

ONLINE LEARNING IN UNDERGRADUATE ACCOUNTING EDUCATION DURING THE COVID-19 PANDEMIC

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Abstract. When the COVID-19 outbreak hit, many educational institutions in Malaysia faced serious challenges. Using a qualitative approach, this study conducted face-to-face interviews with five accounting students and five accounting lecturers to gain insight into various issues of online learning in accounting education during this period. The study found that the flexibility of online learning benefits both students and lecturers, and it also provides them with the opportunity to improve their computing skills to live up to the demands of this period. The study revealed that the accessibility of video recordings and supplemental study resources are very beneficial in improving students' comprehension and performance in challenging courses like accounting. The use of teaching platforms such as Moodle or HLMS enable lecturers to manage assignments, respond to inquiries, and monitor students during tests and examinations. This improved monitoring capacity is a key benefit of online learning, allowing for more customised help and feedback for students. However, this mode of learning may not be suitable for students who lack self-discipline or seek attention and connection with lecturers and fellow students. Blended learning is recommended in the future to improve the quality of online learning. The technical support team can also help improve the smoothness of the online courses.

Keywords: *online learning, Covid-19, accounting education, Malaysia*

Introduction

Over the past 50 years, a considerable number of people have gained access to all levels of education (Vasilevska, 2015). People are also motivated to learn new skills in accounting, finance, business analysis, etc. to improve their job competitiveness and thus their social status. In December 2019, the COVID-19 virus was first detected in Wuhan, China, and the virus began to spread, bringing about huge changes in people's lifestyles. The World Health Organization (WHO) has warned the public to follow public health guidelines set by governments, such as social distancing, wearing masks, and working and studying from home, in response to what has been dubbed COVID-19". To flatten the curve and stop the spread of the disease, lockdowns and stay-at-home approaches have been implemented (Sintema, 2020). As a result, all day-to-day activities have to be shifted to online platforms, which have led to the physical closure of companies and educational institutions (Adedoyin and Soykan, 2023). Therefore, many educators face enormous challenges as the traditional model of education is no longer sustainable (Hayat et al., 2021). Educational institutions and experts are trying to properly address this threat by identifying practical ways to reduce the negative impact of the pandemic on the education sector (de Oliveira Araújo et al., 2020). During the pandemic, it was witnessed that there was a major paradigm shift in the education system, with traditional education shifting from a face-to-face learning system to an online learning system, which has become a panacea for this unprecedented global pandemic (Moszkowicz et al., 2020).

Through semi-structured interviews, the objectives of this study are as follows: (i) to explore the advantages of online learning for accounting education during the COVID-19 pandemic; (ii) to identify the limitations of online learning in accounting education during the COVID-19 pandemic; and (iii) to examine how to overcome the limitations of online learning during the COVID-19 pandemic. The findings of this study will provide valuable insight to various parties in Malaysia, such as the government as well as the management of the university, for their future policy formulation.

Literature review

The literature study in this part will focus on the advantages and disadvantages of online learning since the research topic pertains to online learning.

Advantages of E-learning for accounting education

Continuous learning

Many higher education institutions had already shifted their operations online when the COVID-19 outbreak occurred. Online learning platforms are essential for both accounting educators and students. Since educators have never encountered this circumstance, they must learn how to handle it. Following the launch of online education, educators and students experienced a number of advantages. opportunities for continual education as an example. Many educators and students are not yet prepared because this is the first time, they have encountered such a situation, but it is also an opportunity for them to develop and enhance their technological and e-learning skills. Additionally, they can take advantage of this as a chance to advance their professional careers and keep up with advancements and changes in the industry (Subedi et al., 2020).

Since universities are closed as a result of the COVID-19 pandemic, certain educators may find it difficult to teach online because their virtual literacy and online learning abilities may differ. Older educators may generally feel uneasy and limit their use of basic e-learning techniques to teach students or technologies that they are already familiar with (Situmorang et al., 2021). But younger educators are more likely to be familiar with how to use various types of software to make the environment of online learning more engaging for students (Hayat et al., 2021). Therefore, younger educators have a higher chance of succeeding in e-learning than older ones. Hayat et al. (2021), claims that COVID-19 has compelled educators to adopt online learning. They may find it challenging at first, but after a few weeks, they should become accustomed to it. Teachers must learn how to create engaging study materials for their students. They can search and access more than 1000 courses and pieces of content from OpenLearn using the website and then incorporate this knowledge into their course materials (Daniel, 2020). Teachers can make dry accounting theory more engaging by using Kahoot or Canva to prepare for quizzes during online classes. On the other hand, e-learning gives students the chance to experience the Internet firsthand. This is so because e-learning encourages students to take charge of their own education, and when they have the chance to do so, they become more self-aware and self-confident. For instance, students can use the Internet to look for additional resources to help them understand complex subjects, and they can also use it to practice exercises (Daniel, 2020).

Flexibility

One of the arguments associated with online learning is flexibility. According to Jena (2020), online learning is more attainable and accessible to rural and remote areas, and during the COVID-19 outbreak, in order to avoid the spread of the COVID-19 virus, higher education needs to shift the educational model from face-to-face to online learning (Octaberlina and Muslimin, 2020). Online learning is also considered a cheaper mode of education because it saves on costs like transportation, rent, etc. Flexibility is also another added advantage of online learning. For online learning, students and instructors can learn and teach anytime, anywhere. For example, all universities will be closed during the pandemic, and students cannot attend classes on campus and can only participate in online learning at home. In the case of the accounting students, they can also use accounting software like Xero when they want to get practice questions or do research on accounting theory after an online lecture (Nedeva and Dimova, 2010). Through online learning, students have the flexibility to choose their time and arrange the courses they want. This enables them to acquire knowledge anytime and anywhere, thereby acquiring new skills and fostering a lifelong learning environment (Dhawan, 2020). In an online learning environment, students can study independently at home during the COVID-19 pandemic and use software such as Microsoft Teams to communicate and learn with lecturers and other students. All in all, existing technology enables synchronous learning where students can attend live lectures, communicate with classmates and lecturers in real time, and receive quick feedback at the same time (Singh and Thurman, 2019).

For lecturers, it is no longer necessary to upload course materials at a fixed time, like in face-to-face learning, and they only need to upload materials in the e-learning system when they are available. Lecturers can also find course material online and provide such links to students, and discussion of the information in the links can be done later in the online class. Lectures can also be scheduled online for students with specific needs or questions. Additionally, students will have access to video recordings recorded during online courses, which will help weaker students improve their understanding of difficult topics taught in the course (Smirnova et al., 2019).

Limitations of E-learning for accounting education

Lack of appropriate connection with lecturers and friends

According to Jaggars (2014), students prefer to go to universities with physical campuses. This is because, when students encounter problems, they have the opportunity to ask questions and clarify doubts. As a result, the level of teacher-student interaction in online courses will be lower than in face-to-face learning. Additionally, it may be difficult for students new to virtual instruction to get excited about it, as they will find it difficult to adapt compared to traditional modes of learning. In addition, students can only see and communicate with lecturers and classmates in the virtual system, which will deprive them of opportunities to communicate with each other (Britt, 2006). In a traditional face-to-face environment, students have the opportunity to ask questions directly to the lecturer, while the lecturer can give them immediate feedback, and the whole class can sit down and discuss various issues related to the course. Thus, the traditional classroom environment allows for face-to-face interaction where students can converse with classmates, develop teamwork, and improve the quality of assignments (Sathe, 2009). Generally speaking, online learning may not have such an impact on students' learning, because students can only communicate online and rely on

virtual tools to complete their studies. This may lack spontaneity, which in turn may affect the student's grades.

Limited hands on experience

Students may lack practical experience while taking online learning courses. For example, accounting education will include skills such as using accounting software, performing audits, and analyzing financial accounts that may be difficult to achieve in an online classroom environment (Hurt, 2007). During COVID-19, online learning may not be able to provide the same level of practical courses, and accounting students may not acquire the practical competencies that accountants need. Not only that, but it is also difficult for lecturers to know whether students really understand the knowledge and skills being taught. This differs from a face-to-face classroom, where students have the opportunity to gain much needed and helpful hands-on experience (Bensusen, 2020). Additionally, networking opportunities during online learning may be limited. Students may lack opportunities to make friends with others and may not be able to meet people in other professional fields through online learning. This could affect their future employment opportunities and opportunities to increase their expertise. This is because they have not established any networks among friends. This will put them at a disadvantage because when they look for jobs in the future, they will not be able to rely on the connections they gained at university, especially in the initial years (Grizzle et al., 2020).

Lack of self-discipline

Self-discipline and self-motivation are very important parts of online learning to prevent students from dropping out (Gorbunovs et al., 2016). Online learning can be very flexible, and students can arrange their studies during their free time with limited supervision. Since students may have very different attitudes toward the learning process, online learning can be challenging for students who lack self-discipline and self-motivation compared to those who are higher in self-motivation (Duckworth and Seligman, 2005). Self-discipline is highly required for online learning, as self-discipline is a major component that affects a student's ability to achieve their goals, and students must stick to their daily routines (Baumeister, 2013). If students lack self-discipline, no one is held accountable as supervision may be limited, which may result in lower academic performance.

Materials and Methods

In order to achieve the purpose of the research, the qualitative research method is adopted. Qualitative research helps to understand and explore the complexity and diversity of social environments, allowing respondents to answer questions without too many restrictions and constraints. It also allows respondents to express their views on the research topic in their own words. A total of 10 interviews were conducted, each asking nine questions. Five accounting lecturers and five accounting students participated in the interviews, and all interviews were conducted face-to-face. Most interviews lasted approximately 30 minutes to an hour. *Table 1* provides some brief demographic information on the interviewees.

Table 1. Demographic information of interviewees.

Interviewee	Description
Lecturer 1 (L1)	-Accounting lecturer at a private university -Master in Accounting
Lecturer 2 (L2)	-Accounting lecturer at a private university -PhD (Accounting)
Lecturer 3 (L3)	-Accounting lecturer at a public university -Master of Accounting and Finance
Lecturer 4 (L4)	-Accounting & International Business lecturer at a private university -PhD (Accounting)
Lecturer 5 (L5)	-Accounting lecturer at a private university -Master in Accounting
Student 1 (S1)	-A private university student -Degree in Accounting
Student 2 (S2)	-A private university student -Degree in Accounting
Student 3 (S3)	-A private university student -Degree in Accounting
Student 4 (S4)	-A private university student -Degree in Accounting & Finance
Student 5 (S5)	-A private university student -Degree in Accounting & Finance

Results and Discussion

Findings of the interviewees

The following outline the results from the 10 interviews conducted.

Advantages of online learning

With universities closed due to the COVID-19 pandemic, online learning has become mandatory. The emergence of online education has brought the following three advantages.

Enhancing computer skills

There are many students sharing their experiences. Before they switched to online learning, they did not have much computer skills, but after starting online learning, they learned many types of computer skills and found it very useful. Students also provided examples of how they knew how to use Google to find information for accounting assignments, and how to use software such as Excel, SPSS, etc. to complete assignments in the course. One of the interviewees explained this advantage as follows (S4):

“Before starting online learning, I was worried about online learning because I didn't have any experience in online learning. To be honest, it was difficult when we started using the online learning system, but after a few weeks, we got used to it and my Microsoft Office skills improved a lot.”

In general, lecturers expressed similar views. Some lecturers also said that by teaching students through the online mode, they learned new skills. Most lecturers agree that they do not have much knowledge and skills in visual learning. One of the lecturers asserted (L2):

“Teaching my students through the e-learning system, I improved my computer skills and learned a lot of software that I didn't know before. Sometimes my students teach me. I am more IT-savvy now than I was before.”

Overall, for online learning during the COVID-19 pandemic, students and lecturers are happy to find that their computer skills have improved, and they believe these skills will benefit their careers and increase their employability in the future.

Flexibility & cost effective

Many students find online learning to be flexible and cost-effective. One of the students opined (S1):

“When studying online from home, I can save money and choose and arrange my own study plan. For example, I can review an audio recording of a lecture. Thus, I can learn again what I missed, unlike face-to-face learning in the past. Not only that, but I can also complete my studies at home, and I can live in my hometown during the online study without paying rent or transportation.”

Another student said (S5):

“Accounting can be quite complicated. During face-to-face teaching, videos of lectures and tutorials were not available. If we didn't understand something, we had to go back to school and ask the lecturers for advice. However, when online learning started, we got video recordings and more study materials, I found that this was very effective for our studies. For example, I can watch the video several times for the areas that I find difficult.”

Monitoring

Lecturers find that online learning helps them monitor their students' progress, as they can track their progress using computer systems. For example, they can easily use learning software to see if students have completed their assignments. One of the lecturers explained this advantage as follows (L2):

“Monitoring students is very difficult during face-to-face learning, but when we have an online learning system, the job becomes much easier. Usually, I use an online learning system to monitor the progress of students' assignments. They can also text directly or leave a comment or message in the assignment chat box if they have any questions. So, I check my study system daily to see if I get any messages. It also helps and reminds students who are slower than other students.”

Another lecturer also shares the same experience (L1):

“Usually, I use an online learning system to monitor my students during quizzes or exams. I can see on their desktop what they are doing, and I will monitor them. In my opinion, online learning actually helps me monitor my students much better.”

Limitations of online learning

The various limitations of online learning gleaned from the interviews are outlined below.

Lack of proper connection with lectures and fellow students

During online learning, students cannot see their classmates in the classroom but can only see and communicate with them virtually. One of the students asserted (S1):

“During the COVID-19 pandemic, we could only learn knowledge in online classes such as Microsoft Teams. I can't meet the lecturers and ask them questions that I don't understand directly. I know that we can ask the lecturers our questions via email or SMS, but sometimes they can't answer them immediately. For example, my lecturer can't show me the accounting entries in front of me. Accounting is a very work-oriented major, so this may be difficult for me. I feel that my studies are affected. I prefer to take courses where I can meet the lecturers face-to-face.”

Another student also shares the experience (S5):

“During the COVID-19 pandemic, we all had to stay at home and study. I couldn't meet new people. In my opinion, meeting new people is very important for our future careers because we need to build more relationships with people from various fields. When we have many contacts, we can always ask them for help if we encounter any problems. But with the online learning environment, the opportunities to meet people are very limited.”

Internship program

For accounting majors, the Internship Program is a required course for all accounting students. However, during the COVID-19 pandemic, this can be difficult as internship placements involve a lot of practical practice. One of the lecturers said (L2):

“I am very concerned about whether students really understand the accounting skills I teach them. Because it's very important for their use in their careers. In online learning courses, students may face some problems that lack practical experience. In the hands-on experience in the university computer room, they can learn how to use accounting software, but in the online learning at home, I can only show them how to use accounting software, and they cannot do the exercises by themselves.”

One of the students said (S2):

“I will worry about my internship program because I only know how to use accounting software, but I have never practiced it before. In this way, when I participate in the internship program, I will be afraid that I will not be proficient.”

Self-discipline

Lecturers are very concerned about whether students are facing self-discipline issues. This is because they cannot monitor students face-to-face during online learning. Therefore, lecturers care about the quality of students' learning. One of the lecturers provides the following explanation (L1):

“I can't monitor my students during e-learning sessions. When we teach in schools, we can see what students are doing in class. However, we can't do that in eLearning sessions. Sometimes I call the student's name, and they don't respond to me at all. I really don't know what they're doing while I'm in class.”

Another lecturer also shares the experience (L5):

“Students without self-discipline will not be able to acquire knowledge through online learning. Accounting majors require students to have self-discipline. This is because accounting majors require students to practice frequently. If students do not have self-discipline during online classes, they will not be serious. How can you practice well if they don't listen properly to what I say?”

Recommendations to overcome the limitations of online learning

The interviewees were asked to provide some advice for overcoming the limitations of online learning. Here are the suggestions they offer.

Combination of learning methods (Blended learning)

The interviewees opined that if the government could integrate face-to-face and online learning systems, it would help to improve the quality of learning. One of the students said (S5):

“In my opinion, I suggest that universities combine face-to-face learning with online learning. For example, universities can incorporate synchronous meetings. Lecturers don't just prepare recordings for us; we need live sessions, so we need to directly ask questions that we don't understand. I know that some universities have this teaching method; unfortunately, my school does not have this teaching method. During the live broadcast, we can also see our classmates and talk to them; we can share our opinions with each other.”

Visual career experience

The interviewees believe the government could bring visual career experience software to universities. This technique is not common in Malaysia, but students can experience a variety of industries through this software. One of the lecturers said (L2):

“Visual career software is very common in foreign universities. This type of software allows students to experience their chosen career visually. If Malaysia also has this type of software, it can help accounting students to get hands-on experience.”

Motivate the student through an online learning system

The issue of students' lack of self-discipline can be resolved by lecturers increasing student participation time, to stimulate students' enthusiasm and gradually develop their self-discipline ability. A lecturer pointed out (L1):

“I think the university must develop it online learning system. Our university learning system must improve to let us monitor the students easily. It has to be a smart system.”

Another student said (S1):

“Lecturers can include some interesting systems to make learning more fun. Students lack self-discipline because they think online learning is boring. Therefore, lecturers can include some quizzes or games during the class to create some excitement and incorporate them into the online system.”

Training and technical support team

The interviewees believe that universities must provide them with training and technical support teams, as this helps to make the teaching process smoother and easier. One of the lecturers said (L2):

“If universities can provide us with training courses, we can learn how to use the teaching software to teach our students, and it makes e-learning courses more interesting and successful. The problem for older lecturers is that no one will teach them how to use the e-learning system. So, they can only seek help from us.”

Another lecturer said (L4):

“I think schools must have a technical support team for us and for the students. When we have a technical problem, we don't waste time trying to fix it, we just let the technical support team help us out.”

Discussion

In short, online learning provides the following benefits in education. First, online learning significantly improved the computer skills of both lecturers and students. This newly acquired software and technological skill is seen as a great advantage for their employability and potential future professions. Second, online education has a lot to offer in terms of flexibility and cost efficiency, according to students, who like being able to personalise their study schedules, access recorded courses for review, and save on costs like rent and travel. Furthermore, the accessibility of video recordings and supplemental study resources has been shown to be very beneficial in improving students' comprehension and performance in challenging courses like accounting. Third, the monitoring of students' participation and development has been shown to be substantially facilitated for lecturers via online learning. They can quickly manage assignments, respond to inquiries, and monitor students during tests and examinations thanks to the use of teaching platforms such as Moodles or HLMS. This improved monitoring capacity is seen as a key benefit of online learning, allowing for more customised help and feedback for students.

However, limitations are inevitable. Students have raised concerns about the loss of face-to-face connection with lecturers and classmates. They emphasise the value of direct contact for effective learning and the upside of developing ties with other students for career networking. These experiences highlight the need to blend the convenience of online learning with the advantages of in-person involvement for a more well-rounded educational experience. In addition, concerns have been expressed regarding accounting students' ability to gain practical experience, especially in required internship programs. Both educators and students have doubts about their students' ability to use accounting skills in their employment. Further, it is tough as lecturers were unable to directly supervise students' self-discipline in online learning. Hence, there is a need of students being proactive and attentive in order to succeed in their studies. To overcome the above, interviewees, especially students, emphasize the need for synchronous meetings, continuous interaction with lecturers, and the ability to connect with classmates as important components of this integrated approach. Both lecturers and students highlight the significance of establishing an advanced online learning system that encourages active engagement and thrills via innovative approaches such as quizzes and games, eventually cultivating students' self-discipline. The need for institutions to provide training and technical support teams is to promote a more successful and trouble-free online learning and teaching approach.

Conclusion

Since 2020, the COVID-19 pandemic has had many negative impacts on human life, and educational institutions in Malaysia have not been spared. The shift in delivery from face-to-face to online learning has allowed students to continue learning during the pandemic. Consistent with some earlier research, the evidence found in this study suggests that online learning brings advantages to accounting education, such as allowing students and instructors to continue to acquire new skills, such as enhanced computer skills. This learning model is flexible enough to allow classes to continue during the pandemic. However, it also has various limitations, such as a lack of connection with lecturers and classmates, a lack of practical experience, self-discipline issues, etc. In order to improve the quality of online learning, it is recommended to adopt blended learning, that is, mixed or combined teaching methods. Visual career experiences can also be provided to students to enhance their learning experience in e-learning courses. In order to help lecturers conduct online courses better, if lecturers encounter any technical problems while teaching, a technical support team can be made available to solve any technical problems for them. This study has some limitations. First, the number of participants in this study the number of participants in this study was only ten. Second, only lecturers and students were invited to participate in this study. For future studies, researchers could include other participant groups, such as university administrators and representatives of government agencies. The number of participants can also be increased to increase the reliability of the study. Secondly, the current study adopted a qualitative research method, and it is suggested that mixed research methods can also be used in future research to make the research more comprehensive.

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Conflict of interest

There is no conflict of interest with any parties involved with this study.

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