

# ONLINE TEACHING EFFECT OF ACCOUNTING MAJOR OF SICHUAN UNIVERSITY UNDER EPIDEMIC SITUATION BACKGROUND

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## ABSTRACT

The objectives of this study were 1) To better understand the current teaching status of accounting major in colleges and universities. 2) To analyze the online teaching effect of accounting major, and strive to put forward countermeasures and suggestions based on the current research, so as to provide students with more complete online learning methods and mobilize the enthusiasm of students, so as to produce good teaching effect. 3) Provide reference for the online teaching of accounting for college teachers in the future, so that teachers can better adapt to the online teaching methods. 4) Provide theoretical support for the online teaching of accounting, promote the reform and innovation of the online teaching platform, so as to provide better service for the online teaching of teachers and students. The type of research is investigation and study. In this study, 210 accounting students from Jinjiang College of Sichuan University. The research tools include questionnaire. The statistical analysis, analysis of variance, correlation analysis, regression analysis. The results of the research were as follows: 1) Among the research subjects, 45.24% of the students were relatively satisfied with online teaching during the epidemic, 27.14% were neutral, 24.29% were very satisfied with online teaching, and 3.33% were dissatisfied with online teaching. 2) Teachers' teaching attitude, professional quality, software operation ability, whether to conduct skill examination on students, the interaction between teachers and students, the interaction between students, the richness of teaching content, the mastery of students' skills in class, the operation of online teaching platform, whether the platform can practice alone, and whether the teaching software has playback function all have significant influence on the effect of online teaching.

**Keywords:** Online Teaching Effect, Student Satisfaction

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## INTRODUCTION

The development and popularization of modern information technology has brought rapid changes to modern education and teaching. In the early 21st century, online teaching began to appear in the field of higher education. Online teaching, also known as distance education, refers to educational activities that break through the limitations of time and space by organizing teaching and two-way interaction with classes as a unit. Online teaching has several common forms, such as live teaching, recorded teaching and live teaching. Different from traditional face-to-face teaching, online teaching completes teaching and learning practice activities by means of interaction between teachers and students, interaction between students and interaction of learning resources on the basis of network media and tools in the case of separation of time and space. It has always been an auxiliary teaching method in the field of education.

In mid-December 2019, cases of novel coronavirus pneumonia appeared in Wuhan, Hubei province, with fever, fatigue, dry cough and dyspnea as the main symptoms. Due to the long incubation period of the virus and the characteristics of human-to-human transmission, the novel coronavirus pneumonia rapidly developed into a large-scale national epidemic. As the novel coronavirus pneumonia began to rage globally, the whole country carried out the prevention and control work in a tense and orderly manner. In order to respond to the overall situation of the national epidemic prevention and control, lockdown, mask shortage, personnel isolation and other phenomenon have been implemented in all regions. Many parents and students feel insecure, anxious and confused because they are unable to go to school or attend private classes. The Ministry of Education issued a notice on January 29, 2020, calling on schools to conduct online education to ensure that no student will miss necessary learning due to the epidemic. Subsequently, most provinces began to carry out online teaching through the network platform, and it was the first time for the whole country to carry out large-scale and universal online teaching. Through overall planning, the Ministry of Education has made overall arrangements for online teaching during the epidemic prevention and control period, and based on the actual situation of local governments and schools at all levels, has made maximum efforts to ensure that students have access to school during the epidemic prevention and control period.

From "offline" to "online", it is not only the transfer of the original offline teaching to the online, but a new development and a new trend. Especially in less developed urban areas, due to the restriction of the degree of economic and social development, the distribution of educational resources is unreasonable and the level of development is not uniform, which leads to a large gap in the quality of education. For the new thing of large-scale online teaching, there are also obvious problems, especially the accounting major, because of its instrumental and humanistic characteristics, determines that it needs emotion and interaction more than other disciplines. Therefore, it is necessary to explore and study continuously.

As the epidemic prevention and control situation gradually improves, the country has entered a period of relative stability. But network teaching has its unique advantages and may become a common teaching method in the future. In 2018, the Ministry of Education issued the "Implementation Opinions on the Implementation of the" Internet + Education "action" policy, putting forward suggestions that online and offline mixed teaching should be gradually promoted. In addition, during the epidemic period, the Ministry of Education also issued the "Guiding Opinions of the Ministry of Education on Coping with the impact of the novel coronavirus pneumonia epidemic and Doing a good job in online education at primary and secondary Schools" policy, further clarifying the relevant work requirements for online and offline mixed teaching. Online teaching may be a popular way of teaching in the future, but it has also exposed problems as an alternative teaching method during the pandemic. Due to the lack of online teaching experience, teachers and students face many difficulties. For example,

in the online mode, there is a lack of direct communication and friendly interactive experience between teachers and students, and it is difficult for teachers to grasp the learning status of all students. Teachers and courseware are the main sources of students' perception of class, students lack of direct perception of the whole class, and students' self-control is not enough. In view of this, this paper pays special attention to how to effectively improve the quality of online teaching in colleges and universities under the background of the epidemic. Based on the analysis of the current situation and existing problems of online teaching in the context of the epidemic, the opportunities and challenges faced by online education are re-examined, and targeted teaching strategies are designed to provide some experience and strategies for improving the quality of online teaching in colleges and universities. In the fight against the epidemic, how to play a good role in network teaching, which has aroused high social attention, how to learn from the experience after the crisis and improve the quality of network education are also urgent and realistic issues worthy of our research and discussion.

## LITERATURE REVIEWS

**The effect of online teaching:** According to students' learning situation and feedback information, online education can adapt to assess students' learning outcomes and levels, and adjust education plans and curriculum Settings in time during the learning process to achieve better teaching results.

In this paper, students' satisfaction is used to measure the effect of online teaching. Student satisfaction refers to students' feelings and reactions to the overall learning in the whole teaching service process. This feeling comes from whether the learner's actual learning results meet the initial expectations, and whether the learning experience makes the learner feel happy (Morris L. V., 2005). At present, the world famous universities usually use the student satisfaction analysis method as the model and tool of "student-school relationship" management. Universities in the United States, Britain, Australia and other developed countries have widely applied the student satisfaction analysis method to the evaluation of online teaching effect. The concept of student satisfaction mainly comes from the concept of customer satisfaction and is influenced by the theory of customer satisfaction. The theory of student satisfaction is that students are consumers of educational products. Many scholars have defined the concept of student satisfaction. For example, Jiang Zhihui and other scholars define satisfaction as a psychological response of learners to the degree of feeling of learning experience such as teaching effect, teaching quality and teaching environment in the learning process.

### **Concept and theory of influencing factors of online teaching**

**Factors influencing the effect of online teaching:** Online education has its unique advantages, which is of great significance and potential value for education. In the process of the development of online education, the existence of different levels of various conditions will lead to different effects of online teaching.

**Relation of variables:** Factors influencing the effect of online teaching in this paper include student gender, age, teacher's teaching method, teaching attitude, professional quality, whether there is teacher-student interaction in class, and the stability of teaching platform.

**About organization**

Sichuan University Jinjiang College was established in April 2006 with the approval of the Ministry of Education of the People's Republic of China and the cooperation of Sichuan University and Sichuan Xu feng Industrial Co., LTD. This paper takes accounting students of Jinjiang College of Sichuan University as research samples to study the effect of online teaching and its influencing factors.

### **Related research**

It can be found from the relevant research that the domestic research on network teaching has achieved some results, which provides a framework for exploring the network teaching of accounting major in colleges and universities. However, there are some gaps in the relevant research: first, the research results are scattered and have not yet formed a complete and systematic system; second, the research results mainly focus on the macro level of network teaching, and there are few researches on the network teaching of specific majors or accounting majors. These situations need to attract the attention of relevant researchers, and also explain the value and purpose of this study.

## **RESEARCH METHODOLOGY**

### **The population and Sample Group**

In this study, 210 accounting majors from Jinjiang College of Sichuan University were selected by random sampling method. 210 questionnaires were sent out and 210 were collected, with a recovery rate of 100%. There were 210 valid questionnaires.

### **Research Instruments**

The questionnaire of this paper is "Questionnaire on Online Teaching Effect of Accounting Major in Colleges and Universities under the Background of Epidemic Situation", which mainly includes several basic information such as students' gender, age, teachers' teaching method, teaching attitude and professional quality. The teaching effect is mainly reflected in students' satisfaction.

### **Data Collection**

Firstly, related literature of network teaching is searched and analyzed to understand the current situation of network teaching in colleges and universities from the theoretical level.

Through theoretical analysis and implementation analysis, the network teaching questionnaire of accounting major is preliminary prepared.

Determine the survey objects and samples, and design the online learning questionnaire for accounting students.

Based on the preliminary questionnaire for online accounting teaching, solicit the opinions of online teachers and make adjustments according to their suggestions to form a trial questionnaire.

Test the questionnaire to determine whether items need to be deleted and finally determine the formal survey questions.

Conduct a formal questionnaire survey, and organize the questionnaire and analyze the data.

### **Data Analysis**

1) Suitability assessment: to verify the questionnaire's appropriateness and its design's logical soundness. We enlisted pertinent experts to evaluate the questionnaire, rectified unsuitable vocabulary and sentences through ongoing research and feedback, and ultimately established a formal questionnaire with a well-organized structure, robust reasoning, and easily comprehensible language, facilitating subsequent analysis.

2) Reliability test: Reliability analysis involves evaluating the consistency and dependability of questionnaire data and assessing the overall quality of questionnaire design and measurement scales. Reliability analysis considers if each item of the questionnaire aligns with the subject being evaluated and determines its stability and dependability. The Cronbach's alpha coefficient was employed to assess the reliability of this questionnaire since it is the prevailing approach for evaluating reliability in current research. The reliability of questionnaire scale data increases as the Cronbach's alpha coefficient of test findings increases. The coefficient ranges between 0 and 1. A value below 0.6 signifies inadequate dependability of the scale data in the questionnaire, necessitating redesign and modification of the questionnaire. When the coefficient falls between the ranges of 0.6 to 0.7, the dependability of

the scale data is only marginally satisfactory. The dependability of the scale data is deemed adequate when the coefficient falls within the range of 0.7 to 0.8. When the coefficient falls between the ranges of 0.8 to 0.9, the scale data's reliability is considered good. Conversely, if the coefficient exceeds 0.9, the dependability of the scale is seen to be exceptional.

To guarantee the dependability of the questionnaire, the results of the modified formal questionnaire were obtained using SPSS software, as depicted in Table 3. The Cronbach's alpha value was 0.908, indicating that it was above the threshold of 0.9 and, hence, passed the reliability test.

## RESEARCH RESULTS

Regression analysis: In the first part of the study, the variance analysis and correlation analysis of teaching effect are respectively carried out. The results show that each factor has significant influence on the teaching effect. In order to further explore its influence, regression analysis is carried out. Regression analysis belongs to in-depth analysis, which needs to be carried out on the basis of correlation analysis to carry out a deeper analysis of the relationship between variables. The dependent variable of regression analysis in this paper is student satisfaction, and the independent variables include teaching attitude, teaching method, professional quality, classroom interaction, and the stability of teaching platform. Further explore the influence of various aspects on teaching effect.

$\sum XY$ : Is the sum of the product of pairwise observations of two variables

$\sum X$ : Is the sum of all observations of the X variables

$\sum Y$ : Is the sum of all observations of the variable Y

**Table 1** Model evaluation

Sample size	R squared	Adjusted R square
210	0.691	0.662

Table 1 is a model summary of predictive variables (teaching attitude, teaching style, professional quality, classroom interaction, stability of teaching platform) and dependent variables of student satisfaction, where R square represents the degree of fit. It is used to observe how well the model fits the observed data. The closer the R-squared value is to 1, the better the model. The R-square value in the table is 0.662, indicating that the model constructed is good.

**Table 2** Regression analysis result

Item	Regression coefficient	Standard error	P-value
$\varepsilon$	0.309	0.146	0.033*
Teaching attitude	0.062	0.086	0.042*
Professional quality	0.181	0.081	0.025*
Teaching method	0.019	0.078	0.045*
Teacher-student interaction	0.077	0.052	0.041*
Stability of the teaching platform	0.065	0.071	0.035*

It can be seen from the data in Table 2 that the P values corresponding to teachers' teaching attitude, teaching method and professional quality are 0.042, 0.045 and 0.025 respectively, both of which are less than 0.05, indicating that teachers' teaching attitude and professional quality have a significant impact on students' satisfaction, and the regression coefficients are 0.062, 0.019 and 0.181, respectively. This shows that for every one unit improvement in teachers' teaching attitude and professional quality, students' satisfaction increases by 0.062, 0.019 and 0.181 units respectively. It can be clearly seen from the data that teachers' teaching attitude and

professional quality have a significant impact on students' online teaching satisfaction. Therefore, to improve students' satisfaction, it is necessary to improve teachers' teaching attitude and professional quality.

The P value corresponding to teacher-student interaction is 0.041, which is less than 0.05, indicating that teacher-student interaction has a significant impact on student satisfaction, and its regression coefficient is 0.077, indicating that each unit increase of teacher-student interaction will increase student satisfaction by 0.077. Therefore, in order to improve students' satisfaction, it is necessary to pay attention to improving communication and interaction, and teachers should pay attention to the interaction between teachers and students in the network teaching classroom.

The P values corresponding to the stable running of the platform are 0.035, less than 0.05, and the regression coefficient is 0.065. Therefore, there is a positive correlation between teaching platform and student satisfaction. In order to improve student satisfaction, it is necessary to improve the quality of the teaching platform, such as operability, functional types, network status, etc.

Through the regression analysis of the above variables, the regression equation of student satisfaction can be obtained.

## DISCUSSION & CONCLUSION

1) It can be clearly seen from the data that teachers' teaching attitude and professional quality have a significant impact on students' online teaching satisfaction. Therefore, to improve students' satisfaction, it is necessary to improve teachers' teaching attitude and professional quality. Teachers' educational professionalism can improve their professional ability. Teachers' educational professional quality can better understand the educational theory, master the teaching skills, fully grasp the specific links of teaching, and better complete the teaching task, so as to improve the professional ability of teachers. Teachers' educational professionalism can improve their professional quality. Teachers should have correct professional ethics, effectively use pedagogical knowledge and teaching skills, establish good teacher-student relationship with students, and effectively manage classroom order.

2) Teacher-student interaction has a significant impact on students' satisfaction. By actively guiding students to express their views, solve problems and participate in discussions, classroom interaction can stimulate students' thinking ability. Compared with one-way teaching methods, interactive classrooms allow students to think and ask questions more actively, helping them develop critical thinking, creative thinking and problem-solving skills.

3) There is a positive correlation between the stable operation of online teaching platform and student satisfaction. The stability of online course learning platform software directly affects the teaching experience of teachers and students, which requires the platform or software to have strong technical support, which is the basis of online teaching. Whether it can meet the online teaching scenario, the general online course learning is divided into 1V1 courses, small classes and large lecture halls. See whether the function of online course is diversified, in the live learning course, interaction is more mainstream, such as recording and broadcasting, question bank, and examination are essential, and the best app software can meet the multi-terminal support.

In the descriptive analysis, it is found that most students occasionally wander off in class, but some students can self-discipline and listen carefully. Due to the inability of teachers to observe students' status in time in online teaching, some students hang up in class to cope with online teaching, which leads to poor learning effect. The reason for this situation is that learners' awareness of self-management is weak, so this paper puts forward the following suggestions to solve this problem: First, guide students to establish self-management awareness and cultivate students' self-management ability. Influenced by traditional teaching mode, most

college students have strong dependence on education management. Therefore, teachers should timely convey the importance of self-management ability to students in online teaching. Online teaching has a high requirement on students' self-management ability. Students should not rely on teachers' management. They should form a high degree of autonomy in learning, form a correct understanding of the importance of self-management ability, and strengthen the learning effect. Not only should students be able to realize the importance of self-management ability, but also students should be able to do self-supervision, self-management, self-assessment, so that students can maintain the best state of class in online teaching. Second, formulate online teaching rules and regulations, optimize online classroom teaching mode. Establish rules and regulations to standardize students' behavior, so that students have rules to follow and discipline to observe, such as signing in before class and signing out after class, through some sign-in procedures to save the time of attendance in the past, so as to reserve enough time for class; During class, students are required to turn on the camera, so that teachers can observe the status of students in class at all times, so as to avoid substitute teaching; Students in class should pay attention to the class law, can not open the mic at will to speak, affect the classroom teaching. Let students strictly abide by rules and regulations, standardize students' classroom behavior, improve students' self-management ability.

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**Data Availability Statement:** The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

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