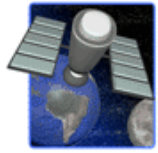


Virtual Learning-Environment VLE, whatever any forms it takes, does not replace teacher on the contrary, in Virtual Learning Environment, Teachers Plays a Star Role. The Virtual Environment should be based on quality education that is based on clear productive line of communication. Quality of mentoring the massive interaction between students with various level of experiences from all over the world, demands an experience knowledge teacher that should possess, in addition to subject expertise, technology use experience, and personal communication skills to promote class dialogue and pose the proper questions to activate discussion at various levels of learning hierarchy. In asynchronous learning, each of teacher and student has its own virtual space of information which transforms to virtual place at a result of social interactions. Virtual communication provides students with independent time to form comprehend, formulate their opinion, and present their reflection, there is no domination and all are leaders and contributors. It also promotes interdisciplinary approach. Moreover, it contributes in closing the gap between practice and education by accessing the most recent practices and information on the Web resources. It breaks the black-box, where students are trapped into one classroom with a limited time to explore before formulating their opinion. In VLE, students find others of the same interests and track their activities. This provides appropriate behavioral framing as they are viewing what access or sites were visited by others. The issue is building a proper usable course structure. Technical integration should support the pedagogical integration.

Imagine A World of Virtual Classroom



Nazik Roufaiel, Ph.D., CPA, CIA, CMA, CFE, CFM. Area Coordinator
SUNY-ESC Center for Distance Learning



Teacher:
Quantum
Promotes Metacognitive skills
Uses authentic pedagogy beyond textbook
Encourages cognitive learning
Deferential Education

Course Structure:
Employ curriculum mapping
Structure the curriculum into assessable components and select appropriate means of delivery
Link to external learning resources.
Use electronic communication to support student-to-student, student-to-teacher, and teacher-to-students matrixes.,
Provide prompt feed back
Use of Bloom's Taxonomy to demonstrate knowledge, comprehension, application, analysis, synthesis, and evaluation
Use Socratic Art of learning in thinking, learning and teaching. Teach how to be self-learner by promoting the use of cognitive domain.
Employ activities and performance tracking.
Employ multiple pedagogy

Technology
 Virtual Learning utilizes computer Mediated Communication CMC ANGEL, eCollege, LotusNotes, Blackboard, WebCT, Presentation software and desktop application sharing and live online learning: Wimba, Webinar, Elluminate.; record-replay feature.

Students:
Applied experienced learning
Democracy of participation
Multiple intelligence
Autonomous intelligence capacity
Personal attention
Tolerance of time
Active learning
Group cooperation
Global interaction
Real World practice
Interaction with practitioner.
Less constraints.

Apparent Reap

- Economy
- Convenience
- Tracking performance & activities
- Time saved in assessment
- Control Access
- Flexibility
- Globalization
- Abundance of resources
- Real World Experience
- Democratization of participation
- Quantum Learning
- Ignites Students' Desire to Explore
- Timely feedback
- Action Research
- Multinational Contribution to database
- Blended Learning Approach

Issues to Consider

- Financial Resources
- Continuous Maintenance
- Experience Developer
- Professional Support
- Organizational Issues and Structure
- Professional Development
- International technology Challenge
- International Emerging Infrastructure
- Knowledge Explosion
- Impact of Culture & Diversity
- Impact of Entertainment Industry
- Effect of Adjunct Use.

Future Vision!

Vision to the future:
 Explosion of International Technology
 The Use of Multi-Interactive Media
 Depends on Network and Telecommunication
 Transition to Digital Economy.
 Use of Simulation
 Emergence and spread of the new domain of Virtual Learning Environment Software such as Second Life that promotes sensory experiences, authentic contexts in activities, and encourage reflection of opinion, and provide a wide range of educational application including distance education, vocational & Tertiary education, and workplace training.
 Integrating the emerging entertainment technology in education such as Podcast and Vodcast.



Imagine A World of Virtual Classrooms

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Virtual Learning-Environment VLE, whatever any forms it takes, does not replace teacher on the contrary, in Virtual Learning Environment, *Teachers Plays a Star Role*. The Virtual Environment should be based on quality education that is based on clear productive line of communication. Quality of mentoring the massive interaction between students with various level of experiences from allover the world, demands an experienced knowledgeable teacher who should possess, in addition to the subject expertise, technology use experience, and personal communication skills to promote class dialogue and pose the proper questions to activate discussion at various levels of learning hierarchy. In asynchronous learning, each of the teacher and student has its own virtual space of information, which transforms to a virtual place as a result of social interactions. Virtual communication provides students with independent time to form, comprehend, and formulate their opinion, and present their reflection. There is no domination by any student but all students are leaders and contributors. It also promotes interdisciplinary approach. Moreover, it contributes in closing the gap between practice and education by accessing the most recent practices and information on the Web resources. Virtual classrooms break the black box boundaries, where students are trapped into one classroom with a limited time to explore their knowledge, other classmates' knowledge, and the massive resources on the World Wide Web before formulating their opinions. In VLE, students find others of the same interests and track their activities. This provides an appropriate behavioral framing as the students view what access or others visited sites by their classmates.

The critical issue then becomes building a proper usable course structure that promotes critical thinking and hierarchical learning. Technical integration of the course materials should support the pedagogical integration.

TEACHER

Who are you? What your teaching style is? and What is the role you play as an educator?

Are you a (Quantum) teacher who is orchestrating student's success by Promoting Metacognitive skills, using authentic pedagogy beyond textbook, and Encouraging cognitive learning?)

Quantum teacher promotes “Quantum Learning” or progressive learning which is a technique reinforcing the accelerated learning strategy and Scaffolding {with a mature assistance, a person can independently perform successfully} throughout the design of a systematic self-learning process [<http://www.iqln.com/25A/QLmethods.asp>]. The main premise of quantum learning is to relate students’ goals to the learned subject. To achieve this result it is important to:

- Design the course properly,
- Stimulate student curiosity,
- Provide a glimpse of the course contents but not detailed yet,
- Establish a good communication and rapport,
- Ignite the student’s desire to explore,
- Provide more information (at the peak point of student’s interest) to promote research and explore the subject more in depth,
- Encourage discussion and transfer of knowledge at the student’s level, small group, and a bigger specific task group,
- Allow students to apply their learning and demonstrate actual life cases, and
- Assist learning by providing a timely feedback to encourage retention and rewarding of achievement.

In general, Quantum is founded on raising curiosity, creating excitement, gradual elevation of expectations; communicating positive emotion, experiencing factual applications, and the using positive rewarding.

Are you a differential Teacher who is capable of communicating the same subject by different methods?

Differential Education: Differential education focuses on congruence of students and course contents. It considers the several ways of which students learn. It aims to developing a higher level of thinking by introducing various materials for the same contents to achieve the object of learning certain topic. “Differentiation entails common goals and multiple ways to attain them, each based on the unique needs of individuals learners.” Teachers design course contents by beginning to ask students about their knowledge and what they want to achieve from the course and learning process. Consequently, the teacher will provide various assignments to help student absorbing the materials that are consistent with their learning styles and needs. Differential learning does not mean provide poor activities or materials for some students while more comprehensive for others. That may jeopardize the quality of the learning process. It is not individualized materials but rather individualized learning process. Unfortunately, we are heading more and more towards standardized tests in terms of multiple-choices questions, true/False, and short essay computerized tests that are based on memorization rather than rationalization. Differential learning does not promote curving the grades based on the class or group level, but rather design the curriculum in a different ways to be comprehended by different learning styles. A student may understand the same income tax act by doing research while another by problem solving. There is no one size fits all in education and effective learning.

Do you promote Actions Research and Practical Application?

Actions Research: action research teaching strategy establishes a close tie between effective teaching and research. It is founded on the axiom of that “Good researchers are capable of solving their own teaching/learning problems! They possess the skills to establish validity of analysis by focusing on main streams of the problems, raising inquiry, evaluating results, building conclusions and applying the findings into the

classroom setting and environment. They are used to raise questions, collect data, identify the main problem and make an action plan to implement their recommendations. As a teaching strategy, teachers should encourage students to be involved in Action Research, that is to find a solution for a question that was raised by them or by others. It is very important to motivate critical thinking and promote inquiring mind. Teachers should promote Metacognitive skills rather than providing a direct response. The availability of vast resources on the Internet and technology facilitate this strategy. This strategy reinforces the notion of shared-decision-making. The question remains is, can you design a research to measure your success as a teacher and at the same time promote learning and creative thinking?

Cognitive Domain:

Are you a teacher who promotes the discovery of Metacognitive skills?

The strategy is based on promoting “Metacognitive” skills (learners awareness of their knowledge!). It is founded on cognitive theory and human learning. It emulates learning in early childhood by tackling into neural reserves of a human brain. It deals mainly with function of memory and structure of coded knowledge, which transferred through cultural environment. The strategy is centered on the teacher as the core factor for successful learning. Teachers should help students to identify their skills, learning objectives, establish shared goals, provide tailored assistance, control frustration and risk of failure, and promote internationalization, generation yet independence, relaxing environment, freedom of opinion. Teachers represent a congruent model of knowledge and learning to meet their student’s expectations. The frame optimizes learning outcomes through the implementation of “Suggestology” as a powerful technique of tapping into the normally unused “reserves of the mind.” It captures the natural way of learning process and accelerates understanding and retention. To utilize cognitive skills teachers must: be able to monitor the cognitive learning process, resist the use of primitive learning, have adequate knowledge base, be able to motivate students to transfer thinking to a higher level and establish measurable goals of success.

Multiple Intelligences and Experimental Learning:

Are you a teacher who thought of utilizing students' expertise and promoted groups' interaction?

Applied or experimental learning strategy is focused on using a factual example before studying the theoretical assumptions. Making relevance of what students are learning and how it is applied in real world of business proved its effectiveness in generating interest in learning and motivate a critical thinking. Have you thought using an income tax case or discuss the financial statements of well-known companies before starting accounting I course, or income tax course? Have you engaged the students in a discussion about their goals from learning and what attracts them to a particular career path? Have you related their interests to what you teach? Have you explored student's knowledge in a fraud case before presenting internal or external control procedures and auditing standards?

In accounting discipline, standardized education is upon us and we are professionally committed to our field. Do our regulatory bodies think how and when students are expected to learn more academic contents? Does that mean the more they learn the better they will perform their duties to public and prevent frauds? Was that the reason for 150-credit hour for CPA qualification and academically working to increase the rigor in our classrooms in hopes that our students will someday be able to "meet standard" on the certification or mastery the exam? Where is the relevance between practice and academic standards?

In our effort to increase rigor, we lost relevance.

Relevance is achieved when students learn how to apply the gained knowledge beyond the classroom by providing multidisciplinary and open-ended practical cases. There is a need for "Authentic pedagogy" that is based on connection to the world beyond the classroom (public or personal problems) and academic textbooks

There is no *"one form of cognition which cuts across all human thinking. There are multiple intelligences with autonomous intelligence capacities."* Gardner. Teaching and learning strategy should promote the transfer of intelligence between students.

Intelligence is not only based on mathematical/quantitative or verbal/linguistic capabilities but also includes musical, spatial, bodily kinesthetic, interpersonal, and intrapersonal skills. Intelligence can be conceptualized in a particular geographical location, timing difference, and culture. Intelligence is strengthening by interaction between biological proclivities and opportunities for learning in a particular cultural setting. Intelligence is contextualized and distributive. Consequently, to nurture intelligence, we need to design curriculum that promote cooperative learning and group projects that measure the transfer process and evaluate the contribution of each member by preparing a process-folios with measurable results, and activities. Adopting a motivational, emotional, personal assessment system for rewarding the acquisition and transfer of intelligence between the class/group members can also humanize intelligence.

COURSE STRUCTURE:

A good course structure should include:

- Employ curriculum mapping,
- Structure the curriculum into assessable components and select appropriate means of delivery,
- Link the contents to external learning resources,
- Use electronic communication to support student-to-student, student-to-teacher, and teacher –to-students matrixes,
- Provide prompt feedback,
- Use of Bloom’s Taxonomy to demonstrate knowledge, comprehension, application, analysis, synthesis, and evaluation,
- Use Socratic Art of learning, thinking, and teaching. Teach how to be self-learner by promoting the use of cognitive domain.
- Employ activities and performance tracking.
- Employ multiple pedagogies

TECHNOLOGY

Technology should be integrated to serve the course delivery process and keep students up breast of its use in their discipline and professional market. Technology is a mean

rather than a target by itself. It is useless unless it serves in achieving the course objectives.

Virtual Learning utilizes computer Mediated Communication CMC ANGEL, eCollege, LotusNotes, Blackboard, WebCT,

Presentation software and desktop application sharing and live online learning: Wimba, Webinar, Elluminate.; record-replay feature.

STUDENTS

Students are the center of virtual classroom. Virtual learning/teaching provide them with the following benefits and synergies:

- Applied experienced learning,
- Democracy of participation,
- Multiple intelligences,
- Autonomous intelligence capacity,
- Personal attention
- Tolerance of time
- Active learning
- Group cooperation
- Global interaction
- Real World practice
- Interact with practitioner.
- Less constraint.

PROS AND COS:

Virtual or not virtual is not the case!

Apparent Reap	Issues to Consider
<ul style="list-style-type: none"> • Economy • Convenience • Tracking performance & activities • Time saved in assessment • Control Access • Flexibility • Globalization • Abundance of resources 	<ul style="list-style-type: none"> • Financial Resources • Continuous Maintenance • Experience Developer • Professional Support • Organizational Issues and Structure • Professional Development • International technology Challenge • International Emerging

<ul style="list-style-type: none"> • Real World Experience • Democratization of participation • Quantum Learning • Ignites Students' Desire to Explore • Timely feedback • Action Research • Multinational Contribution to database • Blended Learning Approach 	<p>Infrastructure</p> <ul style="list-style-type: none"> • Knowledge Explosion • Impact of Culture & Diversity • Impact of Entertainment Industry • Effect of Adjunct Use.
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VISION INTO THE FUTURE

As we head to the future, we need to stop and think of the courses and programs prerequisites. Are we still demanding introduction to computing 101 while students who are entering the freshman year are computer savvy? Are we still insisting on bookkeeping format and columnar worksheet while there is abundance of accounting software? What are we teaching our students at two-years educational institution when compared with four-year college? Do state board of education differentiates between on campus and online education when it comes to accreditation process? Is it the process or quality of material taught and the validity of delivery process? What there is requirement for 150-credit hours to be qualified to sit for the CPA exam? What are the additional courses or subjects that may make our graduate performs better as professionals. The questions go on and on but unanswered!

As we consider programs and curriculum restructure we need also to pay close attention to:

- Explosion of international technology,
- The Use of Multi-Interactive Media,
- Dependence on Network and Telecommunication,
- Transition to Digital Economy,
- Use of Simulation, and
- Emergence and spread of the new domain of Virtual Learning Environment Software such as Second Life that promotes sensory experiences, authentic

contexts in activities, and encourage reflection of opinion, and provide a wide range of educational application including distance education, vocational & Tertiary education, and workplace training.

- Integrating the emerging entertainment technology in education such as Podcast and Vodcast.