# Experience report concerning the application of WebQuest in a Commercial Accounting course

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## Abstract

**Objective**: To present an experience report regarding the WebQuest strategy adopted in the Commercial Accounting course of an undergraduate program in Accountancy.

**Method:** This study was conducted in the Commercial Accounting course of the Accountancy program at the Federal University of Sergipe at Itabaiana. WebQuest was used to address "Taxes: why and what for?" and the students were asked to develop a podcast on the subject.

**Results:** The students were satisfied with the interaction WebQuest provided, considering its user-friendly structure. Additionally, the students considered that the activity was challenging and exciting and promoted creativity. The main difficulty concerned audio editing though. This matter was verified when the professor who proposed WebQuest found that most groups did not perform this aspect appropriately for a podcast.

**Contributions:** This study may encourage other professors to adopt this strategy in their pedagogical practice, selecting teaching-learning strategies more aligned with modern cognitive demands.

**Keywords**: Learning. Podcast. WebQuest.

## 1. Introduction

The first computer network, ARPANET, was created in 1969 and initially connected four independent nodes located in American universities. In 1983, however, this network was separated into ARPANET and MILNET. The first remained the network backbone and later became the network of networks, henceforth called the Internet (Castells, 2020).

The information revolution the Internet caused sets society to a new era in which technology is increasingly pervasive, ubiquitous, and sentient (Lemos, 2005), creating a new space, which Castells (2020) calls a space of flows, in which geographic boundaries are no longer very significant. Hence, distances are measured by the frequency of connections via the network through which interactions occur in real-time.

Lévy (1999) also conceptualized this space of flows as cyberspace, which refers to a new form of communication mediated by the computer network, composed of physical devices and people interacting in this network. Such relationships lead to a language of its own, new habits and practices, and customs, thus creating cyberculture.

Cyberspace has mainly been inhabited by the so-called digital natives, those who had access to devices such as smartphones, pen drives, digital TVs, and wireless Internet from an early age. There are also digital immigrants though, i.e., those who accessed these new technologies later and, therefore, need to go through an adaptation process to deal with these devices (Coelho, Costa & Mattar Neto, 2018).

Prensky (2001), a researcher who coined the term "digital natives", warned that this new student profile demands new educational practices which educators, still digital immigrants, are often unprepared to deal with. So the author asks: should digital natives learn the old-fashioned way? Or should professors learn a new way of teaching?

The author above answers these questions by stating that trying to impose the old ways of learning on digital natives goes against social evolution itself. Furthermore, the brain of digital natives may work cognitively differently from previous generations (Presky, 2001).

Therefore, we need to think about new teaching-learning strategies using digital technologies. Moran (1997) has said for years that the Internet attracts students because they like to browse and discover new concepts, but that, at the same time, they may get lost in this universe of information.

Thus, professors need to adapt the use of the Internet in the classroom and provide a pedagogical process aligned with the new demands, guiding students, so they do not browse aimlessly on the net. Such an abundance of information may generate saturation and make it difficult to establish what is significant and what is not (Giovanella, Bertolini & Silveira, 2021).

A strategy that may be relevant in this context is WebQuest, created by Dodge (1995). WebQuest is a research-oriented activity in which some or all of the information students need is on the Internet. This strategy is based on solving tasks and is intended to make students feel challenged. The professor presents a list of resources - website links, videos, podcasts, e-books - to help the students find reliable information.

WebQuest is a tool with high potential in all fields and levels of education (Silva & Mueller, 2010), though its use is incipient in higher education (Bottentuit Junior & Coutinho, 2008). It is even more evident in Accountancy. A survey conducted in June 2022 addressing journals in the field of education revealed only one paper addressing this topic applied in the accounting field, written by Bottentuit and Coutinho (2010). Furthermore, a survey conducted in accounting journals listed on the National Association of Graduate Programs in Accountancy (Anpcont) website did not reveal any paper published on the subject.

Thus, there is an urgent need for accounting professors to reflect on teaching-learning strategies that can be applied in the classroom to provide a pedagogical practice that is more aligned with the current context. Professors teaching undergraduate programs did not have contact with such topics in their training. By choosing academic life, they need to learn to teach in a way pertinent to the context students belong to. Hence, this study's objective is to present an experience report on using the WebQuest strategy in the Commercial Accounting course of an undergraduate program in Accountancy.

This study is justified by the need to awaken accounting professors who should understand that knowing the technical content of science is insufficient to become a professor. Therefore, besides the inclusion of digital technologies, pedagogical practices, teaching strategies, and learning modes are necessary for this process. Furthermore, such inclusion should not be restricted to using computers, data projectors, or slides to transmit content; technological tools should promote student autonomy and critical and reflective training, enabling students to find answers to the proposed problems.

This study is expected to show accounting professors how to create a WebQuest task and apply it in a real-world teaching-learning context so that they can adapt the methodology for their classes. Thus, this study will contribute to professors who will learn about this strategy and students who will interact with a tool aligned with modern digital demands when experiencing and learning via WebQuest.

This study is divided into four sections. The first is this introduction, in which the research context and objectives are presented. Next, the literature review presents relevant concepts necessary to facilitate understanding. The third section highlights the methodology used to achieve the objective, while the fourth section presents the results. The last section concludes with the final considerations.

## 2. Literature Review

### 2.1 The Pedagogical Training of College Professors

The Brazilian legislation establishes that the training of university professors must be conducted at the graduate level, preferably through master's and doctoral courses, while the training of basic education teachers requires a minimum of 300 hours of teaching practice. Such practice is optional in higher education though (Brasil, 1996).

As a result, most professors teaching in colleges and universities have bachelor's degrees but never attended pedagogical training to work as educators. Thus, professors need to be sensitized that mastering a specific training field is not enough and that developing pedagogical skills is crucial for professors to analyze, interpret, criticize and even design their strategies (Junges & Behrens, 2015). One must be careful and not conform to presenting him/herself as someone who is "(...) an expert in a specific field of knowledge, though (s)he does not master the pedagogical and educational field" (Sanches, Scielo & Yaegashi, 2018, p.87).

Thus, even though the Brazilian legislation does not demand graduate programs to provide courses that prepare students to teach in higher education institutions, these courses are now common and are a way to provide pedagogical training (Leitinho, 2008). These curricular components do not always significantly impact classroom practice though. For instance, Silva *et al.* (2019) and Fernandes, Araújo, and Cavalcanti (2021) report that the training of professors in the accounting field often includes optional courses addressing 'Teaching Methodologies' in Master's and doctoral programs. The students attending these courses perceive them as not providing the necessary skills for them to feel self-assured, however.

In this context, higher education professors at the beginning of their careers tend to reproduce the method, pedagogical resources, and particularities of the professors who taught them. Often, they fail to perform a critical analysis or consider their personalities and the profile of their students. For this reason, these new professors need to be awakened to the need for continuous education and knowledge acquisition about pedagogical practices (Santos & Batista, 2019).

Therefore, professors must understand how students learn and consider the students' professional lives rather than preparing classes from their perspective and perception of what is best, making an effort to encourage students to learn (Santos & Cária, 2019).

Ramos and Farias (2018) note that the training provided to college professors contributes to them changing their teaching attitudes and behaviors, even if slightly and occasionally. Hence, there is a need for institutional policies to promote pedagogical training to higher education professors, considering the comprehensive training of college students.

Nonetheless, another way for teachers to acquire knowledge about teaching-learning methods, assessment strategies, and pedagogical resources is by reading scientific papers reporting the experience of other professors, which can be adapted and modeled for their contexts. Therefore, in this study, we propose a specific methodology – WebQuest – to be adopted in an undergraduate program in Accountancy. In the following subsection, the conceptual aspects of this strategy are presented for those unfamiliar with it to understand its basic assumptions.

## 2.2 WebQuest Conceptual Aspects

The WebQuest methodology, developed by Dodge (1995), is an inquiry-oriented task in which some or all information students need is available on the Internet. According to Zoch and Vanz (2018), its fundamental aspect is providing students the opportunity to take an active role in their learning-teaching process.

WebQuest differs from other tasks because it presents a well-defined structure: introduction, task, process, resources, assessment, conclusion, and teacher's page (Bottentuit Junior & Coutinho, 2010), which are synthesized in Table 1.

Table 1
**WebQuest's components**

| Component | Concept |
|---|---|
| Introduction | Brief text highlighting the research topic, emphasizing the context in which the project will be developed, sharpening the students' curiosity. |
| Task | Refers to what the students are supposed to do, suggesting students develop a meaningful product. |
| Process | Refers to the stages the students have to perform to accomplish the task. |
| Resources | References that help students to understand the topic, learn and perform the task proposed. |
| Assessment | Qualitative and quantitative criteria are assessed to verify the students' performance. |
| Conclusion | Brief text summarizing the topic's essential aspects, leading students to reflect upon new contexts based on what they just learned. |
| Teacher's page | The references adopted for developing the WebQuest class are presented, besides the contact of the professor who developed the task. |

Source: adapted from Bottentuit Júnior and Santos (2014).

The professor adopting WebQuest must pay special attention to the component "Task" to develop a product that makes sense in the students' context and goes beyond simply memorizing concepts. Instead, the task is supposed to be challenging (Silva & Mueller, 2010).

Initially, Dodge (1995) conceived WebQuest as a group task, which Bottentuit Junior and Coutinho (2010) and Santos and Zanoni (2018) agree, considering that a group task promotes teamwork and cooperation. This is optional though, and one can develop WebQuest to be performed individually (Yoshimoto & Yoshimoto, 2018).

Hence, the educator must have well-established educational objectives to develop a WebQuest that meets his/her plan. In this sense, Santos and Zanoni (2018) highlighted that, regardless of the content or how the task is performed, WebQuest plays its role when it is used as a strategy that leads students to analyze information critically while thinking from a digital perspective.

WebQuest is also relevant because it leads students to critically seek information on the Internet, seeking the best resources, with responsibility and discretion (Tiraboschi, 2019). At the same time, it encourages students to work creatively to solve the task at hand (Zoch & Vanz, 2018).

## 2.3 State of the Art

Figure 1 outlines some studies that adopted the WebQuest methodology as a teaching-learning strategy. This survey was conducted in June 2022 and included periodicals in the field of education classified in 2013-2016 as Qualis Capes A1, A2, B1, B2, B3, B4, and B5. Note that most studies (considering a total of 19 studies) that met the inclusion criteria referred to experiences from basic education, specifically middle school (7 studies); only four were conducted in the higher education context.

Only one study specifically addressed Accountancy, Bottentuit and Coutinho (2010), in which the topic "Accounting Fields" was discussed in the course Complementary Activities 1. The WebQuest task proposed that students develop a presentation for a fictitious character to choose a specialization in the accounting field to pursue after graduating from college. The authors concluded that the students were satisfied with the methodology adopted.
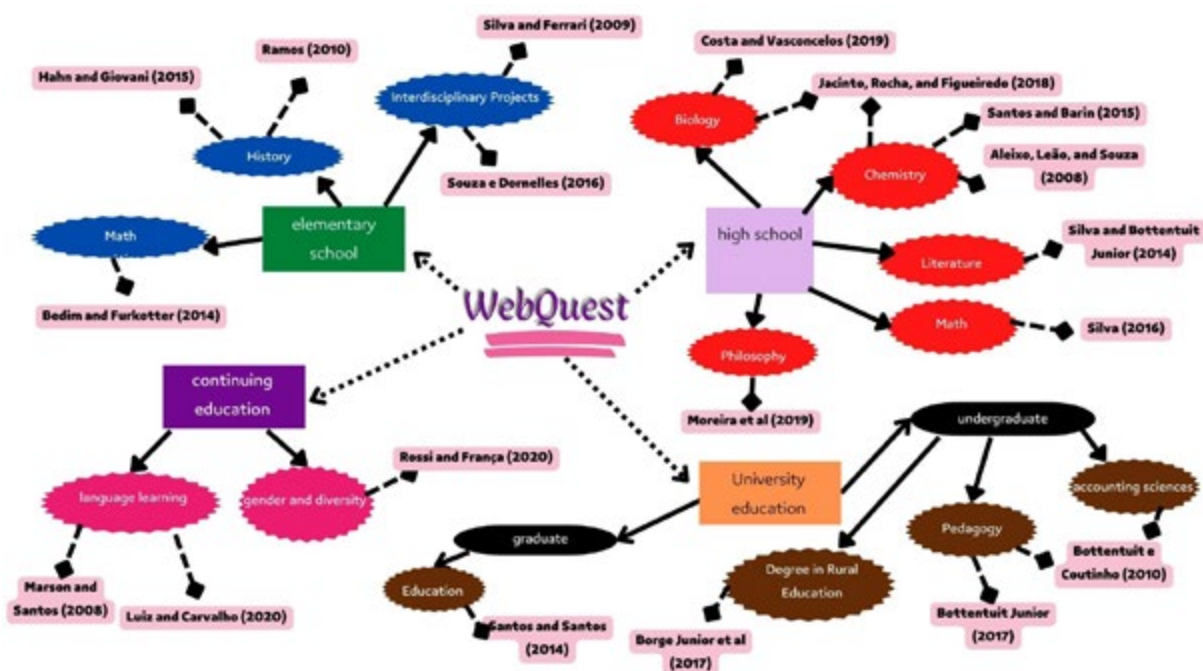


**Figure 1.** Mental map of the studies found in journals from the education field

Source: developed by the author (2022).

Considering the accounting journals acknowledged by Anpcont, when the terminology "WebQuest" was searched, no published texts were found. This situation shows a need for studies discussing new teaching-learning practices aligned with the new cognitive demands of students in the context of Accountancy.

Those professors in the accounting field with a bachelor's degree who did not attend courses providing proper pedagogical training need to overcome barriers, learn about teaching-learning methodologies, and innovate their practices. The reason is to prevent discrepancies between the context of classrooms and the social and technological contexts students belong to.

## 3. Method

This is an experience report describing the use of WebQuest in accounting education. It was conducted in the undergraduate program in Accountancy offered at the Federal University of Sergipe at Itabaiana. The task was applied in the Commercial Accounting course in the first term of 2021 (January to May 2022), a mandatory course administered to 3rd-year students.

Forty-two students were enrolled in the course. The WebQuest task was part of the evaluation activities of the second unit and corresponded to 3 points of the total grade. Thirty-eight students performed the task in groups of 2 to 4 students, totaling 10 groups. Two groups comprised 3 students, and 8 groups comprised 4 students. The professor considered dividing the class into teams because Dodge (1995), the researcher who designed WebQuest, initially thought of this educational experience as an activity conducted in groups.

Next, 10 students voluntarily provided their perceptions regarding WebQuest. The students were invited via the class' WhatsApp, and the students who volunteered received a link with open questions. The completed form should be anonymously returned to the professor to prevent students from feeling constrained. The responses were qualitatively analyzed because, as Silveira and Córdova (2009) noted, such an analysis provides an understanding of a given social group. The students' reports are presented verbatim in the Results section.

The topic addressed by WebQuest was "Taxes: Why and what for?" The purpose was to encourage students to reflect upon taxes in the Brazilian context, concepts, importance, and potential improvements that need to be adopted in the country's tax regime. The WebQuest task proposed that students developed an 8 to 15-minute podcast on the theme "Taxes: Why and what for?", addressing a specific hypothetical target audience, which was high school students who had not previously received fiscal education. The students were encouraged to use their creativity when addressing the topic, considering the target audience, its language, and cultural elements (e.g., memes, movies, shows, games, songs, etc.), bringing practical elements.

When proposing the task, the professor considered the development of other dimensions beyond curricular content, i.e., the students' personal development, such as digital skills that are relevant in the current cyberculture context. Figure 2 presents the competencies the professor sought to promote among the students with the WebQuest task.
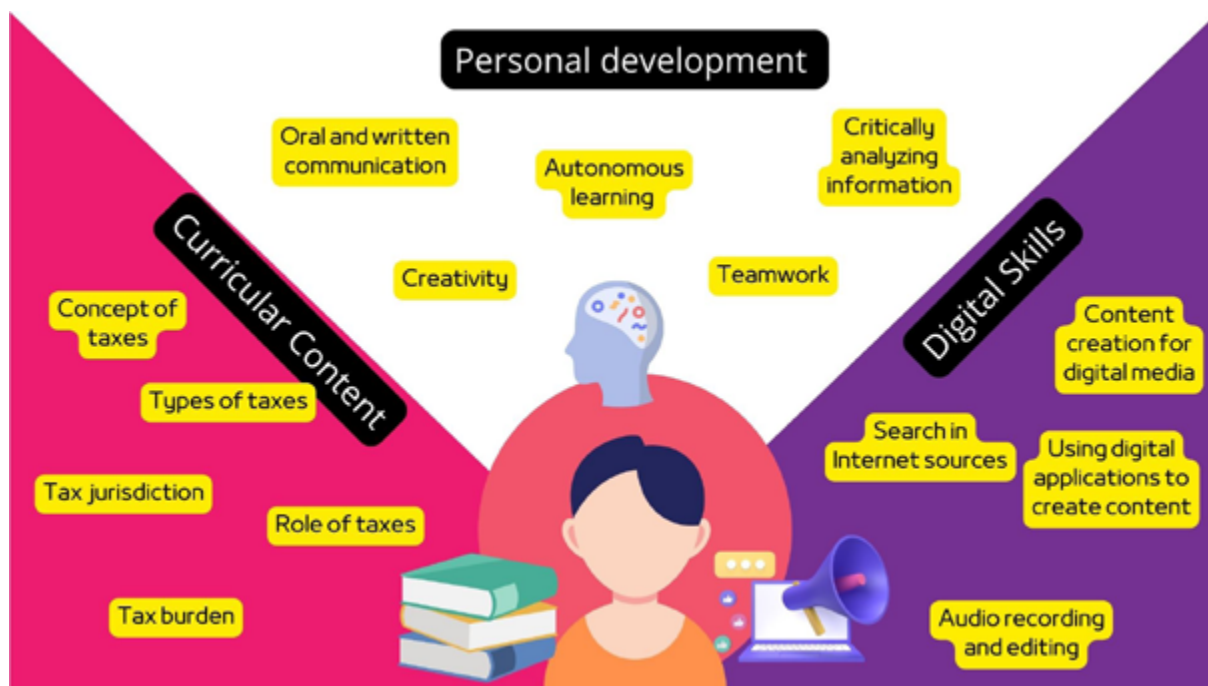
**Figure 2.** Mental map of the competencies expected to be developed with the WebQuest task.

Source: developed by the author (2022).

The WebQuest task was available via a Google Sites link, enabling website development free of charge. The structure adopted was the same one proposed by Bottentuit Júnior and Santos (2014). The students were supposed to record the podcast, save it in an mp3 file and make it available on SIGAA, an institutional platform for communication between faculty members and students. The professor recommended the Anchor application, available in Google Store and accessible on smartphones, for the students to record and edit the podcast. She recorded a video for the students, explaining how to use the digital tool, but the students were free to choose other resources for recording their podcasts.

# 4. Results

## 4.1 WebQuest Presentation

The WebQuest task started with the introduction section with a brief description of the history of taxes, seeking to instigate students to think about the subject and lead students to "reflect upon taxes in the Brazilian context, concepts, importance, potential improvements that need to be adopted." Table 2 presents the screen and the introduction available in a link in the WebQuest task.

Table 2
**WebQuest Introduction**

| Screenshot |
|---|



| Text transcription |
|---|

Taxes appeared as humankind started living in community and were given to kings and leaders of civilizations due to their social role, besides honoring gods. Additionally, taxes served to oppress people defeated in war. The Greek Empire proposed taxes, as we know them today to be used in state administration. This model was also adopted by the Roman Empire, which ensured the wealth and prosperity of that civilization.
Currently, however, what are taxes for? Furthermore, what is the legislation governing taxes in the Brazilian context? This WebQuest objective is to reflect upon taxes in the Brazilian context, and the concepts, importance, and potential improvements that need to be adopted.

Source: developed by the author (2022).

Next, the task was presented: developing a podcast on the topic "Taxes: Why and what for?" Students were asked to design a script to reach a specific target audience: high school students who had not previously received fiscal education. Table 3 highlights the task screen proposed in WebQuest.

Table 3
**WebQuest Task**

| Screenshot |
| --- |



| Text transcription |
| --- |

What do you need to do?
Let us gather groups of 2 to 4 to develop and record a podcast addressing the topic "**Taxes: why and what for?**"
Choose one student to be the interviewer, while the remaining can be the interviewees or debaters. The podcast must last from 8 to 15 minutes. The target audience of your podcast is high school students who have not previously learned anything about taxes, that is, have no previous education.

You should address topics such as:

What are taxes?
What are the types of taxes?
What is tax jurisdiction?
Examples of taxes, fees, and contributions.
What are the roles of taxes?
What is the tax burden, and how is it in Brazil?
What is the impact of the tax burden on citizens' lives?

 Be creative and consider your target audience, its language, and cultural elements (memes, movies, shows, games, songs, etc.) and provide practical examples.

Source: developed by the author (2022).

In the "Processes" tab, a basic step-by-step was presented for the students to follow and perform the task (Table 4).

Table 4
**WebQuest Processes**

| Screenshot |
|---|



| Text transcription |
|---|

1) Study the material available in the Section "Resources"
2) Write the script of your podcast
3) Rehearsal of your script
4) Record and edit your podcast

Source: developed by the author (2022).

In the "Resources" section, as shown in Table 5, links were provided to give the students some direction during the task. The electronic addresses were separated into 3 categories: 1) resources to learn about taxes, 2) resources to create a script for your podcast, and 3) resources to record your podcast. The students were free to search other sources; they were recommended to choose references carefully though.

Table 5
**WebQuest Resources**

| Screenshot |
| --- |



| Text transcription |
| --- |

I present some resources you can use in your podcast on this page.

**1) Resources to learn about taxes:**
Brazilian Tax Code: http://www.planalto.gov.br/ccivil_03/leis/l5172compilado.htm
UFS/ITA Mini-documentary - cidade transparente, cidadão contente [Transparent city, content citizen] (5th in the Brazilian competition: Luz, câmera e educação fiscal da Receita Federal [Light, camera and fiscal education of the Federal Revenue]): https://www.youtube.com/watch?v=w8_C55rOtWE&t=5s
Paper on taxes' social role:
http://www.mpsp.mp.br/portal/page/portal/documentacao_e_divulgacao/doc_biblioteca/bibli_servicos_produtos/bibli_boletim/bibli_bol_2006/RTFPub_n.130.03.PDF
Paper on the population's perception regarding taxes:
http://www.revistarefas.com.br/index.php/RevFATECZS/article/view/193

**2) Resources to create your podcast's script:**
Watch this video and get inspired on how to develop a script for your podcast: www.youtube.com/watch?v=OTs_9R4k5jY

**3) Resources to record your podcast:**
Watch this video and see how to record your podcast and make it available using Anchor:
Youtu.be/Cf-h7VGZJlw
More tips on how to record your podcast here:
www.youtube.com/watch?v=LbqVswjSpdw
Also, get inspiration by watching the podcast "Se é Ciência" [If it is science], a UFS program: open.spotify.com/show/2x2o2LFTDmPgAGQ6HIx6cG

**Feel free to use other resources, provided they come from reliable sources! Be Well Informed!**

Source: developed by the author (2022).

WebQuest also presented an "Assessment" section, in which the criteria for developing the podcast were presented, besides how it would be graded. The grade was an incentive for the students to perform the task, though learning is expected to be a reward by itself, despite scores or grades. This perception requires a paradigm shift though, which will not change by a single activity via active methodologies. Actions are needed to step further and gradually instill a new academic culture, both among students and educators, considering that the effect of isolated initiatives like these is slow. When the entire faculty is engaged in active methodologies, students are more easily convinced that learning is the greatest reward. Table 6 shows the screen that was available to students.

Table 6
*WebQuest* **Assessment**

| Screenshot |
|---|
|  |

| Text transcription |
|---|

Your podcast will be assessed based on some criteria. So pay attention and develop quality material!
This task will be worth 3.0 points in the 2nd unit's test.

- The group complied with the podcast duration (between 8 and 15 minutes).
- The group complied with Portuguese language rules (profanity is forbidden)
- The group complied with the topic and addressed all the topics proposed.
- The group members' speech was loud and clear.
- The group used language appropriate to the target audience.
- The group adopted a creative approach (mentioned songs, movies, memes, shows, or other elements common in your target audience's culture).
- The group edited the podcast's audio (soundtrack and audio components to draw attention during the speech, etc.)
- The questions were well crafted.
- The answers provided to the questions were well-informed.
- The group developed a script that followed a logical sequence of content.

Source: developed by the author (2022).

The "Conclusion" screen briefly summarized what the students would learn about the subject and led the students to reflect on additional points, as shown in Table 7.

Table 7
**WebQuest Conclusions**

| Screenshot |
| --- |



| Text transcription |
| --- |

Okay, now it is your turn! After diving into the conceptual aspects of taxes, you must consider their relevance in our society. So, consider: What actions we, accountants, should implement to explain this topic to the population and show that citizens are supposed to know what the Government does with public money?

Source: developed by the author (2022).

Finally, the "Teacher's page" is where the professor introduced herself, left her contact details, and provided the references used in the development of the WebQuest task. This screen is not presented in this study to not compromise its blind assessment.

## 4.2 Perception of the students who answered the survey

The characteristics of the 10 students who voluntarily participated in the survey are presented in Figure 3 (They are identified by the letter "S" followed by a number). The respondents included young male and female students, aged between 19 and 32, who frequently listen to podcasts.



| S1 | S2 | S3 | S4 | S5 | S6 |
|----|----|----|----|----|----|
| Male, rarely listens to podcasts, 20 years old | Male, sometimes listens to podcasts, 19 years old | Female, sometimes listens to podcasts, 32 years old | Male, sometimes listens to podcasts, 20 years old | Female, sometimes listens to podcasts, 27 years old | Female, have never listened to podcasts, 20 years old |

| S7 | S8 | S9 | S10 |
|----|----|----|-----|
| Male, have never listened to podcasts, 19 years old | Male, rarely listens to podcasts, 21 years old | Male, always listens to podcasts, 19 years old | Female, have never listened to podcasts, 20 years old |

**Figure 3.** Brief presentation of the respondents.

Source: developed by the author (2022).

Knowing that the students are familiar with podcasts is relevant, considering that Silva and Muller (2010) emphasized that the WebQuest task's final product must make sense in the students' context. Hence, asking students to work on an unattractive task or something distant from their reality would not be compelling. Thus, the creation of a podcast was considered appropriate for the situation that is the object of this study.

Next, the students were asked whether they would recommend the WebQuest methodology to address other topics in the same course, and 9 out of 10 answered they would recommend it. When they were asked whether they would recommend it to other professors to address other curricular components, however, 7 answered yes.

Ramos (2010) noted that the professor plays an essential role in developing the WebQuest task and providing guidance to students. As Silva and Bottentuit (2014) noted, the challenge is for all those involved, professors and students. The fact that fewer respondents would recommend WebQuest to other curricular components may be related to the profile of the faculty members and how the students perceive the professors' didactics and strategies.

Regarding WebQuest's structure (i.e., introduction, task, process, resources, evaluation, conclusion, and teacher's page), the students considered its organization easy to understand, didactic, simple, and, at the same time, attractive and interesting (Table 8). S2's response stands out as this student highlighted the "resources" tab as essential for performing the task.

Prais *et al.* (2017) noted that when students are satisfied with the material provided for performing the WebQuest task, it shows the professor's care in planning the task well, properly exploring the links available on the Internet, and satisfactorily mediating the students' access. Bedim and Furkotter (2014) highlighted that when a professor opts for using WebQuest, s/he must mediate the learning process.

Table 8

**Respondents' perception of the WebQuest structure.**

| Students | Reports |
|----------|---------|
| S1 | Good! |
| S2 | It is a great learning strategy. It provides all the necessary resources to set up the task. |
| S3 | I think it is very didactic. I like it very much. |
| S4 | Excellent! |
| S5 | Perfect, easy to understand, and quite didactic! |
| S6 | Practical, easy to understand, and somewhat attracts the student given its simple design. It's easy when you're performing the task. |
| S7 | It's well organized and simple to make anyone learn about a given subject. |
| S8 | Great! |
| S9 | Excellent! |
| S10 | Attractive and interesting. |

Source: developed by the author (2022).

As shown in Table 9, the students found the task compelling, creative, and challenging. Silva and Mueller (2010), Silva and Bottentuit (2014), and Zoch and Vanz (2018) defended these characteristics. Note that "S6" reported that he found WebQuest engaging because of its content and because he learned to use applications to edit audio. This report shows that WebQuest achieved the professor's purpose of developing digital skills besides technical knowledge. Hence, it is in line with Santos and Zanoni's (2018) recommendation that WebQuest should lead students to think from a digital perspective.

Another highlight concerns "S9", as he stated that WebQuest is "a great idea to replace boring seminars presented in class to professors and classmates." This statement encourages us to reflect upon the need for college professors to rethink the way they assess students and the teaching-learning strategies they adopt.

Aguiar (2020) states that higher education professors often adopt practices in which they feel safe and already work for them but ignore whether such a model resonates with students, makes sense in their context, or is in line with their values. The author above argues that this situation leads students to only "[…] memorize content instead of obtaining in-depth and meaningful learning that is necessary for their professional future" (AGUIAR, 2020, p.62).

Table 9
**The respondents' perceptions regarding the task**

| Student | Reports |
|---------|---------|
| S1 | Good. |
| S2 | It was a good approach, the way it happened, like a conversation. It was easy and practical to learn about the subject. |
| S3 | It was a new experience. |
| S4 | Interesting. |
| S5 | I found it very creative! |
| S6 | I found it very interesting, not only because it promoted studying the subject, but also developing the techniques when editing using the applications. |
| S7 | It was challenging for someone who had never heard about it, but it helped overcome barriers. |
| S8 | It's the best way to learn. |
| S9 | It's a great idea to replace the boring seminars we have to present to professors and classmates in the classroom. Besides encouraging the students' creativity, it is possible to create a dynamic and laid-back activity. |
| S10 | It enables the development of new skills. |

Source: developed by the author (2022).

The students were also asked about the main difficulties (Table 10); most difficulties concerned audio editing and recording. The reason is that the usual Internet user is more accustomed to consuming rather than sharing content in cyberspace, and whenever they do share any content, it is usually photos.

Table 10
**Difficulties reported.**

| Student | Reports |
|---------|---------|
| S1 | Not laughing. |
| S2 | There was none. |
| S3 | I had no difficulties. |
| S4 | Audio editing. |
| S5 | Only meeting the group members! |
| S6 | The part concerning audio editing. |
| S7 | The resources concerning audio editing. |
| S8 | Finding a quiet place. |
| S9 | Formatting the podcast. |
| S10 | Translating a subject of complex language into a subject with a more usual language. |

Source: developed by the author (2022).

Despite difficulties, all the groups completed the task, though one group returned it late, and their grade was reduced by 50%. Nevertheless, a general analysis of the students' responses indicates that the experience was satisfactory, innovative, and productive, enabling them to learn not only the course's content but also how to develop content using digital technology.

## 4.3 The perspective of the professor who proposed the task

Considering that the professor proposed the activity to develop knowledge that concerned the course (curricular content), personal development (creativity, communicative skills, learning autonomy, and teamwork), and digital skills (using technologies to learn and develop resources), she considered having achieved the educational objectives.

When assessing each group, the professor noticed that, in general, all the criteria were duly fulfilled, but there was difficulty regarding the creative approach. For example, the groups were asked to associate the content with elements of the target audience's culture. The reason is that some teams focused only on the technical aspect, explaining the concepts without making such connections.

The students also found editing to be challenging. The groups were asked to include a soundtrack and emphasis elements, which are common on podcasts. Almost none of the groups included these elements and their podcasts only presented the participants' voices though. Note that the professor recorded a video for the students to know how to add these elements using the Anchor Application.

Additionally, this criterion, the one the students met less frequently, is also what the students reported as challenging, precisely audio editing.

Accounting professionals are not trained to edit audio, images, and videos; however, the COVID-19 pandemic increasingly demanded that professionals work on the digital network to remain active and attract the public. Hence, many accountants started to create lives on YouTube channels and Instagram to communicate with their clients and add value to their work.

This trend is likely to continue. Therefore, students are recommended to start obtaining knowledge regarding this aspect to deal with the new circumstances and new ways of entering the job market, which require creativity and digital communication skills. For this reason, teaching institutions and teachers need to take responsibility for encouraging their students to acquire such skills.

Finally, Table 11 presents a summary of the groups' evaluation. The professor sent a detailed report to each group via the institution's integrated system, justifying why she considered they met the criteria met or not.

Table 11
**Summary of the groups' assessment**

| Criterion | G1 | G2 | G3 | G4 | G5 | G6 | G7 | G8 | G9 | G10 |
|---|---|---|---|---|---|---|---|---|---|---|
| The group complied with the podcast duration (between 8 and 15 minutes). | S | S | S | S | S | S | S | S | S | S |
| The group complied with Portuguese language rules (profanity is forbidden). | S | S | S | S | S | S | S | S | S | S |
| The group complied with the topic and addressed all the topics proposed. | S | S | S | S | S | S | S | S | S | S |
| The group members' speech was loud and clear. | S | S | S | S | S | S | S | S | S | N |
| The group used language appropriate to the target audience. | S | S | S | S | S | S | S | S | S | S |
| The group adopted a creative approach (mentioned songs, movies, memes, shows, or other elements common in your target audience's culture). | S | N | S | S | N | S | S | S | N | N |
| The group edited the podcast's audio (soundtrack and audio components to draw attention during the speech, etc.) | N | N | N | S | S | S | S | N | N | N |
| The questions were well crafted. | S | S | S | S | S | S | S | S | S | S |
| The answers provided to the questions were well-informed. | S | S | S | S | S | S | S | S | S | S |
| The group developed a script that followed a logical sequence of content. | S | S | S | S | S | S | S | S | S | S |

**Source**: developed by the author (2022).

Considering that this study's objective, which was to present an experience report on adopting the WebQuest methodology in the Commercial Accounting course in an Accountancy program, was achieved, we proceed to the last section.

## 5. Conclusions

This study's objective was to present an experience report on adopting the WebQuest method in the Commercial Accounting course in the undergraduate Accountancy program at the Federal University of Sergipe at Itabaiana.

The WebQuest task addressed the topic "Taxes: why and what for? The students were asked to develop a podcast addressing this topic directed to high school students without previous contact with fiscal education. The class was divided into groups of 2 to 4 students, totaling 10 teams.

The students were satisfied with interacting with WebQuest because of its friendly-user structure. Additionally, the students considered the task challenging and engaging and promoted creativity. Their main difficulty concerned audio editing; a situation confirmed when assessing the groups. The professor who proposed the WebQuest task verified that most groups did not adequately address this aspect in the podcast.

Note that WebQuest was already applied in this same course, addressing another content and task. In the previous case, the topic concerned starting a business. The students were asked to take on the role of an intern at an accounting office and write a post for this fictitious office's social network, addressing the main corporate types and aspects concerning the opening of a business in Sergipe, Brazil. The results of this first WebQuest task were presented at a scientific event and are awaiting final publication. Thus, we consider that the reason why students accept it well is not because of its novelty or exceptionality from a teaching-learning perspective but perhaps because meaningful tasks are proposed.

It is worth noting that WebQuest does not exclude the possibility (and even the need) for professors to present lectures or adopt more traditional teaching-learning methodologies and tasks. Professors need to have the sensibility to dose their approaches between conservative and innovative methodologies though, to encourage students to have a more active role in their learning process rather than depend on someone to present systematized knowledge. The reason is that upon graduation, students will find a dynamic context in constant change that demands autonomy and self-taught abilities.

This study is expected to contribute to professors in the Accounting field and present the process of developing a WebQuest task, besides suggesting one type of application, encouraging professors to adopt it in their pedagogical practice and implement teaching-learning strategies aligned with modern cognitive demands.

Some fellow professors may ask themselves how to apply these strategies to address more practical topics, such as accounting entries, cost accounting, etc. One should adapt the section "Task" to address content better in these cases. For instance, in the case of cost calculation, students may be asked to record a video simulating a consultancy for a client unsure which costing method to adopt.

In situations such as accounting entries, students may perform accounting calculations and closing statements in specific software. It is always essential that the task chosen makes sense for the students' context, both the one they already experience and the one they will experience in their professional practice.

Furthermore, WebQuest is just one of the many active methodologies available, and professors should be familiar with them to select the most appropriate for a given context and educational objectives. If one realizes that WebQuest is not the most useful for a given situation, considering the content addressed and class' profile, one may select another tool from a vast range of existing possibilities.

This study's limitation concerns the fact that only 10 students answered the survey. This does not invalidate this study's results nor diminish its contributions though, as the results show that it is possible to teach using a creative and enticing task while encouraging students to be independent learners.

Thus, professors must remind students that upon graduation, they will find a job market that is constantly changing. For this reason, they must update their knowledge without having a professor to provide such knowledge. Hence, since college, students must be encouraged to learn how to learn so that they can overcome obstacles by themselves.

Future studies should apply the same WebQuest task in other institutions and courses to work with the same content to compare results. Other tasks, such as creating videos, infographics, and other resources, are also relevant to convey content in the current cybercultural context.

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