

Distance Learning in the Field of Finance and Accounting during Epidemics from Students' Perspectives: A Sample Study of Finance and Accounting Students at the University of Setif-1

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Abstract:

This research paper aims to explore the perspectives of Finance and Accounting students at the University of Setif-1 regarding the distance learning model used to teach their subjects during periods of epidemics, especially the COVID-19 crisis.

A questionnaire was used for the applied study. In the statistical analysis, we used the mean, standard deviation, and the one-sample t-test with the SPSS software.

According to the results, students perceive that the technical and human resources, as well as the surrounding environmental conditions, are not suitable for implementing distance learning. They also expressed dissatisfaction with the educational content of the distance lessons during the COVID-19 crisis. Additionally, they consider that distance learning is less suitable for teaching financial and accounting subjects.

Keywords: COVID-19 crisis; educational process; in-person education; distance learning; financial and accounting sciences

(JEL) Classification : A23, I22, M41.

1.Introduction:

The natural and health disasters can lead to the closure of educational institutions, either locally or globally, as was the case with the COVID-19 pandemic, which caused the largest disruption in education in history. According to a United Nations report issued on August 20, 2020, approximately 1.57 billion learners in over 190 countries were affected by the suspension of in-person education due to the COVID-19 virus by April 2020 (United Nations - Institutional Brief, 2020, p. 06).

Following the same pattern, several schools were closed during the outbreak of the SARS syndrome in China in 2003. For instance, 1,302 schools were closed in Hong Kong, leading to 1,000,000 learners being deprived of face-to-face education (Toquero, 2020, p. 1). Similarly, Italy experienced earthquakes in 2016, resulting in the collapse of the Camerino University building and causing all its students to be disconnected from in-person education for an extended period.

Considering that ensuring continuous education is one of the major challenges faced by educational institutions and countries as a whole, seeking alternatives to in-person learning must be prioritized by stakeholders in the education sector

1.1.Research Problematic:

The research problem was formulated through the following main question: **What is the level of satisfaction of students in the Department of Finance and Accounting at the University of Setif-1 with the distance learning model as a method for teaching their courses?**

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1.2. Research hypotheses:

The following hypotheses will be adopted:

- Suitable conditions for distance learning are available at the Department of Financial Sciences and Accounting at the University of Setif-1.
- Students of the Department of Financial Sciences and Accounting at the University of Setif-1 are not satisfied with the online educational content.
- Distance learning is far more suitable for teaching the subjects of the Department of Financial Sciences and Accounting compared to traditional in-person education.

1.3. Research Aims:

This study aims to identify the students' perspectives on the shift towards distance learning, particularly during the outbreak of COVID-19 pandemic, and the disruption of in-person education due to medical and health-related disasters in general, through identifying the opinions of Financial and Accounting Sciences students .

2. The theoretical framework of distance learning:

2.1. Definition of the distance learning model:

The distance education model represents the approach through which formal education is delivered to learners in different locations, with teachers and administration situated in various places while recipients are in other locations. This is achieved using auditory, visual, and written media under the responsibility of a specific university or educational institution. (Arab Organization for Education, Culture and arts - Arab League - 2014, page 21), It is also known as the ability to use a computer, smartphone, tablet, or any device that provides the opportunity for learning anytime and anywhere (Dhawan, 2020, p. 07)..

2.2. The justifications for the shift towards the distance learning model:

Distance learning may be an optional choice as a complement to traditional in-person education, but it can become a necessary option in the event of the forced suspension of in-person education due to natural and health disasters. (BELTEKIN & KUYULU, 2020, p. 2).

Among the examples of the forced suspension of in-person education that compelled universities and educational institutions to shift towards distance learning are:

- The three earthquakes that struck Italy in 2016 caused significant destruction, including the collapse of the Camerino University building and the suspension of in-person education. After considering various plans to continue the educational process, the university resorted to using the Webex platform for distance learning, which is owned by Cisco. It's worth noting that before this disaster, distance learning was not favored by both students and professors at the university (Dhawan, 2020, p. 12).
- The earthquake that struck Christchurch, New Zealand in 2011 resulted in the collapse of the University of Canterbury. However, the utilization of distance learning through information and communication technology allowed for the continuation of the educational process (Dhawan, 2020, p. 13).
- The spread of SARS in China in 2003 led to the closure of several schools and universities. For instance, in Hong Kong, 1,302 educational institutions were closed, affecting approximately 1,000,000 students who had to stay at home.

In addition to natural and health-related disasters, there are other justifications for moving towards the implementation of distance learning:

-The rapid advancement in technological and digital innovations has made the digitization of the educational process a prominent issue in order to leverage this progress (König, Jäger-Biela, & Glutsch 2020, p. 608).

-Promoting the culture of self-directed distance learning in society allows for the spread of a lifelong learning culture (Dhawan, 2020, p. 6), which is not tied to formal educational institutions or a specific age.

2.3.The requirements for transitioning towards a distance learning model:

2.3.1.The suitable technological infrastructure: It is necessary for the participants in the educational process to have good and affordable internet coverage, in addition to the availability of the necessary devices and advanced technological media. Educational institutions should also have advanced data management centers equipped with computers and servers capable of accommodating all user accounts.(Arab Organization for Education, Culture and the Arts - Arab League - 2014, p.144-145).

2.3.2.Trainee Human Resources : Applying the distance learning model requires training the human resources involved in the educational process, including teachers, learners, and administrators, on utilizing technological media, software, and platforms used in the distance learning process.

2.3.3.Structure and Organization : The supervisory authority must provide a legal framework that regulates the process of distance learning, especially concerning the protection of intellectual property .

2.3.4.Appropriate Educational Content: Preparing electronic educational materials for distance learning, it is essential to consider the unique aspects of this model.

2.4. The main obstacles to the transition towards the distance learning model:

The main obstacles to the transition towards the distance learning according to the opinions of each of the following authors: (Dhawan, 2020), (Yilmaz İnce, Kabul, & Diler, 2020), (Toquero, 2020), and (Sangster, Stoner, & Flood, 2020):

-The preference of both students and teachers for face-to-face interaction and the lack of sufficient motivation for the transition towards distance learning ..

-The risks of decreasing educational quality, especially due to problems in distance assessment processes.

-The difficulty for learners in achieving a balance between distance learning and their social lives, as well as the possibility of not having a quiet space at home..

-The negative perception of the community towards distance learning and the lack of confidence in its outcomes

-The inequality of educational opportunities due to disparities in circumstances, especially variations in digital skills, internet coverage issues...

-The technical problems that professors, students, and administration may encounter.

-The widespread occurrence of academic plagiarism of electronic educational content in the absence of strict laws protecting intellectual property rights.

3.Distance learning in the Finance and Accounting Department at the University of Sétif-1:

3.1.Defining The Department of Finance and Accounting at the University of Sétif-1and it's most important majors:

the term Department of Finance and Accounting in this study refers to all specializations taught within the Department of Finance and Accounting at the Faculty of Economic and Management Sciences at the University of Setif-1:

Table (01): Specializations of the Department of Finance and Accounting at the University of Setif-1

The second year	The third year	Masters
The common trunk of Finance and Accounting	Bachelor's degree in Accounting and Finance	Accounting and Auditing
	Bachelor's degree in Accounting and Taxation	Accounting
	Bachelor's degree in Corporate Finance	Accounting and Taxation
	Bachelor's degree in Banking and Insurance Finance	Corporate Finance
Finance and Insurance		

Source: <https://eco.univ-setif.dz/article.php?id=1021>

According to the annual statistics report of the Faculty of Economic Sciences, Commerce, and Management Sciences at University-Setif1, for the academic year 2021-2022, students majoring in Finance and Accounting represented 35 percent of the total college students. Their numbers were approximately 2,401 students during the academic year 2020/2021, which decreased to 2,368 students in the academic year 2021/2022. They were taught by 81 professors.(Ferhat Abbas University-Setif1: Faculty of Economic Sciences, Commerce, and Management Sciences, 2022, pp. 25-26).

3.2.The characteristics of education at the level of the Finance and Accounting Department:

What distinguishes education at the level of the Finance and Accounting Department is that it requires the integration of three essential elements. These elements include Academic qualification, which is based on theoretical courses related to the conceptual framework of accounting and finance, Practical qualification through conducting practical internships, in addition to Technical qualification to train the student in using the necessary accounting and financial software (Al-Farra, 2018, p. 40).

The finance and accounting branch's modules are predominantly characterized by their technical nature, especially the core units' modules. What distinguishes these modules, which are mainly technical in nature, is the significant need for exercises and applications that students practice.

3.3.Some of the efforts made in the field of distance teaching during the COVID-19 crisis:

After the spread of the COVID-19 virus began to widen, the Ministry of Higher Education and Scientific Research issued a directive on February 29, 2020, with reference number: 288/A.K.W/2020/, urging the necessity of being prepared for the possibility of university closures and adopting a distance teaching model. They instructed the development of electronic lessons covering a one-month period, to be made available on the university's website or any other accessible platform for students to access, In addition to being supported by practical actions, it was emphasized that the necessary technical measures should be taken into consideration to implement this initiative. Its implementation was scheduled to begin on March 15th. (The Algerian Ministry of Higher Education and Scientific Research in Ministerial Correspondence

No. 288 /A.K.W/2020 in 2020). Following this directive, several other instructions were issued, such as the one dated April 1st, 2020, and another one on April 7th, 2020. All of them emphasized the necessity of implementing the distance learning model and supporting students to continue their education during the period of health quarantine, which resulted in the complete closure of universities and the suspension of face-to-face education starting from March 12th, 2020, the closure of universities continued until September 19, 2020. After this date, students returned in batches to complete two weeks of in-person education, followed by the administration of exams for the second semester of the academic year 2019-2020, while teaching during the academic year 2021/2022 was hybrid, with two weeks of in-person instruction followed by two weeks of distance learning, students were divided into two alternating groups.

Applying the instructions provided by the Ministry and with the confirmation of the University of Setif-1, the faculty of Economic and Management Sciences, the professors of the Finance and Accounting department have prepared electronic educational content in the form of PDFs. These PDFs contain lectures and integrated applications for all subjects covered in the second semester, the department's administration assured to monitor the commitment of the professors to the process. As some professors have taken the initiative to provide lessons through YouTube. Additionally, some have utilized platforms like Zoom and Google Classroom.

the University of Setif-1 attempted to take advantage of the Moodle platform. They made significant efforts to enable professors to have accounts on the platform in the shortest possible time. However, they encountered significant problems, especially at the beginning of the process. The main issues were related to the servers' inability to handle distance learning processes effectively, (the servers' inability to accommodate a large number of student accounts, inadequate storage space for educational content, and insufficient capacity for educational process management software).

And these issues have been addressed, as during the academic year 2021/2022, each professor was provided with an account on the platform, allowing them to publish lessons and lectures and interact with the students in their classes. Every enrolled student in the section became an active member, enabling them to access the lessons and lectures listed on the platform.

4. Studying the opinions of a sample of students:

4.1. The methodological procedures for the applied study:

A questionnaire was used as a data collection tool, distributed randomly among a sample of students from the department. We were able to retrieve 101 analyzable questionnaires.

4.1.1. The structure and content of the questionnaire: the questionnaire was divided into three main axes designed using a five-point Likert scale. The first axis aims to identify students' perspectives regarding the availability of suitable conditions for distance learning, as for the second axis aims to know the students' point of view regarding the content of the scientific material designed by the professors for distance learning, while the last axis aims to know the students' point of view regarding the suitability of the distance learning model for teaching the subjects of the Financial and Accounting Sciences branch.

4.1.2. Reliability of the questionnaire as a research tool: Cronbach's alpha coefficient was used for assessing reliability:

Table (02): Reliability of the Questionnaire

		Cronbach's alpha coefficient
Sub-factor 01	The extent of the availability of suitable technological conditions for distance learning	0.797
Sub-factor 02	The extent of the availability of suitable human conditions for distance learning	0.842
Sub-factor 03	The extent of the availability of suitable environmental conditions	0.854
Factor 01	The extent of the availability of suitable conditions for distance learning	0.914
Factor 02	The extent of satisfaction with the educational content of the lectures and lessons delivered distancely	0.893
Factor 03	The suitability of the distance learning model for teaching the courses of the Financial and Accounting Sciences department	0.849
The overall reliability of the questionnaire		0.944

Source: Based on the outputs of the questionnaire analysis using SPSS version 25

It is shown that the Cronbach's alpha coefficients for the three main dimensions and the sub-dimensions are greater than 0.6, indicating that the questionnaire's dimensions exhibit good reliability. Furthermore, the overall reliability coefficient of the questionnaire is 0.944, indicating that the entire questionnaire exhibits strong reliability. This makes it a suitable tool for data collection.

4.2.The descriptive analysis of the questionnaire results:

4.2.1.The descriptive analysis of the first axis: 'The availability of suitable conditions for distance learning: In order to analyze this axis, its sub-axes were examined.

4.2.1.1.The descriptive analysis of the first sub-axis: 'The availability of suitable technological conditions for distance learning ': The results of the descriptive analysis for this axis are presented in the following table:

Table (03): Results of the descriptive analysis for the axis 'The availability of suitable technological conditions for distance learning

Expressions	μ	σ
I have a fully equipped computer that I can use independently for distance learning	2.68	1.25
I have a smart mobile phone that I can use for distance learning	3.10	1.29
I have a high-quality internet connection at home, in addition to the phone's internet	2.19	1.17
The mobile phone network internet is of high quality, and I can use it for distance learning from anywhere	1.70	0.92
The cost of the internet subscription is reasonable, which allows me to renew it easily	2.08	1.05

I find it easy to access the files uploaded on the college website for distance learning	2.47	1.03
The technical issues are promptly addressed by the college	2.10	0.96
I am familiar with the teaching method using the Moodle platform at the college level	1.94	0.97
The availability of suitable technological conditions for distance learning	2.28	0.7

Source: Based on the outputs of the questionnaire analysis using SPSS 25

It is shown that, on average, respondents disagree on the availability of suitable technological conditions for distance learning in the Department of Financial Sciences, Whereas, the average total score for the axis was 2.28 with an acceptable deviation of 0.7, indicating a disagreement level.

4.2.1.2.Descriptive analysis of the second sub-axis: The availability of suitable human conditions for distance learning: the results of the descriptive analysis for this axis are shown in the following table:

Table (04): Results of the descriptive analysis for the axis "Availability of Suitable Human Conditions for Distance Learning

Expressions	μ	σ
I have sufficient skills to deal with online learning through the computer	2.61	1.19
I have sufficient skills to deal with online learning through the smartphone	2.74	1.22
I can easily use e-learning platforms	2.62	1.20
I see that the teachers' technical skills enable them to easily handle online learning	2.35	1.05
The teachers have the competence to transition from traditional face-to-face teaching to online distance learning	2.19	0.99
I see that the college has the human capabilities to deal with the distance learning model (engineers, administrators, etc.)	2.11	1.04
I have sufficient training and skills to handle synchronous distance learning	2.31	1.18
The extent of the availability of suitable human conditions for distance learning	2.44	0.79

Source: Based on the outputs of the questionnaire analysis using SPSS 25

On average, the respondents disagree on the availability of suitable human conditions for distance learning at the Department of Finance and Accounting Sciences at the University of Setif-1, where the average total score for the axis was 2.44, with an acceptable deviation of 0.79, indicating a non-agreeing level.

4.2.2.The descriptive analysis of the Third sub-axis "Availability of Suitable Surrounding Environment for Distance Learning”: the results of the descriptive analysis for this axis are illustrated in the following table:

Table (05): Results of the descriptive analysis for the axis "Availability of Suitable Surrounding Environment for Distance Learning."

Expressions	μ	σ
I have a quiet room at home that allows me to focus on distance learning away from family members	2.38	1.35
My family members understand my situation when I want to dedicate time	2.70	1.31

to distance learning at home		
I can balance the demands of life (household chores, work, friends) and distance learning at home	2.66	1.15
The availability of a suitable surrounding environment for distance learning	2.58	1.12

Source: Based on the outputs of the questionnaire analysis using SPSS version 25

It appears that, on average, respondents disagree on the availability of a suitable surrounding environment for distance learning, the average total score for the axis was 2.58, with an acceptable deviation of 1.12, which falls under the category of "disagree," although it is very close to the "somewhat agree" category.

4.3. The descriptive analysis of the second axis "Satisfaction with the Educational Content of Online Lectures and Lessons":

the results of the descriptive analysis for this axis are presented in the following table:

Table (06): Results of the descriptive analysis for the axis "Satisfaction with the Educational Content of Online Lectures and Lessons."

Expressions	μ	σ
I am satisfied with the scientific material included in the lessons that were provided on the website during the Covid-19 crisis.	2.26	1.01
The method of designing the lessons placed on the website is suitable for distance learning	2.12	1.05
The technical aspect of financial and accounting branch modules has been taken into consideration in the lessons posted on the website.	2.23	0.99
The method of suspense and enticement has been used in presenting the lectures, allowing for the elimination of boredom.	1.90	0.94
There is diversity in the way the scientific material is presented distancely by the professors of the Financial and Accounting Sciences department.	2.13	1.14
The lessons and lectures have been adapted and made concise to align with the methodology of distance learning	2.26	1.04
There is no significant difference between my understanding of the modules in face-to-face learning and my understanding of them through distance learning	2.21	1.23
I was prepared to be evaluated on my acquired scientific material through distance learning	2.25	0.97
The level of satisfaction with the educational content of online lectures and lessons.	2.17	0.95

Source: Based on the outputs of the questionnaire analysis using SPSS version 25

It appears that, on average, the respondents are not satisfied with the educational content of online lectures and lessons in the Financial and Accounting Sciences department at the University of Setif-1 during the Covid-19 crisis, as the average total score for the axis was 2.17, with an acceptable standard deviation of 0.95, which falls under the category of "unsatisfied".

4.4. The descriptive analysis of the third axis "The suitability of the distance learning model for teaching the module of financial and accounting sciences": The results of the descriptive analysis of this axis are shown in the following table:

Table (07): Results of the descriptive analysis for the axis "Suitability of the distance learning model for teaching financial and accounting sciences."

Expressions	μ	Σ
The fundamental units of modules in the field of finance and accounting can be effectively learned through distance learning if the conditions are suitable.	2.52	1.14
The exploratory unit modules in the field of finance and accounting can be effectively learned through distance learning if the conditions are suitable.	2.75	1.17
The methodological unit modules in the field of finance and accounting can be effectively learned through distance learning if the conditions are suitable.	2.82	1.13
Distance learning can provide me with the necessary knowledge in the field of finance and accounting with the same effectiveness as traditional face-to-face education .	2.40	1.08
Distance learning allows me to save the time needed to take professional accounting courses compared to traditional face-to-face education, as it provides more flexibility.	2.21	1.93
Videos and electronic files restrict me less than traditional face-to-face education since I can access them at any time.	2.84	1.25
Distance learning deprives me of expanding my knowledge due to the absence of the human touch and sufficient interaction.	2.60	1.36
Distance learning is suitable for learning in the field of finance and accounting as a complement to traditional education.	3.21	1.21
I see that the society has confidence in the knowledge I acquired through distance learning.	2.20	0.93
The suitability of the distance learning model for teaching the modules in the field of finance and accounting.	2.75	0.81

Source: Based on the outputs of the questionnaire analysis using SPSS version 25

It seems that the arithmetic mean of the total score for the axis 'Suitability of the distance learning model for teaching modules in the field of finance and accounting' was 2.75 with an acceptable standard deviation of 0.81, with a degree of 'somewhat agree'.

5.The inferential analysis and hypothesis testing:

the one-sample t-test will be used to test the hypotheses of the study.

5.1.The extent of the availability of suitable conditions for distance learning: the first hypothesis, aligned with this axis, states that "Suitable conditions are available for distance learning in the Department of Financial Sciences and Accounting at the University of Setif-1." To test this hypothesis, it will be divided into three sub-hypotheses that are compatible with the three sub-axes.

5.1.1.The extent of availability of suitable technological conditions for distance learning: this sub-hypothesis states : "suitable technological conditions for distance learning are available at the level of the department of financial and accounting at the University of Setif-1", The results of the student test related to this hypothesis are as indicated in the following table:

Table (08): Results of one sample T-test on the axis of "Availability of Suitable Technological Conditions for Distance Learning."

one sample test					
Technological circumstances	Test value=3				
	t	sig. bilateral	mean difference	95% confidence interval of the difference	
				Superior	inferior
	-10.3	.000	-.71782	-.8561	-.5795

Source: Based on the outputs of the questionnaire analysis using SPSS 25

The significance level (sig) is 0.000, which is less than ($\alpha=0.05$), therefore, there are statistically significant differences between the calculated mean (2.28) and the assumed mean, with negative differences (-0.71782). This means that the opinion of students in the Finance and Accounting department regarding the availability of technical conditions for distance learning tends to be disapproving, therefore, the first sub-hypothesis, which states that **"there are suitable technical conditions for distance learning in the Department of Finance and Accounting Sciences at the University of Setif-1,"** is rejected.

5.1.2.The extent of the availability of suitable human conditions for distance learning: this sub-hypothesis states that "there are suitable human conditions for distance learning in the Department of Finance and Accounting Sciences at the University of Setif-1, the results of the one-sample t-test for this hypothesis were as follows:

Table (09): One-sample t-test results for the axis "Availability of suitable human conditions for distance learning

one sample test					
Human conditions	Test value=3				
	T	sig. bilateral	mean difference	95% confidence interval of the difference	
				Superior	inferior
	-7.233	.000	-.58133	-.4219	-.7408

Source: Based on the outputs of the questionnaire analysis using SPSS 25

The significance level (sig) is 0.000, which is less than ($\alpha=0.05$). Therefore, there are statistically significant differences between the calculated mean (2.4187) and the hypothetical mean, the negative differences (-0.58133) indicate that the opinions of the students in the Department of Finance and Accounting regarding the availability of suitable human conditions for distance learning are leaning towards disagreement, therefore, the second sub-hypothesis, which states that **"Suitable human conditions for distance learning are available at the Department of Finance and Accounting at the University of Setif-1,"** is rejected.

5.1.3.The extent of the availability of Surrounding Environment for Distance Learning: this sub-hypothesis states that "Suitable surrounding environment conditions for distance learning are available at the Department of Finance and Accounting at the University of Setif-1, the results of the one-sample Student's t-test related to this hypothesis are as follows:

Table (10): One-sample Student's t-test results for the "Extent of Availability of Suitable Surrounding Environment for Distance Learning" axis

one sample test					
surrounding environment conditions	Test value=3				
	t	sig. bilateral	mean difference	95% confidence interval of the difference	
				Superior	inferior
	-3.757	.000	-.41914	-.1978	-.6405

Source: Based on the outputs of the questionnaire analysis using SPSS version 25

The significance level (sig) is 0.000, which is less than ($\alpha=0.05$). Therefore, there are statistically significant differences between the calculated mean (2.5809) and the hypothetical mean, the negative differences (-0.4191) indicate that the opinion of students in the Department of Finance and Accounting regarding the availability of suitable conditions for distance learning tends to be disapproval. Consequently, the second null hypothesis, which states that **"Suitable surrounding environment conditions for distance learning are available at the Department of Finance and Accounting at the University of Setif-1,"** is rejected.

5.2. The level of satisfaction with the educational content of distance lectures and lessons:

The results of the One-sample test aligned with this hypothesis are as follows:

Table (11): Student's Test Results for the "Satisfaction with E-Learning Content and Lectures" Axis.

one sample test					
Educational Content	Test value=3				
	t	sig. bilateral	mean difference	95% confidence interval of the difference	
				Superior	inferior
	-10.51	.00	-.83168	-.6746	-.9887

Source: Based on the outcomes of the questionnaire analysis using SPSS 25

The level of significance (sig) is 0.00, which is less than ($\alpha=0.05$). Therefore, there are statistically significant differences between the calculated mean (2.1683) and the assumed mean, these are negative differences (0.83168-), indicating that students' opinions are leaning towards dissatisfaction with e-learning content and lectures. Consequently, the second main hypothesis is accepted, which states, **"Students of the Department of Finance and Accounting at the University of Setif-1 are dissatisfied with e-learning content"**.

5.3. The Suitability of the Online Learning Model for Teaching Measurement in the Department of Finance and Accounting:

The results of the One-sample test supported this hypothesis as follows:

Table (12): Results of the Student Test for the axis "Suitability of the Distance learning Model for Teaching Financial and Accounting Sciences Courses."

One sample test					
Suitability of distance learning for teaching financial and accounting courses	Test value=3				
	t	sig. bilateral	mean difference	95% confidence interval of the difference	
				Superior	inferior
	-3.004	.003	-.24257	-.0825	-.4028

Source: Based on the outcomes of the questionnaire analysis using SPSS 25

The significance level (sig) is 0.003, which is less than ($\alpha=0.05$). Therefore, there are statistically significant differences between the calculated mean (2.1683) and the hypothetical mean, and it is negative differences (-0.83168), indicating that the students' opinions are leaning towards disagreement with the suitability of the distance learning model for teaching financial and accounting sciences courses. Although the descriptive analysis suggests that the arithmetic mean falls within the "somewhat" range, the inferential analysis reveals a trend towards disagreement. Consequently, the main third hypothesis, which states that **"The distance learning model is significantly more suitable for teaching financial and accounting sciences courses compared to traditional in-person education,"** is rejected.

6. Conclusion:

This research paper explores the viewpoints of students in the Financial and Accounting Sciences department at the University of Setif-1 regarding distance learning as an alternative teaching model, especially in light of the suspension of in-person educational activities since March 2020 due to the Covid-19 crisis.

The study revealed that students perceive the conditions of distance learning in their classes as inadequate, both in terms of technical aspects such as (poor internet quality on phones and at home, high subscription costs, lack of access to separate computers and equipment) and human aspects (insufficient skills for both students and teachers) as well as environmental factors (lack of sufficient understanding from family members, absence of a separate room to dedicate to distance learning). Furthermore, they expressed dissatisfaction with the academic content delivered distantly during the COVID-19 pandemic. (The content was not tailored to the specific nature of the subject, and the lessons were not adapted to align with the characteristics of distance learning, such as being concise and engaging...), and when asked about the suitability of the distance learning model for teaching their subjects if the conditions were available, students showed a higher level of agreement compared to their responses to the previous questions (average agreement level of 2.75). However, they generally expressed disagreement, confirming their preference for receiving education through the traditional face-to-face model, which ensures interaction between them and their professors, allowing better understanding of the presented scientific content and materials. Nonetheless, the possibility of using distance learning as a complement to traditional education remains.

Based on the findings, at the University of Sétif specifically and Algerian universities in general, it is essential to provide the necessary technological and human resources, as well as a suitable environment, before adopting the distance learning model for the Department of Financial Sciences and Accounting. This ensures that students receive equitable education. Additionally, professors should consider the

technical nature of the department's modules and the characteristics of distance learning in delivering electronic educational content, as students do not prefer to rely on distance learning as an alternative to traditional in-person education within their department, it is essential to take this aspect into account and try to promote the advantages of distance learning considered as one of the contemporary challenges of higher education.

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