A Perceptions of Virtual Teaching and Learning among Accounting Lecturers and Students during the Covid 19 Era and Beyond: The Case of National University of Malaysia

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Abstract
Covid-19 pandemic has disturbed the education system of universities by tuning into virtual teaching and learning. However, the concerns on perceptions towards virtual teaching and learning among accounting lecturers and students remain unexplored. This is prevalent in developing countries including Malaysia, where issues such as internet accessibility are challenging and poorly supported. This study aims to investigate the perception of virtual teaching and learning among accounting lecturers and students at the National University of Malaysia. A quantitative content analysis via a focus group discussion and interview were carried out for each group for this study. Our findings revealed that accounting lecturers' perceptions towards virtual teaching are based on their experiences, teaching styles and knowledge of technology. The suggestions of the students are also worth noting that lecturers should change their method of lecturing and include more interactive and exciting activities to capture the focus of the students. The majority of the students prefer virtual learning as it is more convenient for them than face to face. It is hoped that this study will be able to contribute to the improvement of the quality of teaching and learning approaches that have the highest impact on students and support the development of the lecturers attributes.
Keywords: Virtual Teaching, Virtual Learning, Accounting, University Students, Malaysia

Introduction
Thanks to the rapid advancement of technology, virtual learning is now a part of most course offerings by institutions around the world. Nonetheless, the Covid-19 put a massive blow over academic institutions compelling schools, colleges and universities to move physical, or face to face (F2F) courses online in a hurried way to curb the spread of the virus. This 'new normal' is an entirely new way of education that we all have had to adopt. Bali & Liu (2018) have shreds of evidence that the introduction of e-learning initiatives has failed because some institutions were not prepared for the experience. While most people are already attached to the existing pedagogies and practices making them refuse to embrace innovations (Tang et al., 2022). Rouf et al (2022) also was of view that students' perception about online classes

in Bangladesh are more challenging that traditional F2F classroom because of the technological constraints, digital divide, insufficient data pack to access the material, poor connectivity and ineffectiveness of communication by the instructors. Lack of device and technophobia were also the factors for low student satisfaction associated with online or virtual learning experience (Hamid et al., 2022; Satyarini et al., 2022). Nonetheless, Mohammad's study (2022) on home-based online class found that parents and students in Saudi Arabia are satisfied with online learning just like traditional F2F learning in fact most of the parents prefer their children to continue online studies indicating the existence of different views across diverse social groups.

Virtual teaching and learning is considered new in Malaysia. The majority of people especially among lecturers refused to teach virtually as they were not well trained and more comfortable with traditional F2F ways. Due to national Covid-19 lockdown, they had no other options but to embrace and had to change their teaching pedagogies overnight, which include teaching methods, mode of assessment, supervision technique, and student engagement among others to fully virtual learning. This abrupt shift in teaching methods does not only cause tense to the lecturers in the form of knowledge sharing but also to the students who are on the receiving end. In fact, some students faced challenges such as lack of technical infrastructure including limited internet data connections especially in rural areas. Both lecturers and students had to acclimatize swiftly to these changes to ensure the 'normal' education process is not compromised.

In Malaysia, the government has lifted movement control restrictions for its people and treat covid-19 as an endemic disease starting Oct, 2021. Most sectors including the education sectors were back to normal and face masks no longer mandatory in educational institutions but use highly encouraged. In addition, most higher education institutions including public universities were allowed for full physical F2F reopening though there are still those who prefer virtually especially if the classes involve international students. The mind-set of students and lecturers has changed drastically over the last one year. Most of them, predominantly, the students prefer virtual learning as it is cheaper, convenient and cost-effective. They are also generations with high computer literacy so for them virtual learning increases flexibility and takes less time. It is still unclear whether lecturers and students are ready and willing to make greater use of virtual mode in order to obtain more learning opportunities and higher-quality of learning, which could improve the current education systems. It is relevant to explore the perception of both lecturers and students toward this matter in terms of their degree of acceptability and possible suggestions in improving the learning and teaching activities.

Using qualitative data analysis through focus group discussions, we believed that the dynamic qualities of virtual learning need the responsibility from both the lecturers and the students. Their acceptability for virtual learning is very vital that necessitates the need of evaluating their perceptions on the intention and behaviour to adopt for this change. This is because intention can effectively predict adoption behaviour and perceptions can be influence by the group of social influences. Previous study has shown that user's behavioural intentions can effectively predict technology acceptance and adoption behaviour (Mardiana, 2020). Almulla, (2022) observed that the majority of students opt for virtual or online learning as it is an independent method through which money, time and effort are saved during the Covid-19 pandemic. Shi & Guo (2022) also found that instructors' continuous intention to use e-learning applications could be influenced by their satisfaction with the e-learning platforms usage, cognitive need and attitude. Most current studies devote either one of the two groups

(i.e. either focus on students or lecturers) and there is little that combines both. To bridge this gap, this study extends by considering the perception of both parties, the accounting lecturers as well as the students. Specifically, the objective of the study is

- To investigate the perception and the acceptability of virtual teaching among accounting lecturers and students in Faculty of Economics and Management, Universiti Kebangsaan Malaysia (UKM)

The remaining sections in this paper are as follows. Section 2 briefly describes the gathering review of prior literature that emphasized different factors, which provides the basic framework to comprehend, both the student's and the lecturers' perception regarding virtual learning and teaching. In Section 3, the research method and hypotheses are developed and the analysis and interpretation of the result is also presented. Finally, Section 4 draws conclusions and offers some suggestions for future research.

Literature Review
Virtual Teaching

In conducting a virtual lecture, lecturers or facilitators must be knowledgeable to explain, direct, and encourage the students' higher-order thinking given the accessibility of the information on the internet. The pandemic has shifted ways in how virtual teaching is conducted. A study by Mishra, Gupta and Shree (2020) shows that during the lockdown period, there was a higher understanding of the time-bound relevance and importance of online teaching and learning method. Owing to the COVID-19 epidemic, virtual teaching in universities gained popularity, but it had been utilised for some time for distance learning, online degree programmes, or for students who couldn't attend regular in-person classrooms due to their location or other circumstances (Kamal & Illiyan, 2021). This event has expanded technology usage among students and academicians.

Opportunities for digital literacy, technical support (such as an ICT helpdesk system), and quality online instructional resources Bruggeman et al (2022); and active teaching behaviour, utilization of technology in online teaching, as well as the flexibility of class schedule Mardiana (2020) is found to enhance student's learning opportunities, engagement and invoke positive feelings. Such is true as virtual teaching creates a degree of engagement during the virtual debate, including cognitive, social, and educational development elements (Choo et al., 2022). Just as adaptability matters to students while learning virtually, adaptability towards technology (i.e., virtual teaching) also has implications for the lecturers.

Virtual classroom instruction gives lecturers greater opportunities to observe students' development, learning, evaluation, feedback, and discussion. With this, Blonder et al (2022) uncovered that lecturers' involvement in virtual teaching increases their self-efficacy. Indeed, through the use of various interactive programmes, virtual teaching throughout improved teaching skills and communication with students (Hoti et al., 2022). Prior literature (Shi & Guo, 2022; Almulla, 0222) also supports claims made in this study regarding increasing self-efficacy, specifically in regards to virtual learning assessment and activities, guiding technology usage, and virtual learning support. Although lecturers are found to be technology savvy, there are also lecturers that have very little knowledge of using technologies for virtual teaching.

Lack of experience in virtual teaching, issues with the use of technology, preferences, and bad experiences in the use of virtual technology are among some of the reasons why lecturers decide against using the virtual platform for teaching. In line with this, studies found that the majority of lecturers utilised WhatsApp instead of virtual platforms such as Zoom or Google meet during their educational process. This is due to a lack of appropriate skills in

using such platforms, and the attitudes of the lecturers contributed to the underutilization of virtual teaching platforms (Tirta et al., 2022; Modise & Molotsi, 2022). Therefore, in accordance with the social perception theory, the study is deemed important in exploring lecturers' perception towards virtual teaching, their choice between physical and virtual teaching, as well as the effectiveness of virtual teaching.

Virtual Learning
In spite of the challenges posed by the epidemic, instructors and students in higher education institutions demonstrated tremendous perseverance in continuing their education over the course of the past year. The Student Voice Matters survey was done in 2020 by Project ID (a student development and empowerment initiative) to determine how students are adjusting to the abrupt transition to virtual teaching and learning. They discovered that the majority of students favoured classroom-based learning. This was due to connectivity challenges and inconsistencies in the learning structures. Since then, frequent school cancellations have prevented pupils from returning to routine, and many students continue to utilise virtual classes as their primary source of instruction. In plight of this, University students also experienced a similar shift in the virtual teaching and learning experience.

In a study conducted by Mardiana (2020) it was discovered that students in lower grades are more likely to be negatively influenced by virtual teaching and learning. The study also discovered that virtual teaching and learning increased students' anxiety and eye strain. Such is true as the use of technology (i.e., virtual learning) has the propensity to increase or even decrease motivation, psychological support, and satisfaction of the students (Sanusi et al., 2022). Nonetheless, virtual teaching and learning can become health-related issues if students are not prepared for the technology and the sudden change in the learning environment.

Virtual teaching and learning can also affect students' self-efficacy and performance proficiency in the long run (Tang, Tseng and Tang, 2022). It is found that when students seek information during virtual learning, their self-efficacy buffers between virtual learning self-efficacy and performance proficiency. Students' self-efficacy and performance proficiency to seek information is also the results of good internet connection, participation, their positive intention and satisfaction to learn virtual (Hamid et al., 2022; Satyarini et al., 2022). In a nutshell, a decent learning environment and proper facilities may encourage better involvement and performance while learning virtually.

Internet technologies have increased the flexibility of post-secondary education in a variety of ways. A study by Omar et al (2022) revealed that flexibility, and engaging students more deeply in learning results in virtual learning satisfaction. Without a doubt, students' desire to return to school surges when they are made to engage during the virtual teaching and learning activities Gherheş et al (2021), and high level of quality and timely contact between students and lecturers (Nambiar, 2020). Moreover, although face-to-face teaching and learning are known to have a social presence and social interaction, Bali & Liu (2018) found that students were very comfortable in virtual teaching and learning since it led them to the chance to be engaged creatively using computer technology. In general, the availability of technological assistance, well-organized virtual course modules, and adjustments to allow for the performance of practical sessions to students may also be contributing factors to engagement in virtual teaching and learning among students. Conclusively, although virtual teaching and learning are found to influence students' behaviour, perceptions, and responses in many ways, these outcomes do not reflect the virtual teaching presented as a whole by the

lecturers or instructors. Therefore, understanding the virtual teaching behaviour of the lecturer as an individual factor is also vital.

Methodology

This study aims to explore the perception of virtual teaching and learning among accounting lecturers and students. A quantitative content analysis via a focus group discussion and interview were carried out for each group for this study. We conducted our study at the National University of Malaysia, which is among the highest-ranking Malaysian public universities based in Bandar Baru Bangi, Selangor. The details on the profiles of all the participants are summarised in Table 1a for accounting lecturers and Table 1b for accounting students.

Table 1a
Participants' Profile - Lecturers

Participants	Age	Gender	Years of Teaching
Lecturer 1	45	Female	10 to 15 years
Lecturer 2	33	Male	5 to 10 years
Lecturer 3	36	Female	5 to 10 years
Lecturer 4	34	Male	1 to 5 years
Lecturer 5	58	Female	More than 30 years

Table 1b
Participants' Profile- Students

Participants	Age	Gender	Level of Education
Student 1	44	Female	PHD in Accounting
Student 2	24	Female	Master in Accounting
Student 3	38	Male	Master in Accounting
Student 4	22	Male	Degree in Accounting
Student 5	22	Female	Degree in Accounting

The focus group discussions with the respective groups were conducted in early Nov 2022. Five participants for each group and it was performed in a separate session guided by a set of interview protocols, which is the instrument used for detailed information related to the purpose of the study. The protocol consisted of two sections, i) the background of the participants, ii) questions on their perceptions towards virtual learning and teaching in Malaysia. In the focus group discussion, a moderator drives the discussion not only by managing existing relationships but also by creating a relaxed and comfortable environment for unfamiliar participants. One assistant was there to observe the non-verbal interactions

and to record the content of the discussion. This process is important as it provides comprehensive descriptions and interpretations about the discussions.

The focus group discussions for lecturers were conducted in English but for students were in Malay since most of the participants were not proficient in English. The focus group discussion and data collection was ended for all the groups once data collation reached saturation point (Merriam & Tisdell 2016). In analysing the data, thematic analysis was applied to derive themes from the focus group discussion transcriptions using Braun and Clarke's (2006) six-step framework (see Figure 1).
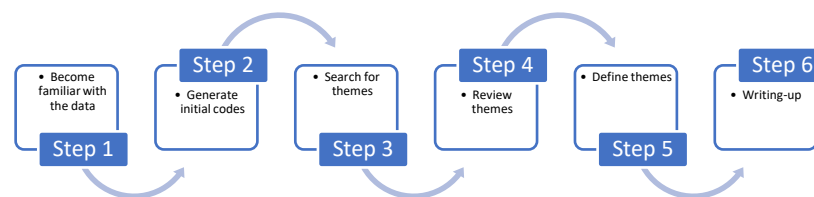

FIGURE 1: The adapted six-step framework on thematic analysis (Braun & Clarke, 2006)

Results and Discussion
Lecturers' Opinion on Adaptation and Flexibility of Virtual Teaching.
Our study found that lecturers' views on how adaptable and flexible virtual teaching can be can vary a lot based on their own experiences, teaching styles, and knowledge of technology. Some lecturers may regard virtual teaching as a welcome improvement that provides for greater scheduling flexibility and a more personalised approach to student learning. Others may find it hard to get used to the virtual setting and miss being able to talk to students in person. This is evidenced in their response during the interview:

"….The transition to virtual learning required us to adapt to a new learning environment that was more technical, flexible, and synchronous, and we had to quickly learn how to navigate and utilize the various tools and resources available to us to be successful in this new learning format…." (Lecturer 1)

Different personal and situational factors will also affect how lecturers feel about virtual teaching. It is important for universities and other educational institutions to offer support and resources to help lecturers get used to virtual teaching and feel confident in it. This could include chances for professional growth, access to technical help, and the chance to work with other people. Such is proven from their interview responses, whereby they believe:

"…Virtual learning presents challenges for senior lectures, including the need to adapt to new technologies and the potential for difficulty with internet connectivity in rural areas, but it also offers opportunities for students to earn more virtual certificates and experience a more flexible learning format….." (Lecturer 5)

Lecturers' Perception on Convenience and Time-saving of Virtual Teaching
The way lecturers see the ease and time savings of virtual teaching can also vary a lot. The study found that some people might think that virtual teaching is more convenient and saves

them time because it doesn't require them to commute and gives them more freedom with their schedules. This can result in a better work-life balance and the ability to teach from anywhere with an internet connection. This is supported by their responses, whereby

> *"….Virtual teaching is a convenient and time-saving way to give lectures." It also lets students and teachers talk back and forth, which makes learning more interactive and creative…"* (Lecturer 2)

Others, on the other hand, might think that virtual education is less convenient because technology is getting more complicated and people always have to learn how to use new tools and platforms. They might also think that teaching online is less personal and interesting than teaching in person. This might make them think that they are less able to connect with and motivate their students. These other lecturers responded as follows:

> *"….Well, virtual teaching also needs to improve its technology infrastructure to make sure that learning goes smoothly and effectively. If we are not well verse in its usage then teaching will be boring and ineffective…"* (Lecturer 5)
> *"… I'm not that old but sometimes I feel it is troublesome to learn new technology. It can be complicated too since I'm not that tech-savvy person…* (Lecturer 3)

At the same time, some accounting lecturers may also have trouble with the technical aspects of teaching online, such as setting up and using virtual classrooms, recording and sharing lectures, and helping students with technical issues. This extra work might be seen more as a burden that takes up time than a way to save time. Overall, a lecturer's experience, skills, and level of comfort with technology will affect how convenient and time-saving virtual teaching is seen to be. It is important for schools to give professors the help and tools they need to use the virtual classroom environment effectively and efficiently.

Lecturers' Choice Between Physical and Virtual Teaching
Lecturers often decide whether to teach in person or online based on a number of factors, such as the tools they have access to, how comfortable they are with online tools, the needs of their students, and their own preferences. Some lecturers believe that physical teaching allows for more effective engagement with students and produces a more personalized learning environment. They may also think that online learning doesn't have the same energy and interaction as learning in a classroom. As a result of some agreeing to face-to-face instruction, the interview arose:

> *".. I teach financial accounting class which requires students to do and understand all the accounting calculation. So sometimes, it is a challenge to do virtual teaching since you can't see the expression of your students. Do they really understand my lecture or I am just self-conceited….* (Lecturer 3)
> *"…..Face-to-face teaching is better because it lets the teacher and students talk to each other directly and get to know each other better, and that mutual connection will be present"* (Lecturer 5)

On the other hand, some teachers may like virtual teaching because it is easy and gives them more freedom. They might find it easier to create and teach interesting courses, and they might appreciate being able to teach from anywhere with an internet connection. Students

can also get more personalised attention through virtual teaching, which is especially helpful for people who can't move around well or who live in remote areas.

> "…..Virtual teaching can be a good way to replace a class when there are problems with the facilities." Virtual teaching also requires educators to be more creative in their teaching methods, but it may not be as engaging or fun for students as in-person learning..” (Lecturer 1)

> “….In some cases, like when students are more confident and comfortable talking to each other online, virtual teaching is beneficial…." (Lecturer 4)

Lastly, the choice between in-person and online teaching will depend on a number of personal and environmental factors. To meet the needs of their students, lecturers may choose a hybrid method, also known as a combined approach. Institutions of higher education must give lecturers the support and tools they need to make informed decisions about their teaching methods and make sure that students get a high-quality education in any format.

> "…Both in-person and online learning have their pros and cons, and the best way to learn may depend on what is being taught." Face-to-face instruction may be better if the subject requires more technical skills because it lets you talk directly to the teacher. However, if the subject mainly involves theoretical concepts, virtual learning may be preferred due to its flexibility and convenience….” (Lecturer 2)

Students' Perspective on Effectiveness of Virtual Learning
Several factors can influence students' perceptions of virtual teaching and learning, including their prior experience with technology, their learning style, and the quality of the virtual instruction they get. Virtual teaching and learning is liked more by students who are more familiar with and comfortable with technology. This can be comprehended through their responses during the interview whereby

> “…Virtual teaching and learning is better because it can have a lot of advantages for all students, such as the ability to play back recordings of the class and the flexibility to access the material at any time….” (Student 4)

Students have a more positive view of virtual teaching and learning when they get a high-quality virtual education that is interactive, interesting, and fits their own learning styles. Many students also value the flexibility that virtual learning provides since it allows them to take classes from anywhere with an internet connection and have greater control over their schedules. For some students, virtual learning provides access to education and resources that they would not have otherwise had, resulting in a favourable opinion of virtual instruction. However, the effectiveness of virtual learning can depend on the subject matter and the learning goals. In one of the interview sessions with the students, some of them replied

> "….Although we like virtual teaching and learning, there are many subjects that require a lot of discussion and interaction; physical classes may be more effective as they allow for more direct communication and the opportunity to get feedback from students in real-time." And this requires a face-to-face teaching and learning initiatives….”(Student 5)

Still, students who learn better by seeing or doing may find it hard to fully engage with the virtual teaching and learning process and may not like it. This was demonstrated by the way their interview responses sounded

"…I prefer face-to-face learning as it is more effective because the teacher and students can talk to each other more and students can show how well they understand the subject through body language and other nonverbal cues." This can lead to a more engaging and interactive learning environment, which can encourage students to participate more actively in the learning process…. " (Student 1)

Overall, students have different ideas about virtual teaching and learning, and lecturers or instructors need to know their students' individual needs and points of view to give good virtual instruction. We hence believe that virtual teaching and learning may work effectively for some accounting classes especial for theoretical courses, but not for calculation or practical accounting courses.

Conclusion
The main objective of this study is to investigate the perception of virtual teaching and learning among accounting lecturers and students at the National University of Malaysia. We conclude that a lecturer's experience, skills, and level of comfort with technology will affect how convenient and time-saving virtual teaching is seen to be. It is important for the universities to invest more in enhancing technology skills and knowledge both among lecturers and students. Our results also raise important concern regarding the perception of virtual learning among the accounting students, as well as highlighting the importance of accounting lecturers to know their students' individual needs and points of view to give good virtual instructions. This study provides both side of evidences, from the perspective of accounting lecturers and the students. Overall, virtual teaching and learning has numerous advantages in terms of ensuring the continuity of the educational process, particularly during a pandemic. The acceptability level is depend on age and education level, suggesting that virtual learning and teaching are more acceptable by youngsters than older ages. This is consistent with Mardiana (2022) who claimed that some instructors are not happy with the new educational method and they prefers to use the traditional way of teaching. This study also highlighted that accounting professional bodies need to accommodate and support the changes in accounting education particularly on the syllabus, and teaching and learning mode. Accounting educators and practitioners should aware of the need for change but it also worth noting that virtual learning may not work effectively for theoretical courses, but not for practical courses.
This study contributes to the existing research bank on the perception of virtual teaching and learning among lecturers and students of higher education institutions. We confirm that lecturers' support for students and interaction cum collaboration among students to get tasks done as it happens in traditional face-to-face learning classrooms predicted satisfaction in virtual learning. This study also provides practical implications especially from the accounting education perspective at the university level. We offers perceptions, suggestions, and useful information about virtual teaching and learning that is relevant to improve the quality of accounting education worldwide. Specifically, our study shows that virtual teaching and

learning is now an acceptable norms and new opportunities for students to participate in classes at their own schedule. They are also able to learn at their own pace, providing a comfortable way for them to grow their knowledge and skills. However, this study has some limitations since we only focus on accounting field. Future research may focus on other field covering more participants from different backgrounds, lifestyles, social experiences, races and religions.

Acknowledgements

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