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Teaching Accounting Courses Via Distance Learning From The Point Of View Of Accounting Instructors During The Covid 19 Pandemic

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Abstract

There searchaims to evaluate distance learning strategies as well as university plans for the accounting department from the viewpoint of faculty members, and the materials they are studying, During the COVID 19 pandemic. The study tries to reach the preference of professors of accounting courses for teaching through the following methods (video conference, traditional lessons, Blackboard) in accounting. And that is by submitting a questionnaire that includes two main axes, the first includes a set of demographic information about the respondents who represent professors of courses, while the second axis includes a set of paragraphs that reflect their preferences for remote teaching methods, and the quality of their outputs. The questionnaire includes items that reflect the extent to which students are better absorbed through distance learning, and which methods are best for them. The questionnaire paragraphs also measure the extent to which the distance learning method has a good quality of communication between the teacher and students. And how easy the method used for distance learning is the ease and availability anytime and anywhere. It also measures the extent of the interaction

between the teacher and students. During the COVID 19 pandemic. The study sample was withdrawn from the faculty members of the Accounting Department at the College of Applied Studies and Community Service, Imam Abdulrahman bin Faisal University, Dammam, Kingdom of Saudi Arabia. A set of statistical programs was used to analyze the results of the questionnaire and arrive at the results.

Introduction

Distance education is one of the modern learning methods, and it mainly depends on the teacher giving his lectures from the virtual classroom. The student receives the lecture while he is at home, in his club, in his city, or anywhere in the world, and the virtual class opens to everyone for interactive discussion and quarterly participation It benefits all students from anywhere in the world.Distance Learning is one of the outcomes of modern cognitive education, and indicators of knowledge education confirm that distance education will achieve more spread in all parts of the world, and it will have the main position in the education and enlightenment system everywhere in the world, and the need for distance education increases in circumstances Emergencies are such conditions in the world today because of the spread of the Corona virus (Weil,2004).

In light of the global interest in distance education, our Saudi universities have not failed to build and open the gates of distance education to those wishing to know and learn. The difficult equation that the world faces is that the costs of building educational institutions and providing their cadres and equipment are very high, and that the rates of increase in the population, and consequently the increase in the demand for education, will exceed exceeding the very high rates available and available, and therefore the deficit began to be clear in accepting students in many universities in Developed and developing and developing countries (Vamosi,2004).That is why the distance education project came to save human civilization from the failure to absorb more students and pioneers of science. Distance education is an integrated education of elements and events, starting with the design of the interactive curriculum, then contracting with the competencies that are able to manage knowledge, knowing the latest in modern technology, and ending with exams systems and continuous scientific evaluation, meaning that distance education is based on comprehensive knowledge skills and specialized knowledge Also, it invests and adapts information and communication technology systems to enrich all stages of educational processes, in addition to applying international standards and guarantees to provide the highest quality. And recently emerged - as it is now in our schools and universities - interactive classes that allow the teacher or lecturer to deliver his lectures directly to thousands of students around the world without being restricted to the place, but these tools have evolved to allow students from all over the world to participate in dialogues and interventions. Distance education is a new and advanced method that relies on the use of knowledge management and the wide participation of learners as an essential

part of modern modern education tools (Tam,2010). Therefore, we should not simplify it and prepare it merely as a cover for the demand of a segment of people whose circumstances did not help them to engage in formal education, but rather it is a complete and comprehensive system for the dissemination of knowledge Education - at the highest level - is all over the globe. Distance education in our Saudi universities has interactive electronic systems, modern educational tools, and specialized software linked to educational portfolios equipped with high-level competencies so that these education programs rise to the level of conviction at broad segments of students of science and knowledge. Distance education is no longer just an outdoor education in the way of Tok Show programs, but rather a group of smart sciences that are managed through the world of knowledge with the aim of achieving many balances in human societies. It contributes to raising the cultural, scientific and social level of the members of the community, and it also addresses the shortage of teachers and trainers, and bridges the deficit in educational and university buildings, and works to cover the shortcomings in the capabilities, as distance education provides a variety of multiple educational resources at unbeatable prices and not crowded (Seay,2004)(Osman,2017).

It has achieved distance education in the major American and European universities and in all countries of the developed world, unparalleled prevalence and success, and has proven to the person who is searching for knowledge and science that he is in safe hands, and that he will achieve scientific gains that are difficult to achieve in formal education. Distance education with these advantages establishes the principle of free education and achieves knowledge and cultural balances among all human societies so that culture and knowledge spread and reach all those who desire it regardless of the world in which the seeker of knowledge or the country to which he belongs or the nationality he holds (Koohang,2005).

Tele teaching is a term used to describe the use of telecommunications media to transact teaching and learning over a distance. Tele teaching involves the use of video conferencing technology to conduct live, cross campus teaching between lecture theatres and is a relatively new style of teaching and learning. While video conferencing has been used for distance education teaching for many years (see Fraser, 1985; Carl and Desmore, 1988; Knox, 2007) and is still in wide use (Andrews, 2008), tele teaching differs lightly. Tele teaching is the transmission of image (in the form of documents, computer text, three dimensional objects, or video) and speech (audio) back and forth between two or more physically separate locations. This transmission is accomplished with cameras (to capture and send video from a local endpoint), video displays (to display video received from remote points), microphones (to capture and send audio from a local point), and speakers (to play audio received from remote points). Tele teaching evolved from the use of video conferencing, yet is more focused on group learning and the opportunity to create interaction (Jamieson et al., 2009). Tele teaching involves a greater reliance on instructor, learner and content interaction (Tuovinen,2010; Belanger, 2010) as teaching material is presented to alternative sites simultaneously. In tele teaching

the lecturer may interact with students at both the local tele teaching theatre, and at a linked campus through live video and audio capabilities (Jones,2008).

This study evaluates the university plans of the Accounting Department from the viewpoint of faculty members, the materials they study, and those that they wish to teach and are not presented within the study plan, and the knowledge they acquire, during their teaching, in the form of information or skills, the influence of the funding agency, and the study program, which Before on the basis of the student, the teacher's scientific and social background (Honebein,2006).

Literature Review

Research (Osman, 2017) aims to verify the use of the learning management system by faculty members. Students of the College of Computer Science and Engineering at the University of Hail. The focus is on assessing the use of the cooperative learning tools included in the Blackboard system. A total of 20 faculty and 68 students from the College of Science, Technology and Engineering participated in this study. A questionnaire was developed to assess college perceptions and use of Blackboard tools. A detailed description of the use of whiteboard tools by faculty and staff. Students are served. The study showed that faculty members frequently use some of the blackboard tools and responded positively about the effectiveness of using the blackboard in the teaching experience.

However, the study revealed that collaborative tools in the blackboard system are rarely used by most faculty and that Blackboard does not use its full potential despite its ease of access. While the paper of (Weil, 2013) deals with student participation and enrollment in a management accounting course at a university in New Zealand and reflects students' educational experiences. The mixed learning approach was implemented in response to reduced student attendance and poor preparation for face-to-face tutorial sessions, along with demanding students to have access to learning resources outside of the campus.

Data were collected from formal course assessments, a learning management system and a student focus group, with a focus on three of the online activities offered - lessons, tests, and chat rooms. The study found that while learners value activities online, they are still unwilling to abandon opportunities that communicate face to face with both colleagues and faculty present. This result provides support for the continuation of the blended learning approach to the course, as well as its implementation in other areas.The results highlight the importance of delivering not only a mix of online activities, but also a mix of face to face and online activities. It is the same direction as (Harker and Koutsantoni,2005) who analyzed blended learning and distance learning as two teaching methods, taking into account the rate of student retention, satisfaction, and achievement.

Mixed learning proved to be more efficient in terms of student retention, while student achievement was generally similar In both forms of teaching, the level of satisfaction was relatively high for mixed and distance learning: most students

were satisfied with the way the courses were conducted. In the same context (Baker, 2016) posed a set of questions to students, faculty and administrators from colleges and public universities in North Texas about online, face-to-face classes in accounting. The results indicate that no one thinks that online classrooms are effective or provide quality communication as the classroom does face to face accounting.

However, unlike students and faculty, officials consider online classes necessary to compete for student numbers required for funding. While (Dahawy, 2006) focused on physical campuses which decay and crumble soon with the continuous growth of borderless societies and the diffusion of extended enterprises leading to a hybrid model for knowledge delivery that extends beyond distance and time barriers. The main emphasis of this case is to study the deployment of technology in teaching accounting in Egypt, using the case of Becker Professional Review in providing trainees with the required training that enables them to pass exams and get professional certification using emerging information technology tools and techniques. The case demonstrates how information technology adaptation can provide a platform for knowledge dissemination and demonstrates a model that can be replicated in similar environments.

The study concluded that the use of BPR technology in Egypt can be used as a model for the future Implementation under similar environmental conditions, although it is important to note this Differences in social and economic conditions and infrastructure always involve adjustments and transformations. This is the same thing that (Fluorite, 2012) tried to prove by evaluating the relative effectiveness in terms of academic performance and videoconferencing in teaching accounting at the university level. The study relied on a large body of data, including current and past academic performance. Knowledge analyzed performance and other related factors, for students in groups using video conferencing and traditional methods.

Multivariate analyzes were performed to test whether students in video conferencing groups made significant differences in performance. Results. The results indicated that video conferencing does not negatively affect student performance. While (Weil, 2014) relied in his study on describing the implementation of the blended learning approach for the training course stage in management accounting at a university in New Zealand. Paper reports on the participating student, engaging in the course, and reflecting on students' learning experiences. The mixed learning approach was implemented in response to reduced student attendance and poor preparation for face-to-face learning sessions, along with students' request to access off-campus learning resources.

Data was collected from formal course assessments, a learning management system and a student focus group, with a particular focus on three online activities - lessons, tests, and chat rooms. The study found that while learners value activities online, they are still unwilling to abandon opportunities that communicate face to face with both colleagues and faculty present. This result provides support for the

continuation of the blended learning approach to the course, as well as its implementation in other regions. The results highlight the importance of providing not only a mix of online activities, but also a mixture of face-to-face and online activities.

If we go back to the study (Grabinskia, 2015) we will find it focusing on the quality, benefits and disadvantages of academic accounting courses online. Based on a review of the literature and empirical studies previously conducted, the researcher developed four research hypotheses. In order to verify them, a questionnaire was conducted among students at the Krakow University of Economics in Poland. The sample consists of 713 students who participated in mixed educational courses in international accounting, bank accounting, oversight, and accounting systems. Survey results showed that blended learning is viewed positively by students. More than half of them mentioned that the electronic classes are no different from the traditional groups in terms of difficulty.

And he found that the main advantages of the electronic classes are: the ability to learn anywhere, anytime, save time and reduce the costs of education. The most serious flaws included the impossibility of asking questions regularly, the absence of direct contact with the teacher and the need for an independent educational organization. Regression analysis provided evidence that students' attitude towards electronic classes is the most important determinant of their satisfaction with the course after completing it.

As for the study conducted by (Chen and Jones, 2007), it relates to the level of effectiveness and satisfaction with the accounting course among MBA students. The authors divided students into two groups. The first included students participating in traditional classrooms. The second group of students attended a mixed course where the number of traditional classes was limited. Both forms of teaching were appreciated by students who pointed out their advantages and disadvantages. The mixed learning approach was evaluated very positively by the students.

Most of them expressed their willingness to participate in other courses conducted using this method. However, students found that the instructions given during traditional classrooms were easier to follow. Mixed learning classes allowed students to gain an appreciation of concepts in this field. They also noted that their analytical skills have improved greatly. While (Halabi, 2002) studies students' opinions on the use and effectiveness of distance teaching.

Distance teaching was used to send introductory accounting lectures to students at two university locations in Australia. The results show that while students accept this type of teaching, there are some benefits to distance teaching, most traditional face-to-face methods of accounting are preferred. In another study, (Jones & Chen ,2008) examined students' opinions about teaching accounting. Students were asked to assess the differences between traditional classes and those that applied mixed learning. According to the results of the research, mixed learning should be considered an attractive mixture of traditional and online teaching

methods. Mixed learning only reduces some of the drawbacks of online classrooms. Students rated teamwork positively and the fact that teachers can answer their questions faster.

However, the hybrid approach does not seem to provide immediate communication and consistent interaction between teachers and students. According to students, it is also important to split classes into traditional classes and e-learning in appropriate proportions. While Ibrahim (2007) study divided accounting students into two groups: one group participated in traditional classes and the other participated in a mixed educational course.

The average score for students participating in the mixed learning course has been proven to be much higher. According to the author, this is because they bear more responsibility for their learning. This form of teaching made students more active. They asked more questions, although this was not mandatory. It was also noted that they are more involved in the teaching process and take more responsibility for learning outcomes. The study does not take into account variables such as student intelligence or other factors such as gender, etc. Not only was the mixed learning approach more flexible in time and space, but it also created a habit of a continuous self-learning process that is beneficial throughout an individual's lifetime.

While Vamosi et al. (2004) study among students of financial accounting. They suggested using a new dual approach to providing study materials to assess student satisfaction with distance learning and their perception of its effectiveness. Students were able to switch between live traditional lectures and live lectures viewed online. The results showed that students reported a relatively lower level of satisfaction with the distance learning component, as well as decreased effectiveness in mastering the distance learning course.From the above, we find that most of the studies focused on students 'viewpoint, while they neglected the point of view of those in charge of teaching, as the results differed according to the different demographic variables of the study, so we find that students of European countries usually prefer direct education, while students of the American continent prefer distance education. As for East Asian students, they were divided into two preference for distance education and others for direct education. The researcher believes that it depends on the nature of the course. This is what prompted the researcher to establish this study so that it can extract the most important directions of the teaching staff towards teaching remote accounting in the Kingdom of Saudi Arabia.

Methodology

The researcher relied on the descriptive and analytical approach, which depends on the method of induction and conclusion, where there is an electronic questionnaire through which all the results are collected and analyzed. The research was relied on in the questionnaire as a tool to collect data, and two types of variables were

adopted, the first type which is the independent variables represented in the demographic variables of the study, namely sex, age, level of education, specialization and another set of variables, in addition to relying on a set of dependent variables represented in the axes The main study, which aims to measure the impact of distance education on accounting. The researcher used both the descriptive statistical approach in data analysis in addition to the analytical statistical approach to link the results and measure the extent of their significance and test the study hypotheses.

Theoretical Approach

The following is a presentation of the most important books written in theoretical literature on distance learning strategies, so that the researcher can build a theoretical basis that can be relied upon in analyzing and drawing conclusions (Harker,2005). The theoretical framework also deals with defining the advantages of employing the information network in the service of university teaching and the problems and obstacles of employing teaching via the information network. The advantages of employing the information network in the university teaching service can be summarized as follows. Providing a flexible learning environment for students who sometimes feel shy when participating directly in the classroom, where you find them more involved in the discussion through the electronic discussion forums (Grandzol,2004).Creating new areas for learning; As offering educational programs through the information network and the presence of many sources of information and the intensity of the volume of information presented leads to the development of creative thinking and gives them problem-solving skills.Teaching using the information network opens the way for a discussion of discussion between a group whose members may belong to several countries or cultures (Grabinskia,2015). This broadens their perceptions and opens up new horizons for them to learn, dialogue and know different cultures across the world.It can be said that the proliferation of distance learning programs came to provide universities that offer such programs a competitive tool in foreign markets and contribute to providing financial resources to support the teaching process in these universities and support the economies of their countries, and to provide users of these programs, students and teachers, with high technological skills (Florit,2012).

When talking about the economics of education via the information network, we must also address the problems and obstacles of employing the information network in teaching. One of the most important points that must be taken into consideration when teaching via the information network is developing the competencies of faculty members because of this, an active role in using the information network in university teaching; And one of the field studies on the use of information technology in higher education in the United States of America considered the element of development and training for workers in higher

education as the most important component that will face the process of e-learning in American colleges and universities during the coming years (Farhat,2013).

Also among the problems are different cultural environments. It is known, for example, that students coming from the capital or specific areas where they have a cultural background differ from the background of those coming. From remote areas, with regard to the use of computers and mastery of English language skills, and the reason for this difference is due to the variation in the level of experience and competence of teachers working in capital schools compared to other remote areas, in addition to the difficulty of possessing modern technological means by students due to poor physical capabilities in remote areas (Dahawy,2006). Therefore, it is assumed that the previous experience in using information technology and mastery of the English language and the level of student benefit from electronic educational materials.Another fundamental problem that faces the employment of the information network in the university teaching service is the technical issues that are intended for those problems related to the use of electronic learning methods in offering educational materials to students. For example, there is the issue of the availability of sufficient computers, the issue of reviewing and providing educational materials presented on the information network when communication is lost, or communication via the Internet may be slow, and the issue of the initial financial costs required to convert educational materials into materials presented via electronic means (Chen,2007).

E-learning definitions and approaches

E-learning refers to the use of Internet technologies to provide a wide range of solutions that enhance knowledge and performance. E-learning is defined as "e-learning is the provision of education (all activities related to teaching, teaching and learning) through various electronic media. The e-medium can be the Internet, intranet, extranet, satellite TV, and / video / audio, And / or CD-ROM "(Koohang& Harman, 2005, p. 77).

Distance Learning

Distance education is characterized by a degree of independence that may be uncomfortable in other circumstances. In the same way, the teacher in distance education is also forced to take on a more supportive and helpful role. When the teacher prepares instructions for a printed or computer television course, it is intended that the materials will meet the goals set by the learners and will be used during their progress to achieve their goals, but whether the material is used remains outside the teacher's control, and the decision depends almost entirely on the value of the material in the program. (Moore 1990) (Bates,2001).

Through distance learning, the teacher and the student are independent from the site. Students can take the program from any location. However, time is not independent. There is a minimum number of programs to be taken in each semester.

The program is run at specific times of the year and must be completed within a specific time period. Distance learners have the least opportunity to interact with colleagues or teachers. They are eager to achieve a sense of belonging to their peers. Social Media. Thus, the introduction of communication technology increases the opportunity for interaction (Baker,2016).

The development of distance education programs

Three generations of distance learning can be identified associated with the historical development of production, distribution and communication technology (Bates 2001). The first generation did not have connectivity and expected a high leak rate. The focus is the distance of the second generation (Abraham,2007). Teaching was to produce and distribute educational materials. Communication with learners has always been a secondary consideration, as communication between learners has been virtually nonexistent. The third generation relies on new technologies for interactive communication (information technology and distance education: facilities provided by the application of new communications and computer technology). This technology now opens possibilities for dialogue between teachers and learners, or among learners themselves, or even between teachers (Weil,2014).

According to Farhat (2013), there are three approaches to e-learning:

1- The concurrent approach involves a geographically dispersed interaction of students with teachers and with each other simultaneously across the web.
2- The asynchronous approach allows the participant to complete the training on the Internet without direct interaction with instructor. It is an embedded learning where information is accessible on an own pace self-help basis, 24/7.
3- The blended method involves the integration of traditional classroom face-to-face learning experiences with online learning experiences (Garrison & Kanuka, 2004).

The basic characteristics of constructive learning environments Tam (2010) lists the following four basic characteristics of constructive learning environments, which must be taken into account when implementing constructive educational strategies, Knowledge will be exchanged between teachers and students.Teachers and students share power.The role of the teacher is the role of the facilitator or mentor.Learning groups consist of small numbers of heterogeneous students.The pedagogical goals of constructive learning environments Honebein (2006) summarizes what he described as the seven pedagogical goals of constructive learning environments as follows, To provide experience in the knowledge building process (students determine how they will learn).To provide expertise and appreciation for multiple perspectives (evaluation of alternative solutions).Including learning in realistic contexts (real tasks).Encourage ownership and sound in the learning process

(student-centered learning).Include learning in the social experience (cooperation).To encourage the use of multimedia representation (video, audio text, etc.). Encouraging awareness of the process of building knowledge (thinking, metacognition).

Accounting and distance teaching

Saudagaran (2006) noted that in recent years there has been an increasing demand for significant changes in the design and delivery of accounting education, and that much of the change has been related to technology. Ripley et al. (2008) stated that many educational technological developments in learning accounting have considered computer-based learning for research and treatment.

In one of the few studies reported on Accounting and Video Conferencing, Carl and Desmore (1988) evaluated the effectiveness of the video conference course in introductory accounting offered by the studio to remote students. This study simultaneously involved teaching students of the class and students remotely via a number of distance sites via full-duplex video conferencing. The distance students reached in class and the teacher over the phone. Carl and Desmore (1988) did not formally assess student attitudes toward this teaching method, rather than comparing the performance of distance and internal students. The results showed that the students 'distance performance is generally better than the students' performance in the classroom.In reviewing the curriculum under the title "Distance Learning", Rebele, et al. (2008) One study reported using "interactive television" (IT) as a teaching method. Information technology is an approach that allows concurrent audio and video communication, so that students and academics can hear and see each other even though they may be far apart. This study (by Seay and Milkman, 2004) examined students' performance in the entry-level accounting course, and student attitudes toward two-way IT. The findings indicated that students in the far site outperformed students in the original site. However, the students at the far site did not express their desire to enroll in IT when they were chosen (Vamosi,2004).

Population and sample

The study community is represented in all professors of accounting courses at the College of Business Administration, Imam Abdul Rahman bin Faisal University, while the study sample relied on respondents through a questionnaire that was broadcast electronically.

Descriptive statistics

The number of responses to a questionnaire reached ten responses, and non-significant and biased responses were excluded. The different paragraphs were linked to each of the scales and sub-elements and estimating the general direction of

the responses. Metrics were also estimated for total responses. The questionnaire includes two parts. The first reflects the independent (demographic) variables. While the second part includes the paragraphs that reflect the answer to the hypotheses and questions of the study. The following is a presentation of the most important descriptive statistics of the study sample.

Table (1): Descriptive statistics of the demographic variables of the study*

Gender		Male	Female	Total	Total
	Count	60	40	100	100
	Ratio	60%	40%	100.00%	100.00%
Scientific degree		lecturer	Assistant Professor	Co-professor	Total
	Count	10	70	20	100
	Ratio	10%	70%	20%	100.00%
The number of courses offered through traditional classes		1Course	3Courses and more	No Courses	Total
	Count	0	100	0	10
	Ratio	0%	100.00%	0%	100.00%
The number of courses offered through via Black Board		1Course	2Course	3Courses and more	Total
	Count	0	10	90	100
	Ratio	0%	10%	90%	100.00%
The number of courses offered through via video conference		1Course	3Courses and more	No Courses	Total
	Count	10	60	30	100
	Ratio	10%	60%	30%	100.00%

*The table is prepared by researchers depending on the outputs of the SPSS statistical program.

Through the table it is clear that the study sample consisted of 40% of females, while 60% of males, and therefore the sample is dominated by the balanced trend between the sexes. The following diagram shows the relative frequency distribution of the sample. From the previous table, it is clear that most of the sample represents assistant professors, at 77.78%, while lecturers 10% and associate professors are 20%. The following figure shows this.Through the table it is clear that the largest percentage of the sample has taught 3 or more courses with a percentage of 60%, while there are 10% studying only one course, and 30% studying two courses. The following figure shows this result.Through the previous table, it is clear that all the vocabulary of the study sample teaches three or more courses through traditional

classes, and the following figure shows that.Through the previous table, we find that 90% of the sample has taught three courses or more through the black board, while there is only one who has taught two courses through the black board. The following figure shows this.

Data analysis & results

The questionnaire list includes 11 items that represent the dependent variables. These paragraphs aim to try to answer the study question and hypothesis, which revolves around the effectiveness and quality of teaching the accounting course through distance learning, and the following table shows the iterative distribution and the relative iterative distribution of responses.

Table (2): the frequency distribution of the study sample responses*

Question		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total
I feel comfortable teaching using the Video conference	Count	10	0	50	20	20	100
	Ratio	10%	0.00%	50%	20%	20%	100.00%
I feel comfortable teaching using Blackboard	Count	0	0	0	80	20	100
	Ratio	0.00%	0.00%	0.00%	80%	20%	100.00%
I feel comfortable teaching using Traditional classes	Count	0	0	0	10	90	100
	Ratio	0.00%	0.00%	0.00%	10%	90%	100.00%
I feel the information is better communicated to students through Video conference	Count	1	1	4	4	0	100
	Ratio	10%	10%	40%	40%	0.00%	100.00%
I feel the information is better communicated to students through Blackboard	Count	0	30	10	60	0	100
	Ratio	0.00%	30%	10%	60%	0.00%	100.00%
I feel the information is better communicated to students through Traditional classes	Count	0	0	0	20	80	100
	Ratio	0.00%	0.00%	0.00%	20%	80%	100.00%
I prefer teaching accounting courses via traditional classes because it allows direct contact between me and	Count	0	0	10	10	80	100
	Ratio	0.00%	0.00%	10%	10%	80%	100.00%

students							
I prefer teaching accounting courses via the blackboard because easy use	Count	0	50	0	50	0	100
	Ratio	0.00%	50%	0.00%	50%	0.00%	100.00%
The interaction between me and students are more active in Traditional classes	Count	0	0	10	10	80	100
	Ratio	0.00%	0.00%	10%	10%	80%	100.00%
The interaction between me and students are more active in Blackboard	Count	0	30	30	40	0	100
	Ratio	0.00%	30%	30%	40%	0.00%	100.00%
The interaction between me and students are more active in video conference	Count	10	10	50	20	10	100
	Ratio	10%	0.00%	50%	20%	10%	100.00%

*The table is prepared by researchers depending on the outputs of the SPSS statistical program.

Through the previous table, we find that there is a neutral trend towards teaching via video. 50% of the respondents. As for the ease of teaching through the black board, you find that the trend towards approval and support for the ease of teaching through the black board is 90%. As for the ease and comfort of teaching through traditional classes, there is a very favorable general trend towards ease of teaching through traditional classes.Through the schedule, it is clear that the ease of communication between the student and the teacher of the course via video has a general "reject" trend, and therefore it can be said that the study sample rejects an effective communication between the teacher and the student through the video. While there is a neutral trend towards the effectiveness of communication through the blackboard, while there is a very favorable trend for the effectiveness of communication between the teacher and the student through the traditional classes, at 80%.

Through the analysis of the responses, we find that there is a very favorable general trend towards that the traditional classes enable the teacher to communicate directly with students. While there is a neutral trend towards the effectiveness of direct communication by relying on the blackboard in the teaching process. This indicates that traditional classrooms are more effective for teachers than blackboards.As for the interaction between students and teachers through traditional classrooms, we find that there is a very favorable trend for respondents towards the effectiveness of traditional classrooms in the interaction between teachers and students. While the trend towards rejection because blackboard is an effective tool for interaction between students and teachers. While there is a neutral

trend because the video is an effective tool for communication between teachers and students. The following table shows an average value for the responses and general direction of the paragraphs.

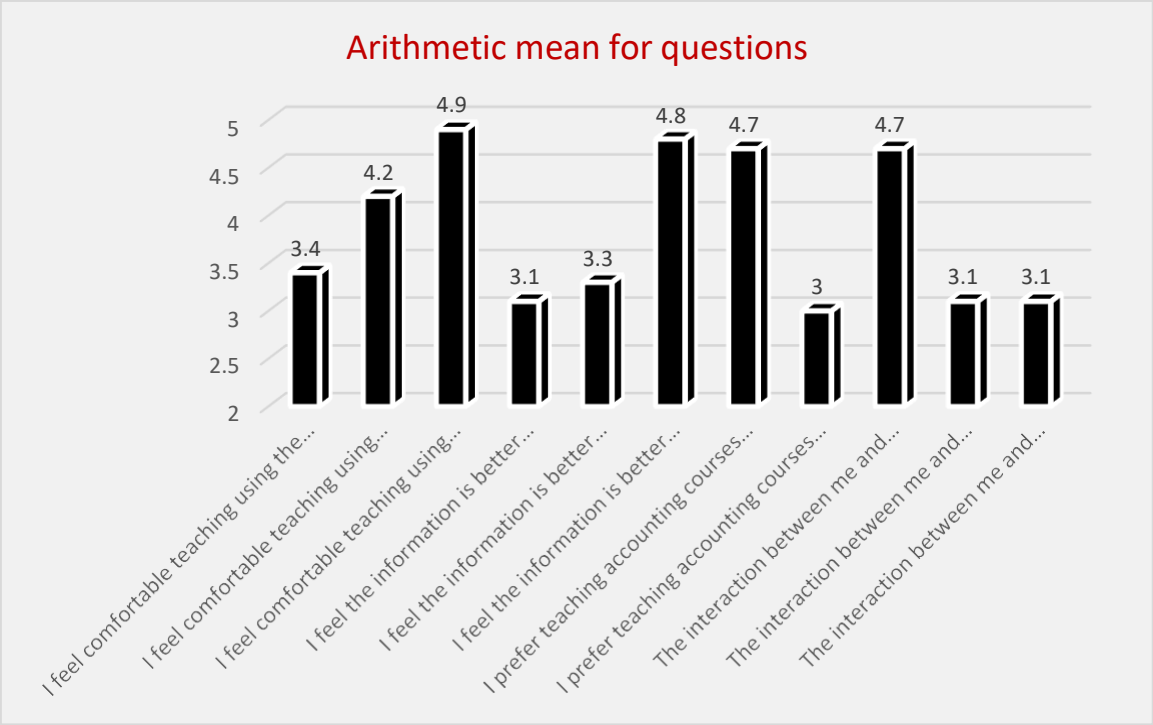
Table (3): Descriptive statistics for the responses of the study sample*

Question	Mean	Direction
I feel comfortable teaching using the Video conference	3.4	Agree
I feel comfortable teaching using Blackboard	4.2	Strongly Agree
I feel comfortable teaching using Traditional classes	4.9	Strongly Agree
I feel the information is better communicated to students through Video conference	3.1	Neutral
I feel the information is better communicated to students through Blackboard	3.3	Neutral
I feel the information is better communicated to students through Traditional classes	4.8	Strongly Agree
I prefer teaching accounting courses via traditional classes because it allows direct contact between me and students	4.7	Strongly Agree
I prefer teaching accounting courses via the blackboard because easy use	3	Neutral
The interaction between me and students are more active in Traditional classes	4.7	Strongly Agree
The interaction between me and students are more active in Blackboard	3.1	Neutral
The interaction between me and students are more active in video conference	3.1	Neutral

*The table is prepared by researchers depending on the outputs of the SPSS statistical program.

The following figure shows the average value for each of the different questions:

Figure (1): Arithmetic mean for questions *



*The Figureis prepared by researchers depending on the outputs of the SPSS statistical program.

Conclusion

The study dealt with the effectiveness of teaching accounting courses with the distance education system, and what was discussed in the literature was reviewed for this research topic. The questionnaire was used as a tool to collect information. The sample of the study consisted of a gender balance. The majority of the sample are assistant professors. Also, the largest percentage of the sample has taught 3 or more courses. And that all the vocabulary of the study sample teach three or more courses through the blackboard. As for the ease of teaching through the black board, you find that the trend towards approval and support for the ease of teaching through the black board is 88.89%. Through the analysis of the results of the questionnaire, with regard to the ease and comfort of teaching through traditional classes, there is a very general trend towards ease of teaching through traditional classes. It is also clear that the ease of communication between the student and the teacher of the course via video has a general "reject" trend, and therefore it can be said that the study sample rejects an effective communication between the teacher and the student through the video. While there is a neutral trend towards the effectiveness of communication through the blackboard, while there is a very favorable trend for the effectiveness of communication between the teacher and the student through the traditional classes. We also find that there is a very favorable

general trend towards that traditional classes enable the teacher to communicate directly with students. While there is a neutral trend towards the effectiveness of direct communication by relying on the blackboard in the teaching process. This indicates that traditional classrooms are more effective for teachers than blackboards. As for the interaction between students and teachers through traditional classrooms, we find that there is a very favorable trend for respondents towards the effectiveness of traditional classrooms in the interaction between teachers and students. While the trend towards rejection because blackboard is an effective tool for interaction between students and teachers. While there is a neutral trend because the video is an effective tool for communication between teachers and students.

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