
EXPLORING THE EFFICACY OF TECHNOLOGY-INTEGRATED PEDAGOGIES IN ACCOUNTANCY EDUCATION

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Abstract

There are various obstacles facing online education systems in developing nations like India. Challenges to maintaining traditional classroom instruction have been encountered by universities worldwide. All educational institutions must implement an online learning pedagogy. Unfortunately, there has not been sufficient preparation for pupils to utilize online learning methods. This research looks at what influences accounting students at Indian public colleges to adopt online learning tools. Using data collected from 274 students using tried-and-true surveys, we can examine how students really use the online learning pedagogy and identify the elements that either encourage or discourage its usage. Findings indicate that social trust affects how people evaluate the utility and usability of online education. Perceived usability and subjective norms both contribute to an online learning pedagogy's overall favourable impression. According to the results, three factors—subjective norms, perceived ease of use, and perceived usefulness—significantly impact attitudes towards usage choices. The findings are helpful for academics, accounting students, and colleges and universities.

Keywords- Accounting Education, Technology, Pedagogy, online education

Introduction

Traditional educational methods can provide challenges for both teachers and students in emerging nations. Student disinterest and apathy might be contributing factors. Similarly, when both teachers and students are unprepared, using an online learning pedagogy to transfer information and evaluate performance is a challenging procedure. In March of 2020, colleges around the globe, including those in India, were unable to cope with the widespread effects of the epidemic on essential industries. As a result, educational institutions in India have opted to expand their reach by including an online curriculum. Both teachers and students had diverse

responses to the abrupt switch to an online learning pedagogy. However, not all students were enthusiastic about or prepared for the online learning pedagogy's implementation. Therefore, due to many impediments that prevented people from using and adopting the online learning pedagogy, the learning process was altered for some people and momentarily halted for others. The purpose of this research is to identify the variables that contribute to students' decisions to use virtual classrooms.

Supporters of online education argue that it has the potential to increase teacher efficiency while decreasing the cost of education. Traditional educational institutions may not see the full potential of online learning platforms, despite their advantages. This is also indicative of Indian academic institutions. The majority of Indian colleges had not yet implemented completely online learning pedagogy prior to the coronavirus pandemic. As a result, it's possible that the accounting and business departments' new online learning pedagogy would negatively impact students' ability to study.

Previous studies have focused on the problems and reasons that prevent the widespread usage of online education platforms when no special conditions are present. Educators do not seem to be on the same page when it comes to the criteria that will determine whether or not online learning pedagogy will be adopted and used effectively during the current COVID-19 epidemic. So, in light of the recent COVID-19 epidemic, this study investigates the key elements that encourage the present use of online learning pedagogy.

The findings of this research have real-world applications in that they suggest ways to ameliorate the difficulties associated with the rapid spread of online education platforms. This study improves the quality of instruction provided to students during the COVID-19 pandemic by shedding light on the aspects that influence accounting students' real usage of the online learning pedagogy. Here is how the rest of the paper is structured. The theoretical foundation of this research is presented after a brief literature survey on online education pedagogy. The research methodology is discussed in Section 3. The study's findings are presented in Section 4. In Section 5, the findings are discussed. The article closes with this part.

Literature review

Numerous in-depth research on the benefits and drawbacks of online education have been published for college students. According to the academic literature, "access to learning experiences via the use of some technology" is the defining characteristic of an online learning pedagogy (Moore et al., 2011, p. Online learning pedagogy, e-learning, and other forms of distance learning based on technological solutions have become increasingly popular as a result of the proliferation of the internet and rapid technological advancement (Bacow et al., 2012a, b; Humphrey & Beard, 2014; Moore et al., 2011; Yadegaridehkordi et al., 2019). Some colleges, for instance, have introduced hybrid courses that combine online and F2F instruction (Fortin et al., 2019; Love and Fry, 2006; Peng and Abdullah, 2018). Benefits and advantages of online learning pedagogy are many and far-reaching, including but not limited to the following (Fortin et al., 2019; Turnbull et al., 2021). In a paper published in 2010, Chugh (p.58) wrote,

"E-learning is a situated activity that occurs in a variety of settings, and if implemented properly, can provide an ideal environment facilitating social interaction while also providing academic, social, and psychological benefits."

Many different types of technology are applicable to accounting courses because of how important they are to the field. Chugh (2010), for instance, included blogs, wikis, bulletin board pedagogy, electronic mail, podcasts (podcasts), vodcasts (vodcasts), chat rooms, audio conferencing, and video conferencing as technologies useful for accounting curriculum. Kotb et al. (2019) argued that accounting programs should include instruction in information technology (IT) to better prepare students for the workforce and adapt to changes in the industry. Uwizeyemungu et al. (2020) concluded that technology is one of seven critical talents needed by accountant recruiters, therefore this viewpoint is backed by their findings. Students like the use of technology and an online learning pedagogy into assessment (Helfaya, 2019), and online tests have been shown to boost performance in accounting (Aisbitt & Sangster, 2005). Students' final grades in accounting courses are positively and significantly correlated with their use of online learning platforms (Perera & Richardson, 2010). Duncan et al. (2012) discovered that accounting students perform better on online exams when taking part in both synchronous and asynchronous discussions with their peers in the course.

It has been stated that online learning pedagogy offer several advantages, including reduced tuition, more adaptable scheduling, and the ability to accommodate students with physical limitations (Anderson, 2008; Bacow et al., 2012b; Means et al., 2009; Moore et al., 2011). However, there have been other studies that highlight the challenges inherent to online education. The high price of introducing new online learning pedagogy is one potential barrier (Turnbull et al., 2021). In addition, both students and teachers need to work together closely in order for the online learning pedagogy to be successful. Furthermore, accrediting authorities do not endorse online learning pedagogy and conventional university teaching (Allen & Seaman, 2007; Bacow et al., 2012b; Garrison, 2003; Moore et al., 2011; Perera& Richardson, 2010). Lack of financial support, lack of trust, management concerns, and technical hurdles were highlighted by Almaiah et al. (2020) as obstacles to the implementation of online learning pedagogy.

Methodology

Sampling and data collection

Students majoring in accounting at Indian public institutions participated in this research by providing information about their usage of an online learning pedagogy over the course of two months (July 2020–September 2021). The main data gathering tool was a questionnaire, with copies being made available through Microsoft Forms. Over the course of a couple of months, 319 students returned their completed questionnaires. The substance of the replies was reviewed, and 45 were disregarded as having either inadequate information or missing data. A total of 274 surveys were used for this statistical study.

The survey was developed in both English and Arabic before any data were gathered since they are the two languages most often used for academic accounting courses at India's public institutions. There was no need for a panel of experts since the study team had native speakers of both languages. The study group included accounting professors, therefore they had extensive knowledge of the platform. No distinction between students was made depending on their schools. Before conducting the pilot test with 35 participants, the authors sent out the questionnaire to 15 accounting professors at various Indian public colleges to identify flaws

with the instrument's phrasing, substance, and ambiguity. Based on their suggestions, we made a few tweaks to the survey. The final questionnaire consisted of three parts: an introduction, sociodemographic data, and construct measures. The constructs were evaluated on a 5-point Likert scale.

Analysis and findings

Table 1 displays the responder characteristics. The results show that women made up 51.8% of the responders while men made up 48.2%. The majority of respondents possessed bachelor's degrees, and their average educational attainment was above average.

Demographic variables	Category	Frequency	(%)
Gender	Male	142	51.8
	Female	132	48.2
Program	Bachelor	252	92.0
	Master	22	8.0
Academic year	Bachelor(first year)	58	21.1
	Bachelor(second year)	67	24.4
	Bachelor(third year)	49	17.9
	Master(first year)	14	5.1
	Master(second year)	8	2.9
	Academic achievement	Weak	12
Acceptable		27	9.9
Good		113	41.2
Very good		89	32.5
Excellent		33	12.0
Specialization	Accounting	91	33.2
	Accounting and commercial law	76	27.7
	Accounting and business law	81	29.6
	Accounting information system	26	9.5

Discussion

During the COVID-19-time frame, an online learning pedagogy is crucial for educational institutions. The results of this study show that students have to put out effort to succeed in the online learning environment. However, the extent to which an online learning pedagogy is actually used is affected by a number of variables. Using an integrative theoretical framework that includes social capital theory, the theory of reasoned action, and the technology acceptance model, this research analysed the variables that contribute to the rapid uptake of an online learning pedagogy. Students' choice to utilize an online learning pedagogy is explained by these ideas in Indian public universities.

Social trust was shown to have an effect on how helpful and simple the online learning platform was regarded to be by its users. The perceived utility of the online learning pedagogy was also favourably impacted by the pedagogy's simplicity of use and by students' own subjective standards. This study's findings are consistent with previous research in the same area. According to the results, subjective norms, perceived ease of use, and perceived utility are all strong predictors of attitude towards usage. Therefore, it is safe to say that these are the three most crucial elements that may ensure a smooth transition to an online learning pedagogy. In addition, the behavioural intention to use is significantly influenced by attitude towards use, and the latter favourably affects actual use. These results suggest that gradual implementation of the online learning pedagogy would result in higher levels of acceptability from the student body.

Conclusion

By identifying the primary criteria that improve the effective utilization of online learning pedagogy during the pandemic, this research contributes to the existing literature on online learning pedagogy adoption in the accounting education environment. Insightful recommendations for improving online education in nations like India are provided by this study. Other than organizational concerns, which have been mentioned in prior studies, variables that improve the use of online learning pedagogy also include individual-related factors and technological-related issues. As a result, the study's results provide useful suggestions for policymakers, educators, and researchers, allowing them to get a deeper understanding of the factors that contribute to the widespread acceptance of online education.

The management ramifications of this research suggest that public universities in India should prioritise improving the online learning pedagogy's quality while also taking into account the elements identified to affect the usage of online learning pedagogy throughout the time period. First and foremost, limiting students' social media use will improve their impressions of the benefits and convenience of the online learning pedagogy and boost their enthusiasm for using it. Second, promoting student buy-in for online learning requires instructors and educators to highlight the benefits of going paperless. In order to get the most of an online learning pedagogy, students also need training on how to make the most of the resources available to them. Because successful implementation of an online learning pedagogy depends on its usability for both students and teachers, it is crucial that designers create pedagogy that are intuitive and simple to use. Fourth, Indian institutions' decision-makers should implement new laws and regulations to boost the usage of online learning pedagogy. Fifth, institutions of higher education should promote online learning by offering courses to students designed to familiarize them with the benefits of such pedagogy and hone their proficiency in information technology. Sixth, the effectiveness of an online learning pedagogy's adoption depends on students' technical competence and their attitude towards using the pedagogy. In sum, the findings of this study provide fresh insights and consequences for policymakers to assure the widespread use of online education throughout the pandemic.

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