ABSTRACT: Accounting instruction has changed and continues to change rapidly due to developing computer technology. As technology improves, research into the selection of online learning tools is needed. This study evaluates the relationship between students' learning styles and the students' reported usefulness of online learning tools in accounting principles courses. The learning styles identified by Fleming (1995) are Visual, Aural, Read/write, and Kinesthetic (VARK). These learning styles are analyzed to determine whether accounting principles courses should be designed to match students' learning styles. Correlations and regression analyses are used to answer the research question. Linear models are tested with the various online learning tools as the dependent variable. The independent variables used in each linear model are the learning styles and students' demographic variables. The results indicate that visual, read/write, and kinesthetic learning styles guide the students' preference of learning tools. The aural learning style is
the only learning style that does not drive the choice of learning tools. Thus, we find that students are using online study tools outside the classroom. An important goal for instructors should be to encourage the students to use the tools available. Some demographic variables are also found to be significant such as age, gender, availability of computers, and whether the student has a job or not.

The findings of this study should be of interest to accounting instructors using online learning tools or contemplating integration of online learning tools in the classroom. Findings indicate that the kinesthetic learning style is the most prevalent which might encourage textbook publishers to create more interactive online learning tools.

**Keywords:** Learning styles, Learning tools, Online education, VARK

**I. INTRODUCTION**

Based on Atkinson et al. (1993), it could be stated that learning is a relatively permanent change in knowledge or understanding that results from practice. An instructor’s job is to make knowledge accessible to the students and to help students understand the material and what that material means.

Traditionally, accounting has been taught in a face-to-face setting with an emphasis on mechanical learning of quantitative concepts (Matthews et al. 1990). Homework is completed using old technology, i.e. paper and pencil. The instructors then must spend hours grading homework. The accounting education context has changed and continues to change rapidly due to developing computer technology, which requires a constant rethinking of how best to present technical information and how to best encourage student learning (Albrecht and Sack 2000). As students become more technologically aware (Paisey and Paisey 2005), research into the selection of learning tools (e.g., online versus hard copy textbook) to fit the new challenges in academia would be useful (Apostolou et al. 2010).

Accounting principles textbook publishers offer a variety of online learning tools. Among others, the tools include homework submission and grading, and