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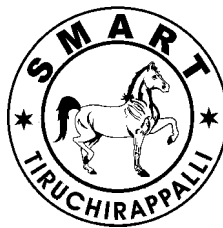
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A FINANCIAL ACCOUNTING COURSE DESIGN THAT SUPPORTS STUDENT ENGAGEMENT AND SUCCESS

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Abstract

In the United States, college enrollment is declining, and fewer students are majoring in accounting. Since accounting courses mark the entrance to management curricula, a positive impression of accounting is important for motivating business-oriented students to join business and accounting programmes. Ideally, instructors could make accounting fun (e.g. with game playing) and easy; however, rigorous material must be covered and competencies demonstrated to facilitate future student success. This paper provides specific guidance on using class time for engaging activities (e.g. Kahoot!), without sacrificing material coverage, using a partially-flipped class. The guidance is supported by previous evidence of the positive effect Kahoot! has on learning and classroom dynamics. While the course design has been used in introductory financial accounting classes, it can also easily be adapted to other college disciplines and courses.

Keywords: *Accounting, Kahoot!, Student Engagement, Student Success, Flipped Classroom, Gamification, Course Design*

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1. Introduction

The United States is facing a college enrollment crisis, which can have a significant impact on the number of students deciding to major in business and accounting. **Bauman (2024)** states that “the consensus view is that America will hit a peak of around 3.5 million high-school graduates, sometime near 2025.

After that, the college-age population is expected to shrink across the next five to 10 years by as much as 15 percent.” **Burke and Polimeni (2023)** describe the severe crisis now faced by the accounting profession due to fewer students majoring in accounting, fewer students sitting for the CPA exam and 75% of AICPA members being of retirement age. From the perspective of the accounting profession, business and

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accounting programs must avoid alienating students, with boring financial accounting classes, by providing classes where students obtain the accounting background they need while enjoying the experience. Student engagement is especially important in introductory financial accounting because if students get behind, it is very difficult to catch up and ultimately be successful. **Masood (2022)** states that “the success and failure of the accounting profession in any country depends entirely on the accounting education delivered to the accounting students.”

This paper describes a course design to facilitate student success and engagement in an introductory financial accounting class by blending a partially flipped classroom and the use of the popular game Kahoot! Kahoot!, can be played competitively in class or assigned for individual play. Sample games can be found at Kahoot.com. Alternatively, the instructor can easily create games tailored to suit the course material. **Wang and Tahir (2020)** provide a literature review with compelling evidence that the game Kahoot! has a positive effect on learning and classroom dynamics, and that students perceive increased motivation and engagement.

Instructors may hesitate to use valuable class time for interactive activities because, for many classes including accounting, there is material that must be covered and every minute of class time is needed to cover it. This paper discusses the implementation of an entire course design (including point allocations and a weekly routine) that requires students to watch one 30-minute video lecture per week (i.e. a partial flipped classroom), freeing up class time to play Kahoot! and providing other benefits such as allowing students to watch lecture on their own schedule and re-watch if desired. This design can be used in online or hybrid or face-to-face courses.

2. Review of Literature

This section reviews literature on the effects of using Kahoot! separately, using a flipped classroom separately, and finally on using the two together.

Wang and Tahir (2020) presented the effects of using Kahoot! on categories like learning, classroom dynamics, student anxiety, students’ perceptions, and teachers’ perceptions. The authors demonstrated that “Kahoot! can have a positive effect on learning compared to traditional learning and other learning tools and approaches and for various contexts and domains.” Regarding classroom dynamics, they maintained that thirty-three out of thirty-four papers... “reported on improved classroom dynamics including the improved teacher-student interaction and student-student interaction, more favorable to actively participate in class, improved classroom atmosphere, and easier to answer questions in class.” They also state that “Ten articles reported that Kahoot! reduced student anxiety related to asking questions, reduce stress and tension, encourage participation without being judged, add humor to class and enables shy students to get involved.” Regarding student perception, “Students have a very positive perception of the use of Kahoot! in learning, and these results include a positive effect on motivation, engagement, concentration, perceived learning, attention, enjoyment, satisfaction and confidence.” Finally, regarding teacher perception, they asserted that “positive findings include higher motivation of teachers, ease of use, a motivating tool, support to teachers’ instructive work in class, can assess students’ knowledge in real-time, increases student motivation, stimulate students to speak their point of view in class, can wake up students, increase class participation and reduce teachers’ workload.”

Subsequent studies provide more cases of statistical relationships between Kahoot! and academic performance. **Ortiz-Martínez, Santos-Jaén, and Marín-Hernández (2023)** analysed the relationship between “four types of marks: the average of the Kahoot! scores, the continuous assessment [e.g. practical exams, virtual tests and multiple-choice tests throughout the semester], the final exam, and the overall mark of the subject, for 98 students in the 2018/19 academic year” in financial accounting classes. Using paired-sample tests and regression analysis, they concluded that “The use of Kahoot! in the classroom leads to an improvement in student performance.”

Wang and Tahir (2020) also examined the challenges faced by students and instructors, who use Kahoot! “The main challenges mentioned by students include technical problems such as unreliable internet connections, hard to read questions and answers on a projected screen, not being able to change answers after submission, stressful time-pressure for giving answers, not enough time to answer, afraid of losing and hard to catch up if an incorrect answer had been given. Further, the main challenges mentioned by teachers include getting the difficulty level of questions and answers right, problems related to network connectivity, scoring based on how quickly the students answer, reducing student reflection and cause some students to guess without thinking, that some students can have a problem with failing a quiz and some teachers find it challenging to use the technology.”

There are also many studies documenting the usefulness of flipped classrooms (not accompanied by Kahoot!). Making students watch videos outside of class frees up class time for student-centered activities. According to **Xiu, Moore, Thompson, and French (2019)**, “instructors understand both the benefits of

flipped learning from the student perspective and the likely sources of resistance” and that “research on student attitudes toward the flipped classroom suggest that students have an overall positive opinion.” Students see the benefits of being able to rewatch material, pause, and do the work on their own schedule. Negative comments focus on not being able to ask questions or on the extra time commitment required.

These and other studies (about both Kahoot! and flipped classrooms) provide statistical tests and qualitative analysis of the typically positive relationship between these pedagogies and academic performance, motivation and engagement. They provide ample evidence to support an instructor’s decision to try using these tools. The literature discussed below focuses on how to implement Kahoot! alone, followed by how to implement both Kahoot! and a flipped classroom in the same course.

Creel, Paz, and O’Lear (2021) describe some implementation decisions regarding “the use of Kahoot! in the college accounting classroom, including how to get started, its features, and its use as a form of gamification with students to review class material and create a fun and engaging learning process.” **Licorish, Owen, Daniel, and George (2018)** further discuss implementation. They used Kahoot! in medium-sized lectures at the university to test material just covered in lecture, or they had students design their own games. They discussed allowing students to participate anonymously, saying “allowing anonymity can foster deep and enriched participation.” However, they also state that allowing students to choose anonymous funny names “had the potential to shift the focus away from learning as students became distracted and no longer took the Kahoot! seriously.” They mentioned the possibility of students becoming bored if Kahoot!

is used too often. They also said that “overall, the presence of audio increased student motivation and classroom dynamics, above and beyond that of the points system.”

In an effort to encourage people with high potential for accounting to choose accounting careers, and to address high failure rates and poor attendance, **Nkhoma, Nkhoma, Thomas, Tu, and Le (2018)** employed Kahoot! and a flipped classroom in a large lecture first-year accounting class (242 students), with two tutorial meetings (max size of 35) per week. The two one-hour tutorials consisted of interactive discussions and exercises. Lectures would usually begin with Kahoot! The lecturer would use Kahoot! to engage students, reinforce learning, and obtain feedback to help the instructor determine what areas were unclear for students and needed clarification. Their paper also presents literature reviews of the benefits of flipped classrooms and of game-based learning. They found that combining the flipped classroom and Kahoot! “encouraged independent and active learning as well as encouraged students to form a different perception about the accounting course in general.”

3. Statement of the Problem

Copley and Douthett (2020) state that enrollments at U.S. colleges and universities had fallen for eight consecutive years and that accounting programs had experienced a drop in majors, outpacing the overall decline. In addition, “between 2025 and 2029, the college-age population in the United States is expected to decrease by 15%” due to the birthrate between 2008 and 2011. **Burke and Polimeni (2023)** cite the AICPA 2021 Trends Report: “Accounting graduates trended downward in the 2019–2020 academic year, with decreases of 2.8% and 8.4% at the bachelor’s and master’s levels, respectively.”

While there are many contributors to a decline in enrollment for both colleges and accounting programs that are beyond the control of colleges, instructors do have some influence over how their students view their fields through the way they teach their courses. Since financial accounting is a prerequisite for many courses, it is a gateway to business majors in general and not just the accounting major. Course design is essential to make the class interesting and engaging, so that students invest in understanding the material and want to continue studying accounting and business.

Another area of concern is recent changes in the skills students possess while entering college. Even prior to the pandemic, **Brownlee (2020)** mentioned that “nearly two-thirds of entering community college students and more than a third of students entering less-selective four-year colleges are assessed as lacking the math and language skills necessary for college-level placement.” In addition, the development of study skills needed for success in college was likely affected for students entering college in the Fall of 2021 and later since they spent some of their high school years online during the pandemic.

Thus, this study addresses the problem of how to design a course that combats declines in enrollment overall and students majoring in accounting in a way that helps students succeed, enjoy accounting, and continue into business and accounting degree programs. Accounting classes need to be as engaging as possible, especially to prevent students who lack necessary study skills from falling behind.

4. Need of the Study

Previous studies provide compelling evidence that Kahoot! improves student engagement and learning and they provide suggestions on how to use it in the classroom.

This study provides suggestions on incorporating them into a comprehensive course design. It provides additional discussion [Creel et al. (2021) and Licorish et al. (2018)] about how to use Kahoot! While Nkhoma et al. (2018) examined the use of both Kahoot! and a flipped classroom, they did not describe the full course design within which these tools would be used. Another difference is that they use feedback from Kahoot! to help guide what is covered during lecture. This course design uses Kahoot! at the end of each chapter, after students have done homework, giving students feedback about what they still do not understand in time to improve for the exam. It also includes many graded assignments that motivate students to “keep up” with the material and allow them to earn non-exam points. These include like weekly videos that continue in-class lecture, each with a question that has students look for specific information in the video; and a “quiz” given early in the semester, with the same format as exams but worth very few points to alert students about the material they do not understand before they lose a lot of points.

5. Objectives of the Study

The goal of this study was to present a detailed course design that would help college instructors structure the term to increase student engagement and success in online, hybrid and face-to-face courses and across the college curriculum. Instructors can incorporate the entire course design or try particular tools to find the ones that work best for them.

6. Tools Used in the Study

This section details the suggested course design which integrates Kahoot! and a partially-flipped classroom describing point allocations, practice opportunities and a regular routine.

6.1 Point allocation

Students can earn 35% of the points as long as they do the work and meet deadlines. Earning these points motivates students to keep up, reduces pressure to excel on exams and reduces the need for the instructor to curve grades at the end of the term. Online homework accounts for 25% of the points, professionalism (including attendance and punctuality) accounts for 5%, and a combination of watching videos outside of class and taking comprehensive class notes account for 5%. The course discussed here is taught at a university where students in any given class have widely varying preparation. This point allocation helps the less motivated students pass while rewarding the hard working students with good grades.

Instructors can specify online homework settings in an infinite number of ways, balancing between not challenging and too challenging. The suggestion here is to provide two “check works” per question and access to the “ask instructor” function. Google forms can be created to give homework hints, which guide students while reducing questions asked of the instructor. With these settings, students can earn full credit without the homework being too easy. Included in the 25% is online quizzes on each chapter to test understanding after a chapter is completed.

Professionalism points reward students for attending class, which is necessary for student success. In addition, students are expected to treat each class like a meeting with a supervisor, earning professionalism points for punctuality, not leaving class, not talking or texting, notifying the instructor before any missed class, and participation (e.g. answering questions during class and playing Kahoot!) Since students typically take accounting early in their academic careers, the course provides an opportunity to

develop professional habits in preparation for the work world. The iOS app “Attendance2” is helpful for keeping professionalism records; Finger (2015) provides guidance on how to use it.

Watching videos outside of class (the partially-flipped classroom portion of the design) frees up the class time for engaging activities (i.e. Kahoot!) in class. The pandemic required instructors to teach online, a skill that can be used to create a video recording of approximately the same length as the time used in class for Kahoot! (no more than 30 minutes per week). Ideally, the school’s Learning Management System (e.g. Blackboard or Canvas) will allow instructors to verify whether students watched the videos. A quiz question can get the students to watch for particular information in the video. For example, it can ask “Which of these things did NOT occur in this video?” Logistics permitting, instructors can check that students take notes rather than just “pushing play” and leaving the room. This instructor uses an iPad, an Apple pencil, and the Notability app to hand-write notes on a shared screen in a Zoom recording.

6.2 Practice Opportunities

Success in financial accounting relies on practice, and this course design requires significant practice through online homework (outside of class) and playing Kahoot! in class. Having students watch videos outside of class allows the same material to be covered while incorporating engaging activities such as Kahoot! and group problems in class. While other authors have used Kahoot! in different ways, this design uses Kahoot! to test students’ understanding of a specific homework assignment, submitted the night before. The online homework resources described above are designed to yield full credit for most students. Unfortunately, some students may earn full credit without being able to do the same problems on their own. Kahoot! provides

useful feedback to students and the professor about what the students actually understand. The Kahoot! quiz consists of a series of short multiple choice questions, each with an appropriate but short time limit to keep the game moving. Initiating the game creates a game-specific PIN which is projected onto the classroom screen. Students then access the game from their phones or laptops. Kahoot! assigns points based on correctness and how quickly each student answers. The instructor pays the subscription fees but there is no charge for students to play.

Suspenseful music plays during each question to add drama. Students cannot change their answers after submission. When time expires, the answer distribution is shown and each student immediately receives feedback about whether the answer given is correct. The instructor can create a pdf answer file before class and load it into a different browser tab, to be accessed between questions. After each question, Kahoot! provides an updated ranking of the top students and shows their points. An “up” or “down” arrow appears for students who have changed in the rankings, which promotes friendly competition. The class only sees the top five students. As a suggestion, a game of seven questions, with mixed difficulty (some straight forward and others more difficult to “shake up the rankings”), will last about 30 minutes (including explanations). After the last question, a podium appears to reveal the top three students as balloons fly and celebratory music plays. Kahoot! games can also be reassigned for independent practice.

The following Kahoot! choices are suggested. It is played once per week after each homework deadline, with students using their real names. Students do not earn course points because it can be difficult to measure student performance. A poor wifi connection may cause a student to have to start over during

the game, and it is easy for students to see neighbors' answers. Typically, students enjoy the competition and challenge of the game itself and do not need course points in order to take the game seriously. Note that during the game, the top five scores are shown and poor scores would be revealed if the class is too small, in which case students could choose to be anonymous. For large classes, it is much more difficult for students to be on the "podium" (i.e. be ranked in the top three), but the game would still provide important feedback to the students and the instructor. Since Kahoot! only allows short questions and answers, and a short time to submit answers, it is best for quizzing basic concepts, while exams are a better tool for testing more complicated and time-consuming concepts after students have had time to thoroughly learn the material.

This instructor also provides additional practice with exam reviews, in synchronous evening Zoom meetings, two days before each exam.

6.3 Regular Routine

The introductory financial accounting class described here meets three days per week (Mondays, Wednesdays, and Fridays). There is a regular routine for each week that allows students to plan their schedules. Online homework is due Sunday nights (but can be submitted any time prior) and it is based on material covered the week before. The Sunday deadline provides flexibility for students (e.g. athletes) who do not have much time during the week. "Kahoot!" is played in class on Mondays and covers the homework due for the previous night. The instructor creates a video Monday afternoon, continuing material coverage where the Monday class is left off. Students are required to watch the video and correctly answer a quiz question before Wednesday's class. A

comprehensive online quiz, through the homework package, is submitted Wednesday night for any chapter completed the previous Sunday. For example, the McGraw Hill publisher has a "Smartbook quiz" that provides comprehensive practice.

7. Data Analysis and Interpretation

This section summarizes the results of student feedback surveys. Two numerical-response questions address students' opinions of class structure and activities: 1. The assignments and course activities helped me to achieve the learning outcomes. 2. The course topics, activities, readings and assignments fit well together. The results are summarized using the following numerical values: "Strongly disagree," "Disagree" and "Somewhat disagree" carry values of zero, one and two respectively. "Somewhat agree", "agree" and "strongly agree" carry values of three, four, and five respectively.

One number per question is computed for each semester, across two or three sections taught that semester by this instructor. For all semesters where the Kahoot! / flipped classroom design was used, the range for question 1 from 3.8 to 4.4 indicates that students generally agreed that the course design helped them to achieve learning outcomes. The range, from 4.0 to 4.3 for question 2 indicated that students typically agreed that activities fit well together. For the course design used before this one, which included a similar point allocation but where the only engaging activity was an occasional group project, the ranges were typically lower, between 3.9 and 4.0, for both questions.

The course evaluations also asked students to "identify two to four activities or assignments, that most helped you in your learning and describe the skills and/or knowledge you gained

from those activities or assignments.” For the Kahoot! / flipped classroom design, there were many positive comments about each activity used and only a negligible number of negative ones. Representative responses, from Fall 2020 through Spring 2023, included “Kahoots every Monday were so fun. Definitely, something I looked forward to every week,” “With these activities and assignments, I was really able to grasp the ideas that are within accounting and not just memorize them but actually understand them,” “Even though the videos were just like class, they were helpful because I could go at my own pace and pause whenever I needed to so I could take notes.”

8. Findings of the Study

The course design was created during the Summer of 2020, in anticipation of all classes being held online in Fall 2020 and the need to make introductory financial accounting engaging for online students.

Prior to the Summer of 2020, classes were FTF and first-year students had FTF high-school instruction. However, the Fall 2020 and Spring 2021 pandemic classes were 100% online and students were in isolation. While this group of students had the advantage of FTF high school instruction, during the pandemic, many were suffering personal losses and health issues, disliked the online environment, had unreliable wifi, were unfamiliar with the technology used, and found it more difficult to learn and keep from falling behind. On the positive side, students often had more time to focus on classwork because they had fewer demands on their time (sports, friends, employment).

Anecdotally and without doing statistical analyses primarily because of the small number of students in class during the pandemic, this instructor did find that the rate of students majoring in accounting and successfully

completing the course was similar to before the pandemic despite the difficult circumstances students faced. In addition, students enjoyed Kahoot! so much that the same course design has been used ever since in FTF post-pandemic classes.

Ideally, statistical tests should be done to compare the Kahoot!/flipped classroom metrics with those from the pre-pandemic course design. Unfortunately, the dramatic environmental changes across the pre-pandemic, pandemic, and post-pandemic periods make time-series comparisons unreliable. The students starting college FTF in Fall 2021 may not be well prepared for college because some of their high school education was online. During this time period, there were changes in how points were allocated in this course, and there was a change in textbook. Finally, the college where this design was used had small classes of less than 30 students each, leading to small sample sizes.

The literature summarized earlier supports (with rigorous statistical testing) enhanced learning, more interactive classroom dynamics, and more engaged students when Kahoot! is used, and this instructor found all these things to be true, throughout the time-period this course design was used.

9. Suggestions

There is no “one size fits all” for determining effective pedagogy and technology to use in the college classroom, given the widely varying experience, disciplines, available resources and personalities of college instructors. The suggestions provided here could allow instructors to experiment, choosing the tools that they think will be effective for them without needing to make drastic changes to their courses. Prior literature and the experience of this instructor revealed that these tools could improve student engagement and make teaching and learning more fun.

10. Conclusion

It is important to engage accounting students, to encourage their interest in accounting and business, and to support their success, especially given the enrollment challenges currently facing colleges in the United States. Previous literature documents (statistically) the largely positive effect Kahoot! usage has on engagement, learning, classroom dynamics, student anxiety, students' perception and teachers' perceptions. These same positive effects were observed with the course design described here (Kahoot! and a partially flipped classroom) for introductory financial accounting. Interactions with the students were much improved. Students love playing the game, they come to class excited, Kahoot! competition gives them incentive to study, and students can re-play the games to study for exams. In addition, the students can re-watch the videos when they do not understand the material. Kahoot! provides students with an incentive to come to class they gain valuable feedback about their understanding. In addition, the points allocated to various non-exam components (homework, professionalism and videos) incentivize students to "keep up with the material." Introductory financial accounting students need regular deadlines to keep their minds on the class and keep from falling behind. The non-exam points give students more control over their grades, allow them to still pass even if they have a bad exam, and eliminate the need for instructors to curve at the end of the course.

The class structure has additional benefits. Students who take financial accounting typically do so early in their academic careers, when they need to develop skills to help them succeed in college and beyond. The course design reinforces the discipline of attending class, paying attention, taking hand-written notes, being punctual and responsible, preparing for class,

learning to study and work independently, submitting regular assignments on time, verbal participation, working with others, and the ability to answer questions quickly and correctly. These skills are in addition to actually learning the material, which is required knowledge for accounting and business careers and reinforced with homework, gamification and exams. This method of teaching would be rewarding for both students and instructors.

11. Limitations of the Study

The instructor must make a significant time commitment to use this course design, time for recording videos, writing video questions, writing Kahoot! questions and answers, verifying that students watch the videos and take notes, and additional recordkeeping. This course design was created and used at a small liberal arts college that places high value on student engagement. While instructors at research institutions may not be able to dedicate the time needed to implement the course design in its entirety, they can still try some of the suggestions in this paper. Also, as discussed previously, another limitation is the inability to provide rigorous tests of the effectiveness of the course design recommended in this study.

12. Scope for Further Study

The classes discussed in this paper were small, typically less than 30 students. The Nkhoma et al. (2015) course design that was used in large classes could be expanded to include the additional suggestions described in this paper (e.g. playing Kahoot! after students thoroughly study a subject rather than before, and having students watch videos outside of class). Since post-pandemic, more consistency can be expected across consecutive semesters, more reliable time series tests may be possible and would contribute to deeper understanding of the pedagogies that contribute most to student engagement and success.

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