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Чи ефективне використання засобів електронного навчання для економічних дисциплін в умовах пандемії COVID 19?

Пандемія Covid-19 значно вплинула на різні сектори економіки, включаючи освіту. Усі школи та інститути майже у всіх країнах, які постраждали від коронавірусу, запровадили дистанційне навчання. На практиці дистанційне навчання спричинило різні проблеми для викладачів, студентів, навчальних установ. Метою даного дослідження є виявлення рівня обізнаності викладачів з навчальними платформами в Інтернеті та характеристика перешкід, які виникли перед викладачами та студентами економічних спеціальностей в процесі навчання в режимі онлайн в умовах пандемії Covid-19. Методологія дослідження базується на використанні якісного методу оцінювання, тобто автори опираються на дані, отримані з перших рук шляхом інтерв'ю, анкетування, фокус-групи, спостереження за учасниками. Такі дані, як правило, є нечисловими. Респонденти цього дослідження – викладачі бухгалтерського обліку в Інституті економічних наук Бонгая, м. Макасар, Індонезія. Це дослідження було проведено з використанням групової дискусії (FGD), в одній сесії якої приймали участь п'ять викладачів одночасно. Результати дослідження показують, що викладачі були обізнані з платформами онлайн-навчання ще до пандемії Covid-19. В своїй практиці викладачі також використовують більше ніж одну платформу для вирішення проблем з мережею / сигналом, що виникають під час навчання в Інтернеті. Це дослідження також оцінює реакцію студентів на навчання в Інтернеті. Виявлено, що студенти дуже захоплені таким підходом до навчання та почуваються комфортно і безпечно завдяки онлайн-лекціям, які проводить лектор. Результати цього дослідження показують, що незважаючи на те, що пандемія Covid-19 вражає світ та змінює умови функціонування цілих галузей, в тому числі освіти, викладачі довели, що вони можуть оволодіти наявними платформами, щоб лекції продовжували проходити природно та ефективно. Отже, в суспільстві існує досить багато варіантів платформ для онлайн-навчання, які викладачі економічних вузів можуть використовувати для ефективного навчання під час пандемії Covid-19.

Ключові слова: Covid-19, викладачі бухгалтерського обліку, засоби навчання, Інтернет-платформи, технології.

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Does the Use of E-learning Media for Economic Disciplines Effective during the COVID 19 Pandemic?

This study aims to identify teachers' knowledge about online learning platforms and describe the obstacles that have arisen for teachers and students in online learning during the COVID-19 pandemic. This study uses a qualitative method. Respondents of this study are lecturers from the Accounting Study at the Institute of Economic Science Bongaya, Makassar, Indonesia. This study was conducted using a Forum Group Discussion (FGD). One session of FGD took place with five teachers at a time. The study results show that teachers were aware of online learning platforms before the COVID-19 pandemic. Teachers also use more than 1 (one) platform to deal with network/signal problems encountered when learning online. This study also assesses students' responses to online learning; the study results show that students are very enthusiastic and feel comfortable and safe with online lectures given by the lecturer. This study's findings show that even though the COVID-19 pandemic is hitting the world of education, teachers have proven that they can master the available platforms so that lectures continue to run naturally and effectively. These findings suggest that there are so many choices of online learning platforms that are developing in society that teachers can use to make learning during the Covid-19 pandemic run effectively.

Keywords: COVID-19, Lecturer in Accounting, Learning Media, Online Platforms, Technology.

1. Introduction

The COVID-19 pandemic has had a significant impact on various sectors, including the education sector. All schools and colleges in almost all countries affected by COVID-19 have implemented a home learning or distance learning policy. In practice, distance learning presents different challenges for teachers, students, institutions, and even the wider community, such as parents. In practice, teachers must find and prepare various ways to convey and receive learning materials well by learners. Likewise, learners require more significant effort, both in material, energy, and psychological readiness. If these are done learners can receive learning material optimally.

The COVID-19 pandemic presents its challenges for technology to make a maximum contribution to the world of education. As a result of COVID-19, education has changed learning from school or campus to learning at home using an online system (Rashid & Yadav, 2020). The educational institutions are facing a challenge to adapt to this change and trying to choose the right

technologies and approaches for educating and engaging their students. The campus closure and sudden switch from in-person face to face education to remote instructions is just a baby step experiment in the long journey to offering online education which including effective student engagement tools and teacher training. The pandemic has exposed the vulnerabilities and shortcomings of the current education system and also emphasized the need for digital literacy development, especially in times like these, for both developed and developing countries.

One of the things affected by this pandemic is the world of higher education, and it can cause a decrease in students' quality level due to not being able to carry out learning correctly. (Theophilus et al., 2020) revealed that Covid-19 has a significant effect on effective higher education, accounting, and educational systems. Pandemic Covid-19 can cause dangerous social turmoil in the future because youth dropping out of school from the education system cannot be involved in learning activities can cause uncertainty about their prospects.

In this pandemic, teachers must be prepared and involved in online learning. (Rashid & Yadav, 2020) said the universities will need to pay serious attention to having educators trained and equipped with digital technology for a smooth teaching-learning process. (Asghar et al., 2020) stated due to COVID-19 outbreak universities closed and lockdown, most teachers and students are happy by the move online education. The faculty members of world-renowned universities have begun to get online instructor certifications to deliver online teaching to their students. At the same time, faculty and staff members are learning how to use online learning platforms. Previously, they are using only the delivery through face-to face teaching. (Duraku & Hoxha, 2020) conducted research to explore and describe the concerns of students, parents, and teachers related to conditions caused by social isolation, and the perspectives of teachers and parents regarding distance or online learning. However, the shift to online mode has raised many queries on the quality of education. In addition, the shift to the remote learning format has also been assessed as a good opportunity for teachers and students to become stronger, more creative, and innovative (Yokozeki, 2020).

The government will have to step up and commit to sustained programs for professional development to boost educators teaching capabilities. Teachers need to be involved in planning so that technology meets their teaching needs. If not, they will not continue to use digital technology after everything returns to normal. They also need to be adequately trained, adapting to their level of comfort and experience with technology. The government and universities should have thought ahead of time that if there is a situation that requires the use of an online learning system, both teachers and students are ready to use it. With this condition, all parties are unprepared to anticipate this condition, which can then have a negative output effect from the learning process, namely decreasing the quality of student education.

Distance learning is a learning system that does not occur in one room, and there is no face-to-face interaction between the teacher and the learner. In an era of the rapid development of technology, communication, and information, distance learning during this pandemic can apply using various platforms, both in learning management systems and video conferencing. Learning management systems used include google classrooms, Edmodo, and eLearning portals owned by schools or colleges. Meanwhile, video conferencing applications widely used during distance learning include the zoom application, google meet, and Lark. Apart from these applications, WhatsApp Group is also an alternative in implementing distance learning. However, few teachers and learners have difficulty using these applications due to limited understanding, online learning support facilities, technology support, and internet networks.

Students face significant obstacles with distance learning because face-to-face communication is more conducive to the learning process, presents better opportunities for sharing knowledge and asking for help, is “easier” and more interactive (Miliszewska, 2007). Friendship and belonging are limited in a virtual classroom. Students who cannot organize themselves or learn independently struggle without teachers who cannot provide support directly. Online videos, digital content, and discussion forums may not provide holistic teaching and learning outcomes. (Argaheni, 2020) states in his research that online learning has several impacts on students, namely (1) online learning still confuses students, (2) students become passive, less creative, and productive, (3) the accumulation of information/concepts on students is less useful, (4) students experience stress, (5) increase students' language literacy skills.

The teacher's role in the success of the teaching and learning process through eLearning and Virtual education is crucial. Limited understanding of teachers or even ignorance of eLearning and Virtual education will give bad results to student learning outcomes. Previous research aimed at identifying factors influencing the opportunities for educational systems to integrate technology into teaching suggests that, in order to achieve positive results in the incorporation of teaching technology, it is necessary to understand the types of interactions that exist between teachers, students, and technology (Honey et al., 2000). Teachers are expecting to master learning technology and understand the use of this technology to lead to interactions between teachers and students.

Adapting to and relying entirely on eLearning during a pandemic could lead to a shift in adopting more of an online teaching element by educators. However, this has many practical problems and limitations in terms of digital technology available for education. There is a vast “digital inequality” that exists in society. We cannot assume that all students and educators will have access to internet connectivity and associated high-end devices outside of their university to communicate.

Affordability is another factor that limits student access to eLearning. The economic factor becomes an immense burden for them. The impact of accessibility and affordability can have severe implications for students in the higher education system unless the government issues policies that can ensure the internet's affordability and accessibility. In its efforts to support students' online learning, the Indonesian government has assisted in the form of internet quotas that can be used for online learning. However, this does not necessarily reduce the existing obstacles. The obstacle that most often becomes an issue is the instability of the internet network itself, especially for those who live in areas where the infrastructure for the spread of the internet network is not perfect for accessing online learning.

2. Literature Review

Based on research conducted by (Dwivedi et al., 2020), here are some steps that can be taken in preparing for eLearning and Virtual education learning:

2.1. Setting up the home environment for online teaching

Many Information Management (IM) academics have chosen other alternatives to getting work done online from home. Therefore, it is essential to make preparations before the delivery of online teaching begins. One of the crucial things to think about is how to change the home environment into a professional screen display. Good lighting is essential in the online learning process. This adjustment need not be expensive. One IM colleague explained that they use a table lamp with a daytime bulb pointed at the floor to ensure that they light correctly on the screen.

It is essential to use the best combination of microphone and voice to ensure that the material given can be captured clearly. Besides that, adding a web camera is also a must in online learning. Some IM lecturers use headphones to minimize the distraction that sometimes occurs; however, some consider it difficult to wear during teaching sessions. The use of academic backgrounds on the screen, such as displaying bookshelves or using virtual backgrounds, needs to be considered. Other things that should not go unnoticed are: wearing neat clothes like a lecturer, avoiding the entry of sounds that can interfere with the learning process, and preparing an internet connection without interruption. Overcoming all of these elements helps create an attractive on-screen display, and the teaching and learning process can run smoothly.

2.2. Establishing rules of engagement

Before the teaching session begins, it is essential to convey the rules in the online teaching and learning process. For example, students are asked to turn off their microphones, and if they want to ask questions, they can use online chat or display the raise hand function. The lecturer will then explain that he will review the questions given after the material explanation is complete. This function is beneficial if students want to make comments or ask questions related to the material given. This approach is very useful for students who feel uncomfortable contributing to an entire class of students.

2.3. Designing for sociability

The next step that emerged from the discussion results was to provide opportunities for students to greet each other and share experiences by asking all students to turn on their cameras approximately five to ten minutes before class starts.

The discussion results also resulted in students who were interested in the lecturer who gave material asking them to keep the camera on during the teaching and learning process. For example, a lecturer gives a 15-minute overview of a material that explains the assignment they have to complete. While working on the assignment given, the teacher will continue to monitor the progress of completing their assignments while responding to students' questions. This activity is done with the camera still running continuously so that the energy to complete the assignment remains constant with the supervision carried out by the lecturer.

2.4. Teaching content burn is high

Another result was that the lecturer's time in delivering the material was less than the face-to-face session, which was conducted offline. That happens because the discussions between lecturers and students are more efficient in their interactions during online discussions than in class.

Lecturers must always be ready to provide material faster in online meetings than face-to-face learning. It is because group activities that are conducted online tend to take 50 percent less time. This is likened to cooking permanently over high heat.

There is agreement that was; ideally, learning should be divided into several parts. It is agreed that the lecture should preferably be divided into short sections, ideally between 7 and 15 minutes, with no more than 20 minutes of lectures or recorded material. A management information lecturer divides the material into a series of shortened materials. After that, he will stop asking students to complete a short quiz to understand the extent to which students understand what has been taught and the extent of their involvement in the discussion.

Students love and enjoy this online learning style. Even more effective than previous offline formats. For example, when a management information lecturer teaches about programming, he can divide the screen to students to show how to complete an assignment, and vice versa, students can divide the screen so that they can be given instructions on how to complete the assignment. This screen-sharing approach positively affected students because they felt less exposed than when they did it in offline classes.

Students tend to be more comfortable asking for help with how to post questions in online chats. The experience reported is that students who lack confidence prefer asking questions via chat rather than raising their hands in class.

2.5. Distance learning applications

The following are distance learning applications according to (Saxena et al., 2020) (Table 1).

The distance learning applications

1	Digital Learning Management Systems	Class Dojo, Edmodo, EDraak, EkStep, Nafham, Google Classroom, Moodle, Paper Airplanes, Schoology, Seesaw, Skooler, Ruang Guru, Zenius	These platforms are used to connect teachers with the students, allow teachers to share the study material (ppt, pdf, notes, links, videos) and allow students to ask queries too. These platforms also provides assessment tools to assess the progress of the students
2	Learning systems specifically for mobiles	Cell-Ed, Eneza Education, Funzi, These apps are specifically developed for studying KaiOS, Ubongo, Ustad Mobile, Ruang Guru, Zenius	These apps are specifically developed for studying through mobiles.
3	Systems with offline functionality	Kolibri, Rumie Ustad Mobile, Ruang Guru, Zenius	These resources share the study resources/ material/ contents offline
4	Live video conferencing/ communication platforms	Dingtal, Lark, Teams, Hangout meet, Webex, Skype, WeChat Work, WhatsApp, Zoom, Jitsi, Big Blue Button, Amazon Chime	These apps are very useful during COVID-19 pandemics as well as in normal circumstances for any kind of meeting, sharing presentations, Teaching online etc

Among the applications above Google Classroom, Zoom and Whatsapp are the most used applications. This is due to its ease of use and almost all teachers and students already know.

3. Research methods

This study uses qualitative methods as (Creswell, 2012) states that qualitative research can be defined as research based on descriptive data that does not use statistical procedures (regular). In qualitative research, statistics are not used to analyze data; instead, the asker analyzes words (for example, transcription from the interview) or images (for example, a graphic photo). Qualitative researchers analyze words to group them into larger understandings, such as codes, categories, or themes. Respondents of this study are teachers of the accounting study program Institute of Economic Science Bongaya, Makassar, Indonesia. The instrument used was the media forum group discussion (FGD). The researcher created a discussion group of 5 (five) lecturers to get information about this research topic. Based on the initial plan, the FGD would be held at the Institute of Economic Science Bongaya, Makassar, Indonesia campus, but with the current pandemic conditions and social distancing policies, the implementation was carried out using Zoom.

4. Research result

4.1. Teachers' perceptions of online learning platforms within the COVID-19 pandemic

The purpose of this study is to determine the perceptions of teachers during the COVID-19 pandemic. Following are the data analysis results obtained from the forum group discussion (FGD) on this research subject.

1. Know and use online learning platforms.

Tc. L : I have known online platforms for a long time, such as Classroom, Zoom, WhatsApp, LMS.

Tc. M : I know Zoom, email and WhatsApp.

Tc. O : Already know sir, just like L.

Tc. Q : I only know Zoom, email and WhatsApp.

Tc. A : Two years ago, I already knew about online learning platforms.

Based on the interview results, all respondents had known the online learning platform before the pandemic occurred. This knowledge will undoubtedly help a lot in the teaching and learning process because teachers need to learn to use it.

2. In teaching using any platform.

Tc. L : Zoom with Whatsapp because it's easy to use.

Tc. M : I use Zoom, WA and email.

Tc. O : I use the campus LMS and Zoom and classroom.

Tc. P : I rarely use Zoom, I use WA and email more.

Tc. A : I use campus LMS and Zoom sometimes WA.

3. Reasons for using more than 1 platform.

Tc. L : Zoom is good, at least it can replace offline skins, but an unstable internet network constrains it, so sometimes students in the learning process via zoom often get disconnected because of bad networks ... so if I cannot zoom, I use WA.

Tc. M : I use WA more than zoom because of network constraints. I send the course material via the WA Group, and then if the calculation course, I make a voice note or instructional video for me; this is more effective than zooming because the fingers often break.

Tc. O : I use the LMS provided by the campus alternately with the zoom. I like to use zoom because it is similar to offline meetings; I feel connected with students. I use LMS to place more materials, quizzes or assignments to make it easier for students to access.

Tc. P : I only use WA and email because I think it is easy for students to access.

Tc. A : I use LMS and WhatsApp; I like to use LMS because it is integrated. So, I can post materials, videos, and assignments in one place. So once students enter, they can simultaneously access everything in the LMS. I use WA as a medium for discussion and questions and

answers. I created a group so that communication can be done at any time.

Respondents made use of the two platforms for reasons of effectiveness, in addition to getting around network constraints that were sometimes unstable. Teachers can be from one platform to another according to existing conditions. The use of WA is what teachers are most interested in because it can be used with various functions, from uploading material, attendance to voice notes.

4. Student responses to online learning.

Tc. L : As long as I taught, the students enjoyed it quite well, although sometimes there were problems with their network, they were still present at every meeting, but sometimes there were some who were not. I think their enthusiasm is good enough. They work on assignments and collect them.

Tc. M : Student response in my class is quite good. They prefer the learning process through WA because they think I can answer if they ask. So far, the use of WA has been quite effective.

Tc. O : I think the online learning process has a few obstacles because sometimes students take advantage of an unstable network not to attend college. It is also wrong because the reality is like that. In addition to that reason, students respond positively to learning through LMS.

Tc. P : At the time of teaching, the students' responses were quite enthusiastic every time they started a lecture.

Tc. A : I feel that the enthusiasm for learning between online and offline students is the same.

It is exciting how these lecturers are so sure of what they are giving students to continue to enjoy the learning process online. A lecturer has to have the ability to deal with students, especially in a pandemic condition such as a lecturer, it must have its way to arouse students' enthusiasm for learning.

5. The quality of students in online learning.

Tc. L : I feel that there is a decrease in the quality of student learning outcomes, although it is not significant.

Tc. M : There is a decrease in the quality of this online learning system. The absence of face to face can be the cause.

Tc. O : There is a decrease but not too much. This is because they do not meet in person, so that interactions are also reduced.

Tc. P : In my opinion, the decrease in quality is not too significant. It remains how they as students find a way out.

Tc. A : I think there is a decrease of about 70% compared to offline learning.

There is a decrease in the quality of students during the online learning process. Lecturers realize this because of several limitations in implementing teaching. Among them is the frequent instability of the internet network on both the faculty and student sides. Moreover, students who live in this deepening area will undoubtedly find it more challenging to get an internet network. Another obstacle is that not all students can provide mobile phones or laptops. This is where the role of education managers and the government to think about these obstacles.

6. Lecturer constraints in conducting research.

Tc. L : Research is one of the lecturers' assignments. I feel that there are no significant obstacles in doing research. To access the information, we need is easy with the help of the internet network and its applications. Even if you have to go down to the research location, you must follow health protocols.

Tc. M : It remains mandatory, I do not make this pandemic an obstacle to doing research.

Tc. O : I still do research to improve competence

Tc. P : I'm still doing research.

Tc. A : I do research both online and offline, it is important to follow health protocols.

According to the results of the interviews, all respondents thought this pandemic condition should not hinder efforts to conduct research. The internet that can be used to access all sources of information needed is a mainstay for them. Even if, in the end, we have to go down to the research location, we must follow the Health protocol procedure.

5. Conclusions

In connection with this study's findings, teachers' perceptions of online learning are encouraging even during the COVID-19 period. Teachers have proved that teaching using online platforms is very helpful and effective during this pandemic. It is hoping that the control over online platforms will continue to increase during the new normal era, not even be abandoned. This is the time for teachers to be directly involved in learning technology for the future.

Based on the study results above, it can be concluded that teachers' perceptions of online teaching show something good during the COVID-19 pandemic. They assess online learning to be very helpful amid a pandemic. This study not only reports that online learning is good amid the COVID-19 pandemic but also highlights the availability of internet access, financial problems, and the implementation of online learning. Regarding the condition of students in terms of finance, it is hoped that lecturers can take advantage of facilities such as the free Messenger application in the Online Learning System.

The lecturers are expected to provide teaching techniques that relieve students, especially those who are constrained by internet access problems so that they have limited tools as a medium to access online learning. The campus is also expected to be involved in overcoming this problem to maintain student education quality and the quality of the campus reputation. Teachers must not only be supported in conducting teaching but also in terms of research. The obligation to research should not be constrained by the conditions of the COVID 19 pandemic. The internet is one way to be able to access the information needed for research purposes. Even if a direct search must be carried out in the field, it must still comply with the health protocol. For the future research it is possible to include students as a source of data so that the results of the research can be given more complex result.

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