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## Online Learning During The Pandemic Semesters: Discovering The Academic Performance Among Accountancy Students

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### Abstract

Corona Virus (Covid-19) outbreak has provided challenges for educational institutions, especially higher education. From the traditional classroom instructions, it has abruptly shifted to the online learning. In this research, it is sought to determine the academic performance of the Accountancy students during the pandemic semesters. This was conducted in one of the public universities in Zamboanga City which offers variety of courses including the Bachelor of Science in Accountancy. The researchers considered the third and fourth year students from the Accountancy Department comprising a total of 60 students. Purposive sampling technique as the pre-selection process in order to determine the representative sample for this study. Their grades during the pandemic semesters were taken from the students' portal with the consent of the respondents and guidance of the Department. Respondents with a strand of Accountancy, Business and Management (ABM) showed a good academic performance during the online classes while respondents' academic performance with non-ABM strand is described as very satisfactory.

**Keywords:** online learning, pandemic, academic performance, accountancy students, ABM strand.

### Introduction

The global health crisis has profoundly modified the field of learning. This has resulted in a significant change from the traditional classroom setup to online educational platforms. The sudden change has resulted in many difficulties for pupils, instructors, and educational organizations globally. Within the group of students, those pursuing accounting have experienced an extraordinary situation. While they navigate the challenges of remote learning, they encounter extra obstacles particular to their academic discipline.

Online learning, as defined by Bates (2005) and cited in Bates's (2020) paper, is an electronic learning environment that differs from traditional learning in that it lacks physical peer learners and offers flexibility in terms of time and space. It serves as an alternative for

individuals who are unable to attend conventional classrooms for various reasons. The advancement of technology and the Internet has significantly contributed to the establishment of e-learning as a prominent educational approach. Additionally, e-learning is sometimes categorized under distance education (Bates, 2005).

The academic performance of students has always been a significant focus for higher education institutions. Research in this area holds great importance as it enables universities, teachers, and students to make informed decisions regarding student admissions and teaching methodologies. Comparing student's academic performance in undergraduate accountancy program of Western Mindanao State University based on the strands they took during senior high school would be important to know if there are advantages or disadvantages thereto, and to assist teachers in assessing qualified students in the program to avoid academic failure and drop-out.

The goal of this study is to examine the educational achievement of accounting students during the COVID-19 semesters, when virtual learning became the predominant instructional approach. The research will investigate the influence of virtual learning on the educational achievement of finance students. Knowing how this transformation influences the academic performance of accounting students is essential for measuring the efficiency of online education. Additionally, it is essential for finding possible ways to improve.

The disruption caused by the pandemic has forced students studying accounting to adjust to another learning setting described by web-based classrooms, internet lectures, and assessments carried out from afar. Therefore, they must adopt new technologies and nurture self-discipline to achieve success in their learning journey. The modifications may have influenced varied components of their school results. These consist of scores, participation, engagement, and overall educational achievements. Through examining the educational achievement records of students studying accounting during the COVID-19 semesters, we can understand more about the success of web-based educational strategies in this particular field.

Things like the use of technology and skill level and the enthusiasm, participation, and support from instructors are crucial in determining the progress and accomplishments of students on virtual platforms. Nevertheless, it should be emphasized that these elements may differ significantly based on each student and their particular contexts. Knowing how these elements interact alongside the digital learning experience can offer valuable perspectives to teachers and schools to improve the academic experience for accounting students. Moreover, it has the potential to help detect regions that need enhancement and provide information for the formation of efficient plans and materials.

The results of this study are anticipated to add to the current body of work regarding online education and its consequences for the learning progress of accounting students. The results will assist schools and decision-makers in making knowledgeable choices about the structure and provision of digital course offerings in the years to come. In the end, this study intends to enhance online education and boost the learning performance of students studying accounting during and even after the health crisis.

## **Related Literature and Studies**

### **Online Learning during the Pandemic**

According to Bahasoan et al. (2021), education plays a crucial role in the advancement of human civilization. All significant innovations and progress in various aspects of life stem from education. Without education, society would regress to a state akin to the law of the jungle, devoid of any perceived civilization. The methods of education continuously evolve to adapt to the changing demands of the times and the patterns of human life, much like the modern society's essential needs such as sustenance. However, the global outbreak of the Coronavirus has had a profound impact on education. As reported by Khan and Fahad (2020), the rapid spread of the virus led to the deaths of 78,966 individuals across 33 infected countries in early 2020. The death toll continued to rise, with approximately 2,468 daily deaths attributed to the Coronavirus. In response to this dire situation, the World Health Organization declared March 11, 2020, as the day of the Corona Pandemic (Mona, 2020). Furthermore, the closure of schools and campuses disrupted the learning process for around 290 million students, as documented by UNESCO (Purwanto et al., 2020).

Kumar (2019), stated that the global spread of COVID-19 resulted in the widespread closure of educational institutions, posing a challenge to universities' preparedness in dealing with a crisis of such magnitude. The situation demanded the utilization of advanced technologies, both hardware and software, to facilitate effective online learning and ensure uninterrupted education. As a result, the closure of physical campuses accelerated the development and implementation of online learning environments. Institutions were compelled to explore strategies for delivering course content online, engaging students, and conducting assessments. Consequently, despite the adverse impact of COVID-19 on humanity, it prompted educational institutions to invest in and embrace online learning as a vital component of their educational offerings.

Alamri and Tyler-Wood (2017) noted that interaction in online courses can take place using synchronous tools (like video conferencing, audio channels, and online chat rooms) as well as asynchronous tools (such as email and discussion boards). Ku, Tseng, and Akarasriworn (2013) highlight the importance of interaction in online courses, particularly in terms of how

students perceive their learning progress and their motivation. Moore (2002) finds that the interaction between instructors and learners has the most significant impact on student satisfaction and learning outcomes. Muirhead (2005) suggests that instructors should possess the necessary skills to design course structures that encourage social interaction, maintain high academic standards, and foster independent learning abilities. Despite the widespread use of Learning Management Systems (LMS) in online classes, Knapp (2018) notes their limitation in providing effective spaces for real-time collective discussions and collaborative learning. According to Alqurashi (2019), interactions between learners and course content, as well as between learners and instructors, have a significant influence on student satisfaction and perceived learning, while interactions between learners themselves are not as crucial.

### **Academic Performance during the Pandemic**

Following the sudden transition caused by COVID-19, faculty members faced various challenges as they adapted to technology for online instruction. These challenges included a lack of experience with eLearning and limited time to prepare online courses. The implementation of new educational delivery systems using online techniques and materials had an impact on both students and instructors. While users were already familiar with Learning Management Systems (LMSs) that complemented face-to-face interaction, the shift to online instruction transformed learning concepts and highlighted the role of individual learning and the central role of the instructor. It is important for higher education institutions to recognize the differences between well-designed e-learning practices and emergency courses developed in response to the pandemic when considering alternatives for distance teaching (Purcell & Charles, 2020).

Numerous studies have examined the effects of online learning on teaching, highlighting its emergence as a means of education at a distance. The availability of diverse eLearning tools and online platforms during situations like the COVID-19 pandemic has the potential to bridge education gaps and reach a global audience. Previous research has produced mixed findings regarding online learning, considering both positive and negative aspects for students and teachers. One valuable aspect of e-learning, as indicated by previous studies, is its flexibility in terms of time and location, offering students more opportunities to engage with instructors and peers.

Wheatley and Greer (1995) highlight that the main advantage of eLearning is its ability to save time, allowing instructors to manage larger student populations without scheduling conflicts and reducing faculty costs. Fontanillas, Carbonell, and Catasús (2016) conducted research on students' perspectives of e-assessment and found that it resulted in high satisfaction levels and improved learning outcomes. Alhefnawi (2021) examined the

effectiveness of online handouts and active lectures in enhancing the performance of engineering undergraduates and found positive impacts from both methods. However, students expressed a preference for active lectures, which yielded more favorable responses. Turner and Turner (2002) emphasized the travel-saving aspect of eLearning, particularly in fields where information frequently changes. Additionally, Strang (2009) and other researchers emphasized the importance of a sense of community in eLearning, as it can significantly impact learners' satisfaction and motivation.

Richardson et al. (2020) discovered that social presence was a significant predictor of student satisfaction in courses based on Learning Management Systems (LMS). However, other studies highlighted drawbacks associated with eLearning courses. Yazici, Altas, and Demiray (2001) and Zhang (2009) pointed out the lack of clear face-to-face interaction between students and teachers, as well as among students, which could lead to a loss of engagement in the learning process. Technical difficulties were also mentioned as a source of distress for users. Ice, Kupczynski, Wiesenmayer, and Phillips (2008) explained that adapting to new technology and the resulting communication interruptions require sufficient training for faculty members and students to enhance their satisfaction with online courses. Zhang (2009) further highlighted the inexperience of teachers with eLearning, while Li (2009) emphasized the lack of tutorial support and inadequate course planning. These factors can offset the convenience offered by eLearning.

Understanding technical, quantitative, or scientific course content was identified as a challenge, hindering the efficient delivery of course outcomes. Technical problems were also reported as significant obstacles to eLearning. Ibrahim, Attia, Bataineh, and Ali (2021) conducted a similar study focusing on architectural design and basic design courses in online education. Their findings revealed that a significant percentage of students experienced technical challenges related to low internet speed and issues with computer devices. Similar findings were reported by Noori (2021), who conducted a study on the impact of the pandemic on higher education in Afghanistan, highlighting students' difficulties with internet connectivity, financial constraints, and inadequate power supply.

In addition, Strong (2012) emphasized the importance of immediate feedback in students' negative perceptions of online learning. The circumstances of eLearning and remote work or learning from home can pose notable challenges for both instructors and students, especially for those who encounter difficulties related to accessibility, availability, and the effective utilization of technology in the learning process. These challenges can also impact positive teacher-student relationships, which are important goals in the educational process (Fraser & Walberg, 2005).

### **Academic Performance of Senior High School Graduates in College**

One of the studies of Raju and Schumacker (2020), they have found that two of the most critical variables linked with retention leading to graduation are high school GPA and first semester GPA in freshman year. For students who have recently graduated from high school, the first year of college is a period of adjustment as they acclimate to a new academic environment. When offered in a timely manner, intervention programs in universities can assist them pass through the stage of adjusting to college life. Predicting college freshmen's performance is advantageous since it provides for the earliest possible assistance for individuals transitioning from high school to university. It has been discovered that academic achievement in the first year of college may be used to predict student retention and attrition. Through targeted intervention, it is possible to identify low-performing students early on and prevent them from dropping out. In exchange, the proportion of freshmen not continuing may be reduced, as academic achievement in the first year of college may be utilized as a predictor of student's retention. Retention of first-year college students may also help to increase graduation rates. Several research on graduation performance prediction found that first-year academic achievement was a good predictor of graduating GPA.

The findings revealed that with only data obtained before the start of classes, end-of-semester performance may be predicted with about 63 percent accuracy at the start of the semester. It's worth noting that when the datasets with the most occurrences were assessed independently, the dataset with the most cases had an accuracy of 68 percent.

### **Research Objective**

Determine the academic performance of the Accountancy students during the pandemic semesters.

### **Methodology**

This research study was conducted in one of the public universities of Zamboanga City which offers variety of courses including the Bachelor of Science in Accountancy. The researchers considered the third and fourth year students from the Accountancy Department

comprising a total of 60 students. Purposive sampling technique as the pre-selection process in order to determine the representative sample for this study. All of the representatives were selected on purpose because these individuals fit the profile that the researchers are looking for. The researchers considered two research instruments to get the appropriate data needed. The research instrument is consisted of two parts. Part I of the research instrument consists of questionnaire survey to gather for the student's profile and the other is the average grade of the respondent in all the accounting subjects both in senior high and college. These grades were taken from the student portal with the consent of the respondents and guidance of the Department.

## Result and Discussions

### On the Academic performance of the respondents with ABM strand

Table 1. presents the respondents' academic performance with ABM strand in accounting subjects during college. As can be gleaned, the data shows that the respondents with a strand of Accountancy, Business and Management (ABM) got a mean of **85.63** which describes that respondents' academic performance during the online classes is **good**.

**Table 1. Academic Performance of the Respondents with ABM Strand**

Number of Respondents	Mean (Average Grade)	Description
30	85.63	Good

WMSU Grading System

95-100 (1.00-1.24) excellent, 93-94 (1.25-1.49) very outstanding, 90-92 (1.50-1.74) outstanding, 88-89 (1.75-1.99) very good, 85-87 (2.00-2.24) Good, 83-84 (2.25-2.49) very satisfactory, 80-82 (2.50 - 2.74) satisfactory, 78-79 (2.75- 2.99) fair, 75-77 (3.0) passing

In the study of Byrne and Flood's (2008), the results found out that past academic accomplishment is a highly important factor that is strongly related with first-year accounting students' college academic performance. This proves that students with ABM strand have an advantage and would have higher academic performance in college than of non-ABM students.

The relevance of four independent factors used to predict students' performance was examined by Darayseh and Waples (2005) which is their Diploma GPA, financial accounting scores, management accounting scores, and students GPA were the factors. According to the conclusions of this study, students who have prior expertise in their field of study have better academic performance than those students who are do not have prior knowledge. The conclusion of this study proves that a student's GPA is the greatest evaluative measure of his success in his field since it better assesses his academic abilities.

## On the Academic Performance of the Respondents with Non-ABM Strand

Table 2. presents the respondents' academic performance with non-ABM strand in accounting subjects during college. As can be gleaned, the majority of the respondents' grade average has a mean score of **84.47** which is described as **very satisfactory**.

**Table 2. Academic performance of the respondents with non-ABM strand**

Number of Respondents	Mean (Average Grade)	Description
30	84.47	Very Satisfactory

WMSU Grading System

95-100 (1.00-1.24) excellent, 93-94 (1.25-1.49) very outstanding, 90-92 (1.50-1.74) outstanding, 88-89 (1.75-1.99) very good, 85-87 (2.00-2.24) Good, 83-84 (2.25-2.49) very satisfactory, 80-82 (2.50 - 2.74) satisfactory, 78-79 (2.75- 2.99) fair, 75-77 (3.0) passing

Academic success in the past predicts academic performance in the future (Asarta & Schmidt, 2017; Soares et al., 2015). One reason for this might be the confidence earned from earlier academic achievement, which acts as a motivation for future academic performance. Another factor is that earlier academic achievement is a requirement for development in a certain sector. The result of this study implies that non-ABM students would have lower academic performance because of the disadvantage that they do not have prior knowledge of the course.

Yusuf (2018) conducted a study to address the issue of poor performance among students in their first-year accounting course, despite meeting the minimum entry requirement. The findings of this study align with Ismaila Yusuf's research, indicating that non-ABM (Accountancy, Business, and Management) students have lower Grade Weighted Average (GWA) in their first year of college due to their lack of prior knowledge in the subject. This lack of prior knowledge was found to have a significant impact on their performance in the first-year accounting course.

## Conclusion and Recommendation

Academic performance is the evaluation of a student's accomplishments in different academic disciplines. Typically, it is gauged by assessing classroom performance, graduation rates, and scores obtained in standardized tests. One of the main challenges observed in online learning is the difficulty students face in communicating with their peers and teachers, which makes the learning experience more challenging compared to face-to-face instruction. Furthermore, our findings suggest that the COVID-19 pandemic has had negative effects on learning behaviors, such as increased instances of late submissions, and on academic



performance, with decreased grades in classes. These effects may persist even after the lockdowns and restrictions have ended. Previous research has also identified issues such as lack of knowledge, skills, and access to devices and internet connectivity, as well as concerns with system access and relevance, experienced by teachers and students during the COVID-19 pandemic. While the respondents in our study demonstrated relatively good academic performance, it emphasizes the crucial role of parents and teachers in supporting students' development of important attitudes. In the current situation, targeted policy interventions should aim to reduce the burden on parents and assist teachers and schools in effectively utilizing digital learning, ensuring preparedness for any future global pandemics.

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