

Students' Perception towards Accounting Education in Virtual Environment

with special reference to Kota and Ahmedabad City

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Abstract: The current pandemic crisis accelerated the adoption of digital technology in the education sector. Many private and govt. colleges, universities, institutions have now moved towards disseminating education through e-learning platforms considering the uncertainties prevailing in the country due to pandemic so that they can cope up with the these uncertainties and maintain continuity in teaching-learning process. Due to the sudden changes in the teaching methodology, students and teachers both are facing many difficulties. This study mainly aims to identify the perceptions of the students on learning in virtual environment. For this a questionnaire is framed and distributed among the students through whatsapp and email. A sample of 100 students, 50 each from Kota and Ahmedabad city. Data is analysed through the observation of the responses of filled questionnaires.

Key Words: Covid-19, Student's Perception, Accounting, Finance, Commerce, Management, Virtual Environment, learning.

Introduction:

Extraordinary times are going on all over the world due to uncertainties and interruptions caused by Pandemic Covid-19. Dramatically spread of novel coronavirus across the globe has affected all the sectors of Indian economy and education sector is no exception to this. To curb the spread of corona virus, most of the colleges, universities, institutes have suspended their campus learning and different administrative tasks due to lock down. This crisis situation has impacted the educational institutions in many ways. Cancellation of classroom teaching, postponement of main exams or other entrances exams which are mostly held during this period, slowdown in student's placement and internships, impact on students counselling sessions for admissions, impact on teaching and assessment methodology, lower admissions, lower fees collection, downfall or pause in recruitment of faculties, salary cuts etc. consequences have been turned up during the crisis period. This period accelerated the adoption of digital technology in the education sector also. Many private and govt. colleges, universities, institutions have now moved towards disseminating education through e-learning platforms considering the uncertainties prevailing in the country due to pandemic so that they can cope up with the these uncertainties and maintain continuity in teaching-learning process.

Research Methodology:**A. Objectives of the Study:-**This study aims

1. to explore the scope of accounting education in virtual environment.
2. to identify the perception of students on learning in virtual environment.
3. to figure out the problems faced by the students with specific reference to online learning in accounting education.
4. to suggest for improvement in e-learning process.

B. Sample Design:- The respondents in the study consists of the students who are either pursuing graduation/post-graduation or any other degree in commerce and management in the city of Kota and Ahmedabad. A sample of 100 respondents, 50 from each city have been taken.

C. Data Collection:Data have been collected through both primary and secondary sources. Primary data have been compiled through questionnaire and secondary data have been compiled through online resources which primary includes the different websites, blogs, e-newspapers etc.

Data Analysis and Interpretation:

This section of the paper presents the analysis and interpretation of the data which have been done through observations of responses by the respondents.

1. Age Group:

Table 1: Age of the Respondents

Age Group	% of Respondents
Upto 18 Years	16
19-25 Years	76
26-32 Years	2
Above 32 Years	6

The above Table shows that 76% of the respondents belongs to the age group of 19-25 years, 16% respondents belongs to age group upto 18 years .

2. Gender:-

Table 2: Gender of Respondents

Gender	% of Respondents
Male	56
Female	44

Table 2 shows that 57.1% respondents were male and 42.9% were females.

3. Course studying in:-

Table 3: Education Level of Respondents

Courses Enrolled in	% of Respondents
Graduation (BBA/B.Com.)	46
Post-Graduation (MBA/M.Com.)	40
Others (CA/CS/CMA/M.Phil/Ph.D. etc.)	14

Table 3 shows that 44.9 % respondents are pursuing graduation, 40.8 % are pursuing their post-graduation either in commerce or management.

4. Do your college/university/Institute is organizing online classes during Pandemic Covid-19?

Table 4: Percentage of Respondents attending online classes

Response	% of Respondents
Yes	86
No	14

Table 4 shows that college/university/institute of 86% respondents has started conducting online classes during the pandemic covid-19.

5. Do your college/university/Institute had provided online classes before Pandemic Covid-19?

Table :5

Response	% of Respondents
Yes	10
No	76
May be	14

Table 5 shows that college/university/institute of 76% respondents were not providing online classes before the pandemic and 14% says that they were not aware of the fact that their institute is conducting online classes for other courses also.

6. Did you have a proper set up to attend online classes before Pandemic?

Table: 6

Response	% of Respondents
Yes	44
No	56

Table 6 shows that 56% respondents do not had proper set up for attending online classes before pandemic whereas 44% respondents had a proper set up at their homes to attend the classes.

7. Did you get proper assistance and guidance in handling different technical and other issues from your college/university/institute for attending online classes?

Table: 7

Response	% of Respondents
Yes	86
No	14

Table 7 shows that 86 % respondents said that they got a proper assistance and guidance in handling different technical and other issues from their colleges/universities or institutes to attend online classes.

8. Which platform of e-learning is used by you?

Table: 8

Platform used	% of Respondents
Zoom	56
Cisco Webex Meetings	2
Microsoft Teams	24
Team Viewer/Skype	-
Google Hangouts	6
Pre-Recorded Lectures	10
Others	2

Table 8 shows that 56 % respondents are using Microsoft teams for attending online classes, 24 % are using Zoom, 10% respondents are using pre-recorded lectures and others are using either Google Hangouts or cisco WebEx, whatsapp video etc.

9. Do you enjoy and feel enthusiastic while learning through virtual environment?

Table: 9

Response	% of Respondents
Yes	60
No	40

Table 9 shows that 59.2 % respondents enjoy e-learning and feel enthusiastic while learning in virtual environment whereas 40.8 % respondents do not enjoy e-learning.

10. What attracted you the most while learning through online modes?

Table: 10

Attraction Criteria in Virtual Learning	% of Respondents
Content delivery through PPT's, Video Clips, PDF/Word file sharing	36
Assessment tools for submitting assignments, presentations, group discussions or quiz or online exam	12
Discussion forums that engage you in conversation with faculties	18
Faculties expertise in delivering lectures online	16
Others	18

Table 10 shows that 36% students are attracted mostly with the content delivery through different modes like sharing of PPT's, Video Clips, PDF/Word file Sharing etc., 18% respondents are attracted with the discussion forums which engaged them to have interaction with teachers, whereas 16% are attracted with the faculty expertise in delivering lectures.

11. Do you feel that online classes needs more motivation and attention than offline mode of teaching?

Table: 11

Response	% of Respondents
Yes	72
No	28

Table 11 shows that 72% respondents feels that online classes needs more attention and motivation of students the classroom teaching due to lack of proper atmosphere for learning at home.

12. Do you find that virtual learning is an easy, effective and interactive mode of learning as compared to classroom teaching?

Table: 12

Response	% of Respondents
Strongly Agree	10
Agree	46
Strongly Disagree	18
Disagree	26

Table 12 shows that 56 % respondents found virtual learning is an easy effective and interactive mode of learning whereas 54 % were either disagree or strongly disagree on this view.

13. Do you think that learning in virtual environment may hamper in acquisition of any skills which can be acquired only in classroom teaching?

Table: 13

Response	% of Respondents
Yes	80
No	20

Table 13 shows that 80% respondents thinks that learning in virtual environment may hamper in acquisition of many skills which they can learn only in classroom teaching.

14. Do you find subjects like accounting/finance or other practical modules are much harder to understand through online mode?

Table: 14

Response	% of Respondents
Yes	72
No	28

Table 14 shows that 72% respondents find subjects like accounting/finance/taxation are harder to understand through online classes.

15. Did you find the online platform tool you are using is comfortable for learning subjects like accounting and finance?

Table: 15

Response	% of Respondents
Yes	52
No	48

Table 15 shows that 52% respondents do not feel comfortable in learning accounting and finance subjects through online mode.

16. What difficulty you face while learning accounting and finance subjects through online mode?

Respondents found following common difficulties in learning accounting and finance subjects through online teaching:

1. Lack of student-teacher interaction.
2. Sending notes through PDFs or word file is not sufficient. No video lectures are provided by some institutes.
3. Numerical are not easy to understand via virtual class. According to most of the respondents they can be better understood in classroom teaching
4. There is problem in solving practical questions related to finance and accounting.
5. Some students found lack of self-motivation for studying these subjects.
6. Students are not able to clear their small doubts during online lecture due to lack of interaction or disruption due network connectivity.

17. What difficulties you face while learning in virtual environment during pandemic?

Table 17

Difficulties	% of Respondents
Adaptability Struggle	14
Technical Issues	52
Digital Literacy	8
Self-Motivation	16
Lack of faculty expertise in online delivery of lectures	6
Other	4

Table 17 shows that 52% respondents faced technical issues while learning in virtual environment mainly due to internet connectivity. 16% respondents felt lack of self-motivation for learning in virtual environment where as 14% respondents are facing adaptability struggle as sudden changes in learning patterns might be the reason for this.

18. Would you prefer if your college/university/institute arranges online classes after lock down?

Table: 18

Response	% of Respondents
Yes	58
No	42

58% respondents are in favour of the fact that they will prefer to learn in virtual environment if there institutes/college/university arranges online classes after lock down.

Suggestions for improvement in learning in virtual environment specifically in subjects like Accounts/Finance/Taxation

Respondents suggested the following points for improvement in online learning:

1. Faculty expertise is crucial in online lecture as just one minute decides whether student will be continuing class or not. Hence, it is required to maintain the session interactive and interesting throughout.
2. Student should be provided with the study material in PDF or word file before the lecture is scheduled.
3. Colleges can cut their costs by restoring to an adequate mix of online+offline learning, where online learning is dominant and where each day, only one class is called to the college campus.
4. It's not possible for faculties to arrange white board during the emergency but if they plan to continue forever then for improvement it is suggested boards for writing shall be installed as well as videos showing certain tricks and techniques shall also be shown for better understanding. To have a facility where in faculty could solve a sum live on screen.
5. Technical issues should be resolved.
6. Proper interaction of the students with the faculties should be there so that they can clear their doubts
7. Proper explanations of practical things with help of tables, excel, PPTs etc. should be there.
8. There should be extra classes for clearing doubts for subjects like accounting or finance.
9. Syllabus content should be different for online classes.

Conclusion:

It is concluded here that most of the private or government colleges/universities/institutes have adopted the teaching in virtual environment. Students are enjoying the online classes with a greater enthusiasm but at the same time they are facing the difficulties also such as network issues, lack of technical expertise, lack of resources at their homes, difficulty in numerical subjects, lack of self-motivation etc. A paradigm shift has occurred in education industry. It is here suggested that these educational institutes should have a blended mix of classroom teaching with online teaching so that in the event of the crises they can manage. They should incorporate the suggestions given by students for teaching subjects like accounting and finance. Future studies should be conducted taking large sample size and teacher's perception should also be taking into consideration to improve the quality of online classes.

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