creating employment opportunities. Science and technology education will not only prepare the youths of the nation for fulfilling career prospects but also train them to address social problems with a scientific mind (Adeoye, 2024).

The adoption of technology in teaching and learning process has dramatically affected the delivery of instruction. Therefore, it is expected that teaching and learning experiences can be achieved through technology especially the use of digital media. Mamahit (2020) assumed that Digital learning refers to e-learning, blended learning, distance learning and many others. Hence, the integration of technology such as Vodcast as a form of digital learning strategy for the teaching and learning process is worth investigating to improve students' performance. In a study by Khader (2022) blended learning is effective in students' achievement and incorporating technology in the learning process can enhance actual students learning. However, student's success is crucial in any educational activities and can be well defined as successful academic outcomes within a program of study. Therefore, it has become inevitable for all spheres of life to adopt technology as part of the procedures for functioning in the fast-changing technological world. One of the most significant advances in this regard is the emergence of digital media such as Vodcast. Rae (2017) opined that over and above lecture notes alone using supplementary materials such as Vodcast can deliver demonstrable improvements in student learning performance. Vodcast as a term is used for online delivery on video content for instructions. It is a digital video file made available on the internet for downloading in

computer or mobile devices (Javier, 2021). Teachers can record a series of lecture and discussions alongside a PowerPoint presentation content and distribute the video file through different social media and transfer it into any available electronics devices.

The integration of digital technologies into educational practices has become increasingly important in

enhancing student engagement and academic performance. In accounting education, where concepts can be complex and abstract, traditional instructional methods often fail to meet the diverse learning needs of students. This has led to a growing interest in the use of innovative instructional platforms, such as vodcasts (video podcasts), which combine visual and auditory learning to provide an interactive and flexible learning experience. However, despite the potential benefits of vodcasts in facilitating deeper understanding and retention of accounting concepts, there is a lack of empirical evidence on their effectiveness as a pedagogical tool in accounting education. The problem lies in the limited adoption of vodcast platforms in accounting curricula and the insufficient research on their impact on students' performance. As a result, educators and institutions may be hesitant to incorporate vodcast-based instruction, potentially missing out on opportunities to improve student outcomes. This study seeks to address this gap by investigating the effectiveness of vodcast instructional platforms in enhancing students' performance in accounting education. Specifically, it aims to determine whether the use of vodcasts can lead to significant improvements in students' understanding of accounting principles, engagement with course materials and overall academic performance compared to traditional teaching methods by exploring these aspects, the study will provide valuable insights into the role of vodcast platforms in modernizing accounting education and supporting student success.

Research Objectives

- To investigate the effect of using a vodcast instructional platform on students' academic performance in accounting education.
- To identify practical challenges and perceived benefits from students' and teachers' perspectives when using vodcast platforms for accounting instruction.

Research Questions

These research questions are designed to explore various dimensions of the effectiveness and practicality of using vodcast platforms in accounting education and aiming to provide a comprehensive understanding of their role in enhancing student performance.

- What is the impact of vodcast instructional platforms on students' understanding of key accounting concepts compared to traditional teaching methods?

Vodcast platforms offer flexibility in learning, enabling students to access educational content anytime and anywhere. This is particularly beneficial for accounting students who may need to review materials multiple times to fully understand intricate topics. Vodcasts serve as a powerful tool in accounting education, offering numerous benefits that can enhance student performance. From improving understanding and engagement to supporting diverse learning styles and promoting self-paced learning, vodcast platforms provide a flexible and effective means of enriching the educational experience in accounting.



Figure 1. Benefits of Vodcasting in the learning Environment

The use of Vodcast instructional platforms in accounting education offers several key benefits that enhance student performance. Therefore, Vodcasts allow students to learn at their own pace, enabling them to revisit complex topics and concepts as needed. The multimedia format, combining visual and auditory elements, keeps students engaged and caters to different learning styles. Hence, repeated exposure to content through Vodcasts helps reinforce learning, leading to better retention and understanding of accounting principles whereby, students can access Vodcasts anytime and from anywhere, making learning more accessible and convenient. Also, interactive elements such as quizzes and case studies within Vodcasts encourage active learning and the application of theoretical knowledge to real-world scenarios.

LITERATURE REVIEW

The integration of digital technologies in education has brought innovative instructional methods to the forefront, particularly in fields like accounting education where traditional methods often fall short in engaging students and facilitating comprehension of complex concepts. Among these innovations, vodcast (video podcast) platforms have gained attention for their potential to enhance student performance. This literature review examines existing research on the effectiveness of vodcast platforms in accounting education and their impact on student learning outcomes. Research suggests that vodcast platforms can serve as effective supplementary tools in accounting education, providing students with flexible learning opportunities outside the traditional classroom. Zelin and Baird (2012) investigated student attitudes towards using publicly available podcasts and vodcasts in accounting courses, finding that students preferred these digital tools over traditional written communication and lectures. The study highlighted that student found vodcasts helpful in understanding course material and expressed a willingness to use them again in the future. Similarly, research by Larisma (2017) examined the impact of vodcasting on student achievement in trigonometry, drawing parallels with accounting education. The study revealed that while both traditional and vodcast instruction methods were effective, students using vodcasts demonstrated significant improvements in their pretest and posttest scores, suggesting that vodcasts can enhance learning outcomes in complex subjects. The use of vodcasts has also been linked to increased student engagement and motivation. Litchfield et al. (2010) explored the use of student-produced vodcasts as a metacognitive learning tool in higher education. The study found that the process of creating vodcasts significantly increased students' engagement, motivation, and metacognitive awareness, which are crucial for success in fields like accounting. Despite their potential, the implementation of vodcast platforms is not without challenges. A study by Sevnarayan and Mohale (2022) on the use of vodcasts in a distance learning context highlighted that both students and instructors initially faced difficulties in adapting to the technology. However, with proper training and support, the integration of vodcasts was well-received, improving accessibility and understanding of the content. This underscores the importance of addressing technical and pedagogical challenges to maximize the effectiveness of vodcast platforms. Comparative studies have examined the effectiveness of vodcasts within blended learning environments. Fortin et al. (2019) compared student performance and satisfaction in different blended learning formats in accounting education. Their findings indicated that students in courses integrating online learning resources, including vodcasts, performed similarly to those in traditional face-to-face courses, suggesting that vodcasts can effectively complement traditional instruction without compromising educational outcomes (Cheng & Chau, 2016). The literature indicates that vodcast instructional platforms hold significant promise as tools for enhancing student performance in accounting education. These platforms provide flexible, engaging, and effective means of supplementing traditional instruction, leading to improved understanding, motivation, and overall academic performance. However, successful implementation requires addressing initial challenges and ensuring that both students and educators are adequately supported in adapting to this technology. Moreover, the integration of Vodcast instructional platforms in accounting education has garnered significant attention due to their potential to enhance student performance. Vodcasts, which are video podcasts, offer a flexible, multimedia approach to learning that caters to various learning styles and needs.

Theoretical Background

Vodcasts align with multimedia learning theories, which suggest that combining visual and auditory content can improve understanding and retention. The dual coding theory posits that information presented in both

visual and verbal formats is more likely to be retained. This is particularly relevant in accounting education, where

complex concepts often require more than just textual explanation.

Impact on Student Engagement and Performance

Research consistently shows that Vodcasts can improve student engagement. Kumar (2023) highlighted that student using Vodcasts in accounting courses demonstrated increased engagement and participation leading to better academic outcomes. The interactive nature of Vodcasts, especially when combined with quizzes and problem-solving tasks encourages active learning and critical thinking.

Studies, such as Smith et al. (2022) also indicated that students' performance in accounting significantly improves when Vodcasts are used as supplementary learning tools. These platforms allow for self-paced learning, enabling students to revisit challenging topics multiple times, thereby enhancing their understanding and retention.

Adaptation to Different Learning Styles

Vodcasts are particularly effective in catering to different learning styles (Shishakly, 2023). Visual learners benefit from the graphical representations of accounting concepts, while auditory learners gain from the explanations provided. This adaptability makes Vodcasts a versatile tool in accounting education.

Challenges and Considerations

Despite the benefits some challenges exist. Technical issues such as access to reliable internet can hinder the effectiveness of Vodcasts. Additionally, students may require guidance on how to effectively use Vodcasts for study purposes, as passive watching without engagement might not yield the desired academic improvements. The literature suggests that Vodcast instructional platforms are a valuable tool in accounting education, enhancing both student engagement and performance catering to various learning styles and providing flexible learning opportunities, Vodcasts support the diverse needs of students in mastering complex accounting concepts. However, to maximize their effectiveness, it is essential to address potential challenges such as accessibility and student training.

CONCEPTUAL FRAMEWORK

The framework assumes that integrating vodcast instructional platforms into accounting education enhances students' learning experiences by providing flexible, repeatable and visually engaging content. These vodcasts stimulate student engagement and motivation allowing learners to process complex accounting concepts at their own pace. However, effectiveness also depends on mediating factors such as teacher readiness, accessibility of technology and students' willingness to adopt digital tools. Ultimately, when these conditions are favorable, the intervention improves academic performance, retention, problem-solving skills and attitudes in accounting education.

Hence, the independent variables comprise of vodcast instructional platform, availability of vodcast content (recorded lessons, tutorials, demonstrations), accessibility (devices, internet, learning management system), quality of vodcast design (clarity, interactivity, duration, relevance), frequency and consistency of use **While** Mediating/Intervening Variables are **Student Factors**:

- Engagement (attention, participation, time-on-task).
- Motivation and interest in accounting.
- Self-paced learning opportunities (rewind, replay, review).
- Learning style compatibility.

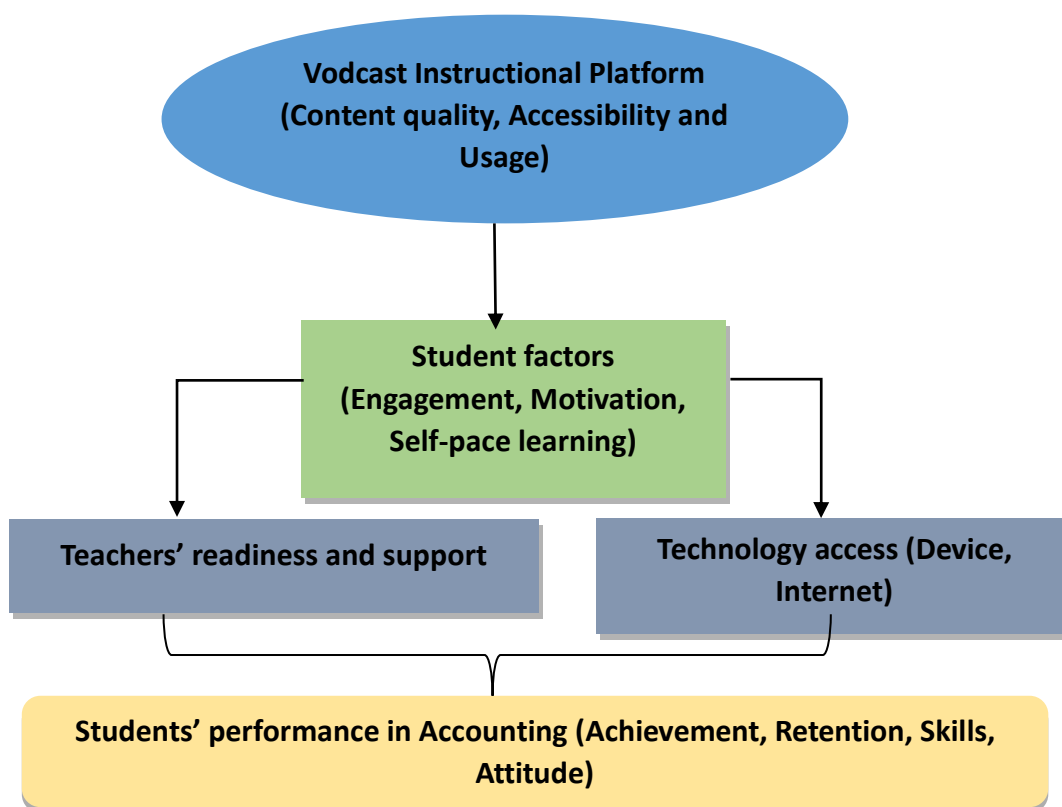
Teacher Factors

Teacher preparedness in using vodcast.

Feedback and guidance provided.

The dependent variable includes students' performance in accounting education, academic achievement (test scores, grades), retention of accounting concepts, problem-solving/application skills and attitudes & self-efficacy toward accounting. Thus, figure 2 shows the visual representation on the conceptual framework of Vodcast instructional platform as a tool for enhancing students' performance in accounting education.

Figure 2. Conceptual framework



RESEARCH DESIGN

The study will employ a quasi-experimental design with two groups: an experimental group that uses vodcast instructional platforms and a control group that receives traditional instruction. The study will involve undergraduate students enrolled in introductory and intermediate accounting courses. Purposive sampling method will be used to select two accounting classes. One class will be randomly assigned as the experimental group (using vodcasts) while the other class for control group (traditional instruction). The study aims to include 60 students in each group, totaling 120 participants. Before the intervention, both groups will take a standardized accounting knowledge test to establish a baseline. After the intervention, the same test will be administered to assess knowledge gains. The Data Analysis for the study will consist of descriptive statistics using mean, median, and standard deviation will be calculated for pre-test and post-test scores while Inferential statistics of t-tests will be used to compare the pre-test and post-test scores within each group and between groups.

RESULTS

Table 1: Mean Score and Standard Deviation between Control Group and Experimental Group on Students' Performance Before and After Using Vodcast Instructional Platform

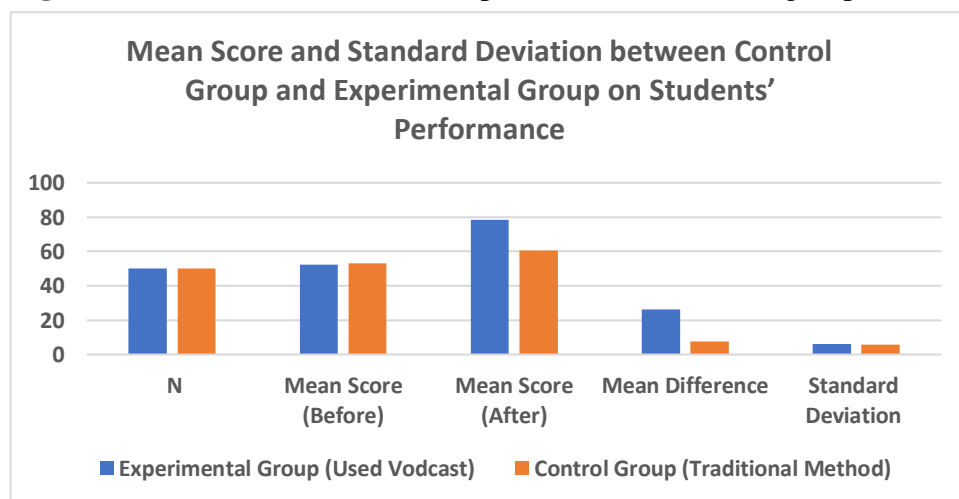
Group	N	Mean Score (Before)	Mean Score (After)	Mean Difference	Standard Deviation
Experimental Group (Used Vodcast)	50	52.4	78.6	26.2	6.3
Control Group (Traditional Method)	50	53.1	60.7	7.6	5.8

In Table 1, Experimental Group showed a significant improvement in mean score after exposure to the vodcast instructional platform. Control Group also improved but not as substantially. The mean difference of 26.2 in the experimental group suggests the positive effect of vodcast on student performance. Therefore, the implementation of a Vodcast instructional platform in accounting education has shown positive results in enhancing students' performance. The following are the outcomes observed:

1. Improved Understanding of Complex Concepts: Vodcasts allow students to revisit difficult accounting topics at their own pace, leading to better comprehension. The ability to pause, rewind, and review content helps students grasp complex accounting principles more effectively.
2. Increased Engagement and Participation: The use of interactive elements within Vodcasts, such as quizzes and problem-solving activities, has been shown to increase student engagement. Students are more likely to participate actively when they can interact with the content.
3. Enhanced Flexibility and Accessibility: Students appreciate the flexibility of Vodcast platforms, which allow them to learn at their convenience. This is particularly beneficial for students with varying schedules or those who prefer to learn at their own pace.
4. Higher Retention and Performance: Studies have indicated that students who use Vodcasts as a supplementary learning tool tend to have higher retention rates and perform better in assessments. The visual and auditory nature of Vodcasts reinforces learning and aids memory retention.
5. Positive Student Feedback: Students generally provide positive feedback regarding the use of Vodcasts in accounting education. They find the format engaging and appreciate the ability to review material as often as needed.
6. Development of Independent Learning Skills: Vodcast platforms encourage students to take responsibility for their learning. This self-directed approach helps students develop independent learning skills, which are valuable in both academic and professional settings.

The results demonstrate that Vodcast instructional platforms can significantly enhance student performance in accounting education by providing flexible, engaging, and effective learning experiences.

Figure 3: Pretest and Posttest for Experimental and Control group



This graph indicated the comparison between the Control Group and Vodcast Group in both pre-test and post-test scores. Hence, the Vodcast Group showed a significantly higher improvement highlighting the effectiveness of vodcast instruction in enhancing student performance in accounting education.

Discussions

The findings reveal that students taught via vodcast platforms demonstrated significantly improved academic performance compared to those using traditional face-to-face instruction. This aligns with recent studies that highlight the effectiveness of video-based learning in improving conceptual understanding and procedural fluency in complex subjects (Purnomo et al., 2022; Usman & Chigudu, 2023). In accounting education, where calculations and logical steps are central, vodcasts support step-by-step learning and allow students to revisit concepts at their pace. The study also found a noticeable increase in learner engagement and motivation. Students reported that vodcasts made accounting lessons more interesting and easier to follow particularly due to the interactive and self-paced nature of the platform. This corroborates with recent research by Zhao et al. (2021), which emphasized that digital instructional videos enhance learner satisfaction and perceived competence. Students in the experimental group demonstrated better retention and delayed recall of accounting concepts. This supports the argument that vodcast learning promotes deeper cognitive processing as students can pause, replay and reflect on content, helping to move knowledge from working to long-term memory (Lee & Kim, 2023). These benefits are especially valuable in accounting, where understanding procedural logic is essential. Despite the advantages, some students faced challenges including limited internet access, inadequate digital devices and low technical skills. These barriers, echoed in recent studies by (Ajayi & Okeke, 2023), suggest the need for institutional support, including device provision, offline access options and digital literacy training for students and teachers alike. The findings of the study showed that the use of vodcasts was shown to benefit students across varied learning styles, including visual, auditory and reflective learners. This aligns with Universal Design for Learning (UDL) principles and recent findings by Alhassan & Osei-Tutu (2024), who reported that video-based tools promote inclusivity and improved outcomes among learners with diverse educational needs.

Implication and Contribution to knowledge

The study's findings may demonstrate that integrating vodcast platforms in accounting education can significantly improve students' understanding of complex concepts, leading to better academic performance. This could encourage educators to adopt vodcasts as a regular part of their teaching strategy, especially in courses where traditional methods are less effective. Therefore, this research design will contribute to the growing body of knowledge on digital learning tools in higher education and offer practical recommendations for educators in the field of accounting. While digital learning tools are increasingly common, there is limited research specifically focused on the impact of vodcasts in accounting education. This study contributes new insights into how vodcasts can be utilized effectively in this context, addressing a gap in the existing literature. The study enhances understanding of blended learning theories by providing empirical evidence on how vodcasts, as a component of blended learning, affect student performance and engagement. It contributes to the body of knowledge on the effectiveness of combining traditional and digital learning methods.

Future Research

The study can serve as a foundation for further research into the use of vodcasts and other digital tools across various disciplines. It opens up avenues for exploring how different types of content delivery affect learning outcomes in other fields of study. Future researchers might build on this study by conducting longitudinal research to assess the long-term influence of vodcast platforms on student performance and retention of knowledge.

CONCLUSION

The use of a vodcast instructional platform in accounting education offers significant potential for improving students' academic performance. Vodcasts provide flexible, repeatable and visually engaging lessons that allow learners to study at their own pace, revisit complex concepts and strengthen their understanding of accounting principles. Evidence suggests that when properly designed and supported by teachers, vodcasts can enhance student engagement, motivation and retention, while also fostering problem-solving and application skills. However, the effectiveness of vodcast instruction is influenced by mediating factors such as teacher readiness, student attitudes and access to reliable technology. Thus, successful integration requires adequate training for

educators, investment in technological infrastructure and policies that encourage blended learning approaches. In conclusion, vodcast instructional platforms should not be viewed as a replacement for traditional teaching but as a complementary tool that can enrich the learning environment and significantly enhance students' performance in accounting education.

RECOMMENDATIONS

Based on the finding of this study, it was recommended that:

1. The usage of Real-world examples to apply accounting principles to real-life scenarios or case studies to demonstrate their practical applications. This helps students see the relevance of what they are learning.
2. There should be the incorporation of interactive elements which include quizzes, polls, and problem-solving exercises within or at the end of each Vodcast episode. This encourages active participation and reinforces learning.
3. Create opportunities for students to ask questions and discuss content, either through integrated chat features or dedicated discussion forums.
4. Enhancement of Vodcasts with visual aids like charts, graphs, and diagrams to illustrate key concepts. Visuals can help clarify complex information and make it more engaging.
5. Ensuring high-quality audio recording to prevent misunderstandings. Clear and articulate explanations are crucial for effective learning.
6. Provision of additional Materials such as notes, templates and practice problems that complement the Vodcast content. These materials can aid in further study and practice.
7. Directing students to additional readings or resources for deeper exploration of topics covered in the Vodcasts.
8. Providing captions or transcripts for the Vodcasts to accommodate students with hearing impairments or those who prefer written content. Ensure that the platform is user-friendly and accessible on various devices.
9. Making Vodcasts available for on-demand viewing so that students can learn at their own pace and review material as needed.

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