

Factors Impacting Professional Accounting Students' Satisfaction with Distance Learning: Evidence from a Malaysian Public University

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ABSTRACT

Distance learning is a means for delivering teaching through the internet, with the use of various technologies and resources to provide material and engage students. This study examined students' perceptions of the opportunities and difficulties of distance learning, as well as their satisfaction with a distance learning experience. The data was gathered from a public university in Malaysia and analyzed using Partial Least Squares (PLS) structural equation modeling. The results revealed in terms of the students' perceived opportunities for distance learning, ICT skills and lifelong learning had a significant effect on how satisfied students are with distance learning, while the educational structure had no significant effect. In terms of perceived challenges, students saw plagiarism and deviation from the primary goal as having a major impact on their satisfaction, but not the educational expenses. The findings aid institutions in providing better knowledge for the development of future distance learning programs for accounting qualification and provide a better understanding of the success of distance learning towards academic performance for students. Limitations and recommendations for future studies are also discussed.

Keywords: distance learning, opportunities, challenges, satisfaction

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INTRODUCTION

The COVID-19 pandemic was first detected in Malaysia in January of 2020. To combat the virus outbreak, a nationwide “Movement Control Order” (MCO) was imposed on March 18, 2020 that involved the lockdown of all economic and social activities. The lockdowns enforced in vast majority of areas in countries resulted in the immediate closure of university and college campuses, hence the remote delivery of all academic activities and related support/ancillary services (Sangster et al., 2020). Numerous universities across the globe have deployed emergency remote teaching via online platforms, resulting in an increase in student concern and distress (Sundarasan et al., 2020). Due to advances in Information and Communication Technology, educators can deliver their subject matter via distance learning to boost students’ learning. In an e-learning system, students are taught using various CD-ROM, USB, or video-conferencing applications and procedures. El Refae et al. (2021) noted that although students expressed high satisfaction with distance learning and a belief in its opportunities and benefits, they were concerned about the obstacles facing distance learning. Jindal and Chahal (2020) noted that in India, internet penetration, low cost of online education, government initiative, employer recognition, and bridging the gap between education level and industry expectations are the primary factors influencing the growth of online education. Primary benefits from the differing educational structures of online learning in comparison to traditional learning, as perceived by students were (1) the ability to work at their own pace in a relaxed environment; (2) the chance to re-watch lectures if necessary; (3) feeling free to pose questions and interact with teachers; and (4) save on travel time (Stevanović et al., 2021). In addition, Eynon and Malmberg (2021) added that those who participated in more online learning opportunities are more likely to gain personal and capital-enhancing benefits from online learning, as the Internet is viewed as an increasingly important way for people to learn, thereby promoting lifelong learning.

However, a study conducted by Fatima et al. (2020) showed that part of the challenges with distance learning include personal variables such as pressure, self-efficacy, and self-competence which do affect students to engage in plagiarism. Moreover, in this technological era, it is easier to share academic research, which may lead to a rise in unethical behaviours

such as plagiarism. The students' socioeconomic profile (low and middle-income groups) frequently showed financial concerns in their responses. In a recent study, Barrot et al. (2021) claimed that college students from a private higher education institution, regularly associated a lack of financial resources to their access to the Internet, educational materials, and equipment required for online learning. The move to online teaching and assessments necessitates a number of changes to the lecturers' instructional methods. As a result, the transition to distance learning for professional accounting students following the implementation of distance learning in Malaysia cannot be ignored, as it may have an impact on the students' satisfaction in dealing with the new teaching and learning environment. Thus, this study was conducted to examine the relationships between perceived opportunities (i.e. ICT skills, educational structures, and lifelong learning), perceived challenges (i.e. plagiarism, educational expenses and shift from primary learning goal) and satisfaction in distance learning among professional accounting students. The results from the study aimed to provide better knowledge for the development of future distance learning programs for accounting qualification and a better understanding of the impact of distance learning on students' academic performance.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Satisfaction Towards Distance Learning

Satisfaction is a major contributor to student learning outcomes in online courses and is found to be influenced by many other factors. Online support is one of the most influential factors on student satisfaction with distance learning. Students with access to appropriate technology resources and adequate technical support are less likely to be dissatisfied, whereas with restricted access to the internet or software they might feel disadvantaged (Abdullah et al., 2022). According to a study by Al-Juda (2017) on the implementation of e-learning at a Saudi university, it is essential to provide students with the right training to aid them in navigating e-learning online portals and discovering pertinent study resources. Institutions may raise their overall success rate by investing in course content which according to Cidral et al. (2018), should be retrievable, applicable, comprehensible, engaging, and dependable.

Hence, Cidral et al. (2018) explained that to improve satisfaction of students towards distance learning, institutions should provide a variety of self-assessment tools, such as quizzes, examinations, and other forms of knowledge evaluation and a range of methods for learning evaluation and learners to communicate with one another. El Refae et al. (2021) claimed that adequate distance learning tools and earlier success with online examinations enabled the university to rapidly make the required arrangements and deploy, for the first time, complete distant learning for all courses. This has led to satisfaction towards distance learning for students and faculty members. Meanwhile, Ismaili (2021) in his study found that students expectations and experiences with e-learning varied greatly, ranging from satisfaction to dissatisfaction. Most students were satisfied with the university's platforms and considered them to be easily available, and the comments regarding their availability and accessibility were positive. A minority proportion of students, however, voiced dissatisfaction with the platforms, most likely due to a lack of sufficient training or familiarity with these platforms.

As more universities begin to offer online courses, it is the faculty's obligation to analyse the growing course structure, learner interaction, and instructor presence of online learning environments. When learning objectives are defined for a course, students have a clearer understanding of what is expected of them in terms of success and learning. Instructors must develop well-structured courses, maintain continuous communication and classroom presence, and encourage student engagement (Gray & DiLoreto, 2016). In other words, the presence of an instructor has a statistically significant impact on perceived student learning, hence, student satisfaction. Jaggars et al. (2013) noted that establishing instructor presence in online courses can be accomplished through the design, organisation, facilitation, and teaching of the course using a variety of ways that foster positive interaction between the instructor and students. As for learner interaction, Gray and DiLoreto (2016) claimed a positive relationship with students' perceived learning, due to the size of the online community. Himat et al. (2021) noted that students can learn more effectively using traditional methods because they were not satisfied with online learning and did not prefer web-based learning. It can be argued that web-based learners did not obtain the same explanation of teaching materials as those in traditional classrooms. Besides, they were dissatisfied with the teaching abilities of the instructors, which suggested that lecturers may need better planning

to ensure their teaching meets the stated objectives in the course syllabus. Besides, study by Kamal et al. (2020) showed that majority of students were highly satisfied with online learning provided by their university as they were comfortable with what they received through online mode. They found that students were more engaged, less anxious, and better able to perform tasks while enjoying online learning sessions. They also believed that the concept of online learning was not difficult, and they understood its utility because it enabled them to collaborate with their peers.

Opportunities of Distance Learning

Distance learning offers vast opportunities for the students. It allows connection to people from different geographical locations, convenient in terms of timing and able to sustain students' interest due to different range of techniques – documents, discussions, video recordings – which allow them to gain different experiences rather than the traditional instrumental lesson (Koutsoupidou, 2014). In this study, we investigated three perceived opportunities of distance learning, namely ICT skills, educational structures and lifelong learning.

ICT Skills

ICT skills is one of the most important skills that students must master before embarking into working life. It is like the foundation for every other thing in this contemporary world. Therefore, having a deeper knowledge of this advancement in knowledge is essential for proper education. One of the barriers of integrating ICT into teaching curriculum was that educators needed more time to set up lessons with ICT elements, prepare relevant and adequate resources and to deal with different technical problems that might emerge during lessons. With distance learning, educators and students have no choice but to rely on technology for effective teaching and learning. For effective learning to take place in this ICT age, students are to possess knowledge of Microsoft Word, Excel, PowerPoint, use of search engines and the internet as these skills are paramount (Oguguo et al., 2020). These ICT skills used in distance or online learning can be enhanced by increasing the frequency of the usage throughout the course (Batez, 2021). Additionally, as students' progress, they feel the need to continue to improve their ICT skills to meet the demands of each level in terms of ICT (Oguguo et al.,

2020). Therefore, based on the above arguments, the hypothesis below was developed:

H1: Perceived opportunities of ICT skills are positively related to satisfaction with distance learning.

Educational Structures

The distance learning structure is different from regular classrooms as students and lecturers may never meet face-to-face. Delivering a course in an online environment requires different delivery methods as well as teaching and learning activities to capture the students' attention. Hence, it is important for distance or online learning courses to be as high quality and effective as courses delivered through traditional methods to ensure program sustainability and students' satisfaction. Distance learning is especially beneficial for those who are not able to commute to campus due to various reasons, such as health or employment. Furthermore, attending lessons through the computer has made it even easier for students to learn new knowledge (Kutluk & Gulmez, 2012). Additionally, distance learning offers personalised education for all where students have more freedom as compared to traditional classroom learning and it is found to also maximise the potential of learners (Mulenga & Marbán, 2020). Students also appreciate the benefit of being able to work according to their own schedule in a relaxed environment and the time saved from travelling (Stevanović et al., 2021). Therefore, based on the above arguments, the hypothesis below was developed:

H2: Perceived opportunities of enhanced educational structure are positively related to satisfaction with distance learning.

Lifelong Learning

Lifelong learning may be defined as the process of constant learning and development that incorporates continuous professional development, in which all individuals need to engage in a time of rapid change. From the age of 6 until 24 years old, learning at this age group primarily takes place in educational institutions, from primary and secondary to tertiary levels. Hence, educational institutions must offer facilities that meet the

needs of learners at this level of competence so that students may upgrade their knowledge, skills and competence in a discipline as required (Laal, 2011). Distance education is student-centred as lecturers only support in terms of giving timely assistance when needed, providing useful feedback, and communicating on what needs to be done on a certain task. This entails that students would develop the ability to learn independently about a certain subject as that is what is required of them when they migrate into the working life. Therefore, based on the above arguments, the hypothesis below was developed:

H3: Perceived opportunities of quality lifelong learning are positively related to satisfaction with distance learning.

Challenges with Distance Learning

Due to the pandemic, the mode of teaching and learning has moved to a different platform almost overnight. Online distance learning has been adopted significantly globally. Nevertheless, online distance learning has imposed numerous challenges to the students. Prior researchers have extensively explored the challenges of distance learning (Goomas & Clayton, 2013; Hoskins, 2013; Fincham, 2017). Although students can learn at their convenience from home, the delivery of an interactive, face-to-face, personalized experience-based learning in lively campus life no longer exists. Moreover, the adaptation to online assessment at such short notice was a huge challenge to various parties (Arora et al., 2021). The sudden shift to online education challenged conventional teaching-learning. The decision to conduct online examinations further added to the anxiety of the students (Joshi et al., 2015). Goomas and Clayton (2013) conducted a quasi-experimental study to find out the impact of distance learning on the students' grades and retention. Findings of the study showed that distance-learning students were more at risk based on final examination results and retention as compared to face-to-face. Newhouse (2001) stated the challenges in distance learning relate to instructional process phases. The challenges are comprehension and retention rate, different student levels of experience, time to make an assessment, creating an open-ended learning environment and providing space to create a mental model.

Plagiarism

One of the issues of using technology for education and particularly for assessment is its potential to encourage academic dishonesty, notably cheating and plagiarism by students. The study showed that in online submissions, technological forms of cheating are associated with real-time assessment activities, such as mobile texting with others for assistance during the assessment and copying texts from an electronic device during an examination. In academia, plagiarism is an act of academic dishonesty in which a person takes the work or idea of another author without providing necessary citation or credit. It is considered unethical due to the lack of openness and the desire to claim another's work as one's own (Fatima et al., 2020). A study by Nufrio (2007) found that for instructors, the challenges include rigorous planning, controlling the teaching-learning process, acting as manager and facilitator, following-up and monitoring. Meanwhile, with regard to students, the challenges include weak ICT skills, frustration, lack of quality education, fear and timidity, plagiarism, and ethical violations. Therefore, based on the above arguments, the following hypothesis was developed:

H4: Perceived challenges of plagiarism is negatively related to satisfaction with distance learning.

Educational Expenses

A study by Sarwari et al. (2022) found that students were not satisfied with distance learning because learners struggle with problems such as lack of access to the required tools. In Afghanistan, where the study was done, most learners lived in poverty and could not afford the internet, computers, and smartphones. A study by Barrot et al. (2021) showed that the students' greatest difficulty was associated with their home learning environment, exacerbated by the pandemic, particularly in terms of learning experience quality, mental health, economics, social interaction, and mobility, whereas their least difficulty was associated with their technological literacy and proficiency. In addition, due to the inability to pay for the high internet data also added to the limitations of the students to have a high-speed internet connection. Therefore, based on the above arguments, the following hypothesis was developed:

H5: Perceived challenges of increase in educational expenses are negatively related to satisfaction with distance learning.

Primary Learning Goal

Inman et al. (1999) highlighted that distance learning requires different skills and responsibilities. Moreover, the interaction in distance learning is less direct, less focused on one-on-one exchanges and more emphasis on the instructor's role. Georgiou (2018) enunciated the key challenges for distance learning includes low quality of education and achievement, lack of socialization and motivation, isolation, lack of facial expression and body language and limited interactions. Carr-Chellman (2000) pointed out the main challenges of distance learning are increased demands of faculty time, increased demands from students, difficulties to change schedules and rhythms, lack of personal contact and demands for learning new technology. Participants in a study by Mouchantaf (2020) complained that they encountered technical complications during online teaching, such as incorrect or unknown passwords and platforms not working as expected. Mittal et al. (2020) stated the university faculty members faced challenges like early preparation, lack of online teaching experience as well as being unable to teach technical courses in depth. Furthermore, the readiness of the students to attend technical online classes was their main concern since most of the students were unable to participate initially. They also noted the nature of participation and engaging students online was another challenge. Therefore, based on the above arguments, the hypothesis below was developed:

H6: Perceived challenges of shift from primary learning goal are negatively related to satisfaction with distance learning.

RESEARCH METHODOLOGY

Population and Sample of the Study

The respondents were professional accounting students pursuing ACCA at a public university in Malaysia. Total population was 850 students and the determination for the sample size of this study was based on the

sample size selection proposal by Krejcie and Morgan (1970), in which a population of 850 should have a sample size of 265.

Data Collection

The study was quantitative in nature, in which an online questionnaire via Google Form was distributed to collect the data. Data was sent via online close-ended questionnaire to professional accounting students at the faculty via email and Whatsapp. The sampling method applied was convenient sampling. The participants were informed that the participation was voluntary and were assured that their responses would be treated anonymously and confidentially. There were 241 students who managed to answer all the questions successfully giving a 91% response rate. The collected data were analyzed using Partial Least Squares (PLS) structural equation modelling using the SmartPLS software version 3.3.3.

Measurements of the Variable

Responses to survey questions about satisfaction, opportunities, and challenges were evaluated using a seven-point Likert scale. “Strongly satisfied, satisfied, slightly satisfied, neutral, slightly dissatisfied, dissatisfied, and strongly dissatisfied” were the satisfaction measurements on the Likert scale. In contrast, the measurements for opportunities and challenges consisted of “strongly agree, agree, slightly agree, neutral, slightly disagree, disagree, and strongly disagree.” These Likert scales were selected because they are the most dependable instruments for measuring levels of satisfaction, attitudes, perceptions, experiences, and behaviours (El Refae et al., 2021). The questionnaire consisted of four sections of collected data on demographics such as gender, distance learning satisfaction, perceptions of distance learning opportunities, and perceptions of distance learning challenges. The study adapted the measurement items from the literature and customized them to suit the current settings. Table 1 shows the sources of the measurement items used in this study.

Table 1: Source of Measurement Items

Variable	Items of measurement	Sources
Opportunities with distance learning	ICT skills (6 items)	Batez (2021)
	Educational structures (6 items)	Stevanović et al. (2021)
	Lifelong learning (6 items)	Himat et al. (2021), Ismaili (2021)
Challenges with distance learning	Plagiarism (7 items)	Al Rawashdeh et al. (2021), El Refae (2021) Fatima et al. (2020)
	Educational expenses (6 items)	Barrot et.al. (2021), El Refae (2021)
	Primary learning goal (6 items)	Al Rawashdeh et al. (2021), Barrot et al. (2021)
Satisfaction towards distance learning	Communication (7 items)	El Refae (2021), Himat et al. (2021), Gray and DiLoreto (2016)
	Tools and equipment (7 items)	Abdullah et al. (2022), Al-Juda (2017)
	Fair assessment (8 items)	Cidral et al. (2018), Kamal et al. (2020)

RESEARCH FINDINGS AND ANALYSIS

Demographic Profile of the Respondents

The composition of respondents comprised 63.6% (150) female and 36.4% (86) male ACCA students from the Department of Professional Accounting Studies (DPAS), Shah Alam. A majority of the students 56.8% (134) took applied skills papers (LW, PM, TX, FR, AA, FM) during the January-June 2022 semester. 33.1% (78) students took strategic professional papers (SBR, SBL, AFM, ATX, APM, AAA) and about 9.7% (23) students sat for combination of applied skills and strategic professional papers (e.g., AA & SBR) during the January-June 2022 semester.

Partial Least Squares Structural Equation Modeling (PLS-SEM)

Partial least squares (PLS) structural equation modelling was performed using the SmartPLS software version 3.3.3 (Ringle et al., 2015). This statistical tool permits to analyze the proposed measurement and structural model, since survey research may not normally be distributed and has the advantage of allowing for small sample sizes without relying on the assumption of data normality (Chin et al., 2003). Multivariate

normality was tested by following Webpower website as recommended by Cain et al. (2017). The results showed that multivariate skewness was 1385.435 ($p < 0.01$), while multivariate Kurtosis was 4122.838 ($p < 0.01$), suggesting that the data were not normal. As such we ran the bootstrapping procedure to generate the standard errors when testing the structural model. As recommended by Kock and Lynn (2012), we first examined the potential for Common Method Bias by assessing full collinearity. As shown in Table 2, the analysis produced a VIF less than 3.3 and, thus, common method bias was not a serious issue in this study.

Table 2: Full Collinearity Analysis

	ICT skills	Educational structure	Lifelong learning	Plagiarism	Educational expenses	Primary learning goal
VIF	1.173	2.110	2.203	1.203	1.199	1.302

Measurement Model Assessment

In the assessment of reflective measurement model (Stage 1), there are specific measures that include indicator reliability, internal consistency, convergent validity and discriminant validity. Reliability was assessed by first checking the indicator reliability based on outer loadings of at least 0.708 or higher. However, loadings higher than 0.5 is adequate if other items have the highest scores of loadings to complement AVE and CR. For AVE, it is suggested that AVE should be higher than 0.5 and CR should be higher than 0.70-0.90 (definitely 0.95) to be considered as satisfactory (Hair et al., 2019). Table 3 presents the results of the Measurement model.

Table 3: Measurement Model

Constructs	Item label	Loadings	CR	AVE	Constructs	Item label	Loadings	CR	
ICT skills	B1a	0.817	0.964	0.815	Plagiarism	C1b	0.725	0.858	
	B1b	0.921				C1c	0.687		
	B1c	0.919				C1d	0.684		
	B1d	0.942				C1e	0.819		
	B1e	0.894				C1f	0.629		
	B1f	0.920				C1g	0.701		
Educational structure	B2b	0.763	0.928	0.722	Educational expenses	C2a	0.763	0.921	
	B2c	0.907				C2b	0.875		
	B2d	0.911				C2c	0.747		
	B2e	0.894				C2d	0.804		
	B2f	0.759				C2e	0.836		
	B3a	0.786	0.917			0.648	Primary learning goal	C2f	0.840
B3b	0.761		C3b	1.000	1.000				
B3c	0.868		Communication	Satisfaction in distance learning				0.931	0.658
B3d	0.879								
B3e	0.802								
B3f	0.723								
Lifelong learning				0.914	Tools & equipment		0.914	0.602	
						Fair assessment		0.930	0.655

In this study, nine items were removed due to low factor loading (< 0.5). Consequently, the AVE for the first order and second order constructs met the satisfactory level of AVE result of 0.5. Furthermore, all the first order and second order constructs met the composite reliability acceptable values of 0.7. The discriminant validity using the new suggested method by Henseler et al. (2015) through the Heterotrait-Monotrait ratio of correlations (HTMT) values were lower than 0.90. This confirmed the discriminant validity (Table 4).

Table 4: Discriminant Validity (HTMT)

	1	2	3	4	5	6	7
1. ICT Skills	1.00						
2. Educational structure	0.227	1.00					
3. Lifelong learning	0.329	0.800	1.00				
4. Plagiarism	0.193	0.306	0.262	1.00			
5. Educational expenses	0.183	0.275	0.255	0.375	1.00		
6. Primary learning goal	0.293	0.380	0.425	0.059	0.257	1.00	
7. Satisfaction	0.581	0.528	0.703	0.329	0.221	0.392	1.00

Structural Model Assessment

Following the recommendations of Hair et al. (2019) and Ramayah et al. (2018), path coefficients, standard errors, t-values and p-values for the structural model utilizing a 5,000-sample resample bootstrapping procedure were reported. Table 5 shows the summary of the criteria used for hypotheses testing. As shown in Table 4, ICT skills had a significant positive effect on satisfaction in distance learning ($\beta= 0.364$, $p < 0.01$), while, providing support to hypothesis H1a. This result demonstrated that for every unit increase in ICT skills will contribute 0.364 significantly towards students’ satisfaction in distance learning. In addition, educational structure was not significantly having effect on satisfaction in distance learning ($\beta= 0.040$, $p > 0.05$). Thus, H1b was not supported. Lifelong learning, on the other hand, showed a significant positive effect on satisfaction in distance learning ($\beta= 0.459$, $p < 0.01$), suggesting that lifelong learning will increase 0.459 student’s satisfaction in distance learning. Therefore, H1c was supported. Next, plagiarism had significant negative effect on satisfaction in distance learning ($\beta= -0.129$, $p < 0.05$), while, providing support to Hypothesis H2a. The finding suggested that for every unit increase in plagiarism will decrease

0.129 satisfaction in distance learning. Educational expenses demonstrated insignificant result on satisfaction in distance learning ($\beta = 0.034$, $p > 0.05$), thus Hypothesis H2b was not supported. Eventually, primary learning goal had a significant positive effect on satisfaction in distance learning ($\beta = 0.081$, $p < 0.10$), providing support to hypothesis H2c. The result implied that increasing in primary learning goal will increase 0.081 satisfaction in distance learning.

Table 5: Hypotheses Testing

	Std beta	t-value	p-value	LL	UL	f ²	Decision
Hypothesis 1: B1 -> D	0.364	6.765	0.000***	0.279	0.450	0.272	Supported
Hypothesis 2: B2 -> D	0.040	0.561	0.575	-0.079	0.160	0.002	Not Supported
Hypothesis 3: B3 -> D	0.459	5.898	0.000***	0.349	0.609	0.230	Supported
Hypothesis 4: C1 -> D	-0.129	2.378	0.018**	-0.226	-0.046	0.033	Supported
Hypothesis 5: C2 -> D	0.034	0.688	0.492	-0.039	0.118	0.002	Not Supported
Hypothesis 6: C3 -> D	0.081	1.682	0.093'	0.011	0.171	0.012	Supported

Note: Significant at *1%, **5%, ***10% level

B1= ICT Skills, B2= Educational structure, B3= Lifelong learning, C1= Plagiarism, C2= Educational expenses, C3= Primary learning goal, D= Satisfaction

Through these analyses, Hypotheses H1a, H1c, H2a and H2c were supported, while H1b and H2b were not supported. According to Hair et al. (2019), R^2 values of 0.527 is considered as moderate. It can be concluded that 52.7% of total variation in satisfaction in distance learning was explained by all variables in the model. The Q^2 value for satisfaction in distance learning was larger than 0, indicating that the model had sufficient predictive relevance. After examining the structural model, four hypotheses were supported in the study. The results showed that ICT skills, lifelong learning, plagiarism, and primary learning goal significantly affected satisfaction in distance learning, while educational structure and educational expenses were not significant towards satisfaction in distance learning.

Discussion of the Findings

Students from the professional accountancy program found that from distance learning, they gained a significant amount of ICT skills as compared to traditional classroom. Students' ICT skills have improved tremendously with distance learning, and this is a skill that is highly regarded as important before they embark into the working life. Results are consistent with findings from Oguguo et al. (2020) and Batez (2021). ACCA's examinations are computer-based exams (CBE) and many resources from ACCA are available online. With distance learning, students now can think and learn even more critically about a subject matter hence enhancing their life-long learning. It has also increased their ability to strengthen their problem-solving skills, which is now more important than ever, given this fast-paced world. Results are consistent with findings from Laal (2011) and Ismaili (2021). Based on this study, educational structure was not significant towards satisfaction in distance learning which signalled that students from the professional accountancy program did not appreciate and were not satisfied with the change from traditional classroom setting to open and distance learning. This may be due to the fact that they require more guidance and prefer a more structured approach to learning as compared to the independent learning required by distance learning. Results are not consistent with findings from Mulenga and Marbán (2020) as well as Stevanović et al. (2021). It was found that students prefer the personalized education experience as they have more freedom to work according to their own schedule.

Plagiarism had a significant negative effect on satisfaction in distance learning. This showed that the majority of the professional accounting students from the program did not believe that plagiarism is a better option. They did not agree that it is the easier option than completing the work. Majority do not condone the act of cheating during tests even if online assessments might be easier to conduct such an act. This may be due to the approach and syllabus content of ACCA that focussed on ethics, hence instilling the ethical mindset in the professional accounting students. This finding is consistent with the study by Peytcheva-Forsyth et al. (2018). Hereby, nearly half of their students claimed to never cheat, and the majority of the remaining students admitted to cheating infrequently. In studies by Zaheer and Munir (2020), the findings in which students expressed moderate concerns about the challenges faced in the implementation of

distance learning including plagiarism in line with this study. Although the questionnaire has been conducted anonymously, it is assumed that students responded truthfully, hence it should be assumed that not everyone was sincere when they admitted to violating ethical rules (Peytcheva-Forsyth et al., 2018).

The increase in educational expenses had no significant impact on the satisfaction with distance learning. This was because the students did not find much difficulty to finance their online technology costs, learning facilities such as technological equipment, Internet bandwidth and processing speed, hence there was no impact towards their satisfaction. Furthermore, for students with financial difficulties, the faculty takes the initiative to provide financial assistance to ensure they can continue to learn via distance learning effectively, hence reducing their financial burden. This finding is not consistent with the study by Barrot et al. (2021) and Sarwari et al. (2022). Due to the socio-economic profile of their students (low and middle-income group), the learning environment and learning resources presented the greatest degree of difficulty as they frequently linked their lack of financial resources to their inability to access the Internet, educational materials, and equipment required for online learning. The shift from the primary learning goal had a significant positive effect on satisfaction in distance learning.

CONCLUSIONS AND IMPLICATIONS

As a result of the COVID-19 pandemic in the year 2020, learning techniques in Malaysia have developed substantially, presenting students with new opportunities and challenges. This study aimed to contribute to the body of knowledge on the experiences of professional accounting students pursuing studies via distance learning, to provide better knowledge for future development of distance learning, and to provide a better understanding of the effectiveness of distance learning on the academic performance of students and the teaching methods of lecturers. This study was carried out with some limitations. As mentioned before, this study focussed on the perceptions of students' perceived opportunities and challenges with distance learning and how it affects their satisfaction, hence did not include the perceptions of the faculty members of the university. The sample used were students pursuing a professional accounting course from the Faculty of

Accountancy in UiTM, hence it was not conclusive for the whole population of students studying professional accounting in Malaysia, including other private or public institutions. Furthermore, the study focussed on students from the professional accounting students at the UiTM Shah Alam campus only, hence it did not represent the whole population of students from UiTM studying accounting, including undergraduate and postgraduate students. The framework for this study did not include moderating variables such as gender and different professional study modes, hence it lacks on how these affect the level of satisfaction of students with distance learning. There were only three opportunities dimensions and three challenges dimensions used for this study.

Hence future research can be expanded to include other opportunity dimensions (flexibility, students' employment, and quality innovative education) and other challenge dimensions (digital divide, teacher and student interaction) as recommended by a study from El Refae et al. (2021). For future studies, respondents from other colleges who are also pursuing this qualification should be included to get a better overview, inclusive of private and public institutions and to include respondents from other faculties and campuses in UiTM to get a better overview of the performance of the university. In future, traditional education and online education will converge and this notion of blended learning integrates digital media online with traditional classroom approaches will take advantage of both face-to-face classroom procedures as well as computer-mediated activities (Jindal & Chandal, 2018). It needs the actual presence of both the teacher and the student, but the learner has some discretion over the time, location, and pace. Hence, the findings from this study can pave a way to assist educators in comprehending the factors influencing students' perceptions of distance learning, allowing them to select the most effective and user-friendly platform preferred by students, as well as facilitating the process of identifying the most appropriate strategy for enhancing students' satisfaction and academic performance.

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