

**ONLINE LEARNING INNOVATIONS IN ACCOUNTING EDUCATION: A  
STUDY OF STUDENTS' ENGAGEMENT AND LEARNING OUTCOMES**

**SAMUEL, RUTH EZINNE  
(22PAA02355)  
B.Sc. Accounting, Nnamdi Azikiwe University, Awka**

**AUGUST, 2024**

**ONLINE LEARNING INNOVATIONS IN ACCOUNTING EDUCATION: A  
STUDY OF STUDENTS' ENGAGEMENT AND LEARNING OUTCOMES**

**BY**

**SAMUEL, RUTH EZINNE  
(22PAA02355)**

**B.Sc. Accounting, Nnamdi Azikiwe University, Awka**

**A DISSERTATION SUBMITTED TO THE SCHOOL OF POSTGRADUATE  
STUDIES IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR  
THE AWARD OF MASTER OF SCIENCE (M.Sc.) DEGREE IN  
ACCOUNTING FROM THE DEPARTMENT OF ACCOUNTING,  
COLLEGE OF MANAGEMENT AND SOCIAL SCIENCES, COVENANT  
UNIVERSITY, OTA, OGUN STATE, NIGERIA**

**AUGUST, 2024**

## **ACCEPTANCE**

This is to attest that this Dissertation is accepted in partial fulfilment of the requirements for the award of a Master of Science (M.Sc.) Degree in Accounting from the Department of Accounting, College of Management and Social Sciences, Covenant University, Ota, Nigeria.

**Miss Adefunke F. Oyinloye**  
**(Secretary, School of Postgraduate Studies)**

**Signature and Date**

**Prof. Akan B. Williams**  
**(Dean, School of Postgraduate Studies)**

**Signature and Date**

## **DECLARATION**

I, **SAMUEL, RUTH EZINNE (22PAA02355)** declare that this research was carried out under the supervision of Dr. O.S. Oluseyi-Sowunmi of the Department of Accounting, College of Management and Social Studies, Covenant University, Ota, Nigeria. I attest that the dissertation has not been presented either wholly or partially for the award of any degree elsewhere. All sources of data and scholarly information used in this dissertation are duly acknowledged.

**SAMUEL, RUTH EZINNE**

**Signature and Date**

## **CERTIFICATION**

We certify that this dissertation titled “**ONLINE LEARNING INNOVATIONS IN ACCOUNTING EDUCATION: A STUDY OF STUDENTS’ ENGAGEMENT AND LEARNING OUTCOMES**” is an original research work carried out by **SAMUEL, RUTH EZINNE (22PAA02355)** in the Department of Accounting, College of Management and Social Sciences, Covenant University, Ota, Ogun State, Nigeria under the supervision of Dr. O.S. Oluseyi-Sowunmi. We have examined and found this work acceptable as part of the requirements for the award of Master of Science in Accounting.

**Dr. O.S. Oluseyi-Sowunmi**  
(supervisor)

**Signature and Date**

**Prof. Francis Iyoha**  
(Head of Department)

**Signature and Date**

**Prof. Taiwo Asaolu**  
(External Examiner)

**Signature and Date**

**Prof. Akan B. Williams**  
(Dean, School of Postgraduate Studies)

**Signature and Date**

## **DEDICATION**

This work is dedicated to the Almighty God for his inspiration, strength, grace and help to be able to complete this study. To him alone be all the glory. This study is also dedicated to my loving and supportive husband Mr. Samuel Ufere.

## ACKNOWLEDGMENTS

My utmost appreciation goes to God Almighty, the author and finisher of my faith who supplied the strength, grace, health and empowered me to undertake this study against all odds.

I wish to appreciate the chancellor of Covenant University, Dr. David Oyedepo, for founding this great institution and the effort put into creating an enabling environment for learning. My deep sense of gratitude also goes to the entire Board of Regent of Covenant university, the vice chancellor, Prof. Abiodun Adebayo, the Registrar, Mrs. Regina A. Tobi-David, Dean, School of Postgraduate Studies, Prof. Akan B. Williams, Dean, College of Management and Social Science, Prof. Rowland E. Worlu. I appreciate your efforts and tireless commitments in ensuring that the vision given to God's servant concerning this institution becomes a reality.

I am deeply grateful to my supervisor, Dr. O.S. Oluseyi-Sowunmi, whose constructive and professional mentorship caused me to thrive towards excellence. I thank you ma for your patience, support and encouragement.

I appreciate the Head of Department of Accounting, Prof. Francis Iyoha for his fatherly support, encouragement and guidance throughout the course of this program. My special thanks goes to Dr. Obiamaka Nwobu, the immediate past departmental Post Graduate Representative for her tireless commitment, support and consistent availability in the course of this study to ensure that I meet up with deadline. I also appreciate my lecturers in the Department of Accounting Prof. (Mrs.) Uwuigbe O. Ranti, Dr. Eriabie Sylvester, Dr. Cordelia Omodero who is the current departmental Post Graduate Representative, Dr. Omotola Ezenwoke, Dr. Okougbo Peace, Dr. Ilogho Simon, Dr. Ajetunmobi Opeyemi, Dr. Adegoboye Alex. Thank you for all your efforts towards the success of my program.

I am super grateful to my beloved husband, Mr. Samuel Ufere for his love, motivation, support, sacrifices and resources invested in helping me pursue my dream, to my daughter, Shalom Samuel for her sacrifices during the period of study. Also, to my parents, Mr. Vitus and Mrs. Ezinne Duru, parents in-law Mr. Sunday and Mrs. Sylverline Ufere for their unwavering encouragement and prayers. To my siblings, Clara, Shalom, Mercy and Obed as well as my lovely sister in-law, Mercy Ufere for always being there for me through their calls, support and encouragement, I love you all.

I will not forget to also thank Engr. Timothy Baba, my mentor for his continuous prayers, encouragement and faith in me in achieving this feat. Special thanks also goes to my friends Dunning, Olajumoke and Sarah for being a part of this journey.

Finally, I sincerely appreciate my course mate Mrs. Comfort Uko for all her support and love I received during this program. To the entire 2022-2024 set of postgraduate students, it has been an honour. To Auntie Tope and her lovely family and everyone else that was there for me on this journey, thank you and may God bless you richly.



# TABLE OF CONTENTS

<b>CONTENTS</b>	<b>PAGES</b>
<b>COVER PAGE</b>	<b>i</b>
<b>TITLE PAGE</b>	<b>ii</b>
<b>ACCEPTANCE</b>	<b>iii</b>
<b>DECLARATION</b>	<b>iv</b>
<b>CERTIFICATION</b>	<b>v</b>
<b>DEDICATION</b>	<b>vi</b>
<b>ACKNOWLEDGEMENTS</b>	<b>vii</b>
<b>LIST OF TABLES</b>	<b>xii</b>
<b>ABSTRACT</b>	<b>xiii</b>
<b>CHAPTER ONE: INTRODUCTION</b>	<b>1</b>
1.1 Background of Study	1
1.2 Statement of Research Problem	3
1.3 Research Questions	4
1.4 Objectives of the Study	4
1.5 Research Hypotheses	5
1.6 Significance of the Study	5
1.7 Scope of the Study	6
1.8 Definition of Terms	6
<b>CHAPTER TWO: LITERATURE REVIEW</b>	<b>8</b>
2.1 Preamble	8
2.2 Historical Overview of Online Learning in Accounting Education	8
2.2.1 Features of Online Learning	9
2.2.2 Early Adoption of Online Learning in Accounting Education	10
2.2.3 Importance of Online Learning in Accounting Education	11
2.2.4 Growth and Development of Online Learning Platforms	12
2.2.5 Advantages of Online Learning in Accounting Education	13
2.2.6 Challenges and Limitations of Online Learning in Accounting Education	15
2.2.7 Pedagogical Approaches in Online Learning for Accounting Education	17
2.2.8 Assessment and Evaluation in Online Accounting Education	20

2.3 Theoretical Framework	23
2.3.1 Technology Acceptance Model (TAM) Theory	23
2.3.2 Engagement Theory	24
2.4 Empirical Framework	26
<b>CHAPTER THREE: METHODOLOGY</b>	<b>33</b>
3.1 Research Design	33
3.2 Population of the Study	33
3.3 Sample Size and Sampling Techniques	33
3.4 Instrument for Data Collection	34
3.5 Methods of Data Collection	34
3.6 Method of Data Analysis	35
3.7 Model Specification	35
3.8 A Priori Expectation	36
3.9 Definition of Variables	36
<b>CHAPTER FOUR: DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS</b>	<b>38</b>
4.1 Preamble	38
4.2 Data Presentation and Analysis	38
4.2.1 Socio-Demographic Characteristics of Respondents	38
4.2.2 Descriptive Statistics of Research Questions	39
4.2.3 Regression Analysis Result	47
4.3 Test of Hypotheses	48
4.4 Discussions of Findings	52

<b>CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS</b>	<b>57</b>
5.1 Summary of Findings	57
5.2 Conclusion	58
5.3 Recommendations	59
5.4 Policy Implication	59
5.5 Contribution to Knowledge	60
5.6 Limitations of the Study	60
5.7 Suggestion for Further Studies	60
<b>REFERENCES</b>	<b>61</b>
<b>APPENDIX</b>	<b>70</b>

## LIST OF TABLES

TABLES	LIST OF TABLES	PAGES
<b>Table 2.1:</b>	Summary of Empirical Review of Literature on Digital/Online Education From 2019-2023 .....	31
<b>Table 4.1:</b>	Distribution of Respondents According to Sex .....	45
<b>Table 4.2:</b>	Distribution of Respondents' Views on Interactive learning activities of online accounting courses on the learning outcome of students .....	47
<b>Table 4.3:</b>	Distribution of Respondents' Views on Environmental support features affecting online engagement in accounting courses on the learning outcome of students .....	49
<b>Table 4.4:</b>	Distribution of Respondents' Views on the impact of feedback and support mechanisms of online resources on the learning outcome of students .....	51
<b>Table 4.5:</b>	Distribution of Respondents' Views on if online learning process of accounting courses is more effective than the conventional classroom experience in improving the learning outcome of students .....	52
<b>Table 4.6:</b>	Regression Result .....	53
<b>Table 4.7:</b>	Results of Regression Coefficients for the Study Model .....	54
<b>Table 4.8:</b>	Independent Samples T-Test Analysis of Whether online Learning Process of accounting courses is More Effective than the conventional classroom experience in improving students' Learning Outcomes .....	56

## ABSTRACT

This study explored online learning innovations in accounting education x-raying the effect of students' engagement on learning outcomes. Survey research design was used because the study's source of data was primary. A simple random sampling technique was adopted, and 101 questionnaires were randomly distributed to the respondents on the final year accounting departmental Telegram group for administration. Student's Cumulative Grade Point Average (CGPA) was used to measure learning outcome while proxies for the independent variables were used (Interactive Learning Activities, Environmental Support Features, Feedback and Support Mechanisms). Using SPSS 21 software, the data was analyzed using the multiple regression analysis, samples T-test and the descriptive analysis. The study's findings revealed that online learning outcome of students in accounting courses during the study period was not significantly influenced by interactive learning activities while Environmental Support Features and Feedback & Support Mechanisms significantly influenced learning outcome. It also revealed that online learning is more effective in improving learning outcome than the conventional classroom experience. We therefore draw the conclusion that the integration of interactive learning activities, environmental support features, and feedback and support mechanisms significantly enhanced students' online learning outcomes and that online learning is more effective than the conventional classroom experiences. The study recommends that educational planners should incorporate multimedia tools such as videos and implement group projects, discussion forums, and peer-to-peer activities to foster interaction among student, take into consideration the state of environmental support features in online accounting courses such as network, power supply, lighting, temperature, and space. The feedback and support mechanism and the technical support services should be swift in responding to students' questions and the technical challenges they encounter while learning. There should be interactive content such as quizzes and polls, infographs, animations, badges, a leadership board, and shorter sessions to prevent fatigue and boredom.

***Keywords: Accounting Education, Covid-19, Digitalization, e-learning, Learning outcome, Online learning, Student engagement.***