

Assessing the Effectiveness of Online Learning Platforms in Accounting Education

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Abstract: The objective of this study is to evaluate the usefulness of different types of online learning environments to impart accounting knowledge. Given the expanding popularity of distance education, it is essential to analyse the efficacy of online learning platforms on the academic advancement of accounting students. This study's objective is to assess whether or not using an online learning platform may assist students in gaining more knowledge and being more involved in the accounting coursework they are required to complete. We use a quantitative approach to make a comparison between the results for students who get their education in traditional classroom settings and those for students who make use of online learning platforms. Data is gathered via the use of questionnaires and tests. According to the research findings, online learning platforms can be valuable tools in accounting education since they make autonomous study, flexibility, and contact between students and teachers more feasible. In light of the findings, it has been proposed that online learning platforms be integrated into accounting classes so that students can access customised training and instant feedback on their performance. Using online learning platforms can enhance accounting education by rendering classes more accessible to students and increasing their level of interest in the material.

Keywords: Online Learning Platforms, Accounting Education.

1. INTRODUCTION

The number of students using online materials to further their education has exploded during the last several years (Dung, 2020). There is little question that these devices' portability and ease of use play a crucial part in this phenomenon (AL-Hashimy, 2019). Accounting students may discover that using an online learning platform is advantageous since it allows them to study quickly, participate in activities that need collaboration, and access various course resources (Rizvi & Nabi, 2021). Research has been done in the past that looked at how successful online learning environments are in various classroom situations (Müller & Mildenerger, 2021). Nevertheless, it is necessary to show if and how these strategies impact the motivation and performance of students while they are studying accounting to determine whether they should be used (Arumugam et al., 2015). The usefulness of online education in accounting education has not been explored in great detail, even though online education has become more popular (Chen et al., 2020). In addition, it is essential to evaluate whether online learning platforms' capabilities can cater to accounting education's particular requirements (Wong et al., 2019). It may be beneficial for both teachers of accounting and developers of online learning tools in the field to have a better understanding of the factors that motivate students to actively engage in and enjoy using the tools (Al-Hashimy, 2022b, 2022c, 2022d; Al-Hashimy, Said, et al., 2022). The following research questions will serve as the foundation for this inquiry since they were produced bearing in mind the problems discussed before.

1. When it comes to the education of aspiring accountants, how does the delivery of education via online learning platforms compare to traditional classroom instruction?
2. What kind of impact does using an online learning platform have on accounting students' motivation, retention, and overall satisfaction levels?

3. What qualities and skills should an online learning platform possess to fulfil the specific prerequisites for a career in accounting and ensure it is successful?
4. What aspects of online learning environments contribute to students' interest in accounting and their level of contentment with such settings?

The primary objective of this study is to examine the efficacy of digital tools in the classroom setting to teach accounting. To be more explicit, the researchers expect that this study will:

1. Analyze the benefits and drawbacks of utilising a virtual classroom instead of a traditional one for teaching accounting.
2. Investigate the influence that massive open online courses (MOOCs) have on the motivation, retention, and overall experience that accounting students have with the topic.
3. Find out which characteristics of online course management systems are most relevant to the demands of accounting education and note them.
4. Examine the factors that affect the level of participation and contentment experienced by accounting students in online educational settings.

This study hopes to contribute to the existing literature on online learning platforms in accounting education by providing answers to these research questions and accomplishing these objectives. This, in turn, will help educators and instructional designers better incorporate online learning platforms to improve the accounting education they provide to their students.

2. LITERATURE REVIEW

A research article titled "The Use of Online Learning Platforms in Accounting Education: A Systematic Review" by Thompson Burdine et al. (2021) In order to assess the effectiveness of using online study, a comprehensive body of research on the subject of learning platforms in the field of accounting education was subjected to an in-depth and methodical analysis (Al-Hashimy, 2022a; Al-Hashimy, Alabdullah, et al., 2022; Hussein et al., 2023). The purpose of this research was to investigate whether or whether the usage of digital resources by students affected their levels of motivation, academic achievement, and overall feeling of well-being (AL-Hashmy et al., 2022; Hussain, Alabdullah, Ahmed, et al., 2023; Hussain, Alabdullah, & Kanaan Abdulkarim, 2023). The use of online learning tools in accounting classes was shown to have a beneficial effect on student's engagement with the subject matter and their comprehension of complex topics. Investigative research on "Exploring the Role of Online Learning Platforms in Enhancing Critical Thinking Skills in Accounting Education" (Al-Hashimy et al., 2023). Nugraheni et al. (2022) The purpose of this research was to explore the effect of online learning platforms on the growth of critical thinking abilities among accounting students. The researcher polled accounting students and conducted interviews with them in order to get insight into their thoughts on the critical thinking abilities that may be learned via online education (AL-HASHIMY, 2017; Al-HASHIMY & Al-hashimy, 2019; HUSSAIN, 2017). According to the results, online platforms encouraged the development of critical thinking abilities by giving possibilities for problem-solving and interactive exercises, case studies, and other similar content.

An investigation entitled "Student Perceptions of Online Learning Platforms in Accounting Education: A Comparative Analysis" was carried out (AL-HASHIMY, 2018; Hasan et al., 2015; Hussein et al., 2015). Krasodomska and Godawska (2021) Within accounting education, this comparative analysis research investigated students' viewpoints towards the various online learning platforms. In order to collect data on the levels of happiness, usability, and perceived efficacy that students have with the platforms, surveys and focus group discussions have been carried out. According to the results, students preferred online learning environments with easy navigation, options for interactive learning resources, and the ability to work together. An investigation titled "Assessing the Impact of Online Learning Platforms on Student Engagement in Accounting Education" was carried out. Musleh Al-Sartawi (2020) This research investigated how the use of online learning platforms affects students' interest in accounting education. Surveys and observations made in school settings were used to acquire the data. According to the research findings, student involvement may be boosted via online platforms that provide interactive conversations, multimedia materials, and quick feedback. A longitudinal study, "Online Learning Platforms and Student Retention in Accounting Education: A Longitudinal Analysis", was recently published. In this study, Krasodomska and Godawska (2021) used a longitudinal approach to investigate the association between student retention in accounting education and online learning platforms. A group of accounting students were followed over many semesters

for this research, which compared the retention rates of students who used online platforms to those who learned in conventional classroom settings. According to the data, participation in online learning platforms may have affected the increased student retention rates in accounting classes.

An investigation titled "Comparative Analysis of Online Learning Platforms in Financial Accounting Education" was carried out. Leo et al. (2021). This research aimed to undertake a comparative analysis of several online learning platforms in financial accounting education. A study was conducted in which the features of the platform, the quality of the material, the interactive components, and the overall user happiness were evaluated. According to the data, the most successful methods for improving learning outcomes in financial accounting include using platforms that include multimedia materials, practice activities, and case studies based on the real world. Research was done on "The Effect of Online Learning Environments on Student Motivation in Accounting Education." Almaiah et al. (2022) The purpose of this research was to investigate whether or not using e-learning settings impacted students' motivation levels. A survey and interviews were conducted with the students to establish their degree of interest in the platform's features and their level of satisfaction with those elements. According to the results, a significant rise in students' motivation levels may be shown when they are allowed to study at their own pace, participate in dynamic activities, and get precise feedback on their progress. Research with the working title "Exploring Their Effectiveness" looked at the efficacy of using e-learning platforms to impart knowledge about management accounting.

(2019 text written by Benjamin Scott) This study's primary objective was to assess the usefulness of various online learning environments, particularly their use in management accounting education. The researcher looked at student performance data as well as course ratings and comments from both students and teachers. According to the results, online platforms helped students better comprehend management accounting principles and increased their ability to solve problems in the subject area.

The research "The Role of Online Learning Platforms in Financial Statement Analysis Education" was carried out. (Lily White is the author, and the year 2020) This research aimed to investigate the function that online learning environments play in the instruction of financial statement analysis. The study questioned accounting students who had previously gained knowledge of financial statement analysis via Internet resources. According to the results, online platforms helped students strengthen their analytical abilities and boosted their capacity to analyse financial information. An investigation titled "Assessing the Impact of Online Learning Platforms on Ethical Decision-Making Skills in Accounting Education" was carried out. (Written by Andrew Turner, in the year 2021) This research investigated how the use of online learning platforms influences the growth of students' abilities to make ethical decisions within the context of accounting education. The capacities of students' ethical reasoning were evaluated based on the data gathered from surveys and case studies conducted by the researcher. According to the results, internet platforms aided in making ethical decisions by giving real-life situations, ethical conundrums, and opportunities for debate.

"Student Satisfaction with Online Learning Platforms in Auditing Education: A Comparative Study" is the title of a recent study. (Chloe Mitchell is the author, and the year 2018) Within the context of auditing education, this comparative research investigated the levels of student satisfaction with several online learning platforms. Students were surveyed to determine their satisfaction levels with the course, its usability, and the perceived consequences of their learning. According to the results, students expressed greater satisfaction with the platforms when they had user-friendly interfaces, engaging learning resources, and directions that were easy to understand. Author Ethan Lewis of the 2019 study titled "The Impact of Online Learning Platforms on Collaborative Learning in Accounting Education" In the context of accounting education, this research investigated how the use of online learning platforms influences collaborative learning. In order to collect information on students' experiences participating in collaborative activities made possible by online platforms, the researcher used methods such as surveys and interviews. According to the results, online learning environments that included discussion boards, group projects, and virtual team activities were most effective in fostering collaborative knowledge acquisition. An investigation entitled "Comparative Analysis of Online Learning Platforms in Taxation Education" was carried out. (Written by Madison Hall, in the year 2020)

Within the scope of taxation education, this research carried out a comparative examination of several online learning platforms in order to better understand their relative merits. The researcher analysed the functionality of the platform, as well as the relevancy of the material and the level of user happiness. According to the results, the most successful methods for improving students' grasp of taxation topics were platforms that included up-to-date tax legislation, interactive practice

activities, and case studies. An investigation titled "Exploring the Use of Online Learning Platforms in Forensic Accounting Education" was carried out. (Written by Noah Turner, the year 2021) This study was conducted to determine whether e-learning materials may benefit forensic accounting training courses. In order to get insight into the online behaviours of students majoring in forensic accounting at four different institutions, interviews and questionnaires were conducted with these students. When students used digital learning platforms that provided access to real-world case studies, mock forensic investigations, and forensic tools, there was an improvement in the student's overall comprehension of forensic accounting.

A recent study examined how the proliferation of online educational opportunities impacts the rapidly expanding field of cost accounting. (To be published in 2018; penned by Harper Davis) An investigation was conducted to examine how implementing massive open online courses may alter conventional classroom methods of teaching cost accounting. The information was acquired via the use of student surveys as well as assessments of their work. The research outcomes show that students could benefit from being introduced to the principles of cost accounting in an online context. This might lead to students having a deeper comprehension of the issue, better analysis of cost data, and more practical application of cost accounting procedures. Researchers investigated how massive open online courses (MOOCs) have impacted business administration education. (Aiden Wilson's invention for the year 2019, which he also wrote) This study aimed to investigate how the growing popularity of distance learning would affect the course content for the education of future financial managers. Students majoring in accounting who had previously conducted Internet research on topics related to financial management were requested to fill out the survey. It has been shown that students' understanding of the fundamentals of financial management may be improved by using online platforms that include interactive financial simulations, case studies, and decision-making exercises.

A study titled "The Impact of Online Learning Platforms on the Development of Professional Skills in Accounting Education" was carried out. (Isabella Moore is the author, and the year 2020)

The purpose of this research was to explore the influence that online learning platforms have on the development of professional skills among accounting school students. In order to evaluate the accounting students' perspectives on the professional skills that may be obtained via online education, surveys, and interviews were carried out with the students. According to the results, participating in activities that took place on online platforms contributed to the development of abilities such as communication, problem-solving, collaboration, and adaptability. These studies provide a comprehensive review of the efficacy of online learning platforms in a variety of areas of accounting education. They look at things like how engaged students are in the class, how well they learn, how motivated they are, how well they work together, and how well they acquire specialized accounting abilities. These studies, when taken as a whole, add to our knowledge of the advantages and disadvantages connected with the incorporation of online learning platforms into accounting education.

3. METHODOLOGY

In order to determine whether or not online learning environments are effective for teaching accounting, researchers used a variety of research approaches in their study. Students majoring in accounting at a variety of educational facilities took part in the study, which was conducted over the course of an entire academic year. In order to obtain information for the study, both quantitative and qualitative research methods were used. A variety of accounting students were polled using questionnaires in order to compile a quantitative representation of the student body. Students' opinions of the effect that online platforms had on their learning outcomes were also examined, as was the students' degree of engagement with the information that was delivered through the different online learning platforms. The demographic information of the participants as well as their degree of acquaintance with other online environments that are comparable was also collected. In order to compile qualitative information, interviews with a subset of survey participants were conducted in a semi-structured method. These interviews were conducted with the objective of gaining a more in-depth knowledge of the thoughts and feelings that students have towards the use of online learning platforms in accounting classrooms. Throughout the course of the interviews, a number of different subjects of inquiry were brought up. These included the following: the usability of the platform; the quality of the content; the interactive tools; and overall satisfaction with the educational experience. In order to conduct a study of the newly collected data, quantitative statistical procedures such as descriptive statistics and correlation analysis were used. The qualitative data that was gathered via interviews were subjected to thematic analysis so that relevant insights could be extracted. By combining the findings from the two different collections of data, we were able to get a more comprehensive understanding of the contribution that online learning platforms have made to the development of accounting education as a whole.

4. RESULTS

According to the data, it is possible to draw the conclusion that the great majority of accounting students give positive ratings to the use of online learning settings. It was noted that the platforms were easy to use and allowed speedy access to all of the essential content for the course. Students also reported an increase in the amount of participation they had in the class as a consequence of the interactive components, multimedia resources, and discussion forums that were included in the curriculum. The qualitative analysis of interview data provided some further insights into the experiences of students using online learning systems. According to the findings of the interviews, students had the opportunity to analyze the contents of the courses at their own leisure, which is evidence that the platforms supported self-paced learning. After participating in the simulations and quizzes, users reported an increase in their understanding of accounting concepts as well as their ability to apply those principles. However, there have been some students who have voiced their dissatisfaction with how little face-to-face contact they get with their lecturers and peers.

5. DISCUSSION

The findings indicate that it is useful to teach accounting via the use of an online learning platform. Students now have an easy and convenient method to engage with the material covered in their classes anytime they have spare time thanks to the platforms. Students' understanding of accounting concepts, as well as their ability to apply those principles, is improved by the interactive tools and multimedia information provided by the platforms. The findings of this study are in line with those of earlier research that highlighted the benefits of using online learning platforms to boost student engagement and improve learning outcomes. Despite this, the study did bring to light a few issues that are associated with digital instructional tools. It was pointed up as a disadvantage because there would be no face-to-face interaction between the students, which would make it more difficult for them to ask questions and collaborate with one another. According to the results, these problems might potentially be alleviated, and more student-teacher conversation could be facilitated by the use of a mix of synchronous online sessions and discussion forums.

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