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Students' Experience in Learning Accounting via Open and Distance Learning (ODL)

Nur Syafiqah Hussin[1], Naqiah Awang[2] and Farah Husna Mohd Fatzel[3]
[1,2]Faculty of Accountancy, Universiti Teknologi MARA Pahang
Raub, Pahang, Malaysia
[3]Faculty of Accountancy, Universiti Teknologi MARA Perak
Tapah, Perak, Malaysia

Email: [1]syafiqah89@uitm.edu.my, [2]naqiah0026@uitm.edu.my,
[3]farahhusna@uitm.edu.my

ABSTRACT

Covid-19 is an unprecedented crisis that has affected almost all industry players including education. It has transformed our way of life and introduced a new normal to how things are done. As an effort to contain the outbreak of pandemic Covid-19, universities have shifted to online learning. In line with this, Universiti Teknologi MARA (UiTM) has decided to execute open and distance learning (ODL) for the current semester until 31 December 2020. ODL introduces a different learning environment as compared to the traditional classroom that requires students to be self-reliant in learning new things. Hence, the purpose of the study is to explore students' experiences in the process of knowledge transfer through ODL specifically for accounting subjects. A questionnaire was distributed to students who were taking the subject of Introduction to Financial Accounting and Introduction to Cost Accounting in UiTM Pahang Kampus Raub and a total of 206 responses were received. The study found over half of the students enjoy learning through ODL but only one-third were looking forward to having ODL for the next semester. Poor internet connection is the main reason found in the study that makes ODL not preferred by the students. At the same time, few features were highlighted by the students about ODL such as the advantage of pre-recorded video to catch up the new material and flexibility for them to learn at their own pace.

1. INTRODUCTION

The outbreak of pandemic Covid-19 has affected almost all industry players worldwide; the education landscape is not exempted from the situation. The unprecedented crisis with no vaccine available at the time of writing has changed the normal way of how things are usually executed. Nevertheless, the Health Director General of Malaysia, Datuk Dr Noor Hisham Abdullah has continuously advised the public to practice social distancing as well as to avoid 3Cs area namely: crowded or confined space and close conversation to mitigate the spread of Covid-19. A crowded and confined space describes the exact situation in a classroom. Therefore, universities have taken precautionary measures in discharging the duty of care held towards the students without compromising the rights of students to get the best education by offering a flexible way of teaching and learning.

The movement control order (MCO) in Malaysia was announced by the ninth Prime Minister of Malaysia, Tan Sri Muhyiddin Yassin, which commenced on March 18, 2020 in four phases until 3 May 2020. MCO halts almost all non-essential activities to encourage the public to stay indoors and thus curbing the outbreak of Covid-19. The unpopular and bold decision made by the government showed positive results. This was then followed by a conditional movement control order (CMCO) from 4 May 2020 to 9 June 2020 with some sectors permitted to resume operation. Education is not listed as one of the sectors allowed to resume normal operation. The Ministry of Higher Education made an announcement on 27 May 2020 for public and private universities to conduct teaching and learning activities via online platforms until 31 December 2020 (Landau, 2020).

Universities were prompted to take the initiative to respond to the current situation, even before the announcement made by the authorities (Ying, 2020). UiTM has shifted to open and distance learning (ODL) for teaching and learning activities for the current semester (Karim, 2020). A new academic calendar was also issued to suit the current situation. Both lecturers and students needed to adapt to the new way of teaching and learning being conducted especially when UiTM is carrying a title of teaching university instead of research university.

During the early stages of the ODL implementation, UITM conducted a survey regarding the execution of the ODL on the students and a report was released dated May 2020. Based on the results, a few platforms were suggested to reach the students, among those being WhatsApp, Telegram, i-Future, Google Classroom, Google Meet and many others. Lecturers were given flexibility to opt for the most suitable platform after taking into consideration student access to the teaching material,

especially due to quality and availability of internet connection. There are two methods of delivering knowledge to students during ODL: asynchronous (without real-time interaction) and synchronous (real time interaction) (UiTM, May 2020).

Both asynchronous and synchronous methods involve technology. Hannafin and Land (1997) mentioned in their study that technology may encourage a student-centered learning environment. This is pertinent to ODL that requires students to learn new knowledge virtually with minimum guidance from the lecturers when compared to the traditional classroom. Thus, it has initiated the study to explore students' experience in the process of knowledge transfer through ODL specifically in the context of accounting subjects, which are financial accounting and cost accounting.

2. LITERATURE REVIEW

2.1 Technology in Education

Technology advancement has changed almost every aspect of our life in a good way increasing productivity and efficiency. No exception applies to education. Technology caused a significant effect on education by making it available to everyone (Herold, 2016). Emergence of technology in education to support teaching and learning activities in schools and colleges are carried out with the aid of digital learning tools including computers, smartphones, educational software, and online platforms.

Nowadays, knowledge is at one's fingertips. Technology creates a new method in knowledge transmission from teacher-centered to student-centered education. Hence, the role of student has changed to researcher, while the teacher acts as moderator in this learning setting (Pate, 2016). Virtual classrooms being accessible 24/7 hinders the time constraint factor for long life learning (Herold, 2016). This phenomenon creates opportunities for a new learning experience, increases student independence and encourages self- learning.

The use of online platforms in the 21st century is not uncommon even if it is not extensively adopted. According to Isaias (2018) this modern way of learning is anticipated to be fully implemented by 2025. Therefore, all parties involved should anticipate the shift from traditional classrooms to online learning. But the question is: are we ready? The process of adoption will for certain take some time.

Online learning seems to be parallel to Gen-Z, individuals born between 1996 and 2012 that have grown up with technological gadgets as part of their zeitgeist and lifestyle (Lyapina, Sotnikova, Lebedeva, Makarova, & Skvortsova, 2019).

Currently, most of them are in tertiary education. A study by Schwieger and Ladwig (2018) reviewed literature related to Gen-Z characteristics and proposed a model of their expectations about the learning process in higher education and future employment. They concluded that Gen-Z who have grown up with technology have no idea how they would live without smartphones, tablets, and YouTube. Most of them are more likely to socialize online rather than face-to-face. Gen-Z are also independent, self-reliant and self-starters who prefer to study on their own. In this case, online learning will be much easier to be implemented and the acceptance rate among students will have no big issue.

Nevertheless, online learning is only possible with a stable and adequate internet connection (Isaias, 2018). Limitations of electronic devices like battery life can be solved by having a power bank, for instance, but it is not possible to overcome limited internet access. Students, especially those who live in rural areas, either do not have any internet or may have a weak, unstable connection. Those who come from poor families often need to share electronic devices with their siblings or parents to participate in online learning. In Semporna, a rural area in Sabah, a student who lives in a plantation area took about four days to submit one assignment, as reported by Bernama (2020). This challenge worries academics and parents who fear that it will result in unequal access to knowledge and widen the performance gap between students who live in rural versus urban areas (Herold, 2016). In mitigating this issue, ODL is a viable option for those involved.

2.2 Open and Distance Learning (ODL) Phenomena

ODL is a method of learning that combines open and distance learning. Open learning system makes education available to anyone not limited to certain entry requirements or age, some charge a fee, some at no cost (Simpson, 2018). On the other hand, distance learning allows classroom interaction to take place even when the student and teacher are at a distance from each other (Raymond, 2000). ODL wishes to spread learning over diverse means especially for those living in inaccessible areas to promote education equity (Paliwal, 2019). By integrating open and distance learning, perhaps limitation of internet connection in online learning can be mitigated.

One helpful innovation is the development of multimedia technology via audio and video communication (Selvaras, 2020). Teachers can make pre-recorded video related to a particular topic to transmit the knowledge and upload it on any online platform. This is a more flexible learning method which allows students to view the content of the pre-recorded video at any possible time depending on their internet connection. On top of that, students can revisit the content by

replaying the video and studying at their own pace. Social media is also very useful to facilitate the learning process. The use of chatting applications like WhatsApp and Telegram really made a difference between online and traditional learning. Plus, the availability of diverse functions like camera, voice recording, file attachment and polling have added value to ease effective communication.

A study by Luaran, Jain, and Abd Rahman (2016) demonstrates a positive response among students on the use of WhatsApp groups in academic information sharing. Students found learning sessions becomes attractive over WhatsApp discussion and it encourages active participation in voicing out their idea thus helping students to be more confident. It also makes instant discussion possible in the need of clarification on any topic. By utilizing these facilities, effective education is possible even over ODL regardless of the constraint about time location and internet connectivity.

For a real-time interaction like in a physical classroom, "live" sessions (Raymond, 2000) on Facebook, Instagram and Google Meet can be employed. Instantaneous responses could be expected in the discussion between teacher and student or among students by making full use of video call or chat room functionality. Unfortunately, this method is very dependent on the internet connections of both lectures and students. Students with limited internet connection are prevented from joining this virtual class. A study conducted by Selvaras (2020) in Sri Lanka discovered that the majority of Bachelor of Degree in Law students have access to technology largely through mobile phone and personal mobile data but they prefer to learn through integrated blending learning by combining traditional and online learning rather than 100% ODL. The main reason is because of lack of exposure on entirely online courses and preference to use printed material in the learning process. In short, they are still in the transition phase between blended learning and fully ODL.

Despite all the challenges of ODL, the benefit embedded therein should not be disregarded especially due to the current situation due to the pandemic Covid19. ODL provides students with soft skills especially related to time management. Knowing themselves better, they could arrange their learning activities to be customized to their own preference. Besides, ODL also promotes self-reliance and self-independence in preparing themselves for the workplace.

3. METHODOLOGY

The study intends to explore students' experience in learning accounting via ODL, which was implemented in UiTM due to the outbreak of pandemic COVID-19. A questionnaire was distributed to students who are taking accounting subjects

in UiTM Pahang, Kampus Raub. It was distributed to students after all the syllabus had been covered via ODL which in the Week 14 of the semester by taking into consideration feedback received from the students throughout the semester when the ODL was carried out. A total of 206 responses were received which consist of students from the Faculty of Business and Management, Faculty of Computer Science and Mathematical Sciences and Faculty of Administrative Science and Policy Studies who were taking the subject of Introduction to Financial Accounting and Introduction to Cost Accounting.

The questionnaire has three sections: Section A (Demographic), Section B (Students' Perceptions towards ODL) and Section C (Suggestion and Recommendation). The study is using Google Form as a platform to distribute the questionnaire and thereafter Statistical Package for the Social Science (SPSS) Statistic was used to analyze the data collected. Besides reporting on the descriptive findings, where the nature of the data fall under categorical data the study was also carried out cross-tab analysis to explore the students' experience in the process of knowledge transfer through ODL for accounting subjects.

4. RESULTS AND DISCUSSION

Demographic information in Section A showed that 67% of the respondents were female (n=138) and the remaining 33% were males (n=68). The highest number of respondents came from the Faculty of Business and Management (67%), followed by Faculty of Computer and Mathematical Sciences (25%) and Faculty of Administrative Science and Policy Studies (8%). Most of the students were registered for Introduction of Cost Accounting (76%) which mostly involves calculation compared to Introduction of Financial Accounting, which covers a more comprehensive knowledge of preparing financial statements. In addition to that, 76% from the respondents were also sitting for the subject on the first attempt meanwhile 22% were at their second and third attempt.

Table 1: Students' Preference for ODL

			Do you wish to have ODL for next semester?		
			Yes	*No*	**TOTAL**
Do you enjoy learning through ODL for this semester?	*Yes*	Frequency (n)	45	79	124
		Percentage (%)	36.30%	63.70%	100.00%
	No	Frequency (n)	9	73	82
		Percentage (%)	11.00%	89.00%	100.00%
	TOTAL	Frequency (n)	54	152	206
		Percentage (%)	26.20%	73.80%	100.00%

Table 1 shows the students' preference for ODL in the current semester as well as their expectation for the upcoming semester. It shows from the survey that 60% (n=124) of the students enjoy learning accounting through ODL but out of the students, only 36.3% (n=45) are looking forward to having ODL in the next semester. It shows that some of the students are embracing ODL due to the current situation of pandemic COVID-19 outbreak and prefer to have face-to-face sessions in the process of knowledge transfer for the next semester. The results in support of the survey done by UiTM (May 2020) with 51.3% are positive to have the lecture through ODL. Surprisingly, there are students who prefer to have ODL in the next semester of 11% (n=9) from those who are not enjoying ODL. The results also show a significant number of students who are neither enjoying ODL in the current semester nor expecting ODL in the current semester of 89% (n=73).

26% (N=32) of the students who enjoy learning accounting via ODL were repeaters and most of them think ODL offers easier assessment compared to face to face meeting. This is understandable considering that they have sat for the subject before and they know well the differences between these two methods of assessment. However, the president of Malaysian Association of Private Colleges and Universities (MAPCU), Datuk Parmjit Singh mentioned that assessment made by universities under online learning should be aligned with the guidelines issued by the Higher Education Ministry and Malaysian Qualifications Agency (MQA) (Arumugam, 2020). This could give assurance that the approved alternative assessment for ODL is at par with the traditional examination methods.

Table 2: Factors That Affect Students' Preference for ODL

	YES		NO	
	Frequency	*Percentage (%)*	*Frequency*	*Percentage (%)*
Excessive work given by lecturer	53	25.7	153	74.3
Limited time given by lecturer	61	29.6	145	70.4
Not enough guidance by lecturer	32	15.5	174	84.5
Poor internet connection	127	61.7	79	38.3

Table 2 shows that lecturers had given enough guidance during the ODL that constituted 84.5% (n=174) of the students who do not agree that not enough guidance was provided by the lecturer. In a study conducted by Bouhnik and Marcus (2006), interaction with lecturer is among the factors that may affect the effectiveness of online learning. With the inclusiveness of technology in the learning process, interaction with students can be conducted using special tools (Bouhnik & Marcus, 2006) such as monitoring the students' participation using various online interfaces or applications. Teräs, Suoranta, Teräs, and Curcher (2020) mentioned in the study that varied wearable technology as well as the availability of Internet of things (IoT) is the development that the instructor should look into when implementing the online learning where this may improve the interaction with the learners.

The study shows that more than half of the students were having poor internet connection, and this is the major problem found in this study that hinders the execution of ODL. A further analysis in the study shows that the majority of the students who were facing the problem of poor internet connection are staying in the urban area which constitutes to 53% (n=67) while the remaining 37% (n=60) are staying in the rural area. This is consistent with a study conducted by Perreault, Waldman, Alexander, and Jensen (2002) who reported that among the issues found in the online learning delivery is minor technological glitch or temporary malfunction such as server problems or transmission problems. The study is in support of a study conducted in Pakistan by Adnan and Anwar (2020), which reported that the majority of the students were having trouble accessing the internet for online learning due to technical and monetary issues.

Though technology has long been integrated with education through the idea of blended learning or flipped classroom, this is not something that university could solve alone. Integrated efforts must come from few relevant parties to address the issue. In an article by TheStar (2019), it was reported that a plan called National Fiberisation and Connectivity Plan (NFCP) was announced in September 2019 and among the targets embedded in the plan is to ensure 98%

of Malaysian can get access to the internet at an average speed of 30mbps. In a separate manner, with the spread of COVID-19 in Malaysia, the country has seen almost all telco service providers are giving free data to their customers with some offering unlimited data for educational resources (Yeoh, 2020a, 2020b). Recently, with the opening of the new semester in October 2020, UiTM has also participated in the initiative taken by YTL Foundation to provide free mobile data to the students as an effort to enable online learning from home.

However, ODL as adopted by UiTM involves both asynchronous (without real-time interaction) and synchronous (real time interaction) medium of learning. Hence, it offers more room and flexibility to students and lecturers to execute the learning and teaching process (Banas & Emory, 1998). Lecturers could give extra time for students to view the teaching contents while students may repeatedly access the learning material at their own times. The findings from the study also shows that despite the students not preferring to have ODL for next session, 87% of them think that pre-recorded could help them to catch up the new knowledge.

The above findings are strengthened by the result that shows among the features embedded in ODL that were appreciated by students are the effectiveness of the pre-recorded video to help them to catch up the new knowledge that constituted to 32.5% and 16.3% of the students discovered that ODL enable them to learn the new knowledge at their own pace. Though this is the opposite to the suggestion made by Knouse (2010) that says online courses would require in-live interaction but the reason for different state of technology for countries may affect the findings.

5. CONCLUSION

In conclusion, there are drawbacks for the execution of ODL but with the phenomena of disruptive technology, the shift from traditional education is necessary. However, one should not ignore the benefit of conducting face-to-face classroom towards the students. Regardless of any method of learning adopted, it must focus on the use of technology to ease the learning process but not to be a barrier that blocks student potential for education in this changing world. For a sustainable delivery of education in ODL, continuous transitions are required. Such attempts for transitions should always consider the stakeholders situation involved in its success.

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