

## Investigating the Dimensions of Academic Engagement of Accounting Students in E-learning Programs of Universities<sup>1</sup>

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### INTRODUCTION

The coronavirus (COVID-19) pandemic has brought about an immense change to the world we live in. These changes also affected education, with close to 100% of all students in Iran, not being able to physically go to university. In this situation, most universities that closed had to resort to online teaching and in a short space of time implement quality teaching and learning only online. In Iran as well as globally, there has been growing recognition of online education even before COVID-19. It is predicted that online learning will become a mainstream mode of education in the coming years, to provide high-quality, affordable education to ‘non-traditional’ students. Online learning provides these students with greater access to formal learning environments from which they are physically distant and the flexibility to start their learning journey at any time while being able to work and study. With the pandemic, online learning provides all students with the ability to continue their studies, so that they can complete their programs within the original time frame and with minimal interruption. Iran like others in the world is embracing the opportunities that online learning brings while remaining cognizant of the concomitant challenges. These challenges include improving bandwidth connectivity, lowering high data costs, changing the perception that an online degree is inferior to its face-to-face counterpart, encouraging employers to recognize the benefits of continuing education for employees through online learning, and realizing that a one-size-fits-all approach is not feasible. Best practices and frameworks need to be first established and then adapted to suit the local environment, culture, and infrastructure. Therefore, the present study has examined the importance and status of the Dimensions of accounting students’ academic engagement in an e-learning environment.

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## MATERIALS AND METHODS

This research is an applied one in terms of purpose and is descriptive in terms of method. In this study to measure E-learning engagement, Redmond et al (2018) questionnaire is used. This questionnaire included 24 concepts related to the Online Engagement Framework for Higher Education. The function of the questionnaire in the educational environment of Iran was confirmed by university accounting professors. The statistical population consists of accounting students from the University of Tehran, Allameh Tabataba'i University, Shahid Beheshti University, Tarbiat Modares University, and Alzahra University at all academic levels. Statistical analysis was performed by using Amos and SPSS software. The measures of goodness of fit indices confirmed the validity questionnaire.

## RESULTS AND DISCUSSION

In this study to measure E-learning engagement, Redmond et al (2018) questionnaire is used. This questionnaire included 24 concepts related to the Online Engagement Framework for Higher Education. The function of the questionnaire in the educational environment of Iran was confirmed by university accounting professors. Statistical analysis was performed by using Amos and SPSS software. The measures of goodness of fit indices confirmed the validity questionnaire. According to the Friedman test results, from the perspective of accounting students in an electronic learning environment, behavioral, cognitive, social, participatory, and emotional engagement are the most important, respectively. The results of the one-sample t-test show there is a significant difference between mean scores dimensions of social, cognitive, behavioral, collaborative, and emotional engagement from the test value (mean 3). According to the accounting students, all of the studied dimensions were below average.

## CONCLUSION

This study showed that implementing an engagement framework was found to be effective by online students, as can be seen from their responses and overall performance. Engagement in online learning is very important and using the framework creates multiple opportunities for students to be engaged.

**Keyword:** Academic Engagement, Accounting Students, Electronic Learning, Confirmatory Factor Analysis.

**JEL Classification:** I21, M49.

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