

Student Perceptions in Learning Accounting through Open Distance Learning (ODL): A Case Study of UiTM Pahang Students

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Abstract: Open distance learning (ODL) is the best alternative to ensure the continuation of the teaching and learning process during the pandemic SARS-CoV-2 virus (COVID-19). However, not all courses offered by universities are suitable to be studied using ODL, especially courses that involve calculations and applications of formulae. Due to this issue, students' experience in learning this type of course needs to be examined further. This study is necessary to ensure that the teaching and learning process using ODL mode can be carried out smoothly and successfully. Therefore, this paper aims to study the perception of students in learning accounting courses through ODL mode. Besides that, this study also intends to investigate the differences in the student's perception of learning accounting through ODL based on their gender and seniority level. In achieving the objectives of the study, the data was gathered from a set of questionnaires distributed to students undergoing accounting courses in UiTM Pahang, Jengka Branch through an online platform. The results show that most of the students did not prefer learning accounting through ODL. Meanwhile, there were no significant differences between males and females in terms of students' perceptions of learning accounting through ODL. However, seniority level was found to have an effect on the student's perceptions of accounting and ODL. The result of the study might be used by respective authorities to improve the guidelines on the ODL process in the future. Further study should be conducted to investigate the impact of ODL on the quality of graduates in the university.

Keywords: Accounting, Learning experience, Open distance learning

Introduction

The education sector is one of the many sectors that has been impacted by the pandemic of the SARS-CoV-2 virus (COVID-19). Almost all over the world, including the Malaysian Higher Education Ministry, have issued an order for public schools and higher education to be closed as an emergency measure to curb the spread of the disease (Shahzad, Haasan, Aremu, Hussain and Lodhi, 2021).

UiTM began open distance learning (ODL) for all its students on 13 April 2020. Miller and Honeyman (1993) defined ODL as a learning process designed to create and provide access to learning when the source of information and the learners are physically and geographically separated by time and distance, or a combination of both. Faidley (2018) studied the differences between online learning and face-to-face learning for accounting courses whereby the author defined online learning as synchronous learning through the use of software platforms that provide course content with videos, articles, text readings, and online homework software while face-to-face learning is defined as in-class real-time traditional learning through lecture and hands-on. The major benefits of ODL are

related to its flexibility, accessibility, affordability, and life-based education opportunities. Therefore, with the current crisis of COVID-19, ODL is the best teaching and learning method to prevent the spreading of the virus. With the implementation of ODL, the learning processes are shifted from traditional modes or partial face-to-face meetings to fully virtual classroom modes. This will make the students to experience new things. Through ODL, they must take on the initiative to study on their own with minimal guidance from the lecturer for them to become more independent, which will indirectly help them to prepare themselves for the employment world. A study done by Azmi and May (2021) revealed that the majority of the students is dissatisfied with their ODL experiences. They lacked motivation and were unable to adapt to the new learning environment. Almahasees, Mohsen and Amin (2021) also found that even though online education is useful in the current pandemic situation, its efficacy is less effective than face-to-face learning and teaching.

Prior research on online learning has covered many areas such as the motivation of the students (Al Rahmi et al., 2018; Abou El-Seoud, Taj-Eddin, Seddiak, El-Khouly and Nosseir, 2014), barriers faced by the students during online learning (Wang, 2013), the performance of the students on online classes (Elfaki, Abdulraheem and Abdul Rahim, 2019; Halim, Krishnasami, Aziz, Sulaiman and Kamaluddin, 2018), and the relationship between learning styles and academic performance in online classes (Fadzillah, Ahmad, Jamaluddin, Din and Jabar, 2021). Other than the above, Baker and Unni (2018) focused on the comparison of the performance of the students based on online classes and face-to-face classes. However, all this research was conducted in a situation where there are no extraordinary circumstances that forced us to implement the ODL. A study should be done to evaluate the student's perception and experience regarding this issue so that the learning process can be improved in the future. This is important because the experience of the students familiar with face-to-face classes who are forced to adapt to online classes may produce new findings compared to previous studies. In this situation, the students are not ready for the online classes, and researchers need to know their perceptions after going through the ODL process. Therefore, the objectives of this study are:

- 1) to study the perception of students in learning accounting through ODL
- 2) to investigate the differences in students' perceptions towards learning accounting through ODL according to their gender and seniority level (semester) in UiTM

Literature Review

Academic subjects may affect the ODL's perception and the performance of students due to the nature of the subject. The difficulty of the subject may be one of the factors that contributed to the student engaging with the ODL. Jaggars (2012) found that students preferred to take difficult courses in a face-to-face setting, while easy courses could be taken online. Mathematics, laboratory science courses, and foreign language courses were considered poorly suited to online courses by the respondents. This finding is supported by Xu and Jaggars (2013) as they concluded that a high degree of hands-on demonstration and practice subjects are more difficult to effectively implement in the online context. This is due to the learning process of these subjects requires intensive student-lecturer interactions and student-student discussions. In contrast with these findings, Hamat, Omar, Ahmad and Zahari (2021) found that their respondents were satisfied with their experience in learning Mathematics through ODL mode. However, they still thought that this subject was more suitable for the classroom learning environment.

Learning accounting subject is challenging as accounting has many rules or systematic approaches to reporting the financial statement of a company. Jajairam (2012) highlighted that students will get lost and confused if they choose to memorise each accounting principle rather than understand the logic behind the concepts. The students need to understand clearly how to prepare financial statements and related accounting issues. These can be done with the proper, efficient teaching technique, hands-on practice, and effective communication between student and lecturer. However, due to COVID-19, the teaching and learning process must be conducted through ODL mode. It may affect the learning process, especially in learning accounting subject as this subject is quite difficult and complex. Alshurafat, Al Shbail, Masadeh, Dahmash and Al-Msiedeen (2021) highlighted that this sudden adoption of an online learning system received mixed reactions from both

instructors and students. Some students were not convinced of its benefits or qualified to cope with the application of the online learning system.

ODL experience may also differ between genders as mixed findings have been found in previous studies. The findings from prior research indicate that female students are more satisfied and flexible to engage with online learning (Korlat et al., 2021; Faidley, 2018; Xu and Jaggars, 2013; Gonzales-Gomez, Guardiola, Rodriguez and Alonso, 2012; Aliakbari and Mahjub, 2010). They have argued that male is more competent when dealing with information and communication technology (ICT), however when it comes to motivation, interaction with the lecturer and social networking, female performs better. These attitudes lead to the findings that females are easier to adapt to online learning. On the other hand, there are studies suggesting no differences between males and females in online learning (Hung, Chou, Chen and Own, 2010; Mukuni, Asante and Almunive, 2020). Mukuni et al. (2020) examined the differences between male and female students' views on the impact of five aspects of learner-content interactions (personal interest in the subject matter, video provided, interactive assignment, critical thinking assignment, and problem-solving assignment) on their engagement in an online learning environment. The results showed that there are no significant differences between male and female students' perspectives on the aforementioned issues. Alshehri, Rutter and Smith (2020) investigated the gender differences in the use of the Learning Management System (LMS) in online learning. The findings suggested that in general, gender and age were found to be less significant in the Saudi Arabian sample.

Campus life experience will help students become strong, flexible, and ready to face any challenges. The implementation of ODL may give more advantages to seniors compared to juniors. This is supported by previous research such as Xu and Jaggars (2013); Samsudeen and Mohamed (2019); Hamat et al. (2021); Faidley (2018); where they found that seniority level will influence the acceptance of e-learning. This is due to the seniors having more experience in campus life as compared to the juniors. The juniors are not comfortably adapted yet to campus life and at the same time, they must go through the e-learning process during the pandemic. However, Omar, Isa, Rahman, and Fatzel (2020) found that there was no significant difference between junior and senior students in adapting to e-learning. They also found that students who perceived that they had the necessary information technology resources and greater support from their important persons to use e-learning normally showed a higher level of acceptance.

Methodology

This study used a questionnaire as an instrument to collect the data. The questionnaire was developed based on the study conducted by Hamat et al. (2021) with slight modifications to achieve the research objectives. The questionnaire was distributed to the respondents using an online platform called Google Forms. The questionnaire was divided into two sections. Section A consists of questions related to the demographic information of respondents while Section B contains questions related to students' perceptions in learning accounting through ODL mode.

In selecting the sample, a simple random sampling technique was used, and all students had an equal opportunity to be included in the study. 723 students of Universiti Teknologi MARA (UiTM) Pahang who sat for accounting papers were chosen as the target population. The total responses received for this study were 501 representing 69.3% of the total students.

For quantitative data analysis, Statistical Package for the Social Sciences (SPSS) version 26.0 was used. In order to analyse the demographic data of the respondents, descriptive statistics were used such as frequency, percentage, means, and standard deviations. Next, sample distribution needs to be determined first before performing analysis to achieve the research objectives. For sample sizes greater than 300, histograms and the absolute values of skewness and kurtosis as proposed by Kim (2013) could be used to see the sample distribution. An absolute skew value of less than 2 or an absolute kurtosis (proper) of less than 7 may be used as reference values for determining substantial normality. A visual inspection of the histograms on the students' perceptions indicated that the data were approximately normally distributed, with a skewness of 0.200 (SE = 0.109) and a kurtosis of 0.338 (SE = 0.218). Furthermore, a visual check of the histograms had also been carried out on the students' perception across groups, including gender and semester. It showed that the students'

perception was approximately normally distributed for both males and females, with a skewness of 0.047 (SE = 0.226) and a kurtosis of 0.764 (SE = 0.447) for males and a skewness of 0.245 (SE = 0.124) and a kurtosis of 0.224 (SE = 0.248) for females. With regard to the semester, students' perception was approximately normally distributed for students in all semesters, with a skewness of 0.093 (SE = 0.177) and kurtosis of 0.000 (SE = 0.353) for semester 2, a skewness of 0.177 (SE = 0.170) and kurtosis of 0.577 (SE = 0.339) for semester 4, and skewness of 0.901 (SE = 0.343) and kurtosis of 2.695 (SE = 0.674) for semester 5. Students in semesters 1, 3, 6, and above were excluded from the analysis due to their small number of respondents.

Since the sample had been determined as normally distributed, parametric tests including independent T-test and one-way ANOVA were used to test the relationship among the variables.

Findings and Discussion

Descriptive Statistics

Descriptive statistics were carried out to show the number of students according to the variables used in this study. According to Table 1, most students were from the Faculty of Accountancy (N=398, 79.4%) and others were from the Faculty of Office Management (N=5, 1.0%), Faculty of Business Management (N=67, 13.4%), and Faculty of Wood Industry (N=31, 6.2%). Most of the students were studying at a diploma level (N=449, 89.6%), while others were in bachelor's degree (N=34, 6.8%) and pre-diploma level (N=18, 3.6%). In terms of their semester level, there were students in semester 1 (N=20, 4.0%), semester 2 (N=188, 37.5%), semester 3 (N=10, 2.0%), semester 4 (N=226, 45.1%), semester 5 (N=48, 9.6%) and semester 6 and above (N=9, 1.8%). The majority of the students had a CGPA of 3.50 and above (N=263, 52.5%), and only N=1, 0.2% of them had a CGPA below 2.00 whereas N=18, 3.6% of students did not have a CGPA since they were pre-diploma students. The rest of them had CGPA between 2.00-2.49 (N=13, 2.6%), between 2.50-2.99 (N=54, 10.8%), and between 3.00-3.49 (N=152, 30.3%). As for gender, N=115, 23.0% of students were male, while N=386, 77% of students were female. Besides that, students' whereabouts during online classes had also been asked in this study. Most of the students were at their parent's houses (N=397, 79.2%). While the others were at hometown (N=54, 10.8%), campus (N=18, 3.6%), relative's house (N=13, 2.6%), sibling's house (N=17, 3.4%) and rented house (N=2, 0.4%). Lastly, N=318, 63.5% of students had special space for study, and N=183, 36.5% of students did not have special space for study.

Table 1. Student profile

| | | Frequency | Percent (%) |
|--------------------|----------------------|-----------|-------------|
| Faculty | Accountancy | 398 | 79.4 |
| | Office Management | 5 | 1.0 |
| | Business Management | 67 | 13.4 |
| | Wood Industry | 31 | 6.2 |
| Level of education | Diploma | 449 | 89.6 |
| | Bachelor's degree | 34 | 6.8 |
| | Pre - Diploma | 18 | 3.6 |
| Semester | Semester 1 | 20 | 4.0 |
| | Semester 2 | 188 | 37.5 |
| | Semester 3 | 10 | 2.0 |
| | Semester 4 | 226 | 45.1 |
| | Semester 5 | 48 | 9.6 |
| | Semester 6 and above | 9 | 1.8 |
| CGPA | None | 18 | 3.6 |
| | Below 2.00 | 1 | 0.2 |

| | | | |
|--|------------------|-----|------|
| | 2.00 - 2.49 | 13 | 2.6 |
| | 2.50 - 2.99 | 54 | 10.8 |
| | 3.00 - 3.49 | 152 | 30.3 |
| | 3.50 and above | 263 | 52.5 |
| Gender | Male | 115 | 23.0 |
| | Female | 386 | 77.0 |
| Students whereabouts during online class | Parent's house | 397 | 79.2 |
| | Hometown | 54 | 10.8 |
| | Campus | 18 | 3.6 |
| | Relative's house | 13 | 2.6 |
| | Sibling's house | 17 | 3.4 |
| | Rented house | 2 | 0.4 |
| Special space for study | Yes | 318 | 63.5 |
| | No | 183 | 36.5 |

N = 501

Students' Perceptions in Learning Accounting through ODL

This study was carried out to analyse the students' perceptions of learning accounting through ODL. It shows that most of the students prefer not to learn accounting through ODL which they had experienced since March 2020. Based on the results in Table 2, a total mean of 2.833 indicates that on average, students disagree with learning accounting through ODL. The results also show that accounting subjects are not suitable to be learned online (mean 2.54), it is hard to understand accounting during online classes (mean 2.66), students dislike learning accounting subjects online (mean 2.55) and students also have problems with completing the tutorial/ assignments given (mean 2.85). Apart from that, students neither agree nor disagree that teaching methods used by the lecturer in online classes help them to understand accounting subjects (mean 3.27). They are also unsure about the satisfaction level of their achievement in accounting subjects during online classes (mean 3.13). The results from this study are in line with the study done by Jaggard (2012), Xu and Jaggard (2013), and Azmi & May (2021). The nature and level of difficulty of the subject may also have an effect on the student's perception and adaptability to online learning.

Table 2. Students' perceptions in learning accounting through ODL

| Item | Mean | Std. Deviation |
|---|-------|----------------|
| Accounting subjects are suitable to be learned online | 2.54 | 1.072 |
| It is easy to understand accounting subjects during online classes | 2.66 | 1.008 |
| I like learning accounting subjects online | 2.55 | 1.095 |
| Teaching methods used by the lecturer in online classes help me to understand accounting subjects | 3.27 | 0.951 |
| I have problems completing the tutorial/assignment given | 2.85 | 0.937 |
| I am satisfied with my achievement (quizzes, tests, assignments) in accounting subjects during online classes | 3.13 | 0.950 |
| Total (mean of mean) | 2.833 | |

To test the survey's reliability, Cronbach's coefficient alpha was computed. Testing the reliability is important since it verifies the internal consistency of the measuring scale and examines its properties (Hair, Black, Babin, Anderson and Tatham, 2006). The acceptable value of reliability is

0.70 and above. The result in Table 3 reveals that Cronbach's alpha value for this survey was 0.795 and hence holds good internal consistency allowing for further analysis.

Table 3. Reliability test

| Cronbach's Alpha | No of Items |
|------------------|-------------|
| 0.795 | 6 |

Comparison of Students' Perception towards Learning Accounting Subjects through ODL According to Gender

An independent t-test of α 0.05 was performed to investigate the students' perception of learning accounting through ODL concerning their gender. According to the results shown in Table 4, there were no statistically significant differences in students' perceptions of learning accounting through ODL between male and female students, with a value of $t(499) = -0.688, p=0.720 > 0.05$. Both male and female students had similar averages which indicate that they have similar perceptions. The results of this study were consistent with those reported in Hung et al (2010), Mukuni et al. (2020), and Alshehri et al. (2020).

Table 4. Comparison of students' perception

| | Mean | Standard deviation | T-test | Degree of freedom | Significant level |
|---------|------|--------------------|--------|-------------------|-------------------|
| Gender: | | | | | |
| Male | 2.79 | 0.706 | -0.688 | 499 | 0.720 |
| Female | 2.85 | 0.707 | | | |

Comparison of Students' Perception towards Learning Accounting Subjects through ODL According to Seniority Level (Semester)

To investigate the students' perception of learning accounting through ODL concerning their seniority level, a one-way ANOVA was run with students' perception as the independent variable and semester as the dependent variable. However, pre-diploma and degree students were excluded since there are possibilities that the degree students have gone through the face-to-face class before the ODL which will lead to biased results. Apart from that, diploma students in semesters 1, 3, 6, and above had also been excluded because their number is too small. Based on Table 5, the results of ANOVA showed a significant difference in students' perception of learning accounting through ODL concerning semester; $F(2,437) = 5.925, p=0.003 < 0.01$. This shows that junior and senior students do possess different perceptions. This finding is consistent with studies reported by Xu and Jaggars (2013), Samsudeen and Mohamed (2019), Faidley (2018), and Hamat et al. (2021).

Table 5. Mean comparison according to semester

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|-------|--------|
| Between Groups | 5.770 | 2 | 2.885 | 5.925 | 0.003* |
| Within Groups | 212.805 | 437 | 0.487 | | |
| Total | 218.575 | 439 | | | |

* Significant at the 0.01 level

Conclusion

This paper aims to study the experience of the students in learning accounting courses through the ODL mode and to investigate the differences in the student's perception towards learning accounting through ODL according to their gender and seniority level. The results show that most of the students

did not prefer learning accounting through ODL which is in line with the study conducted by Jaggard (2012), Xu and Jaggard (2013), and Azmi and May (2021). This may be due to the nature and level of difficulty of the accounting subject which is not too suitable for fully ODL. Meanwhile, there are no significant differences between males and females in students' perceptions of learning accounting through ODL. Further study should be done to investigate this issue by considering other factors such as attitude, motivation, skill, etc.

However, seniority level does affect the students' perception of accounting and ODL which is consistent with studies reported by Xu and Jaggars (2013); Samsudeen and Mohamed (2019); Faidley (2018); and Hamat et al. (2021). As generally known, learning through experience will make someone become more mature. A similar situation is with campus life where seniors are more flexible, physically, and mentally strong as compared to their juniors. Therefore, this pandemic crisis will help seniors to adapt to the new norms of learning.

Overall, the implementation of ODL is more advantageous in encountering the issue of the COVID-19 pandemic. However, it may not be suitable for all types of academic subject fields. Therefore, careful consideration should be emphasised on the nature of the subject area before deciding to continue with the implementation of ODL permanently. It is suggested to use a combination of teaching and learning methods which are ODL and face-to-face (hybrid). This is more appropriate for academic subjects that needs hands-on activity and requires more interaction between lecturer and student such as accounting subject.

Nevertheless, this study has its limitation. First, the respondents in this study are small in numbers, particularly in UiTM Pahang where the results cannot be generalised to the whole population of students in Malaysia. Next, this is a cross-sectional study where the responses and results may be biased in different time frames and respondents. The results of the study might be used by respective authorities to improve the guidelines of the ODL process in the future. Further study should be conducted to investigate the impact of ODL on the quality of graduates in the university.

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