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ACCOUNTING STUDENTS' PERCEPTIONS ON E-LEARNING DURING THE COVID- 19 PANDEMIC: PRELIMINARY EVIDENCE FROM SAUDI ARABIA

PERCEPCIONES DE LOS ESTUDIANTES DE CONTABILIDAD SOBRE EL APRENDIZAJE ELECTRÓNICO DURANTE LA PANDEMIA DEL COVID-19: PRUEBA PRELIMINAR EN ARABIA SAUDITA

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ABSTRACT

This study aims to discover accounting students' opinions of e-learning, which was applied as an alternative to the traditional education system in Saudi universities during the Covid- 19 pandemic. This study is a cross-sectional survey that sought to collect field data on accounting students' perceptions of e- learning in Saudi Arabia. The findings of the study revealed that the majority of the accounting students expressed that they did not benefit from e-learning, either in increasing flexibility in their study of accounting courses, facilitating their study of accounting courses, improving their communication with teachers, improving their communication with other students or improving their possibilities to solve problems connected to the study of accounting courses. The majority of students have agreed that the most important disadvantages of e-learning are: lack of human contact, the technical problems and too much dependence on computers. In general, this study contributes to the body of research on the benefits of e-learning in higher education. In particular, this study is the first study to evaluate

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the decision of the Ministry of Higher Education in Saudi Arabia to implement e-learning as a complete alternative to the traditional education system.

KEYWORDS
Saudi Arabia, E- learning, accounting students, accounting, emerging countries

RESUMEN

Este estudio tiene como objetivo descubrir las opiniones de los estudiantes de contabilidad sobre el aprendizaje electrónico aplicado, como una alternativa al sistema educativo tradicional, en las universidades sauditas durante la pandemia Covid-19. Este estudio es una encuesta transversal que buscó recopilar datos de campo sobre las percepciones de los estudiantes de contabilidad sobre el aprendizaje electrónico en Arabia Saudita. Los hallazgos del estudio revelaron que la mayoría de los estudiantes de contabilidad expresaron que no se beneficiaron del e-learning, ya sea para aumentar la flexibilidad en sus estudios de contabilidad, facilitar sus estudios, mejorar su comunicación con los profesores, mejorar su comunicación con otros estudiantes o mejorar sus posibilidades para resolver problemas relacionados con los estudios de contabilidad. La mayoría de los estudiantes han coincidido en que las desventajas más importantes del e-learning son: la falta de contacto humano, los problemas técnicos y la dependencia excesiva de los ordenadores. En general, este estudio contribuye al cuerpo de investigación sobre los beneficios del e-learning en la educación superior. En particular, este estudio es el primero que evalúa la decisión del Ministerio de Educación Superior de Arabia Saudita de implementar el e-learning como una alternativa completa al sistema educativo tradicional.

PALABRAS CLAVE
Arabia Saudita, e-learning, estudiantes de contabilidad, contabilidad, países emergentes

INTRODUCTION

Traditionally, learning has been assumed to take place in a classroom or face-to-face environment where the instructor and students are physically together. But not all students learn the same way and for the sake of flexibility, the traditional approach is not ideal for all students. Therefore, the notion that learning only takes place in face-to-face environments has since been challenged and overtaken by the use of the internet and network technologies to provide a means of communication to learners wherever they are located (Basak et al., 2018). It is argued that the achieved outcomes from the traditional education are quite often far from ideal, so the institutions have to find a new way of learning and developing a new system to manage the flow of knowledge (Liu and Wang, 2009). The development of multimedia and information technologies, as well as the use internet as a new technique of teaching, has made radical changes in the

traditional process of teaching and has generated more choices for today's education (Wang et al. 2007). E-learning is a significant model of learning, it facilitates the delivery of education and training to anyone, anytime and anywhere. E-learning or virtual learning environment can be defined as a provision of a web-based communication medium, which enable students to access different learning tools, such as program information, course content, teacher assistance, discussion boards, document sharing systems, and learning resources at their own convenience (Van Raaij and Schepers, 2008). Algahtani, (2011) distinguishes three distinct models of using e-learning in education. First model is the "adjunct e-Learning", where e-Learning is employed as an assistant in the traditional classroom providing relative independence to the learners or students. The second model is the blended e-learning, where the delivery of course materials and explanations is shared between traditional learning method and e-learning method in the classroom setting. The third mode is the online learning which is devoid of the traditional learning participation or classroom participation. In this model, the e-learning is total so that there is maximum independence of the learners or students.

Questions are being raised about the trade-offs in switching from traditional classroom-based learning to e-learning. One stream of researchers has focused on the advantages of e-learning, for example, Zhang et al. (2006) stresses that e-learning permits the exploration of much flexible learning ways with much reduced need for travel to go to classes. E-learning, according to Zhang et al (2006), via interactive video facility, permits learners to watch all activities that are conducted in the classroom and also listen to instructors as many times as needed. Amer (2007) notes that e-learning increases satisfaction and decreases stress among students and teachers. Wagner et al. (2008) show that e-learning makes available extra prospects for interactivity between students and teachers during content delivery. Smedley (2010) argues that the adoption of e-learning provides the institutions as well as their students or learners the much flexibility of time and place of delivery or receipt of learning information. Mastilak (2012) argues that e-learning provides facilities for sharing of learning resources and easy interaction among learners and teachers. Other e-learning software also provide immediate result on student performance which makes it easier for students to track their progress. Aljawrneh (2020) argues that e-learning facilitates quick dissemination of new processes and techniques globally, thereby mitigating geographic challenges. Also, as travelling is reduced, time saving is achieved and educational cost is lowered.

In spite of the previous advantages of e-learning, there are questions raised about its quality and effectiveness. The traditional approaches of teaching including lecturing and class discussion with minimum access to technology-based learning environment can provide more interaction between the teachers and their students as well as among the students themselves. According to Mayes (2002), the most noticeable condemnation of e-learning is the complete absence of vital personal interactions, not only between learners and instructors, but also among colleague learners. Since tests for assessments in e-learning are possibly done with the use of proxy, it will be difficult, if not impossible to control or regulate bad activities like cheating. E-learning may also probably be misled to piracy and plagiarism, predisposed by inadequate selection skills, as well as the ease of copy and paste (Arkorful and Abaidoo, 2014). Other studies show that the heavy reliance on computers that e-learning brings resulted in some

potential risks such as the possibility that learners do not have the devices that helping them in learning. Poor internet connection and unavoidable general random faults also can interrupt learning (Hameed et al, 2008; Klein and Ware, 2003; Dowling et al, 2003; Almosa, 2002). Caporarello et al (2018) documented that students are still confused with regard to the meaning of e-learning and have only limited awareness of its potentialities. They also showed that there is still a high percentage of students who haven't used e-learning yet and who are uninterested in using it. So, there are still many areas to work on to make e-learning really works.

Saudi Arabia has long history with e- learning. Distance learning was first widely adopted in Saudi Arabia in the early 1990s and further grew in size in the decades that followed with the expansion of the internet and technology. The Saudi government has launched a national plan for the utilization of information technology (IT). As a part of its ongoing endeavor, the Saudi Ministry of Education established the "National Centre of E-learning and Distance Education" in 2007 to fulfill the following goals:

- To offer several specialized training programs in e-learning and distance education.
- To develop infrastructure for e-learning.
- To collaborate with higher education, government and corporate partners. to solve e-learning problems.
- To provide complete e-learning solutions.
- To develop QA standards for e-learning.
- To develop rules and regulations for e-learning.
- To establish awareness of e-learning programs

In last years, all Saudi universities have established a deanship of electronic education to better support the development of e-learning and distance education technologies, supporting the university teaching staff and help them to become proficient in developing and providing online-based learning programs and courses, and developing an intuitive and active learning environment, by adopting such systems as the "Learning Management System (LMS)", and "Managed Learning Environment (MLE)". Despite the Saudi government's support for e-learning, it is noticeable that traditional learning model which takes place within the classroom and involves face-to-face interactions between the student and the teacher is the most common model in higher education institutions in Saudi Arabia. In fact, the use of e-learning in Saudi universities is completely optional for the teacher, whether in terms of the number of e-learning tools that are used or the number of courses or parts of the courses in which these tools are used. Therefore, it is not strange to note that a large number of teachers do not use e-learning at all, and that a number of them do not know any information about e-learning (Al-Ismaiel, 2013). Many researchers have presented some factors that limit the adoption and implementation of e-learning in Saudi universities, for example, Alharbi and Lally (2017) highlight some of these factors such as lack of training, lack of institutional support and lack of awareness of prospective advantages yielded by developing and implementing e- learning programs and related technologies into the educational establishment and its teaching practice and curriculum.

In mid-February 2019, with the beginning of the Covid-19 pandemic, and as a precautionary procedure, the Ministry of Higher Education in Saudi Arabia

decided to completely stop traditional education that take place in a classroom or face-to-face environment and replace it with e-learning through virtual classes. This decision made the implementation of e-learning mandatory and not optional, as was the case before the pandemic regardless of the teachers and students' willingness or capabilities to deal with this model of learning on a large scale. This is a unique situation where same students dealt with two systems of education in the same semester, the traditional learning system before stop attending university and the e- learning system after stop attending university, which makes the students in a position in which they can compare these two systems. Therefore, this study aims to get insights about perceptions of accounting students in Saudi universities after the implementation of the e-learning system, and do these students perceive that the e-learning system has advantages over the traditional education system that they were used before? To answer the questions raised, Section 2 of this study examines extant literature on the students' perception of e- learning. Section 3 explains the research method used in this study and Section 4 reports the result of the study, while Section 5 is conclusions and recommendations

LITERATURE REVIEW

The students' perceptions of e-learning have gained considerable attention from researchers in several countries. The study of Keller and Cernerud (2002) examined students' perceptions of e-learning in Sweden context. The main conclusion from the study was that the strategy of implementing the e-learning system at the university influenced the students' perceptions more than the individuals background variables such as gender, age, previous knowledge of computers, attitudes to new technology and learning styles. In United Kingdom, Boyle et al. (2003) reported that the use of the WebCT was able to reduce the failure rate facing the university in the programming course. They indicate that blended learning web tool was able to improve students' performance in the examination. Dowling et al. (2003) examined whether the learning outcomes of students differ in traditional face-to-face lecture/tutorial teaching model and hybrid flexible delivery model for accounting information system course in USA context. The authors found that students' overall course grade and final exam grade are significantly positive for the hybrid section after controlling for prior academic performance, age, gender, mode of study, and campus location. However, the midterm exam grade is significantly negative for the hybrid section. The authors discussed that the students may need time to adapt to the hybrid course. Love and Fry (2006) studied students' perceptions of the extent to which a Virtual Learning Environment (VLE) supports, or indeed enhances, their learning experiences. The study was conducted among first year, undergraduate accounting students at a UK business school that adopts the commercially provided VLE, Blackboard. The findings revealed that students perceived tutors to be using the VLE simply as an 'online textbook', resulting, at best, in the use of the VLE as a 'safety net'. The findings also suggested that taught sessions were perceived as adding little or no value to the VLE provision.

Wells et al. (2008) argued that the use of technology in educational settings can help in the achievement of learning outcomes. Nevertheless, in their empirical study of students' attitudes towards face-to-face and online learning in New Zealand, they revealed that there were no significant differences between

face-to-face or online learning options and preference for online learning technology between male and female students studying first-year accounting. Both these groups, as their findings proposed found the face-to-face learning mode effective and students were quite motivated by this traditional mode of delivery. Based on the responses from students enrolled in online learning courses in Taiwan, Sun et al. (2008) identified seven critical factors that influence online learners' satisfaction; instructor attitude, computer anxiety, course flexibility, perceived usefulness, course quality, perceived ease of use, and diversity of assessment. Keller et al. (2009) compared students' performance in traditional and hybrid section of the principles of managerial accounting course after controlling for other factors that could affect student performance. The authors found that academic performance of hybrid section was not significantly different from the traditional section after controlling for prerequisite course grade, gender, transfer, and SAT score. In a UK study, Basioudis and de Lange (2009) investigated the impact of design features of Blackboard used as a Web-based Learning Environment (WBLE) in teaching undergraduate accounting students. Their findings showed that student satisfaction with the use of a WBLE was associated with five design features or variables. These features include usefulness and availability of lecture notes, online assessment, model answers, and online chat. Buzzetto-More (2008) examined students' perceptions of various e-learning components in USA. The results indicated that students have found course websites to be helpful resources that enhance the understanding of course content. The examination of individual e-learning components indicated that students responded favorably to most available features. The strongest preference noted in this study was towards the online submission of assignments, with students overwhelmingly noting that they like having the ability to check their assignment grades online.

Tselios (2011) studied the use of digital video clips in teaching the International Financial Reporting Standards (IFRS) course in USA. The study discovered that it has attracted more students' attention and engagement in the class. The students were also exposed to preparing video clips in collaboration with renowned accounting practitioners and they were able to complete the tasks with the technological assistance. It was not only benefiting the students' learning in the classroom, but also, has assisted the educators in making the IFRS class livelier and enhance students' development of knowledge and skills. Almarabeh (2014) found that the students of the university of Jordan are highly qualified to use e- learning system and have sufficient awareness of benefits of this system. The results revealed that the perceived usefulness and perceived ease of use are factors that directly affect students' attitudes toward using e- learning system, whereas the perceived usefulness is the strongest and most significant determinant of students' attitude towards using. Du (2011) examined whether a blended course that introduced lower-level education online learned by students before they come into class and after class online assignments and online discussions enhances student performance for an introductory principles of accounting course. The results show that the above designed blended course improves the student final examination/course performance through in-depth in class activities after controlling for prior GPA, math grade, gender, transfer, homework grade, online quiz grade, and in-class exercise grade.

Delaney et al. (2015) analyzed the effect of student-related variables on student perceptions on the integration of blended learning at the beginning and

end of semester and their learning outcomes. The findings revealed that the learning experience throughout the semester affects the students' perceptions on blended learning at the end of the semester and their perceived performance in both mid and final exams. No relationship was found between prior accounting knowledge and blended learning; however, a positive relationship was found between prior computer knowledge and blended learning. Nor and Kasim (2015) investigated the usage of blend space among the educator and the accounting students in the public sector accounting course in Malaysia. They discovered that the frequency of using blend space among the accounting students was influenced by the assessment and the familiarity in using it. The factors contributing to the usage of blend space were also identified, namely, ease of use, usefulness, familiarity of use and students' attitude to use it. Trabulsi (2018) aimed to measure the accounting students' attitudes toward the traditional (e.g., face-to-face lecture) and modern teaching methods (e.g. audio, graphics, search mechanisms) in Saudi Arabia. The study found that the students' attitudes toward traditional and modern teaching methods are positive, whereas the attitude of modern teaching method was more than traditional method. Herrador-Alcaide et al. (2019) examined whether students' perceptions of the virtual learning environment and of their own skills could have some type of effect on their overall satisfaction in Spain. A significant finding was that students with a high positive perception of their generic skills are also satisfied with the learning process and with the virtual learning environment.

RESEARCH METHOD

Instrument development

This study is a cross-sectional survey that sought to collect field data on accounting students' perception of the benefits of e- learning in Saudi universities. The questionnaire consisted of three sections. The first section gathered demographic information such as gender, age, semester and experience in using e-learning. The second section asked the respondents' views on the benefits of the e- leaning. The questions were designed using five-point Likert Scales so that the students' perceptions of the benefits of e- leaning could be easily determined. A five-point Likert Scale anchored at 1 for strongly disagree and 5 for strongly agree is used for items operationalizing all the constructs. The survey instrument measures the students' perception of the benefits of e- learning through 6 basic aspects, namely:

1. The e- learning is easy to understand and use.
2. The use of e- learning has increased flexibility in my study of accounting courses.
3. The use of e- learning has facilitated my study of accounting courses.
4. The use of e- learning has improved my communication with teachers.
5. The use of e- learning has improved my communication with other students.
6. The use of e- learning has improved my possibilities to solve problems connected to my study of accounting courses.

These aspects were identified after reviewing recent studies that examined students' perception of e-learning (e.g., Herrador-Alcaide et al., 2019; Wondemetegegn, 2017; Nor and Kasim, 2015; Rooyen, 2015; Keller and

Cernerud, 2002). In the third section, the students were asked to state the most important advantage and disadvantage (only one of each) in their opinion related to the use of a e- learning in their learning. They were asked to use their own words. To ensure content validity, the survey instrument was vetted by four academics with expertise in the e- learning in three universities in Saudi Arabia. Based on their recommendations, some amendments were made on the questionnaire to improve its clarity.

Sample

The sample of this study comprised of 106 accounting students from Umm Al-Qura University in Makkah Al-Mukarramah, which is considered one of the oldest and largest Saudi universities. The study focused only on students who have some experience in dealing with the e-learning system at least for two semesters prior to conducting the study. This criterion was met by 163 students. These 163 students received the questionnaire and an informative letter through the WhatsApp application in the second half of April 2019 and they asked to answer the questionnaire and resend it within ten days. Out of 163 distributed questionnaires, 106 questionnaires were returned, representing a response rate equal to 65%. Demographic profiles of the respondents are shown in Table I. As shown in Table 1, the sample is distributed almost equally between male and female students. The majority of the participants (59.4 per cent) are between 20 and 25 years old. The sample is distributed among students of the fourth, sixth and eighth levels, as the study was conducted at the end of the second semester. In the second semester, registration is usually opened for students of the second, fourth, sixth and eighth levels. Because the criterion for participation in the study is the availability of experience in dealing with e-learning at least for two semesters prior to conducting the study, so the study was limited to students of the fourth, sixth and eighth levels. 98 of participants (94.5 %) have low or medium experience in using e-learning. This is because the traditional learning model that has been taken place in a classroom or face-to-face environment is the common model in Saudi universities with the use of e-learning as a supplement to traditional training by some teachers and in some parts of the courses. Occasionally, use of the e- learning depends on the teacher's interest and thus varied between different courses. Thus, there were students and teachers not having any contact with e- learning.

Table 1. Demographic Profiles of The Participants

Category	Scale	N= 106 (100%)
Gender	Male	51 (48 %)
	Female	55 (52 %)
Age	Under 20	39 (36.8 %)
	20- 25	63 (59.4 %)
	25- 30	4 (3.8 %)
Semester	4th-level	28 (26.4 %)
	6th-level	41 (38.7 %)
	8th-level	37 (34.9 %)

Experience in using e-learning	Low experience	72 (67.9 %)
	Medium experience	26 (24.6 %)
	High experience	8 (7.5 %)

RESULTS

Students perceptions of e- learning

A descriptive analysis was conducted to describe respondents' ratings for the perceived benefits of e- learning. The results for perceived benefits of e- learning are presented in Table 2. From Table 2, considering that both strongly agree and agree represent together the respondents' agreement with the statement of the benefits of e- learning, it is clearly evident that the only statement that got the agreement of the majority of the respondents is the ease of understanding and using e-learning. 73 (representing 68 %) of respondent perceive that the e-learning system is easy to understand and use. This finding may be due to the e-learning deanship at the Umm Al-Qura university has provided a large number of training courses on the use of e-learning in recent years to the students and teachers as a part of the university's strategy to encourage e-learning. On the other hand, the rest of the statements did not get high agreement from the majority of the respondents. 40 (representing 37.7 %) of respondents agreed that the use of e-learning increased flexibility in their study of accounting courses, 34 (representing 32 %) of respondents agreed that the use of the e- learning facilitated their study of accounting courses, 34 (representing 32 %) of respondents agreed that the use of the e- learning improved their communication with teachers, 20 (representing 18.8 %) of respondents agreed that the use of the e- learning improved their communication with other students and 18 (representing 17 %) of respondents agreed that the use of e- learning improved their possibilities to solve problems connected to the study of accounting courses.

Table 2. Perceptions of Respondents About the Benefits of E- Learning

Benefits' statements	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
The e- learning is easy to understand and use	9 8.5 percent	17 16.1 percent	7 6.6 percent	49 46.2 percent	24 22.6 percent
The use of e- learning has increased flexibility in my study of accounting courses	14 13.2 Percent	46 43.4 percent	6 5.7 percent	21 19.8 percent	19 17.9 percent
The use of e- learning has facilitated my study of accounting courses	27 25.5 percent	36 33.9 percent	9 8.6 percent	18 16.9 percent	16 15.1 Percent
The use of e- learning has improved my communication with teachers	33 31.1 percent	28 26.4 percent	11 10.4 percent	13 12.3 percent	21 19.8 Percent
The use of e- learning has improved my communication with other students	34 32.1 percent	46 43.4 percent	6 5.7 percent	11 10.4 percent	9 8.4 Percent
The use of e- learning has improved my possibilities to solve problems connected to my study of accounting courses	33 31.1 percent	52 49.1 percent	3 2.8 percent	8 7.5 percent	10 9.5 percent

Advantage and disadvantage of e- learning

The written qualitative information was classified into main categories. The proportion of students stating the most important advantage and disadvantage was calculated for each category to determine the most important advantages and the most important disadvantages from the students' point of view. With respect to advantages, male students did not specify any advantage of e-learning, unlike female students who mentioned that the most important advantage of e-learning is the ability to learn from home without having to go to university. This may be due to the fact that the Saudi society is a conservative society, and therefore, there are some restrictions that limit the freedom of women to move outside home alone. On the other hand, both male and female students have agreed that the most important disadvantages of e-learning are:

- Lack of human contact (68 % of respondents). The students mentioned that working with e- learning does not give the real contact between student and teacher. It is easier to misunderstand the teacher if you do not see the teacher face to face, when you cannot sense that he looks into your eyes.
- Technical problems (63 %). The e- learning platform is slow and tricky. You should try hard to connect to e- learning platform, even after the call, the communication is usually interrupted during the lectures.
- Too much dependence on computers (48 %)

A number of students do not have computers at all, even those who have computers, their devices are not modern enough to operate the e- learning platform, which forced them to enter through the mobile. The dependence on the mobile makes is difficult to take advantage of e- learning platform. If you do not have a modern computer at home you still have to go to university.

In general, the results of this study refer to weakness in the perceptions of accounting students in Saudi universities of the benefits of e-learning and preference for the traditional model of education that relies on learning face to face in class. The low perception of the benefits of e- learning may be due to e-learning being pushed as a technology solution in order to continue educational process during a covid- 19 pandemic. This has resulted in a sudden change in the learning model without adequate preparation for students. Over time, students may become more accustomed to dealing with this learning model and then may become more aware of its benefits. Dowling et al. (2003) examined whether the learning outcomes of students differ in traditional face-to-face lecture/tutorial teaching model and hybrid flexible delivery model and found that students' overall course grade and final exam grade are significantly positive for the hybrid section. However, the midterm exam grade is significantly negative for the hybrid section. The authors discussed that the students may need time to adapt to the hybrid course. Delaney et al. (2015) found that the learning experience throughout the semester affects the students' perceptions on blended learning at the end of the semester and their perceived performance in both mid and final exams. Research by a variety of scholars in e- learning have established that students' benefit from e-learning depends not only on the quality of the learning package, but also on preparing students to deal with this package and scope of support given to these students (Simonson et al. 2012). The researcher proposes that, in order to be successful in future, in addition to technology, e-

learning has to deliver the high perception of quality pedagogical teaching and learning material. A well-designed e-learning system should have customized learning content, which is developed in the appropriate language with the right amount of interactivity, and delivered in the right format to be able to support the quality perception of learners. If learners perceive the learning experience to be of high quality, then they would be more satisfied with the content and would be more likely to adopt and advocate the system in future.

CONCLUSION AND LIMITATIONS

Despite the Saudi government's support for e-learning, it is noticeable that traditional learning model which takes place within the classroom and involves face-to-face interactions between the student and the teacher is the most common model in higher education institutions in Saudi Arabia. In fact, the use of e-learning in Saudi universities is completely optional for the teacher, whether in terms of the number of e-learning tools that are used or the number of courses or parts of the courses in which these tools are used. with the beginning of the Covid-19 pandemic, and as a precautionary procedure, the Ministry of Higher Education in Saudi Arabia decided to completely stop traditional education that take place in a classroom or face-to-face environment and replace it with e-learning through virtual classes. This decision made the implementation of e-learning mandatory and not optional, as was the case before the pandemic regardless of the teachers and students' willingness or capabilities to deal with this model of learning on a large scale. This is a unique situation where same students dealt with two systems of education in the same semester, the traditional learning system before stop attending university and the e- learning system after stop attending university, which makes the students in a position in which they can compare these two systems. Therefore, this study aimed to get insights about perceptions of accounting students in Saudi universities after the implementation of the e-learning system, and do these students perceive that the e-learning system has advantages over the traditional education system that they were used before.

The findings of the study revealed that majority of the accounting students expressed that they did not benefit from e-learning, either in increasing flexibility in their study of accounting courses, facilitating their study of accounting courses, improving their communication with teachers, improving their communication with other students or improving their possibilities to solve problems connected to the study of accounting courses. The majority of students have agreed that the most important disadvantages of e-learning are: lack of human contact, the technical problems and too much dependence on computers. In general, students indicated that they prefer a traditional education system that depends on face-to-face communication over the e-learning system.

This study provides preliminary evidence of students ’opinions on the e-learning system after the Saudi Ministry of Higher Education’s decision to implement it as one of the precautionary procedures during the Corona pandemic. However, at the time of carrying out this study, all the respondents were switched from studying fully through the traditional classroom setting to studying fully through e- learning setting. Therefore, students' lack of familiarity with e-learning may have an impact on the results. by the time a similar study

might be done, if the Saudi universities decide to continue to rely on e-learning on a larger scale to augment their teaching and learning activities, the views expressed might not necessary be the same as found out in this study**.** Another limitation of the study is that the sample may not represent the whole population of universities students. Therefore, further studies may want to validate this finding with students of different universities in the country. Also, the study investigated only students' perception and utilization of technology for learning, using self-report questionnaire as primary data collection instrument and did not examine the perception of teachers in comparative manner against students. Therefore, the perception of teachers in comparative manner against students may be the area of research in the future**.**

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