

Accounting Teacher's Competencies on Flexible Teaching – Learning Methods

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Abstract *Accounting education plays an important role in providing quality graduates that will be the soon to be Certified Public Accountants (CPA). Technological advancement reshapes the delivery of education. This study aimed to assess the accounting teacher competencies on Flexible teaching and learning methods employed in Batangas. It used descriptive method of research to describe the accounting teacher competencies and its impact on Flexible teaching and learning methods. 265 Bachelor of Science in Accountancy in the province of Batangas participated this study. Survey questionnaire was used to gather data which was adapted and modified to suit the current study. The instrument was validated by the expert in the field and subjected to reliability test with a Cronbach Alpha of 0.958. All data gathered were tallied, encoded, and interpreted using descriptive statistics. This includes frequency distribution, weighted mean. All data was treated using PASW version 23 to further analyze the result using 0.05 alpha level. The findings showed that accounting teacher's competency were often practiced by the teachers as experienced by the respondents. They generally agreed on the Flexible teaching and learning methods employed by accounting teachers. Accounting teacher competencies has a great impact in online instruction and delivery of lessons. Also, technical skills affect the course content, materials, and resources, while instructional skills, human skills and technical skills has an impact on assessment and feedback. A proposed plan of action was prepared to improve accounting teacher competencies.*

Keywords: *Accounting Teacher, Competency, Teaching, Learning, Methods*

INTRODUCTION

Accounting education plays an important role in providing quality graduates that will be the soon to be Certified Public Accountants (CPA). It prepares and assures the quality of its product – CPA's that is highly marketable as well as in-depth with the current trends and able in technical know-how of every facet of business. There was a decreasing trend of Certified Public Accountant in the CPA licensure examination (CPALE). This was attributed to the exam, examiner, and the takers. These takers are the soon-to-be CPAs are the output of accounting education from various universities and colleges which accounting professors taught off during their college/university years.

Kalalo, et al. [1] correlated the performance of examinee takers of CPALE with the teaching competency of accounting professors. Though not the only reason of passing, accounting professors' methods

and techniques in teaching greatly paved the way in achieving the examinees' goal – to be a CPA. Rosales, et. Al [2] supported this correlation of the accounting professors' methodology in delivering the accounting courses. They found out that lecture method among others is the most used and most effective way of delivery and learning mechanism for the students.

Technological advancement reshapes the delivery of education. Educators constantly improve to be adept to become more efficient and relevant in this development. Learning Management System (LMS) was introduced to universities and colleges which aims to facilitate a new way of learning and development. COVID-19 pandemic caught everyone off-guard and expedite the implementation or utilization of LMS. Education greatly shifts from traditional method to a new and uncharted mode of learning. Wang, et al. [3] contemplated whether LMS, if used, will be an effective system that will help faculty to be engaged in

effective teaching practices. Lapitan et al. [4], agreed that COVID 19 presented both faculty and students with a significant concern. New mode of learning was introduced, and the development or training was abruptly done to mitigate and be ready for LMS implementation. Faculties shifted from face-to-face to online teaching. Online teaching is now the new normal. Internet connections became a vital part of every teacher and student's life. Some faculties become used to this new setup while others are greatly struggling. Daumiller, et al. [5] studied the faculty experience, attitude, burnout/engagement and its role in achieving learning goals. Different measures of learnings are also introduced. Assessments are also evaluated and proposed new schemes to be updated and relevance to the new normal.

As the pandemic affects the accounting education and its delivery. From face-to-face set up and board-work computation and presentations, this was shifted to online and excel format delivery. The lecture method that was effective before pandemic may seem to be hard to achieve and utilize with the current and the new normal set up. These observations lead the researcher to conduct this study. It will greatly help the proponent to develop a new way of delivering accounting lessons and how to improve teaching-learning methods for the students. Accounting teachers may also benefit from this study to assess their method of teaching and to be appropriate it in the new setup. It may contribute as well to the preparation of each student in achieving their goals to become CPA. As a result, accounting profession will benefit to this as they will employ competent graduate despite of the new set up which may lead to review on policy and curriculum to provide better teaching and learning experience.

OBJECTIVES OF THE STUDY

This study aimed to assess the accounting teacher competencies and Flexible teaching and learning methods employed in Batangas. Specifically, to determine the profile of respondents in terms of sex, year level and units of accounting earned; to assess accounting teacher competencies in terms of instructional skills, management skills, human skills, technical skills and conceptual skills; to assess the Flexible teaching and learning methodologies in terms of online instructions and delivery, course content, materials and resources, and assessment and feedback; and to propose plan of action to improve the accounting teacher competencies.

MATERIALS AND METHODS

Research Design

This study utilized the descriptive method of research that involves adequate and accurate interpretation of findings. It was used in describing the assessment of student on the competencies that accounting teachers exhibited and on the observed Flexible teaching and learning methods used.

Participants of the Study

This study was participated by 265 (87% retrieval) from the 303-sample size. The sample size was 21% of 1,420 Accountancy students in total in the province of Batangas and was computed using Rao soft. All the students were enrolled for the school year 2020-2021.

Data Gathering Instruments

Information gathering will be done using questionnaire. The first part of the questionnaire is adapted from the study of Del Mundo and Refozar [6] that will guide to answer the accounting teacher competencies. It was assessed by the respondents using the Likert Scale of 4 - ALWAYS - When the specified condition takes place in 91-100% of the situation; 3 - Often- when the specified condition takes place in 66-90% of the situation; 2 -Rarely - when the specified condition takes place in 21-65% of the situation and 1- Never - when the specified condition takes place in 0 - 20% of the situation.

Also, the second part of the questionnaire is adapted from the study of Lapitan et al. [4] and Varthis [7] which sought to assess the effectiveness of Online teaching and learning strategy and modified to suit the current study. The Likert scale of 4-Strongly Agree; 3-Agree; 2-Disagree 1-Strongly Disagree. It was the checklist questionnaire method wherein the participants could answer a single question with one or more options. The participants put a checkmark on the table that corresponds to their choice. The questionnaire was chosen due to its reliability and feasibility. It was further validated with a Cronbach's Alpha of 0.958.

Data Gathering Procedure

A draft research topic was made and submitted to the adviser for approval. The researcher reviewed related thesis, books, articles and essays from the library and internet to get the information needed. After the approval of the topic, the researcher then formulated the conceptual and theoretical framework

of the study that serves as guide to do objective of the study. Appropriate research method is also considered on how to proceed and conduct the study. There researcher convert the questionnaire to Google Forms for the distribution to the respondents. The link was sent to Junior Philippine Institute of Accountant (JPIA) local Chapter's president and/or representative for the coordination to their members.

Data Analysis

All data gathered were tallied, encoded, and interpreted using descriptive statistics. This includes frequency distribution and weighted mean. The needed test will be used according to the objectives of the study. All data was treated using PASW version 23 to further analyze the result using 0.05 alpha level.

Ethical Consideration

Ethics is an essential part of each research study because each respondent reads and understands

the consent form and accepts the term of the study before participating. The personal information and answers of the participants were given utmost importance and treated with confidentiality. The researchers forced none of the participants. Also, the permission of the author of the adapted questionnaire were sought and assured of proper citation.

RESULTS AND DISCUSSION

Table 1 presents the assessment of accounting teacher's competence in terms of instructional skills. The composite mean of 3.26 indicates that accounting teachers often showed the abovementioned indicators as perceived by the respondents. This means that accounting teachers are often able to deliver the lessons well. Instructional skills are very important factor for every teacher because it is the command of teaching the theoretical knowledge and bridging it with the experience in the practice of profession.

Table 1
Assessment of Accounting Teacher's Competencies in Instructional Skills

| Indicators | WM | VI | R |
|---|-------------|----------|---|
| 1. Presents concepts clearly with good diction, clear and modulated voice and has good command of the language instructions | 3.26 | O | 3 |
| 2. Has a thorough mastery of the subject matter and updated with the latest development in the field and can relate subjects to other fields in life situations. | 3.3 | O | 1 |
| 3. Welcomes questions pertinent to the subject matter, encourages creative thinking in solving accounting problems and gives tests within the subject matter already discussed. | 3.28 | O | 2 |
| 4. Makes use of various teaching aids (black board, visual aids, tapes, accounting manual, practice sets, syllabi in teaching, books, journals, newspaper, etc.) | 3.18 | O | 5 |
| 5. Presents lessons using the appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students understanding. | 3.25 | O | 4 |
| Composite Mean | 3.26 | O | |

Legend: 3.50 – 4.00 = Always (A); 2.50 – 3.49 = Often (O); 1.50 – 2.49 = Sometimes (S); 1.00 – 1.49 = Never (N)

Among the indicators, accounting teacher was often perceived that they have a thorough mastery of the subject matter and updated with the latest development in the field and can relate subjects to other field in life situations rank 1 with a weighted mean of 3.30. This means that accounting teachers are adept with the current developments in the field, master with the topics they discuss and can relate it to actual life scenarios. This competency is highly required with the accounting teachers as accounting world continue to develop. Also, mastery of the topic is also required for it will be very hard for the students to understand the topic that the teacher has ample knowledge. Real-life

scenarios and cases are a big help as well for the student to be trained for their future endeavors.

Schiefele [8] affirmed that students cognitive learning process were positively correlated with the mastery of teacher on the lesson and topics the are teaching. Teachers' mastery of the subject enables student to depend, trust and grow in their self-concept and motivation. Mastery of subject matter has a direct impact on teaching and learning process in schools [9]. It is required for every teacher to learn with, to facilitate teaching and learning as it connotes teachers having a better understanding. Learning goals has impliedly shown the relationship between personal and educational growth as well as the great emphasis on

academic motivation of the student driven by the mastery-oriented practices of the teacher-facilitator. Daumiller, and Dresel, [10] confirmed this result and indicated in their study that instructor's mastery and objectives were correlated with the learner-focused environment and the teachings skills.

It was observed that accounting teacher makes use of various teaching aids (black board, visual aids, tapes, accounting manual, practice sets, syllabi in teaching, books, journals, newspaper, etc.) ranked last although still interpreted as often (3.18). This means that accounting teachers are still using the traditional teaching aids though might be lessen because of the transitional to digital platform.

Abdullah [11] discussed that ICT growth and development revolutionize not only the education sector but almost all sectors aiming to increase economic productivity and inclusive growth. Digital learning converted the traditional blackboard discussion into a new paradigm of teaching and learning. Teacher-facilitator became the steerer and provider of creative ways to foster positive learning

environment. New breed of learners found chalk and talk strategies ineffective. They were observant to grow in self-efficacy and motivation as part of learning to be able to solve true-to-life problem cases and be involved in the process. Contemporary learning system skewed to student-focused processes in the digital environment with the aid of teacher-facilitator. Books, journals, and other teaching aids tends to be replaced by the online lecture materials and the vast available resources on the internet. Traditional teaching aids maybe not observed or practiced by the accounting teachers because of the utilization of LMS and the shift as well of teaching-learning strategies.

On the other hand, Petimani, and Adake, [12] found out that board-work computations were still preferred over the use of PowerPoint presentation. Their study showed that learning pace and suitable learning environment were most cited reasons. Also, it causes the learner to be attentive in the learning session and stimulates learning interests. Further, it revealed that blackboard discussion fosters better interaction among learners and lecturer.

Table 2
Assessment of Accounting Teacher's Competencies in Management Skills

| Indicators | WM | VI | R |
|---|-------------|----------|---|
| 1. Maintains order, and discipline in the virtual room or LMS | 3.39 | O | 3 |
| 2. Make the virtual room or LMS conducive to learning. | 3.28 | O | 4 |
| 3. Stimulates students' respects to teachers and college officials. | 3.48 | O | 1 |
| 4. Makes rational decisions within the virtual room (LMS) | 3.26 | O | 5 |
| 5. Demonstrates knowledge of teaching as a profession | 3.39 | O | 2 |
| Composite Mean | 3.36 | O | |

Legend: 3.50 – 4.00 = Always (A); 2.50 – 3.49 = Often (O); 1.50 – 2.49 = Sometimes (S); 1.00 – 1.49 = Never (N)

Table 2 presents the assessment of accounting teacher's competencies in classroom management skills. The composite mean of 3.36 indicates that the respondents often perceived that their teachers showed competency skills in classroom management. This means that accounting teachers set a positive environment in the classroom conducive to better learning.

Accounting teachers often manage to stimulate students' respects to teachers and college officials which ranked first (3.48). This may be attributed to the authority that teachers have. Also, it may suggest that teacher act as the primary authority inside the classroom not just teaching lessons but also developing learner's good character.

Valente, et al. [13] suggest that facilitating learning requires not only the mental ability but also the

formation of emotional intelligence (EI). They agreed that it was significant to understand the relation of EI to better manage the classroom despite its newness. Mindfulness of other's sentiments leads to a better stability of emotions that fosters good attitude and character. Chandra [14] claimed that educators should aim each learner to attain maximum potential and not just to assess and control them. For him, self-control and growth are the ultimate purpose of managing classroom. He suggests that attainment of better classroom management includes both positive and negative reinforcement, timely feedback, and mediations. Some of the notable behaviors were being punctual, respectful, lesson ready, offering knowledge and active inquiry. These behaviors are greatly affected by the learning environment brought by active and effective classroom management.

On the other hand, indicator makes rational decisions within the virtual room (LMS) (e.g., development of instructional plans) ranked fifth although still interpreted as often. This means that students perceived teachers to stick to the course plan and follow it all throughout. It may indicate as well that instructional plan or flow lesson are less observed in the online platform.

Radovan and Kristl [15] pointed out that the instructor's perspective towards utilization of LMS can be improved through the better leadership and support of the institution. Pedagogical activities like course plan are the guide of both the students and teachers. It has an affirmative effect on the quality of delivery and on the utilization of LMS. Although, they found out

that Flexible learning was still in transition so to experience challenges in using LMS and the quality of it. Dumont, and Raggo [16] had the same conclusion in their study. Rational decisions in virtual classrooms and providing instructional plans were correlated with the means of educators and the effectiveness of digital learning for the students. They found out as well that instructional plans followed by instructors as part of pedagogical strategy is needed to be check and updated for better teaching and learning. Also, Flexible learning pose positive effect as it is done remotely. Although some of the challenges pointed out was the lesser participation among learners. They suggested innovating guidelines, timely feedback and monitoring and more trainings for Flexible learning.

Table 3
Assessment of Accounting Teacher's Competencies in Human Skills

| Indicators | WM | VI | R |
|--|------------|----------|---|
| 1. Shows genuine interest in students. | 3.23 | O | 3 |
| 2. Handles class and students' problem(s) with fairness and understanding. | 3.26 | O | 2 |
| 3. Inspires students to be self-reliant and disciplined. | 3.33 | O | 1 |
| 4. Demonstrates understanding of how students learn. | 3.19 | O | 4 |
| 5. Gives rewards to deserving students | 2.98 | O | 5 |
| Composite Mean | 3.2 | O | |

Legend: 3.50 – 4.00 = Always (A); 2.50 – 3.49 = Often (O); 1.50 – 2.49 = Sometimes (S); 1.00 – 1.49 = Never (N)

Table 3 revealed that students often sensed accounting teachers to have human skills competency with a composite mean of 3.20. This means that humanistic relationship among teachers and students are observable. Teachers considered the human condition of their students to better facilitate learning.

Accounting teachers often inspires students to be self-reliant and disciplined with a weighted mean of 3.33 rank first. This means that teachers uplift the spirit of the students despite the hardship and obstacles they face. This is also a training for the students to be ready for the workforce that requires discipline and independence.

Emphasizing growth in individual accountability, constructive reasoning, and abilities to rise from adverse encounter are some of characteristics that were manifested by the professors who have above median and high EI trait. This positive trait leads the teacher to establish an encouraging learning atmosphere. Schiefele [8] found out that teacher's interaction with the students and interest foster involvement among learners, monitor progress and reinforce the strengths. It promotes self-efficacy and motivation among students. Teachers are required to

grow in inspiring students' to be engage with their emotions, to properly address unruly attitude, creating discussion about the topic and in overcoming from their unpleasant experience [17].

Furthermore, Jung, et al. [18] confirmed prior studies on self-discipline as a facilitator for educational efficiency and the perplexing impact of attribute attentiveness and that it was a distinct facet among other. They found out the significant impact of one's educational efficiency to school performance. Attitude and behavior of the student towards learning process was greatly influenced by teachers who have a high motivating words and action. Motivation among students leads to a better performance in the class and a good foundation for them in the profession.

On the other hand, the indicator gives rewards to deserving students ranks last although still verbally interpreted as often. This may suggest that accounting teacher think that college or university student will not respond to the carrot stick approach.

Bear et al [19] negated this as they discovered that carrot-stick approach increases a good relationship between teachers and learner although not generally related to conduct problems. Their study suggested that

there was a positive correlation on regular efficient usage of strategies like retake, suspensions, compliment, and incentives with the management of learner's conduct, improvement of instructor-learner interactions and personal growth.

Furthermore, Serin [20] stated also that both outward and inward inspirations promote learners to be involve in the learning course. They found out that some students expressed that they could develop their

own way to learn as they are inwardly determined but certain learners desire extrinsic incentives to be determined as they were not interested. This was critiqued because it lessens the inward motivation as the external determination build positive manners in studying. Instructors were recommended to employ motivational approaches as it affects learner's accomplishment thru positive learning environment.

Table 4
Assessment of Accounting Teacher's Competencies in Technical Skills

| Indicators | WM | VI | R |
|--|-------------|----------|---|
| 1. Prepares and plans for each class lesson and has properly balanced theory and practice. | 3.24 | O | 1 |
| 2. Uses appropriate teaching methods to achieve desired instructional goals and summarizes at the end of each step in a lesson and gain at the conclusion of the complete presentation. | 3.22 | O | 2 |
| 3. Introduces financial statements and financial information from actual companies, to reinforce understanding of assignment material. | 3.05 | O | 5 |
| 4. Encourages students' interest by showing them how accounting information can be of use in decision-making incorporating the ethical issues and applications in the accounting practice. | 3.22 | O | 3 |
| 5. Uses appropriate assessment strategies to evaluate learning. | 3.21 | O | 4 |
| Composite Mean | 3.19 | O | |

Legend: 3.50 – 4.00 = Always (A); 2.50 – 3.49 = Often (O); 1.50 – 2.49 = Sometimes (S); 1.00 – 1.49 = Never (N)

Shown in Table 4, students perceived that often accounting teachers are competent in terms of technical skills with a weighted mean of 3.19. This means that teachers are well equipped in the technical know-how of the accounting lessons they are delivering to the students. The Code of Ethics for Professional Accountants summarized it as professional competence and due care. It means that accounting teachers are mandated to conduct themselves in the practice of profession thru maintaining required level of professional knowledge, skills and carefully obedient to the relevant practical and professional standards.

The indicator prepares and plans for each class lesson and has properly balanced theory and practice been often experienced by the students with a verbal interpretation of 3.24 rank first. This means that accounting teachers plan their lessons to be delivered before the sessions. Also, the theoretical background was presented first then compared it and validate it with the real-world scenarios.

Nkwabi [21] discovered in his study that preparation of lesson plan increases courage and confidence in teaching. Also, in the study of Ali [22] revealed that PE educators prepared their lesson plan appropriately. It is vital and improve professor's confidence to deliver as they plan for their strategy. Iqbal et al [23] equated course preparation and delivery

to engine and oil. They studied the dynamism of theoretical design of course guide and its impact to the students. Their result showed that with the use of theoretical constructivism, well-designed and well-prepared lesson plan enable a better delivery of the course. Professors guided by it also balanced the delivery with both theoretical and practical application.

On the other hand, the lowest among the indicators where often that the teacher introduces financial statements and financial information from actual companies, (such as article in business pages of newspapers, magazines, and journals) to reinforce understanding of assignment material (3.05). This indicates that accounting teachers are limited also in presenting the current business affairs because of Data Privacy Act. Another possible reason for this is that not all information provided in the business pages are relevant to the current activities given to the students.

Republic Act 10173 The Data Privacy Act of 2012 imposed startling penalties to those who will violate the breach or improper handling of data or information or due to negligence. This law restricts the use of information like financial statements and be used without proper procedure. Guay et al [24] studied financial statement readability, complexity, and voluntary disclosure. They discovered that there was an affirmation to the increasing study between financial

statements and its impact to the information environment. Their study showed that management twisted different disclosure means to have the greatest advantage among other competitors. This resulted to a misinformation or misdirection in reading and analyzing financial statements. Stakeholders are suggested to be professionally skeptic in scrutinizing the reports. In addition, Eberhartinger et al [25] concluded that the perception on the individualized line-item info matched with grouped line items was the same in the business set up provided the unity among

its users. As different users of financial statements have their own way of looking into financial reports, information was explicitly available and that requires proper-base line to get the information needed. The reports were overwhelming and not easy to comprehend as user lacks anchor or fundamental understanding of what information they are looking. They found development indication between management influence over financial statements. Aggregating or disaggregating financial information leads was relevant to stakeholder's decision.

Table 5
Assessment of Accounting Teacher's Competencies in Conceptual Skills

| Indicators | WM | VI | R |
|---|-------------|----------|---|
| 1. Stresses fundamental concepts rather than trivial procedures. | 3.11 | O | 5 |
| 2. Explains the accounting concepts at more complex levels as the students gain sophistication and understanding. | 3.13 | O | 3 |
| 3. Utilizes the experience of students in presenting topics or making use of concepts with which they are familiar. | 3.12 | O | 4 |
| 4. Provides real-world examples at every stage that illustrate the consistent with the theoretical treatments. | 3.26 | O | 2 |
| 5. Cites references to international standards and practices. | 3.32 | O | 1 |
| Composite Mean | 3.19 | O | |

Legend: 3.50 – 4.00 = Always (A); 2.50 – 3.49 = Often (O); 1.50 – 2.49 = Sometimes (S); 1.00 – 1.49 = Never (N)

Table 5 presents the Assessment of Accounting Teacher's Competencies in Conceptual Skills. Students assessed their accounting teacher often competent in conceptual skills with a composite mean of 3.19 as presented in table 5. It means that accounting teachers can discuss or deliver pertinent concepts to the students as foundations of accounting knowledge.

The indicator cites references to international standards and practices was often observed by the students to their accounting professors rank first with a weighted mean of 3.32. This means that professional accountants are abiding to the set of standards mandated in the practice of profession. Citing the standards or rules regarding specific accounts are necessary to establish its foundation and for the ease of discussion for the students.

The Code of Ethics for professional accountants stated this as professional behavior. It indicates that professional accountant should abide with the appropriate rules and laws which includes proper citation and reference to the necessary standards. The practice of profession is also guided with the International Financial Reporting Standard (IFRS). It also includes the professionalism or conducting oneself that will not discredit the

profession. Lay [26] presented in her study the benefits and challenges in adoption of IFRS. She concurred that the financial reporting standard was very important to be understood well and properly discussed as it affects the operation of the business. Understanding well the standard and applying it correctly will benefit not just the business but more importantly the stakeholders. Accounting professor stresses it well so for the students to be more familiar on the standards and how it is to be used properly and be guided by it in the conduct and preparation of financial statements.

Stresses fundamental concepts rather than trivial procedures are often experienced by the students from their teachers' discussion ranked last with a weighted mean of 3.11. Fundamental concepts are vital to the learning of accounting principles although students seem to look ahead to that complicated process in the computation of business cases. It may mean that students desire to have a balance between basic principles as well as with the trivial procedure so to practice them and enhance their learning.

Zhang [27] supported this as he stated that when accounting teachers discuss more of complicated topics or problems, students tend to adapt with it and increases their capability of comprehending and

learning the lessons well. He argued that as learners understand the complex topic, the teacher can assert that they knew the basic principles too. Furthermore, Kwarteng et. Al (2019) affirmed that academic quality was attained by balancing between theories and complicated problem discussion. Lectures are well presented with appropriate accounting principles and standards as springboard and with stress on an advanced level of thinking and learning through business case analysis. This strategy promotes better learning of accounting standards, skills, and ideas in the accountancy profession. They cited Mohanna et. Al (2007) that learning environment that aims involvement to both learners and instructors are successful in establishing superior learning experience.

Table 6 shows that the students generally agree to the Flexible teaching and learning methodologies in

terms of online instructions and delivery of lessons. (3.16). It indicates that students saw that teachers' strategies are also adjusted to need of changing times most especially this time of COVID-19 pandemic. Instructions and delivery of lessons are ever evolving and abruptly converted from traditional way to the new normal strategies.

Atika et. Al (2021) concluded in their study that despite that closure of universities because of COVID-19, Flexible learning enables student to continue their study even from home. Both students and teachers need to adapt with this current and challenging realities. Professors personalize the old way of teaching to suit the changing needs of the students.

Table 6
Flexible Teaching and Learning Methodologies in terms of Online Instruction and Delivery of Lessons

| Indicators | WM | VI | R |
|---|-------------|----------|----|
| 1. There is a clear plan on how the course will be delivered using an online strategy like a clear set of directions for specific tasks/course/learning activities that are expected to achieve each week | 3.32 | A | 3 |
| 2. The instructor created a successful environment that was conducive to learning through presenting materials, skills and techniques needed. | 3.24 | A | 6 |
| 3. The asynchronous (watching video lectures, answering SAQs) and synchronous (live online classes via available platform) components of the course are balanced and provided a self-paced learning environment | 3.26 | A | 5 |
| 4. Face-to-face sessions are more meaningful if they include discussion following online learning experiences. | 3.43 | A | 1 |
| 5. More types of interaction in learning such as face-to-face learning with online videos and in general with online teaching materials increase motivation. | 3.31 | A | 4 |
| 6. The combination of online and face-to-face online learning methods would facilitate meaningful and authentic learning. | 3.36 | A | 2 |
| 7. I prefer online live discussions as I find online class delivery is more effective than traditional in-class delivery. | 2.38 | D | 10 |
| 8. Flexible learning enables a student to become more involved in the learning process and increases flexibility in arranging student activities. | 3.07 | A | 9 |
| 9. Flexible learning promotes self-regulated/paced learning as you can control how fast or slow you move through lessons. | 3.12 | A | 8 |
| 10. Using discussion online forums (messenger, google meet etc.) would promote learning after face- to -face online class. | 3.14 | A | 7 |
| Composite Mean | 3.16 | A | |

Legend: 3.50 – 4.00 = Strongly Agree (SA); 2.50 – 3.49 = Agree (A); 1.50 – 2.49 = Disagree (D); 1.00 – 1.49 = Strongly Disagree (SD)

Instructions and Delivery shift from traditional board discussion to online discourse. They agreed that consciousness and willingness among student and teachers will improve mutual trust and eagerness to embrace flexible education despite pandemic.

Furthermore, Hrastinski (2019), stated that instructors adjusted to use Flexible learning as instructional methods or tools as it includes both facets of face-to-face learning and online learning.

Learners generally agree that face-to-face sessions are more meaningful if they include discussion following online learning experiences ranked first with 3.43 as weighted mean. It means that a face-to-face session in synchronous class provides reinforcement to the lectures uploaded in LMS for asynchronous sessions. It also shows the importance of face-to-face online class as it sets the virtual room to have the feel of classroom set up, validate the learning, and monitor the progress of the learners.

Wolverton (2018) cited Kraft and Dougherty (2013) discovered that face-to-face online classes has influence the learner-teacher interaction which foster greater learner involvement. On the other hand, they noticed that learners tend to step back as they participate in the discussion because of peer pressure and nervousness knowing that classmates and teachers are listening to them. Synchronous class gives the feel of traditional way of classes as students can talk to one another informally before the class starts. This communication among themselves for assignments, lessons and lectures promotes a better student-to-student engagement. In addition, Kauffman (2015) found out that several factors have a positive correlation with the satisfaction and learning experience. One of which was the teacher enabled communication, collaboration and interaction that foster better learning. He suggested that lessons should offer chances for teamwork and communicating of thoughts in developing students learning. Teachers are facilitators of learning specially in the online setup for teaching and collaboration like in the old teaching style. Furthermore, Yang (2019) found out that those professors who meet their students online regularly established a better interaction, coping mechanism, good feedback, and deliver the prospected learning targets. Lastly, Bower et. Al (2015) stated that flexible learning offered a better academic access, inclusive and reasonable learning experiences. As COVID-19 put a limit on the face-to-face meeting, this serves as a facet to continue the learning process.

On the other hand, students generally agree that Flexible learning enables a student to become more involved in the learning process and increases flexibility in arranging student activities ranked ninth or second to the last with a weighted mean of 3.07. This may indicate that the implementation of Flexible learning is not yet fully grasp by the accounting teachers. It suggests that still, the online instruction and delivery of lesson still focuses on the teacher-centered

approach or the teacher being the main source of information.

COVID-19 prompted the shift of learning system from traditional way to the new normal. Both teachers and students adjust to it and make their best effort to adapt to it. Yet, teachers who used to do the old way of teaching tends to bring the old style into the new normal which create a big challenge for the students. Sailer et al (2021) cited Ertmer et Al (2012) stated that principles, habits, and views of teachers has an effect to their methods. Their study indicates that instructors who have high values towards technology were able to operate the LMS well. Also, those who believed that technological development offers benefits got a positive correlation with the student learning. On the other hand, they discovered also that even though principles were aligned with their methods, certain truths barred them to execute well the technology causing disruption in the student learnings. Daumiller et Al (2021) concurred these findings as they said that COVID-19 pandemic disrupts greatly the traditional way of learning. Flexible learning surely offered lots of benefits yet the transition to it was not stress-free. They unearthed as well that the abrupt shift causes breakdown, lesser engagement, and low student assessment on teaching quality. It causes greater issues, unsuccessful handling, and limited capacity of integrating full potential. Lastly, Al Balushi et Al (2020) agreed that professors principles influence academic habits. Teacher's values affect how they design the classroom ambiance that facilitates learning. Science instructor's conception of various science concepts reveals their strategy in their delivery. Teacher-centered environment barred the application of flexibility of learning, and it tends to demotivate the students in studying. They suggested to implement various learner-focused tasks to increase student involvement, flexibility in learning and provide continuing professional growth for the teachers.

Students generally disagree in the indicator I prefer online live discussions as I find online class delivery is more effective than traditional in-class delivery 2.38 weighted mean. This means that students desire to have the face-to-face traditional way of delivery as they find it easier to cope with and already their comfort zone. It indicates as well that despite of the implementation of Flexible learning, they are still on the adjusting period on how to cope with the new normal.

Reinhold et Al (2021) supported this with the findings of their study stating that ICT approach has an

impact on achievement in online learning, reduce dependence on face-to-face learning and a motivation for electronic learning pro-forma. Their study found out that there was significant relationship between learners' attitude regarding the usage of ICT for learning and their handling with the self-discipline and self-efficacy in learning. Students' inclinations on emotions and motivations found out that there was a greater need for face-to-face meeting. Also, there were reduce fondness for virtual learning as they wanted to go back to traditional way of classes. Their students were excited to return to the old way of education. Although, they concluded that LMS was not the primary cause in returning to old way. They cited that fellowship, friendly conversation, live and actual discussions were the things they were missing in the online set up. They suggested some possible cause why students wanted to go back to the face-to-face learning set up. One was the extent of discussion online is not the same with the face-to-face classes as they were used to. Also, their collaboration with one another that were really limited due to pandemic. They suggested to

reevaluate the strategies used in the current online setup to address this concerns like student's involvement and interactions as well as the learning processes using the flexible learning method. Furthermore, Lapitan et al. [4] affirmed that the shift to virtual classes posed a huge challenge to both students and teachers. It was overwhelming to both sides in deciding the most applicable platform, well-prepared lessons, and the mode of delivery to the students. Students resort to go back to face-to-face class to ease out the effect of pandemic through meeting with their teachers and colleagues.

On the other hand, Alabdulkarim (2021) negated this as his study showed that students preferred online team-based learning than face-to-face class. It also presented that Flexible learning were chosen to be better than traditional as it offers flexibility, accessibility, and control on the learning process. His study along with the previous ones suggested that students learn better in the online learning set up. He suggested that collaborative learning in the online set will produce a better outcome.

Table 7
Flexible Teaching and Learning Methodologies in terms of Course Content, Materials and Resources

| Indicators | WM | VI | R |
|--|-------------|----------|---|
| 1. The lecture was effectively organized, developed my abilities and skills, and appropriate for my level. | 3.17 | A | 8 |
| 2. Specific learning goals/objectives for each lecture is presented at the beginning of the lesson and summarize at the end of presentation. | 3.31 | A | 4 |
| 3. Lecture materials are provided before class so students can view and be familiar with the topics/lessons. | 3.28 | A | 5 |
| 4. Instructional or lecture videos are available online to better understand the material. | 3.42 | A | 1 |
| 5. On-line learning material can be accessed more effectively and rapidly than only sitting in virtual class. | 3.1 | A | 9 |
| 6. Time allocation per lecture/lesson is enough to understand and to learn it. | 2.87 | A | 1 |
| 7. A path of information from virtual classroom lectures through documents in the web, e. g. video and simulation will result in a good understanding of the instructional material. | 3.21 | A | 7 |
| 8. Textbooks and online library make it easier to obtain additional information. | 3.28 | A | 6 |
| 9. Additional online materials (video lectures) validate the discussions and supports the lesson presented. | 3.39 | A | 2 |
| 10. Online resources expand the information already obtained in class. | 3.37 | A | 3 |
| Composite Mean | 3.24 | A | |

Legend: 3.50 – 4.00 = Strongly Agree (SA); 2.50 – 3.49 = Agree (A); 1.50 – 2.49 = Disagree (D); 1.00 – 1.49 = Strongly Disagree (SD)

Table 7 presents the Flexible teaching and learning methodologies in terms of course content, materials, and resources. The composite mean 3.24 indicates that the respondents agree on the abovementioned indicators. This means that accounting teacher prepare and adjust the appropriate

subject matter, lectures and references that will fit the changing need because of pandemic. Adaptational skills were needed to develop the subject matter well and consistently check updates for the content of the lessons. It is vital for the teachers to have these skills to adjust appropriately with the need of the times.

Students agreed that instructional or lecture videos are available online to better understand the material with 3.42 weighted mean ranked first. This indicates that the shift to online platforms makes accounting teachers to be innovative in delivering the topics like providing the recorded lectures online to support the lecture materials. This means that video lectures are utilized to deliver the lesson and to stimulate student learning.

Lapitan, et al. [4] that there was an encouraging effect of pre-recorded videos in teaching and learning chemistry. Also, supported this claim in analytical and physical chemistry set up where lectures are available online and learners can access it anytime. Active learning and knowledge retention were made better because of this flexibility. Furthermore, Hadie et al [28] concurred that there was positive effect on learner's understanding of challenging anatomy lessons. They validated the previous studies that claimed improvement on student performance after watching the recorded lessons. They found out that it balances the students learning between those who had prior understanding of the lesson and those who are just newbie.

Lastly, Bordes et al [29] concluded that students resort to recorded lessons as the online face-to-face classes bring difficulty and challenges in comprehending the topics. They found that learners were more engage in learning the lesson through video lectures and enriched the lecture materials. They suggested that a pre-planned academic recording that covers significant lessons with lively photos, eye-catching signs and modulated discussion will generate better outcome.

The indicator additional online materials (video lectures) validate the discussions and supports the lesson presented ranked second with 3.39 weighted mean and verbally interpreted as agree. This suggest that due to the limited printed resources, internet offers lots of supporting materials to supplement reinforce the learnings of the students. Video lectures from different well-known authors and reviewers are available in various platforms.

The quick shift of educational system caught majority of universities, teachers, and publishers unprepared. Delivery of tangible books imposes burden due to location and costs. It resulted to greater utilization of different online learning materials like video lectures to augment the different needs. Chen et al [30] stated that several lecture materials are accessible online. Virtual recorded lessons were the

new normal way of delivering discussions. Video lectures of well-known authors and reviewer offers supplementary knowledge to the lesson presented by the professors. It improves learning process and have the feel of real-lecture discussion as students participate and watch the lessons. It promotes self-efficacy, flexibility, and variations of learning styles from different sources. Hung et al [31] added online materials enhances the student knowledge and broaden the learning experience. They discovered that supplemental video lecture was far better than lecture materials alone. It helps the learner to better comprehend and learn the topics well.

Students agree that online resources expand the information already obtained in class as it have weighted mean of 3.37 and ranked third. It indicates that exposure to online learning broaden their grasp of knowledge. Also, the learnings that they have in their classes were validated or challenge from the information coming from online sources.

Cyber space offers lots of information that maybe useful for the learners. Reading and comprehending subject widens the knowledge of the students. Bordes et al [29] supplemental reading was assigned to the students to expand their learning and to enrich their knowledge. It confirms and negates the lesson presented in the class and requires an informed decision making which to believed and to take. Their result showed that with this strategy, students did not prepare well before the session. Ford [32] concluded that online materials, lectures, and Flexible learning has significant impact on student's final grade. Also, online sources and materials enhanced the learning knowledge of the students.

Ranked second to the last was online learning material can be accessed more effectively and rapidly than only sitting in virtual class with weighted mean of 3.10 and although still verbally interpreted as agree. This means that even though lectures materials (video lectures) are available online, still, students find it better to have it from the teacher itself. It may indicate that students heavily rely on the information that teachers will provide to them and factoring different causes of challenges in accessing online materials.

Learning has many facets. Teacher centered learning was the traditional way of doing it and in some ways the comfort zone of the students. Pandemic creates various opportunities for both teacher and students. The usage of LMS has a great influence on the cognitive engagement of students in learning. The benefits were highly observable specially as in the time

of pandemic. Flexible learning though offer lots of advantages like greater flexibility, diversity and self-efficacy, it poses challenges like adaptability, competency, available gadgets and the attitude towards virtual reality. They concluded that without properly solution to the discovered issues would undermine the benefits it offers and hinders the learner in accessing online resources and utilizing it better. Technical issues are experienced in flexible learning system. These observed challenges hinder the students to access and use online resources to further enforce their learnings. Technical issues like gadgets, poor internet connections and the learning environment were the most common problems according to the result of their study [33].

The item time allocation per lecture/lesson is enough to understand and to learn it with ranked last (2.87) though still verbally interpreted agree. This indicates that students experienced challenges regarding coping and learning the lessons with appropriate time frame. This also suggest that pacing is important to understand better the lesson. It may mean as well that students are having hard time to balance well their time as the new normal requires.

Learning process proves that it requires appropriate time for the learners to comprehend and learn. Flexible learning system offers both synchronous and face-to-face online class as well as asynchronous activities. Both methods are beneficial more as it

blends. Kim et al [34] offered some of the benefits of asynchronous method in learning the lessons. It enables the students have more flexible time, to be more committed and reflective on the learnings. Self-paced learning requires well-balanced time allocation and life management. They found out that those students who have high self-efficacy capitalized the appropriate time allocation and flexibility given by asynchronous mode of learning. Sufficiency of time allocated for learning greatly influence student learnings and decisions. Although physical interaction was limited, it requires a higher self-discipline, proper allocation of time and independence from instructor.

You [35] found out that college students were more procrastinators compared to senior high school. He correlated it with the growth of self-paced learning which causes the students to take time for granted by delaying on the assigned task and not doing on time the activities. Students voiced out their challenges in effectively doing life management. Their result showed that those procrastinators had poor participation in class, delayed in activity submissions the leads to poor achievement. Lastly, teachers played important role in the proper allocation of time for each lesson to give time and space for the adjusting student to learn the lesson better. Flexible learning, student focused, and outcome-based education were suggested to help the students in the journey of learning.

Table 8
Flexible Teaching and Learning Methodologies in terms of Assessment and Feedback

| Indicators | WM | VI | R |
|--|-------------|----------|----|
| 1. The total item of self-assessment questions (SAQs) after each lecture is sufficient to achieve the learning outcomes for the lecture or topic | 3.14 | A | 3 |
| 2. I can easily answer self-assessment questions (SAQs) after watching the pre-recorded video lecture | 2.86 | A | 10 |
| 3. There is enough time to work on the self-paced learning materials (e.g., to watch lecture videos and submit SAQs) | 3 | A | 7 |
| 4. The total number of quizzes in the course is enough to assess student learning of the course | 3.05 | A | 6 |
| 5. The time released of questions during a Quiz is a good training to develop my problem-solving skills. | 3.09 | A | 5 |
| 6. The synchronous virtual games (quiz bee) is a good strategy to assess the students understanding of the theories and concepts in a fund and stimulating environment | 3.13 | A | 4 |
| 7. I found the learning experience to be enjoyable. | 2.91 | A | 8 |
| 8. I prefer a discussion forum that enables a group of people to contribute to the conversation rather than one individual dominating the conversation. | 3.24 | A | 2 |
| 9. I would like to get prompt feedback online from the professor regarding my questions, etc. | 3.34 | A | 1 |
| 10. I prefer asking questions I have about the material being taught in an online forum than in face-to-face virtual classroom discussion. | 2.9 | A | 9 |
| Composite Mean | 3.07 | A | |

Legend: 3.50 – 4.00 = Strongly Agree (SA); 2.50 – 3.49 = Agree (A); 1.50 – 2.49 = Disagree (D); 1.00 – 1.49 = Strongly Disagree (SD)

Table 8 presents the Flexible teaching and learning methodologies employed by accounting teachers in terms of assessment and feedback with a weighted mean of 3.07 and verbally interpreted as agree. This means that accounting professor provided appropriate assessment and feedback to the students to check the learning process. It also suggests that students desire to monitor their progress and hear feedback from the teachers. Student themselves monitor their progress not just from the results of their assessment activities but also on their knowledge development. Feedback for them is necessary so they can adjust well to the needs of the process. Also, teachers monitoring the performance of their students tend to give more support, increase involvement, and provide adjustment quickly as well as to change strategies as it requires.

The indicator I would like to get prompt feedback online from the professor regarding my questions, etc. ranked first with a verbal interpretation of agree and weighted mean of 3.34. This means that students desire to have quick response from the teachers for their queries, clarifications and even monitoring of their progress.

One of the new realities in COVID-19 learning set up is the delayed in feedback to the students. Unlike during the old way, students can raise their concerns to the teachers regarding the lessons or discussion with just the raised of hands which in online set up tends to be delayed and often neglected. Brooks et al [36] agreed that feedback was a powerful tool to lessen the disparity between learner's and their progress. They found out the significant impact of feedback to the learners' accomplishments. Students were seeking response to their queries and clarifications primarily to monitor their learning progress as well as in developing their self-discipline. They suggested the need for sustainable feedback mechanism to help students to set their goals, progress monitoring, incorporation and developing their own tactics and reflective thinking that leads to self-efficacy. Karimova et al [37] agreed also that feedback bridges the prior knowledge of the lesson to the current discussions. Feedback was sought to comprehend the answers they were seeking, the adjustments they need to make, and the reaction to the lessons discussed. It promotes an ambiance of connection with the professor and students as they exchange ideas for adjustments and innovations.

On the other hand, the indicator I prefer asking questions I have about the material being taught in an

online forum than in face-to-face virtual classroom discussion ranked nine with a weighted mean of 2.90 though still verbally interpreted as agree. This may mean that despite the available option for asking, students tend not to ask query for clarification in an online forum/discussion. This may indicate that students still wanted the face-to-face set up wherein they can raise their questions personally to the teacher which in return can answer the question quickly.

Although open forum discussion posted various benefits, still it is limited to the attitude of the students asking the questions. Their openness, initiative, and courage to seek clarification is their contribution to facilitate better learning. Cladera [38] agreed that learner's behavior to the course were significant factor in procuring skills and learning. Lack of interest and displeasure towards the subjects were cited as common concerns. Learner's attitude, initiative and courage are important in facilitating the learning. Alkhateeb et al [39] supported this as he stated that self-efficacy had an impact on learners' motivation. Open forum as a means of feedback is an innovative way to speak out students mind thru LMS.

Lastly, the item I can easily answer self-assessment questions (SAQs) after watching the pre-recorded video lecture ranked last with a weighted mean of 2.86 although still verbally interpreted as agree. This may indicate that the recorded videos are not sufficient to aid the students in answering the assessment. This suggests the balance of pre-recorded video as well and the synchronous session is needed to strengthen and enrich the knowledge of the students.

Lapitan et al. [4] agreed to the need of balance asynchronous and face-to-face session. They found out that asynchronous pre-recorded video enables the students to have a grasp of knowledge. Furthermore, they stated that synchronous session gives the feel of having the classroom set up despite virtual setting. According to them, face-to-face online class reinforce the lesson presented in the pre-recorded video and offers opportunity for the students to have clarification regarding the lessons discussed. They discovered as well that Flexible learning increases self-confidence of the students to undergo assessments. Lastly, Keskin et al [40] balanced the need for both asynchronous and synchronous mode of learning as the diversity of learners varies. He noted that self-regulated learner experiences a better outcome. Finally, learning environment differs from one another, the learning strategies varies as well and the capacity to assess their learnings.

Table 10
Proposed Plan of Action to Improve Accounting Teachers Competencies

| Key Result Area | Strategies/Action Plan | Person Involved | |
|--|--|--|--|
| <ul style="list-style-type: none"> • Utilization of teaching aids | <ul style="list-style-type: none"> • Prepare syllabus or course plan before the semester starts • Provide accounting manual/lecture to the students • Incorporate the use of whiteboard or presentation application in LMS • Suggest references or other learning resources to the students • Provide online platform for lesson delivery | <ul style="list-style-type: none"> • Accounting Teachers • Accounting Teachers • Accounting Teachers • Accounting Teachers • Accounting Teachers • School Management | |
| | <ul style="list-style-type: none"> • LMS design using Instructional Plan | <ul style="list-style-type: none"> • Provide course plan to the students to monitor their progress • Discuss the flow of lessons including the academic calendar | <ul style="list-style-type: none"> • Accounting Teachers • Accounting Teachers |
| | | <ul style="list-style-type: none"> • Positive reinforcement thru reward system | <ul style="list-style-type: none"> • Give plus points for exceptional answers during recitations • Uplift the students by encouraging words |
| | <ul style="list-style-type: none"> • Case study strategies using financial statements | | <ol style="list-style-type: none"> 1. Provide a real-life Financial Statement sample 2. Discuss the key points and considerations |
| | | <ul style="list-style-type: none"> • Balance presentation of concepts and practical application | <ul style="list-style-type: none"> • Prepare visual aids that present the concepts and principles and proper scheduling of synchronous classes • Provide real-life examples related to the topics • Repeat and reinforce the conceptual discussions |

CONCLUSION AND RECOMMENDATION

Based on the findings of the study, the following conclusions were drawn. Accounting teacher's competency were often practiced by the teachers as experienced by the respondents. Respondents generally agree on the Flexible teaching and learning methods employed by accounting teachers. Accounting teacher competencies has a great impact in online instruction and delivery of lessons, technical skills affect the course content, materials, and resources, while instructional skills, human skills and technical skills has an impact on assessment and feedback. A proposed plan of action was prepared to improve accounting teacher competencies.

In the light of the results and findings of this study, the following recommendations were suggested: Accounting teachers may improve their teaching competency by attending relevant symposia, enrolling in teaching education courses, and ensuring an up-to-

date knowledge in accounting world. Faculties may collaborate through benchmarking best practices to those top performing teachers. The Human Resource of schools and universities may provide trainings not just for instruction delivery but also in other aspect of the faculties. National Association of Certified Public Accountants for Education may conduct reinforcement webinar on how to facilitate learning through new normal approach. The proposed plan of action may be tabled for discussion and implementation. For future researchers, they may use another statistical technique using additional variable. Also, check the predictive validation of items per variables.

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