IMPLEMENTATION OF ONLINE LEARNING IN HIGHER EDUCATION AND ACCOUNTING MODULES PERSPECTIVE OF ACCOUNTING TEACHERS

Cand Safet Abdullahu, University of Pristina "Hasan Pristina"
Prof. Dr. Bashkim Mustafa[*], University of Applied Sciences in Ferizaj

ABSTRACT

Through this research, I have analyzed the benefits and difficulties that have resulted from the application of e-learning within accounting modules. The main source of data was the professors who teach accounting at the faculties of economics, where a random sample of 25 professors from different universities in Kosovo was included. Within the benefits of implementing E-learning, we can consider that they are the application of innovative teaching methods and it is considered that it can be a more effective process of communication with students in terms of notification and consultation. The biggest difficulties found in the study are those of the technical aspect, precisely in the necessity of solving technical problems which are reported by students especially during the lecture, then the dedication of time to conduct online activities with students. Descriptive statistical analysis was used to present the first results of participation, while correlation analysis was used to measure the relationship between difficulties, advantages, and evaluation of quality factors of online learning as I have singled out in terms of preparation, content, evaluation of technical conditions, time and achievement of student competencies. It is considered that the preparation of the course for E-learning and the content were less difficult compared to the traditional teaching, and in terms of the time it turns out to be appropriate. What can not be considered appropriate and unsuccessful is the activity and active participation of students during lectures, and for this, a method should be applied which obliges and enables the control of each student during the presentation of the course. Based on the research results it can be concluded that online learning was effective and has produced a new innovative form of teaching, which requires specific technical time and conditions for its better realization. In this context, the accounting modules in Kosovo have been realized with great success and I consider that this should continue to be improved.

Keywords: E-Learning, Accounting Module, High Education, Educators.

INTRODUCTION

Given the effects of online learning as well as the aspect of the pandemic that affected the entire education system in Kosovo and around the world, I found it appropriate to analyze the impact of online learning on accounting modules, exactly where I am also a lecturer. It is considered that the coronavirus pandemic (Covid 19) has greatly affected, changing the way of life. This pandemic has had a major impact on education or has changed the methodology of teaching and learning, while on the other hand it is said that approximately 90% of students were not able to physically go to school or university (Kandri, 2020). Also, the tertiary institutions that were closed had to turn to online teaching and in a short period to implement quality teaching and learning only online (Palvia et al., 2018). Research predicts that online learning will become

a way of education by 2025, to provide high quality and affordable education for 'non-traditional' students (Hillier, 2018)

According to the authors Buelow et al. (2018) it is considered that online learning provides students with greater access to formal learning environments from which they are physically distant and flexibility to begin their learning journey at any time while being able to work and study. It is considered that mixed learning, the systematic integration of traditional classroom learning combined with digital learning solutions, is a relatively new pedagogical method in higher education (Galy et al., 2011). According to research, mixed learning is said to influence changing teaching methods, patterns, and practices, which may change the paradigm in which academic institutional emphasis differs from traditional teaching to active learning (López Gavira & Omoteso, 2013).

A virtual practices that can adapt to the changing landscape of education and pedagogy learning environment is said to be a web-based software system that includes a collection of tools and applications that enable online communication, collaborative learning, uploading of learning content, student assessment and feedback, and course administration. Originally developed for distance learning, but now commonly used as part of a blended learning approach (Harvel & Hardman, 2010) Virtual learning environments remain one of the most significant tools for developing teaching and learning. Institutional implementation and student engagement with virtual learning environments have been slow (Subhash & Cudney, 2018) but over the last decade, there have been tangible efforts to utilize virtual learning environments to support teaching and learning in higher education (Apostolou et al., 2013).

Through this research, I have analyzed the benefits and difficulties that come as a result of online learning/e-learning during the pandemic, exactly those that resulted from the application of online learning within accounting modules at the University of the Republic of Kosovo, in the Faculties of Economics.

LITERATURE REVIEW

Online learning in the field of accounting has become widespread among students due to its potential to offer more flexible and asynchronous learning activities, thus offering some of the convenience of on-campus courses with full face-to-face contact (Means et al., 2013). In this context various digital learning tools have been developed including learning management systems Lim & Morris, (2009) rich media solutions have also been offered (Harvel & Hardman, 2010) electronic summaries, and podcasts. Based on previous studies, it clarifies that blended learning has many positive effects. Some researchers have reported that blended learning increases students 'motivation to learn, reflect, and collaborate; reduces dropout rates; and eliminates geographical barriers (Du et al., 2013).

Recent research reveals that students are more satisfied with blended learning because of the flexibility and access it offers, as well as the opportunity to be more active in the learning process due to different digital learning tools e.g. games (Hsu, 2012). Although the promises of blended learning are broad, some studies have highlighted the negative effects of blended learning. These include technical difficulties, feelings of student isolation, students being overwhelmed, and the feeling that online tools are too invasive in their daily lives. However, according to a meta-analysis, most research in this area tends to focus on student experiences. Therefore, more research is recommended on how the mixed curriculum affects exam results when compared to regular campus programs (Buelow et al., 2018).

The internet, social media, and being online are said to be an integral part of daily life. It is shown that there is a common expectation that these new sources of communication will be used in the education process. In most countries, universities are looking for ways to take advantage of the opportunities offered by this new approach and to incorporate it effectively, making this way of learning more attractive and efficient and enhancing the higher education system. There we understand that e-learning means the adoption of electronic educational technology in teaching and learning. It is shown that it can be done either as a mixed course (where only part of the course is offered online) or as entire courses offered online (Cassidy, 2016).

It includes various technological tools such as webinars, lectures/videos on demand, multi-media components (3D presentations, animations, hypertext, hypermedia); various other online activities (Du et al., 2013). Based on research, it is shown that the use of technology transformed the delivery of courses to be partially or completely independent of time and place (Galy et al., 2011). According to the European Commission, the use of new multimedia technologies and the Internet enhances the quality of learning, thus enabling easier and wider access to educational facilities and offers opportunities for long-distance exchanges and cooperation.

Online learning offers several potential benefits of e-learning for students, educators, and higher education institutions, where each of these participants in the educational process will face many challenges. For students, the most difficult ones include good time management skills, self-reliance, regular engagement, and communication with the lecturer. Students may also suffer from a lack of vital personal interactions, not only with faculty but also with colleagues participating in the module (Grabinski et al., 2020).

Students are also offered a more flexible learning process, which is especially convenient when studying several subjects at the same time and if they are asked to combine study with professional work. And the e-learning system can improve communication between faculty and students (Harvel & Hardman, 2010). In many corporations moving towards online activities, prospective graduates should be able to develop skills that will assist them in their future careers. Skills like awareness, independence, and creativity are key. So graduates will be required to continue education and self-education to maintain their competencies at a high level (Subhash & Cudney, 2018). It is considered that for higher education institutions, the inclusion of e-learning in the curriculum means investment in IT infrastructure and updated teaching tools. It is said that e-learning tools can be especially useful when dealing with large groups of students, as they simplify the assessment process and make it more efficient and less time-consuming.

Students who participate in online course delivery are required to engage in online activities regularly, which is sometimes difficult with courses offered on campus. However, it is important to consider how e-learning modules are perceived by educators. It is necessary to determine which factors play an important role for educators, which elements help them run effective online modules, and which barriers need to be overcome. Great importance is attached to the role of educators, which has changed, as they are no longer just experts who provide a certain kind of knowledge, but also individuals who help solve problems related to e-learning devices, as well as guides of courses (Malan, 2020).

The lecturer in this process is considered the problem solver, or the person causing the problems. One of the factors that can help facilitate the e-learning process is the possibility of receiving professional and technical assistance and support during the implementation of the e-learning process, both for teachers and students. Various technical problems can cause educators

extra work and instead of focusing on the teaching process, they become more administrators and facilitators of the teaching process. The financial constraint has been cited as one of the most fundamental barriers for academics when using online technology (Lim & Morris, 2009).

METHODOLOGY AND RESEARCH DESIGN

The research was conducted through a structured questionnaire, which was attended by a total of 25 University level professors in Kosovo. The research took about 30 calendar days and the data were administered by me by sending questionnaires to various professors. Data were analyzed through the SPSS program. Initially, descriptive analyzes were performed through the presentation of frequency and percentage, then correlation was used to measure the relationship between different factors, and factorial analysis was performed.

The Purpose of the Research

Through this research, I have analyzed the benefits and difficulties that come as a result of online learning/e-learning during the pandemic, exactly those that resulted from the application of online learning within accounting modules at the University of the Republic of Kosovo, in the Faculties of Economics.

The main Research Question is:

1. What were the benefits of online learning within the accounting modules, in the opinion of the professors?
2. What were the difficulties of online learning within the accounting modules, in the opinion of the professors?
3. What were the differences between traditional and e-learning within the accounting modules, in the opinion of the professors?

RESULTS

The research was attended by a total of 25 teachers, who were surveyed for the benefits offered by online learning, namely in the field of accounting. Of these 13 were male and 12 female, while their work experience ranged from 1-5 years 24%, another 20% had experienced between 6-10 years, another 20% 11-15 years experience, 24% 16 -20 years of experience and 12% more than 20 years of work experience in higher university education in Table 1.

Table 1 WORK EXPERIENCE IN HIGHER UNIVERSITY EDUCATION		
Gender	**N**	**%**
Male	13	52
Female	12	48
Work experience	**N**	**%**
1-5 year	6	24.0
6-10 year	5	20.0
11-15 year	5	20.0
16-20 year	6	24.0
Over 20 year	3	12.0

The Benefits Realized from E-Learning

Most of them agree that learning online helps to teach from wherever you are, but they may not qualify this process very well, due to problems that may occur. They say there is a good level of time-saving, but it is also a new form and new teaching methodology, which somehow provides more effective communication with students in Table 2.

Table 2 THE BENEFITS REALIZED FROM E-LEARNING										
	We do not agree at all		I do not agree		Neutral		Agree		I completely agree	
	N	%	N	%	N	%	N	%	N	%
Better effectiveness of the teaching process (implementation of learning endpoints which are set in the course / syllabus)	7	28.0%	10	40.0%	3	12.0%	4	16.0%	1	4.0%
Possibility of bringing teaching at any time and from any place (convenient for me)	5	20.0%	2	8.0%	3	12.0%	13	52.0%	2	8.0%
Save time (no need to come or go on campus, easier sharing of online teaching materials)	2	8.0%	3	12.0%	6	24.0%	12	48.0%	2	8.0%
Satisfaction with the use of the innovative teaching method (adapted to changes in technical / technological progress)	1	4.0%	10	40.0%	4	16.0%	7	28.0%	3	12.0%
More efficient communication process with students (e-mail, announcements, e-consultations)	2	8.0%	9	36.0%	6	24.0%	5	20.0%	3	12.0%

Difficulties arising from E-learning

They say that there is a lower level of working materials, compared to those in lectures physically, but there are technical problems that greatly hinder the process of working online. They often need the help of information technology technicians in Table 3.

Table 3 DIFFICULTIES ARISING FROM E-LEARNING										
	We do not agree at all		I do not agree		Neutral		Agree		I completely agree	
	N	%	N	%	N	%	N	%	N	%
Large amount of work, related to the design and creation of course materials	1	4.0%	5	20.0%	2	8.0%	13	52.0%	4	16.0%
Necessity to overcome technical problems during course preparation and course submission	0	0.0%	4	16.0%	3	12.0%	11	44.0%	7	28.0%
A sense of excessive mechanism of the learning process (limited opportunity to establish closer, personal relationships with students)	1	4.0%	2	8.0%	7	28.0%	3	12.0%	12	48.0%
The necessity of solving the technical problems reported by the students	0	0.0%	1	4.0%	2	8.0%	12	48.0%	10	40.0%

The need to dedicate time to conducting online activities with students (participating in discussions, answering their questions via email, administering e-forums)	2	8.0%	3	12.0%	5	20.0%	8	32.0%	7	28.0%

Factor analysis results

To arrive at a correct answer, I applied the factor analysis test, where based on the results of the KMO Bartlet test, we have p-value = 0.000 which indicates that the data are acceptable and we continue with the interpretation of the following results in Table 4.

Table 4	
FACTOR ANALYSIS RESULTS	
KMO and Bartlett's Test	
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	0.301
Bartlett's Test of Sphericity	Approx. Chi-Square	262.537
	Df	171
	Sig.	0.000

According to the Table 5 below we see that the data are classified into seven factors, so the variables are classified into 7 main factors.

Table 5 TOTAL VARIANCE EXPLAINED									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.067	16.140	16.140	3.067	16.140	16.140	2.781	14.639	14.639
2	2.963	15.596	31.736	2.963	15.596	31.736	2.505	13.182	27.821
3	2.738	14.411	46.147	2.738	14.411	46.147	2.200	11.577	39.399
4	2.070	10.897	57.044	2.070	10.897	57.044	2.174	11.441	50.840
5	1.560	8.212	65.255	1.560	8.212	65.255	2.071	10.900	61.739
6	1.416	7.455	72.710	1.416	7.455	72.710	1.788	9.411	71.151
7	1.186	6.242	78.952	1.186	6.242	78.952	1.482	7.801	78.952
8	0.933	4.912	83.863						
9	0.705	3.712	87.575						
10	0.636	3.348	90.923						
11	0.484	2.548	93.471						
12	0.376	1.981	95.452						
13	0.345	1.814	97.266						
14	0.180	0.946	98.211						
15	0.133	0.702	98.914						
16	0.091	0.481	99.394						
17	0.072	0.380	99.774						
18	0.034	0.180	99.954						
19	0.009	0.046	100.000						
Extraction Method: Principal Component Analysis.									

This ranking is also seen through the Figure 1 below, where the variables start declining from the seventh variable.
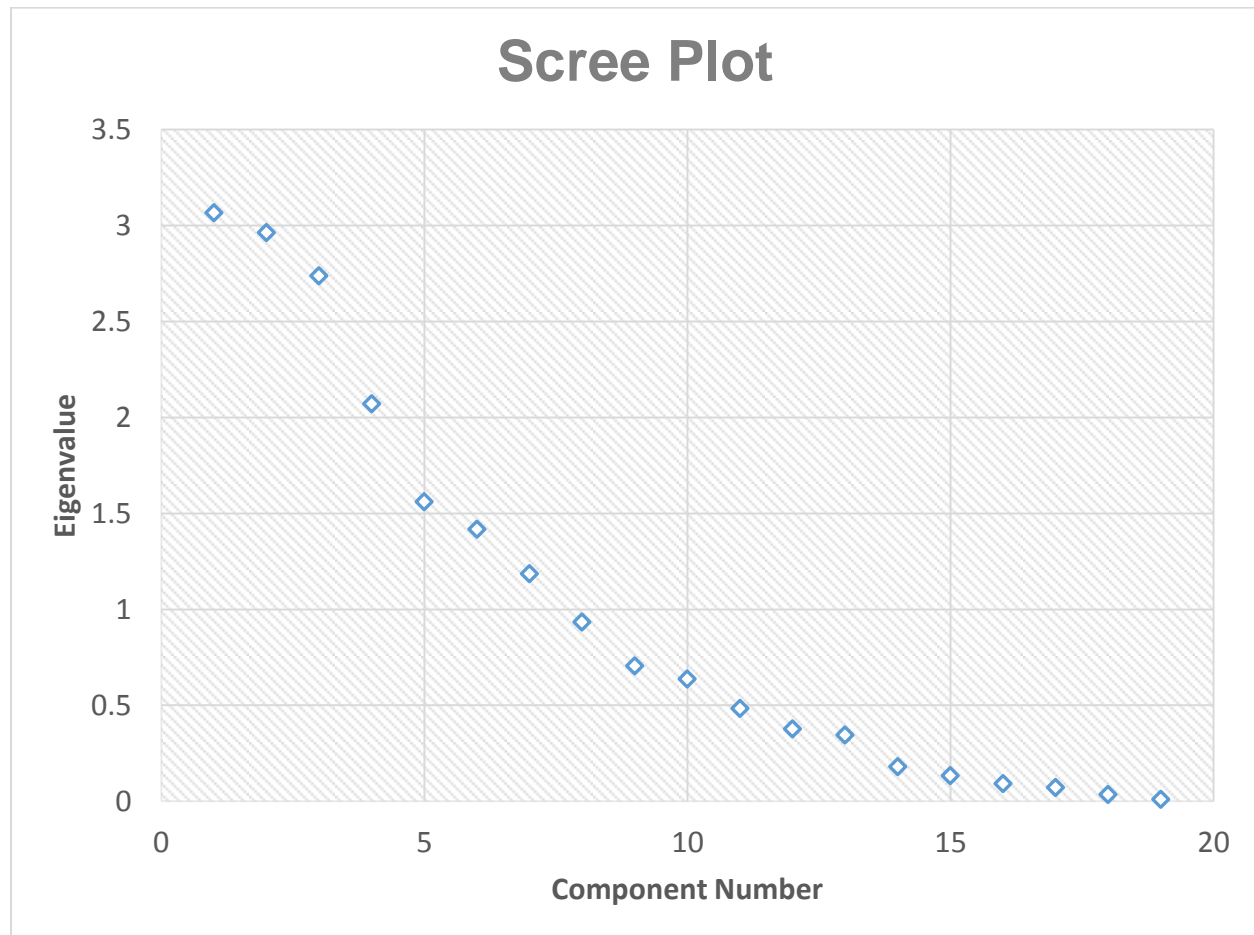

Figure 1
VARIABLES START DECLINING FROM THE SEVENTH VARIABLE

In the second are classified these variables a Large amount of work, related to the design and creation of course materials (0.812), then A sense of excessive mechanism of the learning process (limited opportunity to establish closer, personal relationships with students) (0.743) and Teaching in e-learning classes compared to traditional classes takes (0.886), which are about saving materials or rather cutting materials in online learning, compared to traditional or physical. We call this factor the shortening of materials for students. The third factor has two variables, si The contents of online learning compared to those of traditional learning are (0.884) the To prepare e-learning classes compared to traditional classes, the lecturer needs (0.808) which show that online learning enables a more professional approach as it enables combination and is named as the factor of mixed learning.

In the fifth factor are variables like The activity of students during the e-learning session compared to the traditional one is (0.856) and The level of development of students' social competencies during e-learning classes compared to traditional classes is (0.881) so we are dealing with the combination of traditional learning with that of online learning, and on the other hand, we have a development of competencies through online learning, where we can call it the

development of student competencies through online learning. The sixth factor is the variable Necessity to overcome technical problems during course preparation and course submission (0.741) which raises technical problems, so this is a major shortcoming that follows the online learning in Kosovo, ie in the accounting program. Finally, in the seventh factor, we have the variables The time of online learning with that of traditional learning is (0.678) and The transfer of material to students during online learning compared to traditional learning is (0.826) which represent the time and possibility of combining online learning with the traditional one in Table 6.

Table 6
CLASSIFIED THESE VARIABLES A LARGE AMOUNT OF WORK

Rotated Component Matrix

	Component						
	1	2	3	4	5	6	7
Better effectiveness of the teaching process (implementation of learning endpoints which are set in the course/syllabus)							
Possibility of bringing teaching at any time and from any place (convenient for me)	0.836						
Save time (no need to come or go on campus, easier sharing of online teaching materials)	0.848						
Satisfaction with the use of the innovative teaching method (adapted to changes in technical/technological progress)							
The more efficient communication process with students (e-mail, announcements, e-consultations)				0.741			
A large amount of work, related to the design and creation of course materials		0.812					
The necessity to overcome technical problems during course preparation and course submission						0.741	
A sense of excessive mechanism of the learning process (limited opportunity to establish closer, personal relationships with students)		0.743					
The necessity of solving the technical problems reported by the students							
The need to dedicate time to conducting online activities with students (participating in discussions, answering their questions via email, administering e-forums)				0.762			
The preparation of the e-learning course compared to the traditional classes is:							
The contents of online learning compared to those of traditional learning are:			0.884				
To prepare e-learning classes compared to traditional classes, the lecturer needs:			0.808				
Teaching in e-learning classes compared to traditional classes takes:		0.886					
Studies for e-learning classes compared to traditional classes take the student:							
The time of online learning with that of traditional learning is:							0.678
The transfer of material to students during online learning compared to traditional learning is:							0.826
The activity of students during the e-learning session compared to the traditional one is:					0.856		
The level of development of students' social competencies during e-learning classes compared to traditional classes is:					0.881		
Extraction Method: Principal Component Analysis.							

Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 7 iterations.

CONCLUSION AND RECOMMENDATIONS

The research was conducted during 2021, exactly in April 2021, which included 25 University level professors in Kosovo, namely professors of Economic Faculties, accounting modules. From the research it was noticed that the professors have a professional approach within the online teaching, carefully handling the communication with the students and the time of defining the lectures, the preparation of the materials, and the form of the evaluation.

We also note the fact that there are difficulties in learning online, especially in technical terms, work efficiency, and the need to solve problems during the online process. On the other hand, the work of online learning in accounting modules is highly valued, as this represents a new form of teaching, which is a close relative that can serve to increase quality.

In the framework of factor analysis we single out the Time factor, a large number of work materials to be sent to students, teaching contents and their preparation, communication with students, the technical aspect, and forms of conveying materials.

In this context, we say that very real elements have been presented which have been topics of discussion, but which have not been researched. In this form, I have provided a result that confirms the controversies about online learning in accounting modules. As part of the research, I can give some recommendations, which should be primary for each faculty and professor of accounting modules, but also others.

1. Create a convenient online learning platform that saves time.
2. To define criteria on which the materials and their quantity are drafted.
3. Provide professional support in designing and preparing online learning materials.
4. Communicate with students to be more effective and provide additional platforms on which online activities take place.
5. Providing technical support at all times, both for teachers and students.

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