

Research Paper
(Quantified)

Evaluation of factors Affecting the development of cloud-based accounting education and the academic performance of accounting students in Iran

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
Keywords:

Cloud-based accounting, human factors, cultural and social factors, economic and technological factors, academic performance.

Abstract

This study aimed to investigate the factors affecting the development of cloud-based accounting education and the academic performance of students. The method of design is quantitative and the type is descriptive - survey. In order to carry out this research, a questionnaire designed by Omar Akbal Tofiq in 2022 was used to collect data. The validity of the questionnaire was confirmed by content validity using experts' opinions. The reliability of the constructs was assessed through three methods; Cronbach's alpha, composite reliability of each structure, and factor loadings of each item. The statistical population of this research is the students of accounting. For the distribution of the questionnaire according to the similarity of environmental conditions and facilities, universities of the west of Iran including Razi University of Kermanshah, Ilam, and Kurdistan were studied. 92 acceptable responses were received and analyzed from the questionnaire distributed by random sampling method. SMART PLS software has been used to analyze the data. The purpose of this study was to determine the extent of adoption of cloud computing methods in the education of accounting courses and its effectiveness in education programs by the students of universities of Iran by applying the influence of external variables, i.e., human factors, economic and technological factors, and cultural and social factors on the development of cloud accounting education and academic performance of students. The results indicate that human, economic, and cultural factors have a significant positive effect on the development of cloud-based accounting education and student's academic performance.

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Extended abstract

Introduction

Today, changes and evolution in information technology are constantly determining changes in the field of higher education worldwide. Effective integration of technology in higher education is increasing to provide qualitative education and preparation of students and teachers to face the 21st century and fully familiarity with evolving technologies (Suzianti & Paramadin, 2021; Yukefallah et al., 2021). This will reduce classroom constraints, and students have more opportunities to communicate with each other. E-learning can have an effective and significant impact on academic performance, achievement, and level of student satisfaction with traditional classroom education, which is one of the most appropriate strategies for optimal use of online (virtual) cloud computing education services. In 2020, the sudden outbreak of Covid-19 surprised people all over the world. During the Corona epidemic, 1.5 billion students in 188 countries had their schools closed. Many countries were forced to adopt online education to ensure continuity of learning when social distancing was unavoidable (McBurnie et al., 2020; Reimers & Scheicher, 2020). Hence, in this situation, virtual education is considered the main strategy for continuing the education of students and a way to prevent the spread of disease and the gap in education in universities and educational centers (Huang et al., 2020). The purpose of this study was to evaluate the factors affecting the education of cloud accounting and its reflection on the academic performance of accounting students in light of the COVID-19 pandemic. The importance of this research arises from the fact that it can identify the factors affecting the development of cloud accounting education that promotes successful usage of online learning systems during and after the COVID-19 pandemic. In addition, this research provides practical insights into the adoption and use of online learning systems in developing countries such as Iran.

Theoretical Framework

Since in recent years, the use of information and communication technologies has been widely used in organizations, departments, and universities and has presented a wide range of benefits for organizations, especially universities in the e-learning sector; identifying and prioritizing the factors affecting the creation and development of e-learning in universities is of great importance (Bahari & Moody, 2021). Several indices such as infrastructural factors (hardware, software), human, economic, and cultural factors are more effective in the creation, development, and application of this teaching method. Remote education is a new and successful educational method; in order to achieve its high goals, it is necessary to continue, time and improve access to computers and the internet in the whole of society, and also it is necessary that education with short-term planning strengthens the skills of teachers and students in using their programs and media that do not have problems such as unfamiliar with new software. Therefore, these skills improve students' educational performance. E-learning in comparison with traditional teaching has major advantages such as flexibility and elimination of unnecessary and costly movements to participate in training courses. E-learning is also independent of time and space variables (Sahbeigi & Nazari, 2012). The results of several studies (Devi, Ratnoo and Bajaj, 2022; Njugunna, 2021) show that the economic variables of students such as social class, place of residence, and occupation of parents affect their academic performance (Omer & Mohmood, 2018). Cultural and social factors are shared values, norms, and attitudes among people that constitute the beliefs of a society (Apsalone & Sumilo, 2015). Culture is one of the important factors that seem to influence the public acceptance of e-learning services in developing countries (Alajmi et al., 2017). According to Elizabeth brown and Hocutt (2017) cloud-based technologies and services such as Google Drive and Google Apps, which are used in the cloud-based collaborative environment, provide new opportunities for integration between shared

platforms and student interaction, and students can interact with teachers and classmates (Huang et al., 2016).

Research method

This research is a descriptive type, and applicable in terms of purpose, and the type of data in this research for questions test is quantitative. In this research, an electronic questionnaire designed by Omar Akbal Tofiq in 2022 was used to collect data. To examine the theoretical model, a survey with two parts is used. The first part includes demographic questions about students, and the second part includes questions for measuring the structure of models. Each section of the structure is measured using a 5-point Likert scale. The statistical population of the study included all students of accounting. According to the establishment of similar conditions for access to students, understanding the research topic, and finally usable results of analysis, the information of universities of west part of the country including the Razi University of Kermanshah, Ilam, and Kurdistan, which are similar in terms of facilities and environmental conditions, were selected, and finally, after distributing the questionnaire (in person and internet) and using simple random sampling, 92 acceptable answers were collected and analyzed. Smart pls is used to analyze the data.

Conclusion

This study aimed to investigate the factors affecting the development of cloud-based accounting education and the academic performance of students in Iran. According to the results, human factors; economic and technological factors; and cultural and social factors have positive effects on students' educational performance and the development of cloud-based accounting education. The findings of the research showed that integration of cloud computing technology in the educational environment provides new opportunities that improve teaching and learning, and help the students' self-learning and motivate them to learn by providing flexibility. Students during the learning process will interact with each other, leading to the exchange of knowledge, increasing participation, and improving the educational results, which is consistent with the findings of Musyaffi et. al. (2022). Skill problems and teachers' lack of conformity with online education and lack of familiarity with the virtual environment and its structure, difficulty in evaluating the quality of learning of learners, teachers' resistance to enter the age of technology and change of traditional evaluation methods and finally, increasing the teachers' working hours at the beginning of covid-19 pandemic was observed; therefore, accounting professors and students acquire the necessary skills to use educational tools, devices and systems, hardware and software by passing of time and the movement of education from traditional to online education, which is, as a result, necessary to acquire the skills to use Cloud space and equipment needed for both professors and students to use online teaching, which is in agreement with the results of Atanda Balogun et. al. (2023); Wagiran et. al. (2022); and Khan Al-Badi (2022). In this regard, according to the results of the study, it is suggested that university professors have received training for the use of educational technology and virtual learning methods that can improve the quality of virtual education. This training can include applicable methods for virtual learning, how to use instructional and communication tools, and virtual class management. Also, the production and presentation of high and diverse educational resources and content can help students gain the best results in virtual education programs. The selection of educational resources is also important due to students' needs and variety of educational methods. In addition, using new technologies such as virtual reality, artificial intelligence, and gamification in virtual education programs can provide more attractive and useful methods for students.