

## **E – LEARNING IMPROVES ACCOUNTING EDUCATION: WITH SPECIAL REFERENCE TO HIGHER EDUCATION**

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### **ABSTRACT**

*Nowadays E – Learning orates everywhere in India and phenomenally promoted by government. Rapid digitalization has led to the growth of instructive learning methodology in India. This paper aims to highlight the growth and contribution of E-Learning towards upliftment of standards of content delivery in Accounting Education. This paper reveals the various behavioural intention towards adoption of Accounting E-Learning system. The objective of this paper is to investigate the factors that influence the intention and use behaviour of accounting E-Learning system. The study is based on the quantitative research and descriptive analytical approach to answer study questions and test hypothesis in terms of operationalization. The results of the study show that using E-Learning in Accounting Education has uplifted the standards of information delivery and many factors like time saving, attitude of students, convenience, internet experience etc has positive outlook in promoting growth in Accounting Education.*

**Keywords:** Accounting Education, E-Learning, Higher Education Sector.

### **Introduction**

A learning which done through electronic resources is called E-Learning. It can be done without the classrooms. But there will be requirement of computers and internet. It can be given to a large number of students at a same time. The following modes can be used for E- Learning such as Zoom, YouTube, MS-Teams etc. It is very easy to operate for every student. Students can join their classes at their comfort. Favale, et al (2020) states that E-Learning has the positive effect on student understanding. But it is not accepted by every student as it is assumed that this learning system lacked the human element.

Computers were introduced for the revolution but with the passage of time smartphones, tablets, laptop have taken the place for learning in the classrooms. Now it is easily accessible. It is available for 24x7, anywhere and anytime.

Through E-Learning students can easily remember for long time period via moving pictures or videos. It increases the concentration of the students. E-Learning less cost consuming process. It helps in progress of a nation.

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E-Learning started from Covid-19. It was mandatory for learners to switch from traditional mode to learning to modern learning. In this student can interact with their teachers virtually. They can give online exams and can also see recorded classes.

E-Learning education is ease of use. It increases the level of confidence of the students that Information Technology will increase the level of performance. Rinaldi, et al (2020) which states that higher emotional intelligent has the higher understand the student accounting. Research conducted by Nahapiet & Ghoshal (2009) states that emotional intelligence effect the understanding of accounting.

The use of Information Technology can be defined to represent the data, store data, process data to produce quality. (Sigit Hermawan, Nur Ravita Hanun, Anita Fitria Jannah, Mochammad Ilyas Junjunan). Marzuki, et al (2020) tells that E- Learning gives positive aatitude towards the accounting learning from internet. But in others Pavel et al., 2015, Talebian et al (2014) says E- Learning effect the accounting education.

In our study focus on E-Learning Accounting education. Research on E-Learning accounting education is very few. May institutes still prefer tradition learning method that is face to face teaching. In accounting E-Learning is difficult to understand also. Limitation of E-Learning is a lot of time is required and it requires training also. (Konrad Grabinski, Marcin Kedzior, Joanna Krasodomska and Agnieszka Herdan, 2020)

This study aims to find out the performance of students and it will investigate the use of and behaviour of E-Learning accounting education.

#### Literature review:

**Mohammed Muneerali Thottoli, (5<sup>TH</sup> July, 2022)**, in paper titled **The hunt for computerized accounting education in the GCC**: a structured literature review focused on computerized accounting education in educational institute. The limitation of this paper is that there is gap between the graduate student's theoretical knowledge and computerized accounting education in higher education. **Dr. Aida Osman. Bilal1, Dr. Mashael Abdelrahim Abdelrhman (2021)** research paper titled **The Effectiveness of E- learning in Enhancing the Quality of Accounting Education in Saudi Universities: A case study on Princess Noura bint Abdul Rahman University** aimed at effectiveness and quality of accounting education in the view of girls and also aimed to find out the continuity of the study. The researcher used SPSS tool for analysis the data and implement hypothesis. **Munshi Samaduzzaman, (2021)** paper titled as **Effectiveness of Behaviourist Learning Theory in COVID-19 E-Learning Settings: Focusing Accounting in Higher Education Arena** focused on how the E-Learning accounting education effect the student behaviour and how it can be combined with technology learning. This study tells that online learning increase the student knowledge. This researcher used this study in different universities and as a result he found, E-Learning increases the IT skills. **Mochammad Ilyas Junjunan\*, Ajeng Tita Nawangsari, Nur Ravita Hanun, (2021)** research paper titled **New Normal: Learning from Home, the Availability of Information Technology and e-Learning Implementation as a Determinant of Accounting Students' Understanding** focused at relationship between E-Learning and accounting students understanding. This study used confirmatory factor analysis for evaluation the outer model. T- test and probability were used to find out the variables. Different hypothesis was used to find out the result but only two hypotheses (H5 & H6) were accepted. **Konrad Grabinski, Marcin Kedzior, Joanna Krasodomska and Agnieszka Herdan, (2020)**paper title is **Embedding E-Learning in Accounting Modules: The Educators' Perspective** was focused at find out the benefits and drawbacks of E-Learning among the educators. The researchers collected primary data from questionnaire from 79 accounting teachers. As a result, they found that it is a flexible and effective teaching process and drawback was updating the course material and technical problems. Chi Square and ANNOVA were used to find out the result. It shows that motives, benefits and difficulties create a research problem. **Sigit Hermawan1, Nur Ravita Hanun, Anita Fitria Jannah, Mochammad Ilyas Junjunan, (2021)** paper titled as **E-Learning and Understanding of Accounting During Covid-19 Pandemic** purpose of this study is to find the influence of emotional intelligence, the availability of information technology, and the uses of e-learning to accounting understanding. Four variables were used by the researchers, out of which 1 was dependent and 3 were independent. SPSS and T- test were used by the researchers to analyse the data. As a result, the researchers found that the students are fail to understand accounting through E-Learning. **Adel Sarea, Abdulla Alhadrami & Ghilan Al-Madhagy Taufiq-Hail** research paper titled **COVID-19 and digitizing accounting education: empirical evidence from GCC, (2020)** focused on find out the impact of COVID-19 on accounting education on Higher Education. The researcher collected data through exploratory and quantitative research among teaching

staff in GCC private sector and public sector. mean, standard deviation, minimum and maximum, frequency and percentage were used to analysed the data. As a result, researchers found that private sectors are more efficient than public sector. The researchers recommended that there should be more parallel research of this study at global level. **A. Hiralaal, (2012)** research paper titled as **Students' experiences of blended learning in accounting education at the Durban University of Technology** aimed at motivate the child for independent learning. This study tells that additional learning material provided on different websites. Immediate feedback can also be provided through online assessments. This researcher collected data through online questionnaire. 84% students were strongly agreeing for E-Learning.

### Research Objectives

- To explore the growth of E – Learning in Accounting Education.
- To investigate the factors that influence the intention and use behaviour of Accounting E – Learning system.
- To understand and analyse the contribution of E – Learning towards Accounting Education.

### Research Hypothesis

**H<sub>1</sub>:** There is a positive growth of E – Learning in Accounting Education.

**H<sub>2</sub>:** There is significant relation between factors and use behaviour of Accounting E – Learning system.

**H<sub>3</sub>:** There is a positive contribution of E – Learning towards Accounting Education.

### Research Design And Methodology

This study represents the “**E – Learning Improves Accounting Education: With Special Reference to Higher Education**” which aims to explore the growth of Accounting Education in the field of higher education sector. The research also investigates the various factors which describes the intention and use behaviour of accounting learning students. The study is based on both primary and secondary data. The secondary data is collected from various research papers, magazines, reports published etc., whereas the primary data is collected through questionnaire provided to the target audience which includes students from various universities in the age bracket of 16-25 years. The research design is exploratory and quantitative in nature. The cumulative responses are 150 out of the total sample size of 200. The data is collected through online questionnaire and has been sorted, classified and edited for analysis in proper format.

### Analysis And Interpretation

#### Demographic Factors

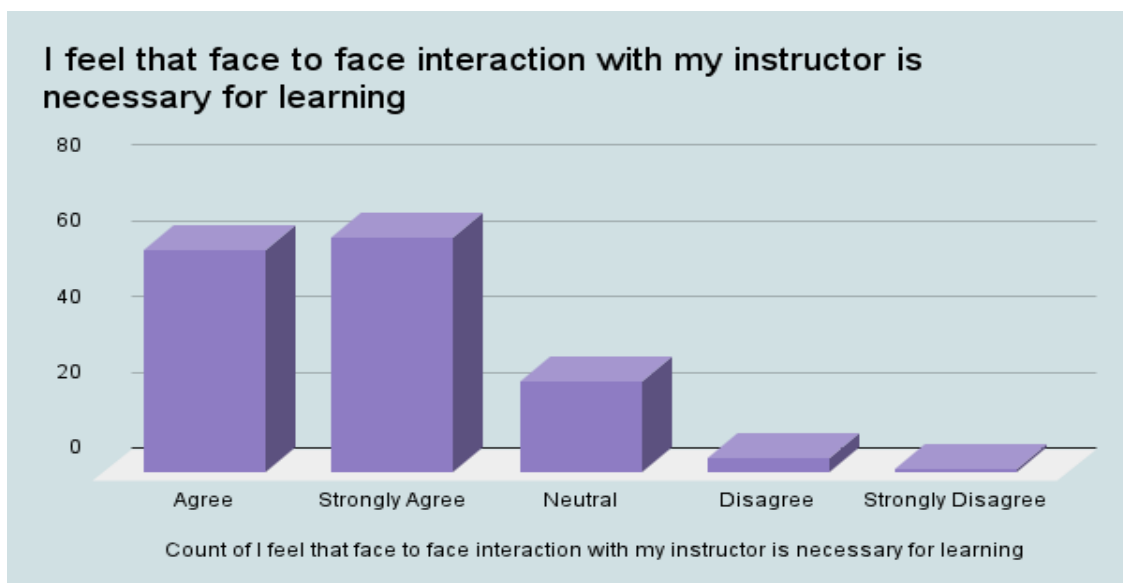
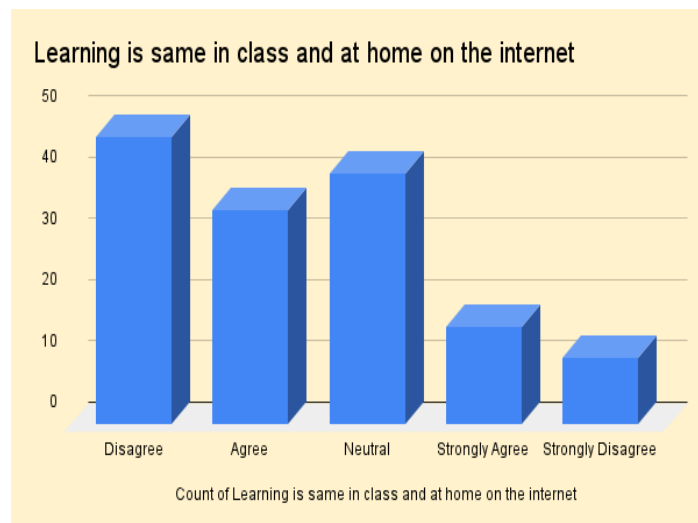
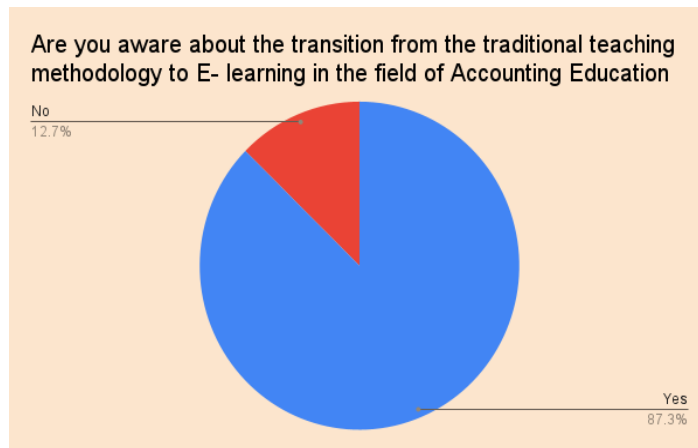
S. No.	Demographic Factors	Frequency	Percentage
I.	Female	108	72%
	Male	41	27.3%
	Others	1	0.7%
II.	16 to 20 years	79	52.7%
	21 to 25 years	71	47.3%

#### Demographic Analysis

As seen from the table above, females responds more than males for E-Learning improves accounting education.72% females and 27.3% males responded in the questionnaire which was conducted on the basis on E-Learning Accounting Education.

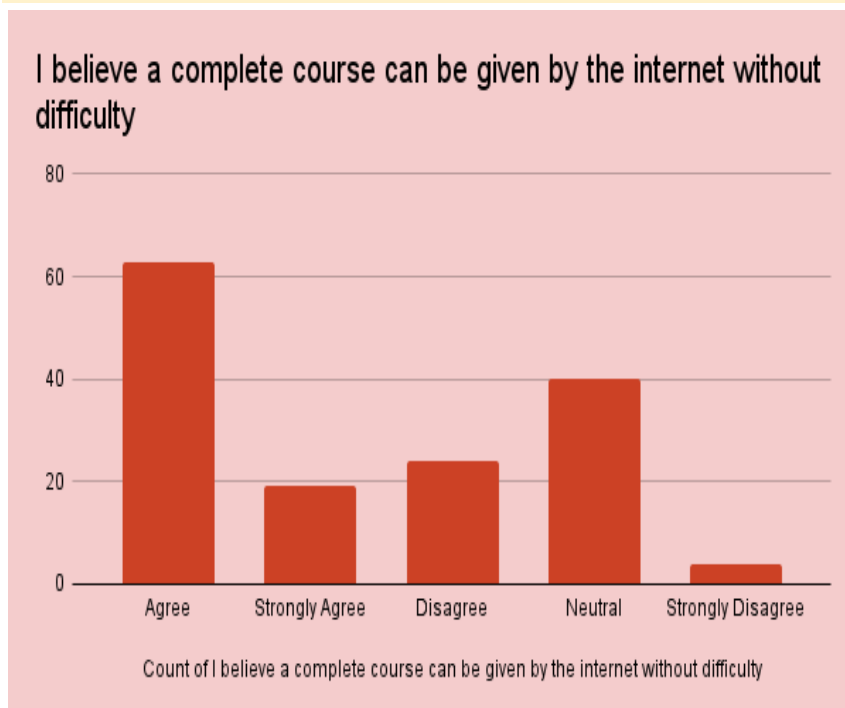
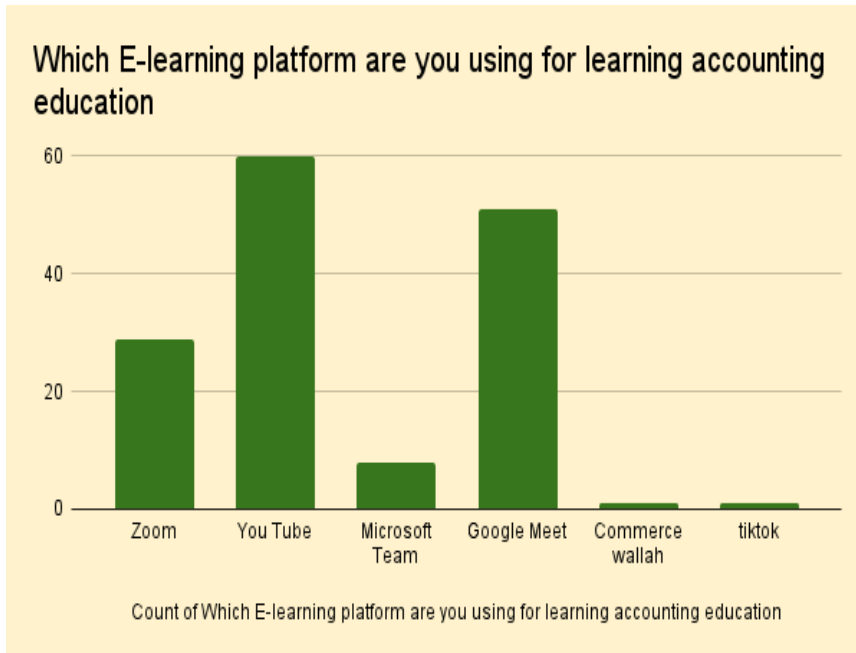
#### Attitude Analysis

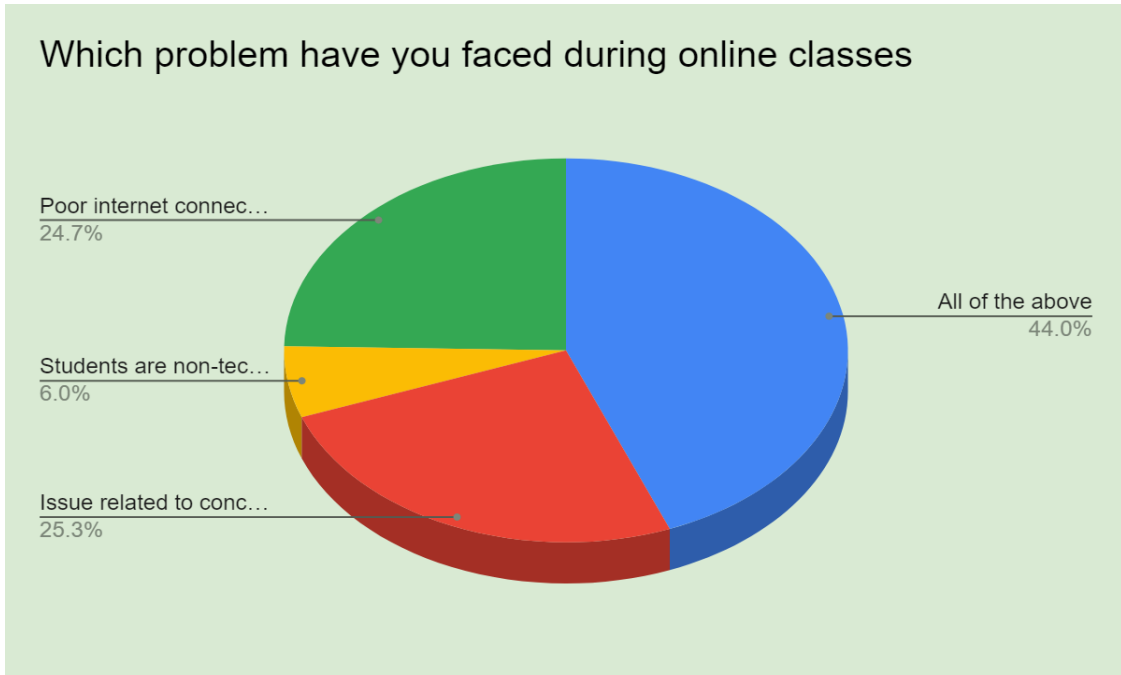
Below all three tables of this factor shows that maximum numbers of students know about the E-Learning accounting education i.e., 87.3%. There was different opinion for Learning is same in class and at home on the internet. 31.3%(47) disagree, 7.3% (11)strongly disagree, 10.7% (16)strongly agree, 23.3% (35)agree, 27.3% (41) were neutral. In question I feel that face to face interaction with my instructor is necessary for learning the learner were 41.3% (62) strongly agree, 39.3% (59) agree, 16% (24) neutral, 2.7% (4) disagree and 0.7% (1) strongly disagree.



**Internet Experience Analysis**

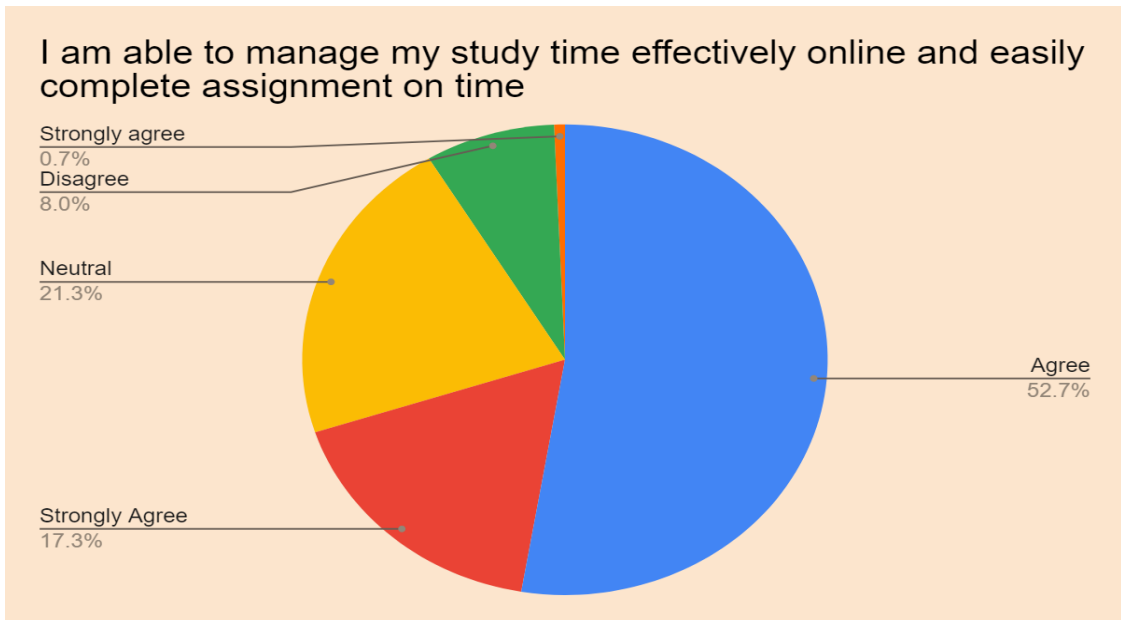
In this factor we find out that which platforms are used the most. So I graph shows that You Tube 40% (60) and Google Meet 34% (51) platforms were used E-Learning accounting education. In II question I believe a complete course can be given by the internet without difficulty respondents were more agree (42% (63)) than strongly agree, disagree, strongly disagree and neutral. According to III graph students face a lot of problems during the online classes such as Poor internet connectivity, Issue related to concentration, Students are non-tech savvy. Respondents choose all of the above option the most that is 44% (66).





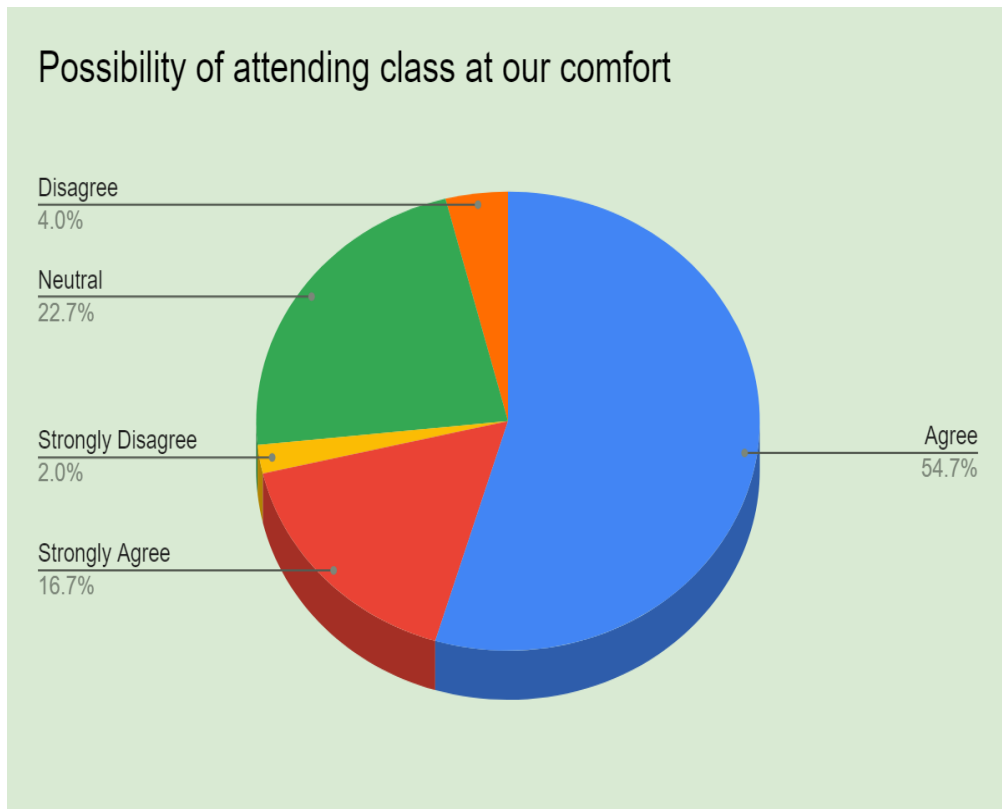
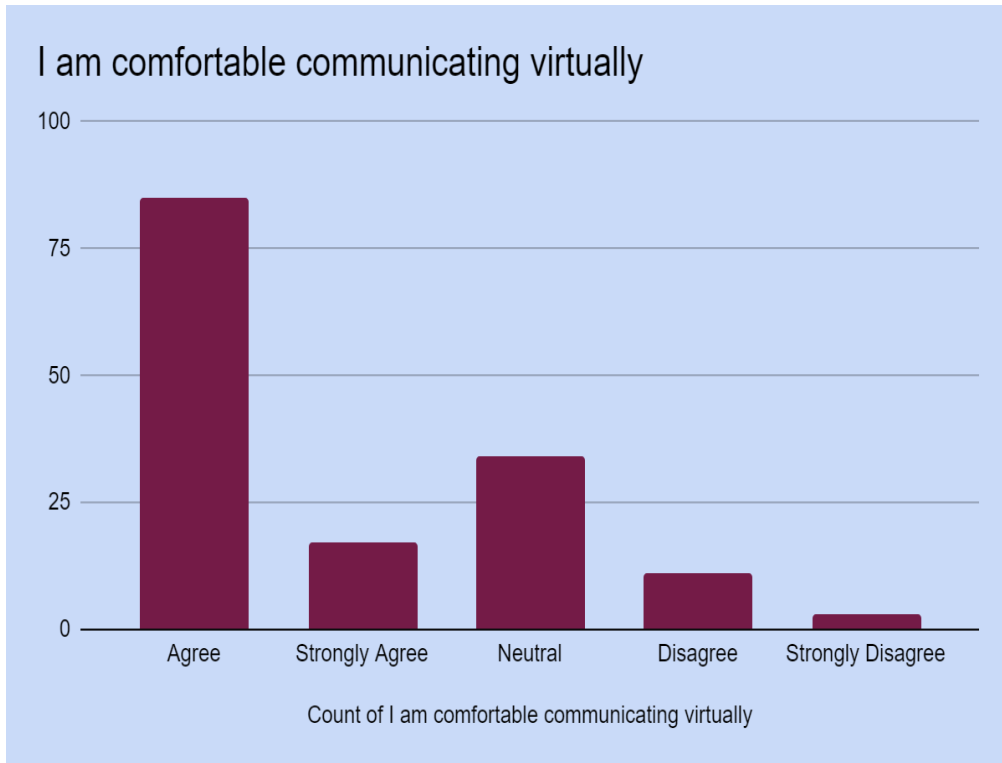
**Time Saving Analysis**

In this factor we analyzed data from below Pie Chart in which more than half 52.7% (79) learners agree. They agree for that they can manage their study time effectively and complete their work on time.



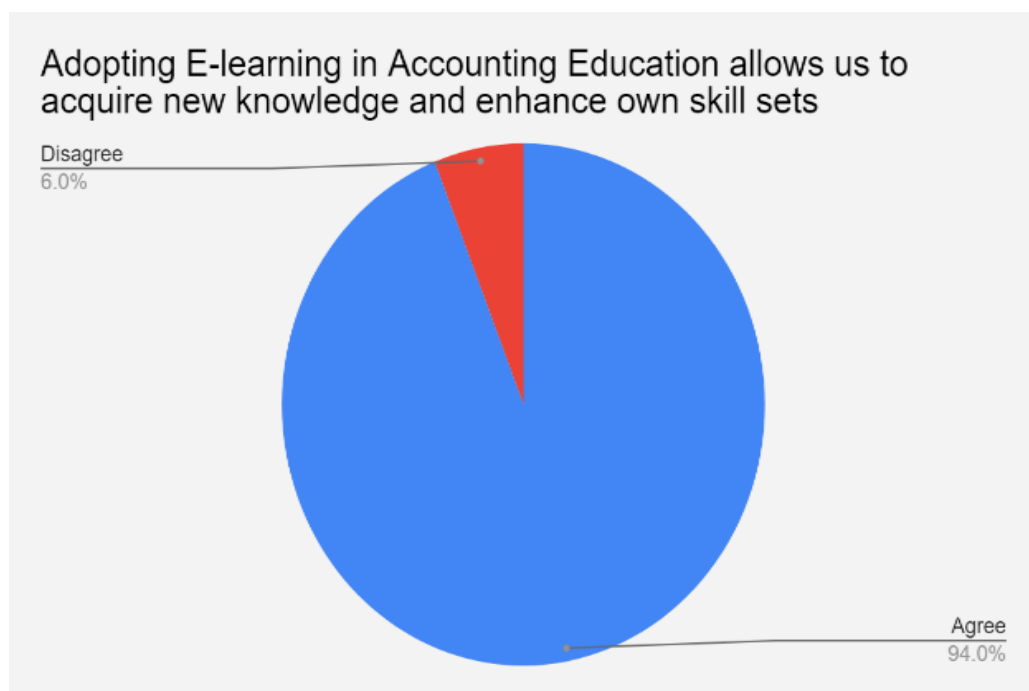
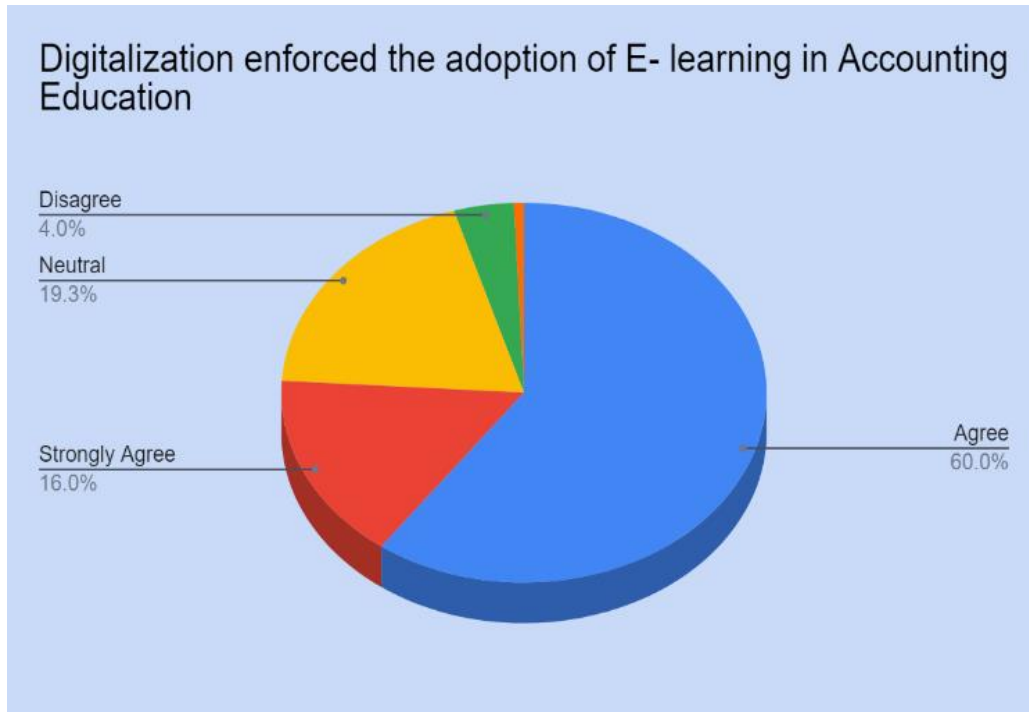
**Convenience Analysis**

In this factor we analyzed that students are more comfortable while communicating virtually. For this 56.75% (85) agreed, 22.7% neutral, 11.3% (17) strongly agree. 7.3% (11) disagree, 2% (3) strongly disagree. The students are agreeing for attending the online classes at their comfort. The frequency of agreed students 82, neutral 34, strongly agree 25, disagree 6, strongly disagree.



### Technological Progress Analysis

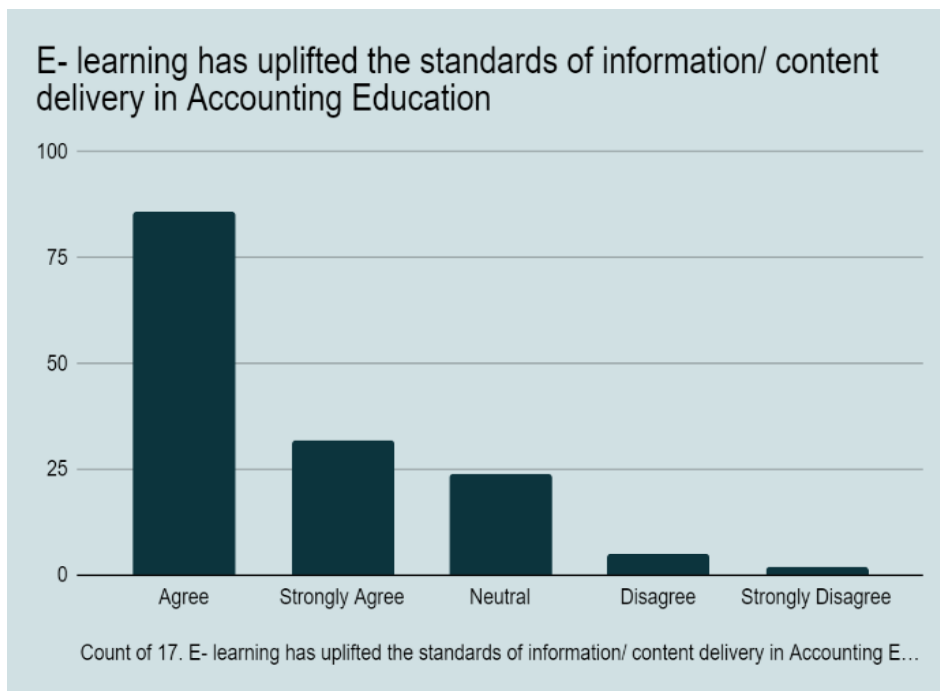
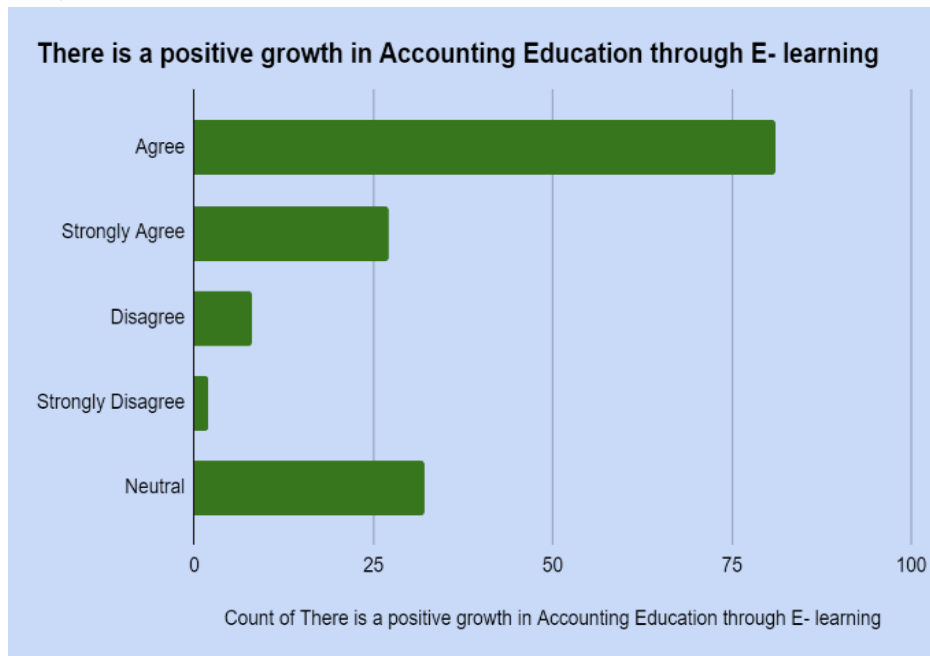
In this factor we analyzed digitalization enforced the adoption of E- Learning in Accounting Education. 60% students agreed. The below Pie chart shows all agree, strongly agree, disagree, strongly disagree and neutral. In another Pie chart respondents are mostly agreed for acquiring new knowledge and enhance own skill sets.





**Contribution of E-Learning towards Accounting Education**

This factor shows that there is positive growth in Accounting Education through E-Learning. 54% Learners responded in favour of growth in Accounting Education. 21.3 % learners were neutral also. Neither they are in favour nor against in the growth of E-Learning accounting education. 18% strongly agreed and remaining were disagree and strongly disagree. For another question that E- learning has uplifted the standards of information/ content delivery in Accounting Education, 57.3% learners agreed. So we can say that in both questions result were almost same.



### Hypothesis Testing Outcome

H <sub>1</sub>	There is a positive growth of E-learning in Accounting Education	54% voted for positive growth. Digitalization enforced the adoption of E-Learning in Accounting Education, almost 60% respondents agreed to this.	Hence H <sub>1</sub> : Accepted
H <sub>2</sub>	There is significant relation between factors and use behaviour of Accounting E – Learning system	Attitude: - 87.3 % shown Positive attitude towards Accounting E-Learning system. Internet Experience: - Approx 44 % shown positive internet experience. Time Saving: - 52.7 % agrees for time saving. Convenience: - 56% (approx.) agrees Technological Progress: - 60% agrees	All factors result lead to the acceptance of (H <sub>2</sub> ) Hypothesis.
H <sub>3</sub>	There is a positive contribution of E – Learning towards Accounting Education	Approximate 57% learners agreed to the upliftment in content delivery. Hence positive contribution shown towards accounting education.	Hence (H <sub>3</sub> ) Hypothesis accepted.

### Conclusion and Recommendation

In India, teaching learning methods of accounting education has improved a lot. India has seen rapid digitalization in recent year especially due to Covid pandemic which hit the world in 2020. The outcome of the study revealed that E – Learning has uplifted the standards of information delivery in Accounting Education in India. The results indicated that the positive technological growth has seen in accounting teaching learning system, hence H<sub>1</sub> and H<sub>3</sub> is failed to be rejected. Factors like technological progress, attitude of learners, time saving, convenience to learner, and internet experience etc. has shown positive contribution towards e learning accounting education, hence H<sub>2</sub> is accepted. Overall, we can conclude that E – Learning has played major role in accounting education in the life of learners, but there is a need to work upon on the quality of existing e learning system in India. Perceptions of ease and benefits of using e-learning system should also be supported by improving the quality of infrastructure. In addition, the existence of technical support became one of the key roles in the successful acceptance of e-learning system.

It is believed that the presented research could help one to better understand the rationale behind the learner's decision to use e learning while taking accounting classes, and factors that influence the effectiveness of this process. Given the growing interest in e-learning from both lecturers and students, as well as the dynamic development of e-learning tools and techniques, also in India, there arise ample opportunities to develop further research in this field. Additional and more detailed analyses could shed lighter on e-learning as an educational tool, from both the educators' and students' perspectives.

### Direction for Future Research

- The research is restricted to a particular age group of 16-25 years, which majorly includes students who are studying in the various universities. The upper or the lower limits of the age can be preferred by the future researchers for the broader research in the area.
- The study is limited to Northern and Middle parts of the India to analyse the growth of E – Learning in Accounting education. Future researchers can maximize the scope in the area of their study.
- The factors taken into consideration which influence the intention and use behaviour of Accounting E – Learning system were limited. More factors relating to intent and use behaviour can be taken by the future researchers.

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