STUDENT SATISFACTION WITH THE IMPLEMENTATION OF ONLINE LEARNING IN HIGHER EDUCATION AND ACCOUNTING MODULES

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ABSTRACT

Through this research, I have addressed the satisfaction of high-level students of bachelor and master studies with accounting modules, during the online learning which was developed during the Covid19 pandemic in Kosovo. Given the impact of the Covid 19 pandemic on the higher education system, I have presented to you the opinion of students from Kosovo universities, ie students of economic faculties. 200 students were included in this research, while the research was conducted online through a structured questionnaire and the data were analyzed through the SPSS program. The research results showed that students have good knowledge of the application of online learning platforms and have active access to University platforms, namely accounting modules. Approximately half of the students state that they have technical problems with their equipment during online learning, but the good thing remains to be the support and assistance of the IT of the faculties during this time. Based on the correlation analysis we understand that we correlate with the forms of cooperation between students and the contents with the student-teacher cooperation, and there is a high positive relationship with overall satisfaction with accounting modules. On the other hand, there is a high correlation between student-teacher interaction and student-student interaction, as well as overall satisfaction with accounting modules. In general, we say that students' satisfaction with accounting modules remains at a satisfactory level and that this is thanks to the application of online learning platforms offered by economic faculties in Kosovo. What I can ask for further is to include other subjects in the study and make comparisons, as well as to provide specific platforms for each field.

Keywords: E-Learning, Accounting Model, Student Satisfaction, Higher Education.

INTRODUCTION

E-learning is considered to be a new form of learning, which is realized digitally through electronic devices, where usually there should be internet access. This can be achieved through most electronic devices including a computer, laptop, tablet, or smartphone, making it a versatile and easy way for students to learn wherever they are. There are many forms and resources of online learning, but what should be kept in mind is that this new form of learning is innovative and requires a very professional approach. (Chua & Montalbo, 2014).

This can also be applied at the institutional level, but so far there have been setbacks and it has not worked at all levels, to date (Chua & Montalbo, 2014). During this decade there have been tangible efforts to use virtual learning environments to support teaching and learning in higher education (Walker, 2014). Online learning seeks to provide support, new forms of management, another level of learning enrichment and teaching improvement, learning and

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assessment, and their anticipated benefits include increased communication, interaction, and the inclusion of collaborative pedagogical models, communication, information sharing, shared passion, and deepening knowledge by continuing interaction (Gannon-Leary & Fontainha, 2007).

Many benefits come as a result of the application of online learning, which are also mentioned in the literature, including the provision of a tool to improve the quality of learning opportunities and learning outcomes, the creation of learning and learning environments not dependent on, but without limitation of time or space so that they take into account the individual learning needs, then promotion and responsibility, motivating the student for the learning process, improving learning in a social environment, providing of an improved learning environment, fostering feelings of connection, increasing student satisfaction and concentration (Downing & Chim, 2004).

Based on research conducted by Graham (2006) he had found three main benefits resulting from the use of the mixed learning approach, within the framework of greater teaching efficiency, than in improving the access and convenience of study for students, and finally in reducing costs for universities. Authors (Cottrell & Robison, 2003) have drawn attention to several potential benefits of using blended learning in accounting teaching, both in terms of reducing working time for university lecturers and in making more efficient use of working time for students. It is considered that an increased range of courses developed with the use of e-learning is an important argument for students, who when choosing the academic program and making decisions about studying at a particular university.

López-Pérez et al. (2011) had researched the teaching process using mixed learning. They had included in the research about 1400 students, and from the results, it results that the mixed teaching also online has influenced the reduction of dropout and the improvement of the final exam results in the accounting modules. They say that students' perception of mixed learning is associated with their final grades depending on the mixed learning activities, age, previous experience, and frequency of class attendance.

Also, the author Orhan (2008) had made an analysis in the context of the combination of traditional lessons and lessons developed with the use of e-learning, where he says that this is the desired teaching method. In the research, he shows that there is an increase in motivation and responsibility of students for the learning process, as it has the effect of saving time, has a better approach to communication with professors, and that there is a quality improvement.

Empirical studies are said to show that the initial negative evaluation of distance learning, compared to traditional methods has disappeared in recent years (Olitsky & Cosgrove, 2014). There is a positive change in e-learning accounting courses in recent years where we refer to the design of courses, content, and forms of interaction between students and professors, as well as concerning the learning content (Concannon et al., 2005). Authors Arbaugh et al. (2009) conducted empirical research which proved that courses that use the blended learning approach were no worse at achieving teaching goals than traditional ones.

This research is focused on analyzing the level of student satisfaction with online learning developed in accounting modules, at various universities in the Republic of Kosovo. The scientific importance of research lies in determining the appropriate criteria and conditions for the progress of online learning, at the high level of education in accounting modules.

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METHODOLOGY AND RESEARCH DESIGN

The research model belongs to the quantitative type, while for its realization I used the online questionnaire which was distributed to students of accounting modules in Kosovo. A total of 200 bachelor and master students participated in the research, and I administered the questionnaire myself through google form and converted the same into a data panel in excel and SPSS. The questionnaire is organized into seven parts, where in the first part are accommodated demographic data (faculty, level of studies, average grade, gender, and age), in the second part of the questionnaire are questions related to information within the possession of technological equipment and application of information technology tools (possession of computers, university email addresses, knowledge on the application of online platforms, time spent during online learning). The third part deals with technical problems (if they have technical problems with technical equipment and if they receive assistance from the university IT), while the fourth part deals with the interaction between students and the contents (course notes, project forms, quizzes, learning activities, activities). In the fifth part, the student-teacher interaction is treated (active approach of the professor, the time of the professor's dedication, the evaluation of the online learning progress by the student), then the student-student interaction (discussions, cooperation, expression of opinion, encouragement) is treated. and the last section deals with the overall satisfaction over the accounting course.

For conducting the research I applied the SPSS program (version 25), where I initially presented the descriptive data by presenting the turnout in%, their opinion in numbers and%, and to achieve a more accurate answer I applied the correlation test (Spearman) and Multiple Regression. Based on the reliability test we have a very high level of 0.889 or 88.9% of Alpha Cronbach's level which makes my research to be with a high level of reliability.

The main research question is:

1. How satisfied are the students with the progress of online learning in accounting modules?
2. Was there cooperation between students and professors during the development of online learning?
3. What was this collaboration and how appropriate were the learning contents that were presented in the online lesson?
4. Have students' expectations been met within the accounting modules?

RESULTS

Based on Table 1 the research was attended by a total of 200 students from accounting departments in various faculties in Kosovo. 157 of them had a bachelor's degree and 43 masters, and according to (Table 2) 91 of the participants in the research belong to the male gender and 109 to the female gender. According to (Table 3) the average age is 20.23 years with an average grade of 8.34. Based on (Table 4) are presented information on the use and access to online platforms, where most of them say they own personal computers or laptops, while 99% of them have email addresses of university offices and 97% have knowledge of using online platforms. Most of them have access to online platforms more than 3 to 4 times a week, and the time they spend for most of them is 3-5 hours per day. They show that they have active access to online university platforms and that 93% of them know about using tools that are integrated into online platforms.

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Table 1
DESCRIPTIVE STATISTICS_A

Level of study					
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	Bachelor	157	78.5	78.5	78.5
	Master	43	21.5	21.5	100.0
	Total	200	100.0	100.0	

Source: Author calculations

Table 2
DESCRIPTIVE STATISTICS_B

Gender					
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	Male	91	45.5	45.5	45.5
	Female	109	54.5	54.5	100.0
	Total	200	100.0	100.0	

Source: Author calculations

Table 3
DESCRIPTIVE STATISTICS_C

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Average grade	200	0.00	75.00	8.3489	4.95024
Age	200	18	30	20.23	2.382
Valid N (listwise)	200				

Source: Author calculations

Table 4
INFORMATION ON POSSESSION OF TECHNOLOGICAL EQUIPMENT AND APPLICATION OF INFORMATION TECHNOLOGY TOOLS

*** Information on possession of technological equipment and application of information technology tools ***		Count	Column N %
Do you have a personal computer/laptop that is functional and you can work with it?	Yes	171	85.5%
	No	29	14.5%
Do you have a personal (non-University) email address?	Yes	198	99.0%
	No	2	1.0%
Do you have a University email address?	Yes	182	91.0%
	No	18	9.0%
Do you know using online platforms?	Yes	194	97.0%
	No	6	3.0%
How many times a week do you attend online learning?	1-2 times per weak	57	28.5%
	3-4 times per weak	78	39.0%
	Over 4 times per wean	65	32.5%
How many hours a day do you teach online?	Less than 1 hours	7	3.5%
	1-2 hours	78	39.0%
	3-5 hours	102	51.0%
	More than 5 hours	13	6.5%
Do you have active access to the University's online platform?	Yes	177	88.5%
	No	23	11.5%
Do you easily use the tools provided by	Yes	186	93.0%

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the platform (such as uploading materials, downloading, lectures, communication)?	No	14	7.0%

Source: Author calculations

In terms of technical problems (Table 5), it is shown that half of the students have technical problems with their equipment while attending online learning, while only half of them say that they receive technical assistance from the university IT while attending online learning. Within the students' opinion on the content of the lectures (Table 6), we see that most of them agree that the lessons that were offered during the online lesson were prepared and clear to them, then they also had the opportunity to learn more easily. They are also satisfied with the forms of assessment or online testing, as well as with the activities that have been developed during online learning, within the accounting modules. Interaction between students during online learning is a challenge that still needs to be worked on, but in the context of the presented results (Table 7) students show that their professors have played a very positive role in the discussions that have taken place during online learning, have received feedback from their professors and whenever they needed advice, they also received direct advice from professors for any requests they had.

Table 5
TECHNICAL PROBLEMS

	Yes		No	
*** Technical problems! ***	Count	Row N %	Count	Row N %
Do you have technical problems with your technological devices while learning online (PCs, laptops)?	96	48.0%	104	52.0%
Do you get help from University IT online or in other forms?	101	50.5%	99	49.5%

Source: Author calculations

Table 6
STUDENT-CONTENT INTERACTION

	I do not agree		Not agree		Neutral		Agree		Completely agree	
*** Student-content interaction ***	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %
Course notes, lessons or lectures used in this course have made my learning easier	10	5.0%	10	5.0%	55	27.5%	101	50.5%	24	12.0%
The form of projects in this course have made my learning easier	8	4.0%	15	7.5%	66	33.0%	88	44.0%	23	11.5%
Preparing for quizzes / exams in this course has made my learning easier	6	3.0%	21	10.5%	60	30.0%	94	47.0%	19	9.5%

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The learning activities in this course required the implementation of problem-solving skills which facilitated my learning	7	3.5%	13	6.5%	78	39.0%	84	42.0%	18	9.0%
The learning activities in this course required critical thinking which facilitated my learning	8	4.0%	19	9.5%	71	35.5%	84	42.0%	18	9.0%

Source: Author calculations

Table 7
STUDENT-STUDENT INTERACTION

	I do not agree		Not agree		Neutral		Agree		Completely agree	
*** student-student interaction ***	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %
In this course the professor has been an active member of the discussion group giving direction to our discussion.	4	2.0%	6	3.0%	32	16.0%	95	47.5%	63	31.5%
I received timely feedback from my professor	4	2.0%	6	3.0%	34	17.0%	77	38.5%	79	39.5%
I was able to get individualized attention from my professor when needed	6	3.0%	8	4.0%	43	21.5%	91	45.5%	52	26.0%
In this course the professor has functioned as a course facilitator who has continuously encouraged communication	4	2.0%	3	1.5%	42	21.0%	91	45.5%	60	30.0%
When I attended the course, the professor knew I was present	9	4.5%	7	3.5%	35	17.5%	76	38.0%	73	36.5%

Source: Author calculations

They say that their professors during online teaching, have played a facilitating role between students and teaching content and that their participation has been monitored and evaluated by professors. In general, students are satisfied with the progress of online learning and

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this made us feel proud of the work that has been done within the accounting modules, in addition to the lack of technical support during the lesson for a significant number of students. But this part is something that can be passed easily and with a more serious dedication.

Regarding the satisfaction of students with accounting courses (Table 8), we can say that most of them are satisfied with the courses developed. They say that the courses have achieved their goals or expectations for the subject and that they would recommend that this form of teaching be organized for other courses in the faculty.

Table 8
OVERALL SATISFACTION WITH THE ACCOUNTING COURSE

*** Overall satisfaction with the accounting course ***	I do not agree		Not agree		Neutral		Agree		Completely agree	
	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %	Count	Row N %
I am very satisfied with this course	7	3.5%	10	5.0%	54	27.0%	91	45.5%	38	19.0%
I would like to take another course with the same learning environment.	7	3.5%	24	12.0%	59	29.5%	73	36.5%	37	18.5%
This course definitely meets my learning needs.	6	3.0%	10	5.0%	61	30.5%	89	44.5%	34	17.0%
I would definitely recommend this course to others.	8	4.0%	20	10.0%	49	24.5%	74	37.0%	49	24.5%
I think this course is just as effective as the other courses	6	3.0%	21	10.5%	60	30.0%	80	40.0%	33	16.5%

Source: Author calculations

In the correlation analysis (Table 9) we can see that we have significant connections in between Student-content interaction and student –teacher interaction (rho = 0.513 **, p-value = 0.000), then between student-contetn interaction - student-student interaction (rho = 0.510 **, p-value = 0.000) and also between studnet-content – interaction and overal satisfaction with the accounting course (rho = 0.653 **, p-value = 0.000).

Table 9
CORRELATION ANALYSIS

Correlations

			Student-content interaction	Student-teacher interaction	Student-student interaction	Overall satisfaction with the accounting course
Spearman's rho	Student-content interaction	Correlation Coefficient	1.000	0.513**	0.510**	0.653**
		Sig. (2-tailed)	0.000	0.000	0.000	0.000
		N		200	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Author calculations

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This significant link is a clear indication of the importance of cooperation between professors - students - teaching content, as it shows a very productive approach and provides opportunities for achieving the objectives of students, which are the achievement of high results and knowledge within accounting lessons.

In the regression analysis (Table 10) we see that the dependent variable, in this case, is Overall satisfaction with the accounting course, while the independent variables/predictors are student-content interaction, student-teacher interaction, and student-student interaction. Based on the results we see that it is classified into three models (model 1 - R = 0.669, model 2 - R = 0.726, and model 3 –R = 0.734), while the p-value in all three models is less than 0.01 and 0.05 of the margin of error.

Table 10
REGRESSION ANALYSIS

Descriptive Statistics

	Mean	Std. Deviation	N
Overall satisfaction with the accounting course	3.6360	0.84823	200
Student-content interaction	3.4990	0.77108	200
Student-teacher interaction	4.0000	0.76032	200
Student-student interaction	3.6390	0.78214	200

Source: Author calculations

Based on (Table 10A, Table 10B and Table 10C) we see that in the first model impact on Overal satisfaction with the accounting course has Sudent-content interaction (p-value = 0.000), in the second model also has impact Student-content interaction (p-value = 0.000) and Student-student interaction (p-value = 0.000), while in the third model all three factors have influence student-content interaction (p-value = 0.000), student-student interaction (p-value = 0.000) and student- teacher interaction (p-value = 0.029) in Table 11.

Table 10A
MODEL SUMMARY- REGRESSION

Model Summary

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.669[a]	0.448	0.445	0.63175	0.448	160.754	1	198	0.000
2	0.726[b]	0.527	0.523	0.58609	0.079	33.049	1	197	0.000
3	0.734[c]	0.539	0.532	0.58043	0.011	4.861	1	196	0.029

a. Predictors: (Constant), Student-content interaction

b. Predictors: (Constant), Student-content interaction, Student-student interaction

c. Predictors: (Constant), Student-content interaction, Student-student interaction, Student-teacher interaction

d. Dependent Variable: Overall satisfaction with the accounting course

Source: Author calculations

Table 10B
ANOVA- REGRESSION

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	64.158	1	64.158	160.754	0.000[b]
	Residual	79.023	198	0.399		
	Total	143.181	199			

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2	Regression	75.510	2	37.755	109.912	0.000[c]
	Residual	67.670	197	0.344		
	Total	143.181	199			
3	Regression	77.148	3	25.716	76.331	0.000[d]
	Residual	66.033	196	0.337		
	Total	143.181	199			
a. Dependent Variable: Overall satisfaction with the accounting course						
b. Predictors: (Constant), Student-content interaction						
c. Predictors: (Constant), Student-content interaction, Student-student interaction						
d. Predictors: (Constant), Student-content interaction, Student-student interaction, Student-teacher interaction						

Source: Author calculations

Table 10C
MODEL SUMMARY- REGRESSION

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.059	0.208		5.092	0.000
	Student-content interaction	0.736	0.058	0.669	12.679	0.000
2	(Constant)	0.506	0.216		2.347	0.020
	Student-content interaction	0.486	0.069	0.442	7.023	0.000
	Student-student interaction	0.392	0.068	0.362	5.749	0.000
3	(Constant)	0.284	0.236		1.205	0.230
	Student-content interaction	0.426	0.074	0.387	5.763	0.000
	Student-student interaction	0.332	0.073	0.306	4.558	0.000
	Student-teacher interaction	0.163	0.074	0.146	2.205	0.029
a. Dependent Variable: Overall satisfaction with the accounting course						

Source: Author calculations

Table 11
ALPHA CRONBACH'S TEST

Groups of questions	**Alpha Cronbach's**
Student-content interaction	0.895
Student-teacher interaction	0.872
Student-student interaction	0.883
Overall satisfaction with the accounting course	0.907
Average of reliability	**0.889**

Source: Author calculations

CONCLUSION AND RECOMMENDATIONS

The research results showed that students have good knowledge of the application of online learning platforms and have active access to University platforms, namely accounting modules. Approximately half of the students state that they have technical problems offered by economic faculties in Kowith their equipment during online learning, but the good thing remains to be the support and assistance of the IT of the faculties during this time. Based on the correlation analysis we understand that we correlate with the forms of cooperation between students and the contents with the student-teacher cooperation, and there is a high positive relationship with overall satisfaction with accounting modules. On the other hand, there is a high

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correlation between student-teacher interaction and student-student interaction, as well as overall satisfaction with accounting modules.

In general, we say that students' satisfaction with accounting modules remains at a satisfactory level and that this is thanks to the application of online learning platforms. What I can ask for further is to include other subjects in the study and make comparisons, as well as to provide specific platforms for each field.

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