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Traditional Learning Materials Vs. Digital Learning Materials: A Case Study on Library Resources Preferences Among Bachelor of Science in Accountancy Students

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A B S T R A C T

A school library is the heart of every academic institution. Library resources are linked to the student's preferences in reading either traditional or digital learning materials. This study is a qualitative case study aimed to determine the students' preferences for library resources. Sixteen students were interviewed through a focus group discussion guided by a semi-structured interview guide questionnaire. This research found out that the experiences of BSA students in using traditional learning materials aid in easy comprehension of concepts, efficient, and accessible, but the library lacks certain books related to accountancy. On the other hand, students find digital resources disturbing their concentration, causing health-related problems, unreliable information sources, and defective computer devices inside the library. However, they also experience wide sources of information in the digital sources. Students find traditional learning materials as easy to be worn out and outdated. The challenges students face in using digital learning material are: that it causes eye fatigue, technical problems, and distractions. However, BSA students' strategies for the challenges of using traditional learning materials include handling books properly, buying their books, and finding additional resources for more references. The strategies students also employ to overcome the challenges in using digital resources are using eye-protection glasses, seeking other resources, and managing their distractions.

Keywords: Library Resources, Preference, Traditional learning material, Digital learning material

1. Introduction

The primary material of every student to be efficient, competent, and skillful is to have the proper access to library resources for their learning purposes. The resources play an essential role in developing and enhancing students' knowledge. It partners with the students when it comes to studying their lessons. A well-equipped library serves as a vital center for intellectual growth, offering more than just textbooks. With multimedia resources like online databases and e-books, students access a wealth of information, enriching their understanding of various subjects. Libraries also play a key role in developing critical thinking and information literacy skills, guiding students through the digital landscape.

 In essence, libraries are dynamic environments that empower students to actively engage in their educational journey, shaping well-rounded, informed, and curious individuals. A school library is always present in every academic institution. It is stated in the CHED Manual of Regulations for Private Higher Education Article VI for Institutional Facilities, Section 26 following the provisions of the Building Code that as much as possible, the school buildings shall have an easily accessible, well-furnished, and well-equipped library. Learning resources in the library typically include books, academic journals, multimedia materials, and online databases that provide information and support research across various subjects. These resources aim to assist students in their learning, research, and educational pursuits. The learning resources of this research study are Traditional learning materials and Digital learning materials.

2. Review of Literature

Traditional and Digital Learning Materials

 Traditional learning materials in the library refer to physical resources like printed books, textbooks, reference materials, and other tangible items that people can use for educational purposes. Singh (2023) notes that students treated books as their other half or partners in learning and became their best friends in a real sense, and it says that they also considered it their best associates. Aside from sharpening their intellect through reading books, there are other benefits, such as getting more knowledge, improving memory, and building more vocabulary. It is essential for accounting students who use reference books in studying, and the library is the primary place to find books for their topics. Print-based materials or simply books are students' preferred material for learning (Annand,2008). Traditional learning materials in libraries provide tangible resources for research, enhancing the depth of academic

exploration and fostering a focused traditional learning environment. Printed books offer a tactile experience, reducing screen fatigue and promoting sustained concentration. The freedom to select an appropriate learning material, such as textbooks for teaching in any discipline or through e-learning materials, is vital to enabling students' learning and providing timely, relevant, and helpful coverage of the topics taught (Kirkham, 2019). There is a learning behavior in understanding accounting. Such conduct includes taking notes of the lessons, reading books, going to the library, and answering exams (Nur&Diah,2022).

The tragic global pandemic COVID-19 has significantly impacted education, resulting in the remarkable expansion of digital learning and the remote delivery of instruction via digital platforms. Digital learning materials are transforming education systems since it is the only alternative amid the current crisis and can carry out lesson plans and protect students' educational rights (Toan et al. 2021). Digital learning materials are a system endeavor to make learning information accessible and interactive for students, teachers, and other users wherever they are. As stated (McKnight,2016), the utilization of digital learning materials encourages students to actively delve into information and exchange knowledge. Employing such materials facilitates interactive communication between teachers and students, fostering discussions about projects or lessons. By engaging with digital learning resources, students can develop proficiency in technology use and connect with others while seeking information or data. This signifies that adopting digital learning has provided students with opportunities to enhance their interactions with teachers and classmates within a digital environment. Digital learning materials are an educational method that develops by dealing with online and offline material delivery, network-based services, and tutor support (Alenezi,2020). An online database is a machine-related file of organized information with which the user interacts using a terminal connected to the computer housing the file. The contents of online databases are electronic resources or e-resources, an emerging environment in libraries and information communication in the competitive service (Montealto,2014). Due to the growing number of databases of e-resources, many libraries subscribed to online databases to support their curriculum in their school. The transition from print to electronic has a great impact on the usage of libraries and research (Villanueva, 2018).

3. Methodology

The study was developed to determine Bachelor of Science in Accountancy students' preferences in using library resources between traditional and digital learning materials. The study's primary participants were limited to 4th-year students taking up Bachelor of Science in Accountancy in one of Pagadian City's prominent private institutions that provide excellent learning in accounting courses. The researchers used a focus-group discussion and gathered 16 students into three groups.

The researchers were the main instrument of the study, guided by the interview questions approved and validated by the adviser and panelist to obtain accounting students' thoughts and feelings regarding their preferences for library resources, whether traditional or digital learning materials. The researchers' actual instrument used by the participants in the interview questions: What are the experiences of Bachelor of Science in Accountancy students in using traditional learning materials? What are the experiences of Bachelor of Science in Accountancy students in using digital learning materials? What are the challenges they faced in using traditional learning materials? What are the challenges they faced in using digital learning materials? How did they cope with these challenges in using traditional learning materials? How did they cope with these challenges in using digital learning materials? The researchers recorded the whole discussion to get the group's answers and specific experiences. In analyzing the data gathered, the researchers used thematic analysis to examine data in which the researchers identified themes and patterns from participants' discussions.

4. Findings and Conclusion

The research findings from Bachelor of Science in Accountancy (BSA) students reveal distinct references, challenges, and strategies concerning their use of traditional and digital learning materials.

In using traditional learning materials, there are five (5) students experienced easy comprehension of concepts, eight (😎 students find it efficient in studying, and two (2) students find it accessible, but one (1) student experienced a lack of certain accounting books in the library. In using digital learning materials, six (6) students found it disturbing to their concentration, six (6) students experienced health-related problems, one (1) student noted unreliable information sources, and one (1) student encountered defective computer devices in the library. However, there are two (2) students highlighted that it has wide sources of information that can help in studying. BSA students face challenges in using traditional learning materials, there are five (5) students shared that it is easy to be worn out and eleven (11) students mentioned that there are outdated accounting books and other references in the library. BSA students face challenges in using digital learning materials, there are six (6) students experienced eye fatigue, five (5) students' encountered technical problems, and five (5) students faced distractions. The BSA students found strategies against challenges in using traditional learning materials; five (5) students' initiates to handle books properly, six (6) students bought their own books, and five (5) students looked for additional resources for more references. The BSA students found strategies against challenges in using digital learning materials; six (6) students use eye-protection glasses, five (5) students seek other resources, and five (5) students manage their distractions properly.

The authors concluded that the preferred library resources of BSA students are traditional learning materials as to the results of the interview. There are many positive response as regard to the traditional learning materials. The participants prefer to study using traditional materials such as textbooks because they can physically engage with the text and feel the attachment between them. We discovered that the participants chose their selected library resources in which they were comfortable and practical in their studies. Accounting course is known for analyzing and solving different accounting problems, and

this course requires books for every subject so that the students have guidance in dealing with transactions. Still, some participants considered combining the two library resources for broader resources and better preferences.

Despite their challenges in using such, the research participants could still manage and continue to embody knowledge and skills by looking for strategies, being determined, and goal-centered. In conclusion, the researchers believed that having adequate resources in the library would result in effective learning.

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