




## Profiling Accounting Teachers' Readiness for Online Learning During the Covid-19 Pandemic in the Eastern Cape in South Africa: Who Was Ready?

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### ABSTRACT

Regardless of the preparation of teachers, the COVID-19 pandemic and the ensuing social distancing measures forced educational institutions worldwide to convert quickly to online teaching and learning. COVID-19 has disrupted educational processes globally. The relevance of researching COVID-19's effects on the educational system has increased to discover a logical solution to this problem. This study assumes that a unit-level analysis can provide some insight, despite the pandemic's extensive consequences. Thus, during the Covid-19 outbreak in the Eastern Cape of South Africa, this study examined the preparation of accounting teachers for online learning. In a case study research design, a qualitative approach, a ten accounting teachers' sample that was appropriate and intentional, was used. According to the survey, accounting learners are not aware of the potential applications of online learning in the classroom. The fact that schools do not promote online learning was another conclusion. The experts advise school administrators to schedule regular lectures online so that learners can learn. Redesigning classrooms is necessary to facilitate online learning.

### KEYWORDS

Covid-19 pandemic; online learning; accounting teachers; teachers' readiness; classroom conditions.

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## INTRODUCTION AND BACKGROUND

E-readiness is the capacity of a user to adjust to a novel learning environment while utilising creative thinking and participating in independent learning (Rosen, 2014). E-learning is the 21st century's eye, and all businesses across the globe are still searching for new and creative ways to deliver education and link learners and other participants more generally (Raines & Clark, 2019). Rosen (2014) lends credence to the idea that the 21st century is defined by technology's ubiquitous effect in all domains, and that, consequently, using technology provides an unwavering replacement for traditional teaching methods, particularly in industrialised nations. Nonetheless, Glenda (2018) contends that online learning has emerged as an essential component in the delivery of education in the twenty-first century. According to Glenda (2018), a streamlined system with all-inclusive software, a means of monitoring content distribution, and a welcoming, communal space identified by learners' virtual cooperation are necessary for e-learning to be effective. In the last 20 years, technology has altered educational systems, claims Hammond (2013). The study on the use of digital tools and resources by Mncube et al. (2019) indicates that school instructors do not use digital tools and devices for researching curriculum content. This could be connected to how they prepared. The study's findings were supported by Dagada (2013), who said that many teachers do not use digital tools because they are not aware of the complex relationships between pedagogy, subject matter, and e-tools that need to be included in the syllabus distribution. Dagada (2013) continues by saying that, for pupils to effectively handle the e-education phases, schools must help teachers build their grasp of technological pedagogical topics. E-learning, according to Kiilu and Mue-ma (2012), is a technology that has substantially facilitated the modification and development of instruction, and technological skills have likely had a direct impact on many of the output increases in developed global economies over the past several years. International leaders and academic institutions agree, according to Njagi (2013), that e-learning is a crucial part of keeping the syllabus current and educating learners for the future. According to Kaur and Abas (2018), institutions may develop more complete e-learning strategies and accomplish technical goals more successfully when learners are prepared for online learning. For a method that is suited to their needs and is both logical and practical to implement, Kaur and Abas (2018) contend that learners must also be prepared for e-learning. To produce solutions that are customised to each learners' preferences, Kaur and Abas (2018) assert that, if teachers and learners are ready for the use of technology, they may both contribute crucial knowledge to the classroom. According to Amir and Krish (2012), links should always be available, and learners' preparedness for technology instruction should be seen as an essential aspect of the twenty-first century. It is essential to investigate the relationships between these elements and learners' readiness for e-learning to have a more profound understanding of their preparedness (Hung, 2016). Furthermore, not every learner might experience these factors in the same manner. Teachers in schools are not all the same; the numerous critical interactions that impact one group may differ significantly for another, depending on their experiences and backgrounds in e-learning.

To offer appropriate support, it is necessary to consider some of the factors that lead teachers to use e-learning platforms (Bruggeman, 2020). Scherer et al. (2021) discovered a positive relationship between learners' perceptions of e-learning and overall self-efficacy and e-learning instruction. Carril (2013) attests to the fact that a greater proportion of e-learning teachers are more confident in their capacity to instruct utilising technology. Shea (2007) claims that instructors who are not well-versed in e-learning have trouble engaging learners in conversation and struggle to communicate. They also lack knowledge of effective online pedagogy and technology. Martin (2019) found that knowledge and experience obtained from teaching online have an impact on online subject design and facilitation, or elements of teaching practice and presence. Self-efficacy is associated with minimal or non-existent experience and knowledge in online instruction. Considering this, the researchers decided to investigate teachers' and learners' readiness for virtual learning among the South African epidemic.

### **Objectives of the study**

The main research objectives were to investigate which Accounting teachers were ready for online learning during the Covid-19 in the Eastern Cape province of South Africa

This study is premised on the following objectives:

- To explore Accounting teachers, understand e-learning and how it can be implemented within the classroom;
- To identify how Classroom conditions affected use of online teaching during Covid-19 pandemic.

### **Rationale of the study**

The researcher is a former Accounting teacher in the Eastern Cape Province of South Africa. The province was among the provinces that were mostly affected by the Covid-19 pandemic. All teachers even those who teach accounting were expected to teach their subject using gadgets that were provided to them. However, there was no consultation to prepare these teachers for the online teaching approach under the Covid-19 pandemic. Due to that many teachers were not using their gadgets even if they were expected to use them. Based on the above conundrum the researcher has decided to conduct this study to discover if teachers were ready or not to offer technology education in their schools as they were expected.

### **Research framework**

The Technology Acceptance Model (TAM) was designed in response to increasing global expectations as well as the realities of how technology is affecting education in the Covid-19 and 4IR periods (Teo, 2009). After considering the stated study question, the authors of this work concluded that TAM would offer a great beginning point for their analysis. TAM is used to measure or regulate the factors that influence a person's decision to adopt technology versus not to adopt technology (Teo, 2009). The TAM theory was looked at to better understand how academics react to and think about technology. Researchers utilise the well-known theoretical model known as TAM to assess how well technological solutions are adopted and utilised by the people for whom they are intended (Teo 2009). TAM is a suitable model for explaining users'

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attitudes and behavioural intents to utilise a certain technology system over time, as numerous research has shown (Park, 2009). Non-Technical approaches would not help them achieve their goal of establishing organizations, claim Davis et al. (1989). In a similar vein, this study acknowledges that until instructional tools are adequately employed, they cannot realise their full potential. TAM might play a significant role in describing the interaction between teachers and educational technologies, according to the research discussed in this section. Furthermore, Davis et al. (1989) express concern that if there was a lack of technical system proficiency, enterprises would not benefit from those categories. In this study, the users, as teachers and learners, also need to be mindful of other users. TAM only takes people versus systems into account. Reed (2012) asserts that teachers' main duty is to transfer knowledge to learners to support them in successfully completing their academic obligations. Therefore, this study assumes that, from the perspective of the lecturer, the objectives of successful information transfer and high academic achievements should drive every effort to improve any part of the learners' learning. These two external variables are acknowledged as influencing aspects of the users' attitude and behavioural intention to utilise the system, according to TAM (Davis, 1989). Other scholars have extended the TAM concept to include even more factors. Other users' (learners') "perceived response and benefit," which is a crucial aspect of their behavioural intention and attitude toward using educational technologies, is also included in this study. The study suggests that it would be unproductive to use a system that does not help the teachers, or that the teachers would not be able to respond rapidly to the system. The systems' appropriate facilitation and assistance are also essential.

## METHODOLOGY

### Research Approach

Qualitative research is a type of common knowledge study that looks at groups or places and gathers and examines all available non-numerical data to gain a deeper understanding of the object and communal life (Crossman, 2019).

### Research design

To successfully address the research issue, this refers to the researcher's overall strategy for integrating the many study methods in a clear and logical way (Meredith, 2007). Case study methodology was used in this work. A case study, according to Denscombe (2010), is a type of research project in which one or more instances are selected and analysed. The focus of this case study is the five high schools.

### Sample and Sampling Procedure

A sample, according to Wellington (2015), is a group of instances that are thought to represent a broader population. Ten Accounting teachers were chosen. 5 were males and the other 5 were females. 6 were more than 25 years of teaching accounting. 4 were less than ten years of teaching accounting. These accounting teachers were from Amatole East Education's five high schools took part in the research. The researcher chose five male and five female teachers who

were all employed as accounting instructors for this study. Four accounting teachers had fewer than ten years of experience, compared to six who had fifteen years of experience. Wellington (2015) states that the sampling frame, a description of the demographic components from which the sample will be drawn, must be included by researchers when building the sample. The researcher used deliberate and useful sample strategies for the specified investigation.

### **Data Collection Instruments**

Babbie (2013) defines data collection as the procedure by which a researcher speaks with subjects to gather information for a scientific study. Participants in this study were interviewed using a semi-structured interviewing technique. According to Babbie and Mouton (2015), an interview is characterised as a discussion in which the interviewer probes the subject to obtain information. In this study, every interview had a time constraint of between thirty and forty-five minutes. The researchers decided to employ semi-structured interviews because of their flexibility and capacity to tailor questions to the needs of each participant and probe further into their responses (Punch and Oancea, 2014). The responses from the participants were transcribed after being recorded. Returning to the participants, the researcher prepared what had been transcribed so they could confirm it. To enhance the data gathered, the researcher additionally gathered field notes. Every participant received assurances that their answers would only be utilised for this study and that they could stop participating at any moment if they so desired. To safeguard the interview records, the researcher also gave the participants the assurance that they would be crashed and burnt. The participants were coded to protect their anonymity.

### **Data analysis**

Data analysis, as defined by Leedy and Ormrod (2021), is an ongoing process that researchers use to analyse participant data. Typically, they use both generic analysis processes and procedures found inside a specific design. Given that this was a qualitative study, the goal of the analysis method was to determine how participants interpret a certain phenomenon. Making sense of and drawing inferences from the data supplied by the participants was another goal of the analysis. Thematic analysis was used to examine the qualitative data. Thematic analysis, according to Creswell and Poth (2018), is a method where the researcher finds the themes expressed by a participant. Put differently, talks were held on the subjects in order to draw conclusions about them. These themes were also connected to the literature that was reviewed.

### **Trustworthiness**

The degree of confidence in the data, justification, and events used to ensure the superiority of a study is known as the study's credibility (Pilot & Beck, 2014). The most important factor is the investigation's credibility, or the degree of confidence one has in the validity of the study and the findings that follow.

### **Ethical Consideration**

In research, moral considerations are crucial. Ethics are techniques for identifying morally correct and incorrect actions. They assist the researcher in differentiating between appropriate

and inappropriate activities (Mazur, 2007). The investigator conducted a thorough groundwork approach, including access to confidential reports and data, before starting the manuscript evaluation in this investigation to guarantee trustworthy outcomes and moral subjects (Bowen, 2009).

### PRESENTATION OF RESULTS

One of the questions that was asked to the participants was, what is their understanding of e-learning and how can it be implemented within the classroom? When the participants were responding to this question it was clear that there are Accounting teachers who did not understand what e-learning is and how it is implemented in the teaching of Accounting. However, the researcher also noted that Accounting teachers who are still new in the teaching of Accounting, have an understanding of what e-learning is all about and how it can be implemented in the classroom. However, they did not use it in their classrooms.

Participant 2: *“My understanding of e-learning and how it can be implemented is very low. This is caused by the fact that I am one of the old teachers in the field. So, most of my time I haven’t use any technology to teach or search for information to teach accounting. I was just using previous question papers and the textbooks.”*

Participant 6: *“Use of technology in every subject is something new. In the past years it was only used in the subject called computer. Due to that I don’t understand it”.*

Participant 8: *“Yes, I do understand what e-learning all is about and I am ready to implement use of technology to my accounting classroom, but the big problem is that our school doesn’t not have the sophisticated technology.*

Participant 10: *“I know what e-learning all is about since in my university studies I was majoring with Accounting and Computer Application Technology. I also know how it can used but, in my school, there is no computer to use, other than the one that was allocated to me”.*

Another question that was posed to the interviewees was how classroom conditions affected use and the implementation of online teaching during Covid-19.

Participant 1: *“No technology teaching can take place if the structures are not ready to support it. Here I mean in my school, classrooms are vandalised and the electricity connection into the classroom is not working”.*

Participant 3: *“Our classroom does not support technology use in the classroom due to the structures with the classroom”.*

Participant 5: *“Poor classroom conditions are a real reason why I don’t make use of my own laptop to teach in the classroom”.*

### DISCUSSION OF FINDINGS

#### **Teachers understand e-learning and how it can be implemented within the classroom.**

The findings indicate that teachers are largely ignorant about online learning and its delivery methods. However, Dagada (2013) supports the idea that most teachers do not use cardinal

tools because they do not understand the intricate connections between pedagogy, content, and the e-learning skills used in syllabus distribution. The results, however, run counter to those of Kaur and Abas (2018), who assert that teacher e-learning training aids in the expansion of comprehensive e-learning strategies and the successful application of e-learning skill goals by institutions. Instead, these findings demonstrate that, for educational institutions to effectively domesticate e-learning platforms, they must assist teachers in expanding their technical, pedagogical topic knowledge. The goals of e-learning cannot be met if teachers lack the skills necessary to implement it successfully. As noted in the introduction to this paper, Kiilu and Mue-ma (2012), observed that comprehending and utilising e-learning is a potent tool for facilitating learning transformation and development. The impact of technology can be held responsible for a significant amount of the output increases that industrialized nations experienced in previous years.

### **Classroom conditions**

The study found that schools do not support e-learning, even though e-learning resources are intended to be used in classrooms for education. This is in opposition to the conclusions reached by Raines and Clark (2019), who assert that e-learning reflects the twenty-first century and that companies around the world are always looking for fresh and creative approaches to improve education and encourage relationships between teachers and other participants. Glenda (2018) posits that the efficacy of e-learning is contingent upon a robust integration with software, a legally valid distribution method, and a positive, collaborative environment that fosters online conversation among learners. The results corroborate Skhephe and Caga's (2020) assertion that COVID-19 has changed the nature of instruction. As a result, the effects of COVID-19 have been expected and have made it crucial to develop systematically ambitious remedies for this problem.

### **CONCLUSION**

Every nation-building programme has, as its sole primary purpose, the provision of excellent instruction. E-learning is a potent tool that allows teachers and learners in their schools to advance their e-learning abilities to meet the challenges of the twenty-first century, both during and after the Covid-19 pandemic. However, e-learning adoption needs to be approached cautiously and with enthusiasm. The Covid-19 pandemic in South Africa provided an opportunity for this study to assess learners' readiness for online learning. The goal of this study was to establish the groundwork for teachers to employ e-learning during the Covid-19 pandemic. The investigator concludes that, for teachers to be ready for e-learning, the Department of Basic Education and all school administrators must provide the necessary technology and supervise its use. The investigator additionally suggests that e-learning principles be created and put into practice in all schools in South Africa.

### Limitations of the study

The study was conducted with accounting instructors who are from South Africa's Eastern Cape province. Because of this, the results only cover one province out of the nine that make up the nation. Additionally, because only schools in rural and semi-urban areas were included in the study, schools in metropolitan areas were not included in the study.

### Recommendations

Prior to the Covid-19 pandemic, classroom instruction was conducted in person. Education administrators should give children ongoing online teaching, according to the experts' advice. The report also suggests redesigning classrooms to incorporate 21st-century technology to facilitate e-learning. The researcher further states that education requires relevant content and methodologies, and that e-learning, a 21st-century innovation, should be made mandatory. Finally, teachers must receive appropriate exposure to all the relevant procedures before they are able to comprehend and apply these elements to the classroom.

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