UNIVERSITI TEKNOLOGI MARA

EXPLORING THE DETERMINANTS OF ACCOUNTING STUDENTS' PERFORMANCE DURING COVID-19: THE MEDIATING ROLE OF EFFECTIVENESS OF OPEN AND DISTANCE LEARNING (ODL)

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ABSTRACT

In Malaysia, the cases of COVID-19 rapidly increased during mid-March 2020. In response, the Malaysian government announced the implementation of the Movement Control Order (MCO) starting on 18 March 2020, and due to the third wave of COVID-19, the government further implemented the Conditional Movement Control Order (CMCO) in certain states until 6 December 2020. Higher Education Institutions (HEIs) have been undergoing significant change due to technological advances and the current situation of the pandemic. Universiti Teknologi MARA (UiTM) was one of the higher education institutions that changed their learning mode into open and distance learning (ODL), starting on 13 April 2020. However, issues remained during ODL implementation, especially in accounting education regarding the effectiveness of ODL and how it would affect students' performance. Thus, this study attempts to explore the impact of integrating essential factors of the effectiveness of ODL on accounting students' performance. The factors of Hardware and Software provision, Type of Assessment, Time Management, and Interaction were investigated based on their previous impacts on an ODL environment in the literature. This study also used the Constructivism Learning theory to understand students' learning process. It is a quantitative method study that uses a primary data source in examining the hypotheses. Data was collected using an online questionnaire distributed to Universiti Teknologi MARA's (UiTM) undergraduate accounting students with the help of the Head Faculty of Accountancy and President Club of Diploma in Accounting (PERSIDA) of each campus in Malaysia. Meanwhile, the analysis process was conducted using the IBM SPSS 27 and WarpPLS 8.0, a PLS-SEM software. Findings revealed that all proposed hypotheses for a direct relationship with the Effectiveness of ODL were supported, except for time management. For the direct relationship with Students' Performance, only hypotheses for time management and effectiveness of ODL were supported. As for the mediating role of the Effectiveness of ODL, results showed that all the factors were mediated except for Time management. The findings support the implementation of ODL in terms of theoretical contribution by extending previous Constructivism Learning theory with new significant factors. The result of this study also provides useful insight to the accounting education stakeholders and policy makers. Future research could be done on other HEIs using the qualitative approach.

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CHAPTER 1
INTRODUCTION

1.1 Introduction

This chapter presents the current issue that occurred during COVID-19 in accounting education focusing on Open and Distance Learning (ODL) and its factors. Students and lecturers are the stakeholders affected by COVID-19 as they have to change their learning method from traditional face-to-face to ODL. The issue regarding the effectiveness of ODL then arises and students' performance becomes affected. This chapter starts with the research background, problem statement, research objectives, research questions, scope of study, significance of study, and key definitions.

1.2 Research Background

The world is currently undergoing the COVID-19 pandemic caused by a new coronavirus called SARS-CoV-2. On 31 December 2019, the World Health organization (WHO) reported a cluster of cases of 'viral pneumonia' in Wuhan, People's Republic of China. This virus has spread to many countries with the latest statistic of total deaths of more than one million and 52.1 million cases (WHO, 2021). The COVID-19 pandemic has affected the economy, social, and political sectors of all countries including Malaysia.

In Malaysia, the cases of COVID-19 rapidly increased during mid-March 2020. In response, the Malaysian government announced the implementation of the Movement Control Order (MCO) starting on 18 March 2020, and due to the third wave of COVID-19, the government further implemented the Conditional Movement Control Order (CMCO) in certain states until 6 December 2020. Ratten (2020) found that education was one of the affected fields by this crisis, thus creating positive values among education associates. Higher education architecture is undergoing significant change due to technological advances and the current situation of COVID-19.