

Rediscovering MERLOT: A Resource Sharing Cooperative for Accounting Education

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Since its national launch 15 years ago, MERLOT (Multimedia Educational Resources for Learning and Online Teaching) has evolved into a resource cooperative with goals to continuously improve the deliverables available to its community. Today, the organization still is called MERLOT, but its website is titled MERLOT II. Currently, MERLOT II hosts the largest, comprehensive, repository of peer-reviewed, teaching and learning materials in existence. Whether it is online tutorials, open textbooks, drill and practice lessons, in-class exercises, instructional games, videos, online-glossaries, or case studies, MERLOT II has vintage instructional materials for accounting education that are sure to please the palate.

INTRODUCTON

Approximately 75 million Americans have grown up playing video games (Feller, 2006). A more recent 2010 study reports that children between the ages of 8 and 18 spend more than 7.5 hours a day consuming media, which includes watching television, listening to music, surfing the Web, social networking and playing video games (Ahua, 2013). Having been raised in a multimedia rich environment, often characterized by computerized learning activities, these college students have different educational preferences. They prefer visual contexts that foster active learning environments and have less tolerance for passive lectures. They like the trial and error approach to problem solving with immediate rewards (Prosperia & Gioia, 2007; Prensky, 2001). Today's college students have embraced technology not only for social networking but also for learning.

According to Sorel (2006), a technology based generation gap exists between instructors and their students as the age of the teacher increases. Less experienced younger accounting faculty tend to integrate more technology in their accounting courses than do older more experienced faculty (Naas, 2008). For accounting faculty, learning new technologies in order to create multimedia driven teaching materials can be an overwhelming and time consuming endeavor. The mere task of locating high quality and relevant teaching materials can be frustrating as well. MERLOT (Multimedia Educational Resources for Learning and Online Teaching) and its website MERLOT II bridge this gap. To date, MERLOT II is the largest, comprehensive, Internet-based, interdisciplinary, repository of peer-reviewed, teaching and learning materials in existence. However, MERLOT II is much more than just a collection of teaching and learning materials.

PURPOSE

Since its national launch 15 years ago, MERLOT has evolved into a resource cooperative that strives to continuously improve the deliverables available to its community in terms of accessibility, pedagogy, networking, teaching, and learning. As a result, a number of new or improved features and elements have been added to MERLOT II. Furthermore, as the organization has aged, the number of materials catalogued in MERLOT II, including those for accounting education, has increased substantially. As the number of materials increases, efficiently locating materials diminishes. In addition, the five star peer review system employed by MERLOT doesn't necessarily always seem to provide suitable differentiation. Yet, the collection most certainly does contain valuable content for accounting education. Therefore, the purpose of this paper is to 1) introduce or acquaint accounting faculty to MERLOT II; 2) highlight notable enhancements made to the system; and 3) share how advanced search features including bookmark collections and course e-portfolios which can be used to locate teaching and learning materials. In addition, several excellent accounting materials are showcased.

MERLOT – A BRIEF HISTORY

During the late 1990s, the MERLOT prototype was developed by the Center for Distributed Learning at California State University – Sonoma. MERLOT was envisioned to be the place where faculty from around the world share teaching and learning materials and pedagogy. This user-centered, searchable database of online materials, pedagogical support, and people was designed to address common issues faced by institutions and faculty. Institutions often invested in developing instructional software without provisions for quality control, dissemination, or sustainability. Faculty often worked in isolation while developing instructional materials and they needed mechanisms to document their teaching and learning contributions. By providing a mechanism for the peer review of instructional materials would elevate the value of scholarship associated with teaching and maximize everyone's investment. With these issues in mind, the mission of MERLOT was and remains to improve the effectiveness of teaching and learning by expanding the quantity and quality of peer-reviewed, online, learning materials that can easily be incorporated into faculty designed courses.

During 2000, MERLOT was launched at the national level and by July of 2000, twenty-three systems and institutions of higher education had become institutional partners dedicating resources to promote MERLOT's vision. While MERLOT's sustaining partner continues to be the California State University system, its outreach has expanded internationally. Some of the system partners and affiliates include: the California Community College system, MERLOT Chile, the Louisiana Board of Regents, the Minnesota Learning Commons, the Oklahoma State Regents for Higher Education, the Tennessee Board of Regents, and the University System of Georgia. In addition, MERLOT has 11 campus partners and affiliates, 7 international partners and affiliates, and 36 community and corporate partners (MERLOT, 2014a).

TEACHING/LEARNING MATERIALS

Teaching materials catalogued in MERLOT II are called artifacts. For each item contributed to MERLOT II, a *material detail* or learning profile is created. The material detail identifies the title of the module, its author(s), material type, and technical format. The material detail also includes the link to the item's uniform resource locator (URL), the dates it was added to the collection and modified, as well as the person who submitted the object to the MERLOT II collection. In addition to a brief description of the item, the primary audience for the material is provided, as well as, copyright status, source code availability, and Creative Commons licensing. From the material detail, users can access (*Go to*) the item's peer review and member comments that have been posted.

Of the 6,259 Business discipline contributions in MERLOT II, approximately 566 of them are Accounting specific, a sub-discipline within the Business category. Accounting is further subdivided into 11 areas as follows: 1) Accounting Education (32), Accounting Information Systems (61), Auditing (32),

Ethics (38), Financial (109), Forensic Accounting (11), International (11), Introductory (147), Managerial (82), Not for Profit (27) and Tax (80). Materials that apply to more than one area are cross-listed. Content is continuously added by both authors and submitters. In an attempt to keep the collection as up to date as possible, MERLOT regularly pings content urls. In addition, users can report broken links discovered with the click of a mouse. MERLOT administration then either updates the url or removes the item from the collection.

The current learning materials available for accounting are further classified according to 16 different material types. Information in Table 1 describes each material type and indicates the approximate number of accounting materials available.

**TABLE 1
NUMBER AND TYPES OF ACCOUNTING MATERIALS**

Type	Description	Numbers
Animations	Viewable dynamic representations of concepts, models, or processes.	1
Assessment Tools	Tools and activities for measuring outcomes.	2
Assignments	Activities or tasks for a student to complete.	3
Case Study	Examples of a concept or problem to be explored in depth.	17
Collection	Pool of learning materials, web sites, or subject specific applets.	27
Drill and Practice	Activity permitting repeated attempts to a variety of stimuli.	40
Learning Object Repository	A searchable database of at least 100 online resources available on the Internet that displays an ordered list of search results.	4
Online Course	Material that comprises content for an entire online class.	24
Open journal article	An article from a journal that can be submitted to MERLOT.	2
Open textbook	An openly-licensed, textbook offered online by its author(s) that can be read online, downloaded, or printed at no additional cost.	60
Presentation	Material intended for use to support an in-class lecture (includes lecture notes, audio visual materials, and PowerPoint slide shows).	124
Quiz/Test	Any assessment device intended to serve as a form of exam..	10
Reference Material	Material with no specific instructional objectives, but used as a source of information.	88
Simulations	Approximates a real or imaginary experience where users' actions affect their outcomes.	43
Tutorial	Users navigate through electronic workbooks designed to meet stated learning objectives, structured to impart specific concepts or skills, and organized sequentially to integrate conceptual presentation, demonstration, practice, and testing.	121
Workshop/Training Material	Content developed with the purpose of providing training and development for employees.	2

Open Textbooks

MERLOT II has one of the largest known collections of open textbooks in the world, which includes 60 listings for accounting. The free cost of open textbooks, including those in accounting, can be a tremendous benefit to students, especially with the cost of a college education continuously on the rise. For faculty, an open textbook can be a platform for integrating multimedia, as well as making the content more engaging for student learning and more effective for teaching. Some open textbooks can be

customized to allow faculty to tailor content to their specific course needs. MERLOT II community members can take advantage of this resource in a variety of ways. They can: 1) add open textbooks found on the Web to the MERLOT II collection; 2) use MERLOT II to market an open textbook by “contributing” it to the MERLOT II Open Textbook Collection; 3) review open textbooks and add “Member Comments” to share valuable personal opinions; and 4) blend open textbooks with other online learning materials from MERLOT II to create a customized course.

Peer Reviews

Unlike other collections, MERLOT II materials are peer reviewed in three areas: quality of content, effectiveness for use as a teaching tool, and ease of use. While the criteria and five-star rating system has not changed over the years, the peer review process has been refined with more formalized training implemented. As a result, the quality of the peer reviews has improved. All new reviewers are required to participate in GRAPE Camp (Getting Reviewers Accustomed to the Process of Evaluation) prior to formally completing reviews for MERLOT. Training consists of three one-hour, online workshops during which participants conduct a group review, complete an individual review, and learn how to use the MERLOT II Workspace reviewing tool. In addition, the editor’s preliminary, triaged, rating is now displayed in the material detail until a peer review has been finalized. A mouse-over of the editor review displays the nature of the rating and whether the material is in the queue to be peer reviewed. Poorly designed materials that do not meet MERLOT standards when triaged, remain in the collection but are never scheduled for review. As a result of MERLOT’s formal review process, the repository offers faculty with an outlet for publishing instructional materials as well as discovering the work of discipline colleagues.

Materials Worthy of Investigation

The following five teaching and learning materials are just a few of the high quality accounting items catalogued in MERLOT II. Sometimes a link to one material reveals a treasure trove of other items developed by an author.

1. *Adjusting Entries for Supplies and Unearned Revenues (Accounting 211 Online Resources)*. Created by the Penn State Center for Learning and Teaching and accounting professor, Lolita Paff (2012), these two Adobe Flash/Presenter, online tutorials, not only provide instruction, but also offer students interactive practice preparing adjusting entries. This MERLOT Business Classics Award winning module is best suited for Principles of Financial Accounting classes.
2. *ABC’s of Auditing*. Created by Canadian Chartered Accountant, Blair Cook, *ABC’s of Auditing* is a series of 17 short videos on a variety of topics suitable for an introductory auditing class. The videos are exceptionally well done, the graphics are excellent, and the speaker is a dynamic presenter. The author also has similar videos for Principles of Financial and Advanced Accounting. In addition, the accounting adventure game, *General Ledger*, can be downloaded to an iPad, iPhone or Google device for a small fee. Levels of play progress from the introductory to advanced levels.
3. *Flipping the Principles of Accounting Course*. Dr. Curt DeBerg (2014), from California State University—Chico, shares the process used and materials created to flip a Principles of Financial Accounting class (sole proprietorship focus). Materials available are quite impressive as well as extensive for anyone interesting in attempting to flip an accounting class.
4. *LearnDoubleEntry.Org*. This database tool developed by Italian instructor, Loris Tissino (2013), lets instructors create a chart of accounts for a fictitious company and provide students with practice recording journal entries. The effect of each transaction on the general ledger, trial balance and

financial statements can be displayed immediately. The systems default chart of accounts is based on the International Financial Reporting Standards.

5. *Guide to Financial Statements*. Developed by Baruch College’s Computing and Technology Center (Zhou, 2008), this 45 minute interactive tutorial explains the purpose, structure, and equations fundamental to understanding the income statement, balance sheet, and statement of cash flows. This MERLOT Business Classics Award winning module also includes interactive quizzes and a printable study guide.

NEW FEATURES AND ADDED BENEFITS

Since its inaugural debut in 2000, MERLOT has incorporated many new features to provided added benefits to users of its system. A few of the more notable enhancements include: improving the search features, bookmarking materials in a personal collections, creating ePortfolios, hosting content, sponsoring an online journal, and providing networking opportunities. Table 2 illustrates the MERLOT II homepage (MERLOT, 2015) that contains eight tiles from which various aspects of the collection can be

TABLE 2
MERLOT II HOME PAGE



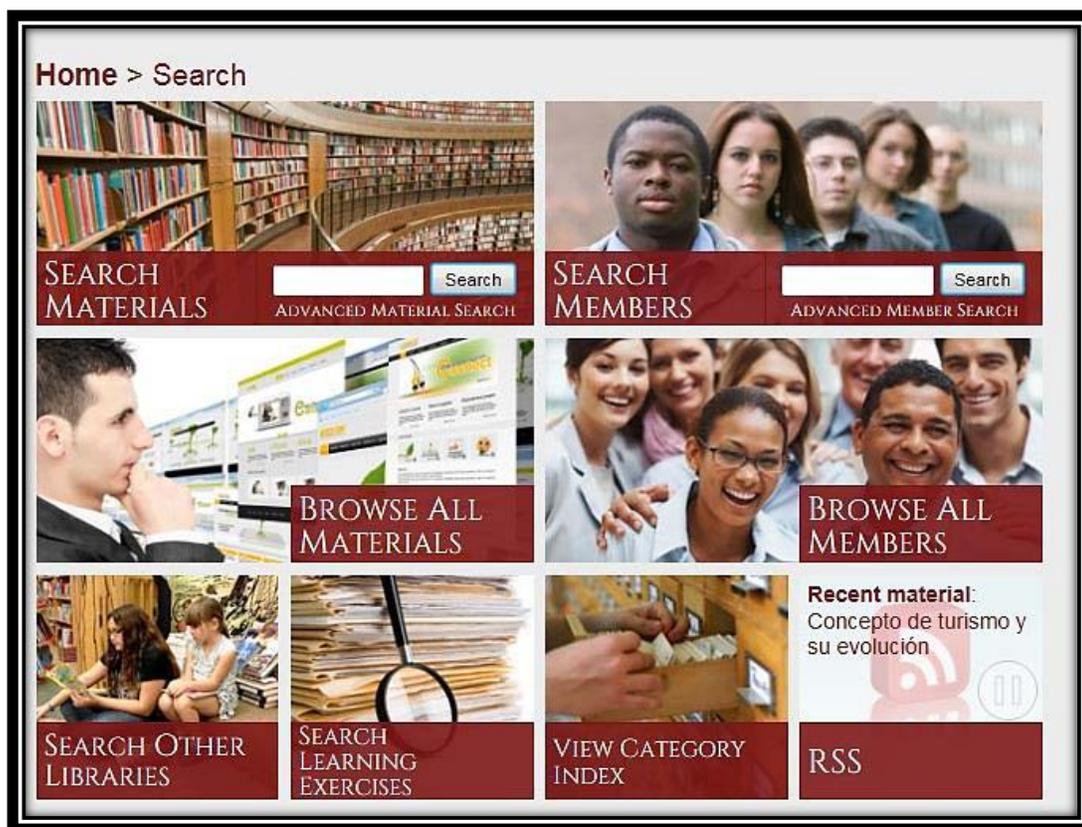
(MERLOT, 2015)

accessed. From the home page users can search MERLOT II, investigate detailed information about MERLOT, explore various MERLOT communities, create materials with Content Builder, consider partnership advantages, read about MERLOT news, or add materials to the collection. By joining MERLOT, personalized participation is facilitated through *My MERLOT*. For example, creating a member profile, allows individuals to more readily locate colleagues and materials specific to one’s discipline. In addition, it is through *My MERLOT* that a member’s submitted and authored materials, as well as bookmarked collections and course e-portfolios are catalogued.

Improved Searching

MERLOT II has significantly enhanced its searching capabilities. Users can either employ the search or browse feature to locate materials and members. Browsing is a menu driven system with check-box selections, whereas searching requires keystroke data entry. In addition to searching the MERLOT II collection, users can search other digital libraries which contain accounting materials, such as MIT Open Courseware (a web-based publication of all MIT course content), OER Commons (educational resources), Google Books, and YouTube to name a few. Table 3 illustrates the variety of ways the collection can be queried.

TABLE 3
MERLOT II SEARCH FEATURES



(MERLOT, 2014c)

The *Advanced Search* feature can initiate a query by keyword, title, URL, description, subject category, language, material type, technical format, audience, mobile app, author, and date added. Advanced searching can be restricted to materials with peer reviews, member comments, and learning exercises, as well as, those developed with Content Builder or contained in the personal collections of other members. An option to search by copyright, Creative Commons licensure, and accessibility also exists.

Bookmark Collections and Course ePortfolios

Despite the improved searching capabilities, locating useful, high quality materials can still be very time consuming. However, once found, suitable materials can be added to a personal bookmark collection and shared with other MERLOT members. As of February, 2015, the bookmark collection feature

provides a way for members to organize select MERLOT II materials relevant to specific courses, concepts, topics, or themes. Bookmark collections and the contents within are accessed, edited, and deleted through the member's *My Profile* page. As the bookmark collection owner, a member can annotate each collection to document its purpose. For example, a specific bookmark collection might be used to gather resources to be shared with students to help them study particular course concepts. The links to resources external to MERLOT II can also be included in bookmark collections.

In order to create a bookmark collection and add materials to it, a user must be an official member of MERLOT and have created a personal profile using *My MERLOT*. The bookmark collection folders are created at the time a desirable material is located. The top half of Table 4 displays the search results for *Adjusting Entries for Supplies and Unearned Revenues* (Paff, 2012). Information provided includes whether the item already exists in one of the member's bookmark collections and the number of other

TABLE 4
ADDING MATERIAL TO A BOOKMARKED PERSONAL COLLECTION

<div style="border: 1px solid black; padding: 5px;"> <p>Adjusting Entries for Supplies and Unearned Revenues Bookmark this material ▼</p> <p>(Accounting 211 Online Resources)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>MERLOT Classics</p> <p>Project History During 2009 - 2010, the Center for Learning & Teaching at Penn State partnered with accounting... see more</p> <p>Material Type: Tutorial</p> <p>Author: Amy Roche, Lolita Paff, Mary Ann Mengel, Center for Learning & Teaching</p> <p>Date Added: Jul 26, 2012 Date Modified: Mar 21, 2015</p> <p>Already in your Bookmark Collection(s) ▼</p> </div> <div style="width: 35%; border: 1px solid gray; padding: 5px;"> <p>About this material:</p> <p>Peer Reviews ★★★★★</p> <p>User Rating ★★★★★</p> <p>Discussion (2 Comments)</p> <p>In (2) Bookmark Collections</p> <p>Course ePortfolios (none)</p> <p>Learning Exercises (none)</p> <p>Accessibility Info (none)</p> </div> </div> </div>
<div style="border: 1px solid black; padding: 5px;"> <p>Adjusting Entries for Supplies and Unearned Revenues Bookmark this material ▼</p> <p>Select an existing Bookmark Collection/Course ePortfolio or Create a new Bookmark Collection here.</p> <p>Principles of Financial Accounting (Bookmark Collection) ▼</p> <p>Add a note about this material for this Collection/Course:</p> <div style="border: 1px solid gray; height: 40px; width: 100%;"></div> <p style="text-align: center;"> <input type="button" value="Submit"/> <input type="button" value="Cancel"/> </p> </div> <p style="text-align: right;">(MERLOT, 2015c)</p>

bookmark collections in which it resides. To the right of the material's title is the *Bookmark this material* prompt. It reveals a drop down box (see lower half of Table 4) that allows a member to select an existing bookmark collection or create a new bookmark collection. Members can also add a personal note about the material. This same information is provided on the material detail page for all learning objects.

The easiest way to locate the bookmark collections of another member is to locate the individual's *Member Profile*. Enter the desired member's name at the *Search Members* prompt (see Table 3). The individual's name and contributions will be displayed which includes a link to the individual's bookmarked collections. From this point the searching member can open any bookmark collection to

discover which materials the colleague has found useful. Any module within the collection can be directly accessed or the entire collection can be copied into the searching member's *Member Profile*.

A Course ePortfolio is a hybrid version of a bookmark collection that enables a member to define strategic elements associated with a class or lesson. In addition to including links to MERLOT II and external resources, a Course ePortfolio allows members to specify knowledge prerequisites, teaching pedagogy, learning outcomes, and assessment measures. In addition, course ePortfolios can be shared with colleagues and students. They can also be downloaded as a Word document for inclusion in a syllabus. In order to create a Course ePortfolio, members must first create a bookmark collection. From the MERLOT II home page, select the *Add To Collection* tile to begin to create a Course ePortfolio. Unfortunately, MERLOT's detailed user instructions about Course ePortfolios are somewhat difficult to find. To locate them, from the MERLOT II home page navigate to *About MERLOT*, then *MERLOT Collection*. In the left frame, proceed to *Add to Collection* and *Create Course ePortfolios*.

Content Hosting

Another new feature of MERLOT II is known as Content Builder. Content Builder is a web page and website development tool that is accessible to registered and logged-in members. From the MERLOT II homepage, users access Content Builder directly from the *Create Material with Content Builder* tile or through the member's profile page. Web pages, websites, and web collections can be created using a variety of Content Builder's templates which include designs for e-portfolios, lesson plans, online courses, tutorials, and presentations, to name a few.

Websites and web pages created with Content Builder include a navigation bar and text with options to import documents, photos, and videos. In addition to creating web pages and websites, authors can download IMS certified Common Cartridges of their Content Builder created materials and use them in other applications that support the IMS Common Cartridge format. Users can also make their materials public and contribute them directly to the MERLOT II repository (MERLOT, 2015b). Extensive user instructions are available but, again, somewhat difficult to locate. From the MERLOT II home page, use the *About MERLOT* tile to explore *MERLOT Technologies*. This tile opens a right frame that includes the *Create Material with Content Builder* table of contents for detailed instructions, complete with screen captures.

Journal of Online Teaching (JOLT)

Recognizing the need for a formal, scholarly publication, in July, 2005, the first issue of the *Journal of Online Learning and Teaching* (JOLT) was published. The journal is a peer-reviewed, open-access, online publication that aims to promote scholarship in the use of the internet and web-based multimedia resources in higher education. The journal is published four times per year, in March, June, September, and December. JOLT is indexed with and included in a number of prominent international databases, including EBSCO, Google Scholar, the Directory of Open Access Journals (DOAJ), Educational Research Abstracts (ERA), Cabell's Directories of Publishing Opportunities, to name a few (MERLOT, 2014b). The Cabell's indexing is particularly noteworthy for Colleges of Businesses or Accounting Programs accredited by the American Assembly of Collegiate Schools of Business (AACSB).

Professional Networking

MERLOT also offers several opportunities for professional networking through MERLOT Voices, MERLOT Blog, Twitter, Facebook and LinkedIn. *MERLOT Voices* enables users to collaborate with all MERLOT members, join and participate in community conversations, customize a personal *Voices* page, and add videos related to online learning and teaching. The *MERLOT Blog*, first released in August, 2013 features regular and sometimes controversial commentaries by MERLOT staff and other invited contributors, with MERLOT Members participating in the discussion. The blog can be found at <http://blog.merlot.org>. Snippets of content from these mediums are also part of MERLOT's *News and Information* webpage. The feed is used to promote MERLOT, recent peer reviews, upcoming events, and conferences.

MERLOT also co-sponsors an annual conference and disseminates a community newsletter three times per year. In 2009, MERLOT partnered with Sloan-C to host its annual conference which was renamed at that time to the *Annual International Symposium on Emerging Technologies for Online Learning*. This conference focuses on the technologies that drive online learning effectiveness and highlight research, applications, and best practices associated with emerging technological tools. In addition, participants can attend workshops that provide practice using a variety of new technologies. The first issue of the *Grapevine* newsletter was released in October, 2005. When members join MERLOT, they automatically receive this electronic newsletter. Past issues are archived for future reference. News, community features, technology updates, upcoming events, and usage statistics are highlighted. For example, the Winter 2014 issue announced the MERLOT/Learningpod collaboration which will enhance the collection of open textbooks and test question banks to make it easier for faculty to adopt, adapt, and sustain the use of open textbooks.

CONCLUSION

MERLOT II is a continuously evolving collection of learning materials and resources designed to directly support instructional activities, not just for accounting education, but for almost any discipline conceivable at the college or university level. Membership is free. The open textbook collection is one of the largest in the world. MERLOT peer reviewers test drive the teaching and learning materials reviewed in the collection and provide advance warning of potential technical glitches. Bookmarked Collections and Course ePortfolios provide an effective and efficient way for members to store and access materials from the collection found useful or used frequently. The Content Builder development tool offers interested faculty a process for developing web based teaching materials. MERLOT II also provides a mechanism for documenting the value of instructional materials created by faculty to support the scholarship of teaching. In addition, JOLT offers faculty an outlet for the publication of articles that promote the use of web-based multimedia educational resources. Finally, through a variety of networking opportunities, including an annual conference, members can collectively learn and share with each other, maximizing their investments in multimedia educational resources for teaching and learning.

Does anyone really use MERLOT? The answer is, yes! In addition to the United States, the top 5 countries that visited MERLOT during the past year were the Philippines, Canada, United Kingdom, India, and Chile. Table 5 lists the top 15 accounting materials catalogued in MERLOT based on the number of times the *Go To* link on the material detail page was used to actually view the resource. Whether it is CPA exam review resources, online tutorials, flashcards, open textbooks, drill and practice lessons, in-class exercises, videos, online-glossaries, or case studies, MERLOT has vintage instructional materials for accounting education that are sure to please the palate. Just a taste of MERLOT can be intoxicating!

TABLE 5
ACCOUNTING MATERIALS MOST FREQUENTLY VISITED
(7/15/2015 – 6/15/2015)

Title	Views	Material Artifact URL
Basic Accounting and Bookkeeping Instruction	885	http://www.merlot.org/merlot/viewMaterial.htm?id=262783
Balancing an Unbalanced Trial Balance	709	http://www.merlot.org/merlot/viewMaterial.htm?id=282300
Accounting Principles: A Business Perspective (Financial) Chapters 1-8	675	http://www.merlot.org/merlot/viewMaterial.htm?id=513911
Principles of Accounting Online Textbook	655	http://www.merlot.org/merlot/viewMaterial.htm?id=424478
Guide to Financial Statements	483	http://www.merlot.org/merlot/viewMaterial.htm?id=82491
Accounting Principles: A Business Perspective (Managerial)	457	http://www.merlot.org/merlot/viewMaterial.htm?id=513922
So You Want to Learn Bookkeeping	425	http://www.merlot.org/merlot/viewMaterial.htm?id=196790
Drills for Accounting Basics	356	http://www.merlot.org/merlot/viewMaterial.htm?id=199783
Cash Flow Statement	228	http://www.merlot.org/merlot/viewMaterial.htm?id=80336
Financial Accounting Jeopardy Games	205	http://www.merlot.org/merlot/viewMaterial.htm?id=78866
CPA for Free	200	http://www.merlot.org/merlot/viewMaterial.htm?id=334694
Accounting I	166	http://www.merlot.org/merlot/viewMaterial.htm?id=342825
Fraud Videos	165	http://www.merlot.org/merlot/viewMaterial.htm?id=540957
Arthur Andersen Case Studies in Business Ethics	165	http://www.merlot.org/merlot/viewMaterial.htm?id=232102
Accounting Cycle	144	http://www.merlot.org/merlot/viewMaterial.htm?id=437947

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