A Study of Motivation for Online Learning, Present and Future: A Case of Accounting Students in Public Sector Universities of Oman

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Abstract: The emergence of the COVID-19 pandemic has significantly disrupted students' learning and collaboration capabilities across various levels. In early 2020, the transition from traditional classroom settings to online or remote learning was initiated, eventually becoming the norm in the teaching and learning communities. Hartnett (2016) highlights three key factors that determine the success of online learning: students' ability to exercise agency in their learning, establish effective multimodal communications, and engage actively with digital resources to develop conceptual and epistemic understanding. Adapting to technology-based online learning presents students with unique challenges compared to traditional face-to-face instruction. The pandemic compelled educational institutions to enhance their infrastructure, enhance teachers' pedagogical knowledge, and expand students' learning repertoire. Despite the difficulties, student motivation remains a crucial aspect affecting their academic performance and the overall learning process, particularly when they spend extended hours in front of screens. To investigate the factors influencing accounting students' motivation within and beyond the virtual classroom, this study employs both synchronous and asynchronous teaching pedagogies. A mixed-methods approach combining qualitative and quantitative data collection and analysis is utilized, with a sample size of 80 randomly selected students from different public sector universities in the Sultanate of Oman. The research findings hold the potential to enhance course management in the accounting field and influence pedagogical practices employed by higher education accounting instructors. Notably, while previous studies have primarily focused on English language and business students, this research addresses a research gap by examining the motivational factors specific to accounting students.

Keywords: Online Learning, Public Sector Universities, COVID-19.

INTRODUCTION AND STATEMENT OF THE PROBLEM

The educational landscape has witnessed unprecedented transformations due to the COVID-19 pandemic, particularly in the realm of teaching and learning. The sudden shift to emergency remote or online learning has presented numerous challenges for students and teachers alike. Among these challenges, maintaining student motivation in virtual learning environments has emerged as a significant concern.

The level of motivation significantly influences students' success and performance in their academic pursuits. Understanding the factors that impact students' motivation within and outside the virtual classroom is crucial, especially in the context of online learning. To address this, the present study employs a mixed-methods approach, combining qualitative and quantitative data collection methods and employing analytical tools to examine the variables that influence the motivation of accounting students in virtual learning environments.

The Vision 2040 for education in Oman places strong emphasis on equipping graduates with the principles, knowledge, and skills necessary for success in the knowledge economy. Graduates need to adapt to rapid changes at the national and global levels while preserving their national identity and core values. Maintaining high levels of motivation among graduates, particularly in the uncertain circumstances of online learning, is vital to achieve these goals.

Online education presents unique challenges, including the lack of knowledge and skills among teachers to effectively instruct in virtual classrooms. This can result in a lack of teacher presence, which refers to the observable instructional methods students experience in real-world contexts (Richardson, *et al*., 2015). The instructor's presence or absence plays a significant role in determining student motivation in virtual classrooms (Baker, 2010). Therefore, it is important to investigate how the instructor's presence or absence affects student motivation in virtual learning environments.

The findings of this study will have practical implications for organizational and course design decisions. By understanding the factors that influence student motivation in virtual learning environments, administrators can design courses that effectively engage and interest students. Additionally, the findings can be used to develop specialized training programs for instructors to enhance their skills and knowledge in teaching effectively in online classrooms.

Moreover, this research will contribute to the existing literature by addressing the motivational factors specific to business students, particularly in the field of accounting. While there have been numerous studies on motivational factors for English language learners, there is a gap in understanding motivating variables in other subject areas, such as accounting. This study aims to bridge that gap and provide insights into motivating students across various disciplines in virtual learning environments.

In summary, this study highlights the crucial role of motivation in determining students' success and performance in online learning environments. The challenges faced by students and teachers during the COVID-19 pandemic necessitate a deeper understanding of how to maintain high levels of motivation under uncertain circumstances. By investigating the factors that influence accounting students' motivation in virtual learning environments, this research aims to contribute to a broader understanding of motivating students across disciplines and inform organizational and course design decisions.

LITERATURE REVIEW AND ANALYSIS OF RELATED WORK

Dimensions of Motivation for Students

Exploring the depths of learner motivation has captivated the minds of researchers and educators for countless years, as it intimately intertwines with achievement and desired outcomes. Lumsden (1994) defines motivation as the enthusiastic willingness of learners to actively participate in the intricate journey of language acquisition. Dörnyei (2015) considers it an indispensable element within the arduous quest of mastering a second language, highlighting how its absence can impede individuals, even those with exceptional abilities, while a robust motivation can compensate for notable shortcomings. Motivation serves as the initial prerequisite for embarking upon any learning endeavor, propelling the entire process forward with unwavering vigor. Dörnyei (2020) further suggests that motivation and engagement are closely entwined, emphasizing the criticality of fostering motivation to attain student engagement. Be it in traditional or e-learning settings, any instructional design ought to strive towards sustaining students' unwavering involvement, a formidable challenge amidst the era of countless distractions.

Within the realm of the classroom, the intricate dance of learner motivation takes center stage, a delicate interplay nurtured through both experiential encounters and the innate fire within the learner themselves (Hedge, 2001). The stirring of the learning environment, akin to a symphony of stimuli, holds the power to kindle the flames of students' yearning for knowledge (Tuan, *et al.*, 2005). Numerous elements contribute to the orchestration of this stimulation, wherein the instructor's verbal and physical cues sway the tides of motivation. The artful deployment of inclusive language, embracing collective pronouns like "we" and "us," as well as the familiarity of addressing students by their first names, coupled with genuine smiles and a relaxed posture, conspire to forge a sanctuary of learning. It is within this safe haven that students cultivate admiration for their instructor, leading them to invest deeper efforts into the shared journey of the classroom. Moreover, the selection of teaching concepts and activities that resonate with students' interests and demonstrate tangible utility fosters an environment brimming with positivity and promise (Brophy, 2010).

To confine motivation solely to the domain of either the learning environment or the inherent traits of the learner would be an oversight, as it fails to acknowledge the dynamic nature of motivation itself. Each individual possesses the capacity for motivation to varying degrees and can be influenced by diverse factors within specific contexts and temporal frameworks (Turner & Patrick, 2008). Regrettably, the realm of online learning environments has largely neglected this contemporary perspective that recognizes the intricate interplay between the individual and their surrounding context, relegating it to a mere footnote in limited studies (Shroff, Vogel, Coombes, & Lee, 2007; Xie, DeBacker, & Ferguson, 2006). Consequently, there arises a pressing need to reevaluate the concept of motivation within technology-mediated learning environments, to grasp its nuanced manifestations and implications.

Since the mid-1990s, distance education has witnessed a meteoric rise in popularity, ushering in a multitude of benefits such as widened accessibility to educational pursuits and a vast array of learning opportunities. However, as with any transformative endeavor, concerns have also arisen surrounding the proficiency of both students and instructors navigating this novel terrain (Barbour & Reeves, 2009; Campbell & Sarac, 2018). Online learning stands as a tangible embodiment of distance education, facilitated by

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the seamless integration of technological devices that bridge the gap for learners who find themselves geographically isolated, paving their unique pathways of knowledge acquisition in environments removed from the traditional educational hubs (Hartnett, 2016). Within this virtual realm, motivation emerges as a pivotal facet, demanding meticulous examination and profound analysis when it comes to the intricacies of online learning environments (Burston, 2003).

Factors Impacting Motivation

Over the past years, an array of scholars, including Chen and Jang (2010), Baker (2010), Hartnett, *et al.*, (2011), Richardson, *et al.*, (2015), Li and Tsai (2017), Kyewski and Kramer (2018), and Özhan and Kocadere (2020), have delved into the realm of motivation within online courses. While these studies do not specifically target second language (L2) courses, their findings remain pertinent to learners navigating a virtual classroom in pursuit of foreign language mastery. Hartnett, *et al.*, (2011) view motivation in online learning as an intricate phenomenon shaped by individual characteristics and contextual factors. The exploration of motivation in online courses holds significance, as students often exhibit reduced participation rates (Kyewski & Krämer, 2018), with high attrition rates raising motivational queries for instructional designers in the realm of distance education.

In order to address attrition and participation challenges, several factors have been proposed to interact with online learning motivation. Instances where learners skip classes or fail to engage in activities tend to result in diminished motivation levels. De Barba, *et al.*, (2016) discovered that the state of motivation during the learning process acts as a mediator between intrinsic motivation and participation. Additionally, the study highlighted the importance of an online learning environment that caters to motivation and participation, as situational interest is contingent on the ability of activities and content to captivate students' attention. Similarly, Chen and Jang (2010) advocate for tailored support to alleviate anxiety and uncertainty, thereby combating attrition. The examination of course materials and tasks in relation to motivation reveals the significance of regulation (acknowledging the value of an activity) in online settings, on par with intrinsic motivation (Hartnett, *et al.*, 2011). Thus, it becomes crucial to offer learners meaningful tasks and foster transparent communication channels between instructors and learners.

Çebi and Güyer (2020) unveiled a positive correlation between students' engagement intensity with course materials and their motivation, while material choices had no direct impact on motivation. Özhan and Kocadere (2020) posit that the experience of flow and affective commitment within online educational settings, particularly through gamification, significantly influence participants' motivation. Kyewski and Krämer (2018) argue that awarding badges may enhance student motivation, as evident in their study exploring massive open online courses (MOOCs). They introduced two types of badges: one visible to all students and another only visible to the student who earned it. The findings revealed that public awards had no effect on intrinsic motivation, but students valued their unseen badges as they allowed for personal progress tracking.

Navigating the COVID-19 Crisis: Lessons Learned for Higher Education in GCC Countries:

The landscape of education in the Gulf Cooperation Council (GCC) countries has undergone substantial transformations in response to the COVID-19 pandemic. As discussed in the literature review, the closure of educational institutions within the GCC impacted over 12 million learners, necessitating the swift adoption of online learning methodologies by higher education institutions. Various learning management systems (LMSs), such as Blackboard, MS Teams, and Big Blue Button, were employed to facilitate this transition.

The shift to online learning brought about significant changes in the assessment procedures employed by universities. Collaborating closely with the Ministry of Education in each country, universities endeavored to implement significant mechanisms to judge student performance. These adaptations included online exams via LMS platforms, open-book assessments, and the substitution of exams with assignments. Some GCC countries, including Bahrain and the United Arab Emirates, offered students the choice of including their final marks in their cumulative grade point average (CGPA), while Saudi Arabia provided students with the option to defer their studies in the subsequent semester or withdrawal. In Saudi Arabia, the Ministry of Education directed higher education institutions to calculate student grades based on either semester's average

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mark or the last year's mark, without impacting their CGPA.

The transition to online learning posed challenges for both students and faculty members in the GCC. Notably, the evaluation process underwent a significant transformation as traditional assessment methods became impractical. Faculty members had to adapt their teaching methodologies to suit the online environment, requiring extensive preparation and planning. They acquired training in utilizing new technologies and tools for delivering online lectures and assessments, incorporating virtual in-class activities, video lectures, seminars, and class debates. Furthermore, faculty members ensured that all essential learning materials were uploaded online, while library services and registrations also shifted to digital platforms.

Despite these challenges, the transition to online learning during the pandemic has presented several opportunities for the accounting profession in the GCC. Online learning generally offers a more cost-effective alternative to traditional classroom instruction, benefiting financially strained students. Moreover, online learning has the potential to enhance educational access for students residing in remote areas or facing other barriers to traditional education. The flexibility and convenience afforded by online learning empower both students and faculty members to work at their own pace and on their preferred schedules.

Undeniably, the COVID-19 pandemic has wielded a profound impact on education in the GCC countries. The embrace of online learning as a response to institutional closures prompted higher education institutions to navigate various challenges, encompassing pedagogical adaptations, assessment methodologies, digital transformation in accounting education, and the time commitment associated with delivering online instruction. Nevertheless, amidst these hurdles, the shift to online learning has opened up promising avenues for the accounting profession within the GCC.

Integrating Technology into Accounting Education: A Literature Review
In recent years, the field of education has witnessed a significant transformation through the integration of technology, giving rise to digital education. This shift, commonly referred to as technology-based learning, has not overlooked the realm of accounting education. In 1990, the Accounting Education Commission (AEC)

recognized the need to enhance the quality of accountants by revamping accounting education to align it more closely with real-world practice. One of the proposed reforms was the integration of technology into accounting education, a recommendation supported by Elliot (1992) and Walsh (1998). Consequently, e-learning has gained prominence as a prevalent mode of instruction in business schools worldwide (Friday, *et al.*, 2006).

The utilization of education based on technology allows academicians to receive valuable feedback from students, enabling them to assess the effectiveness of their teaching methods (Race, 2005; Mihret, *et al.*, 2017). Helfaya (2018) observed that students expressed appreciation for the use of e-assessment and commenting techniques in teaching accounting subjects. The flexibility offered by e-learning, particularly in terms of time and location, has contributed to its rapid proliferation (Al-Hadrami and Morris, 2014). This flexibility holds particular significance in accounting education, as students often need to balance their studies with work and family obligations. E-learning provides them with the opportunity to learn at their own pace and convenience.

Nevertheless, one notable criticism of e-learning revolves around the absence of face-to-face communication between students and teachers. Laurillard (2003) posits that this absence of interaction may result in a comparatively inferior learning experience compared to face-to-face instruction. Additionally, the digitalization of accounting education may raise concerns among educators regarding students' learning and comprehension (Humphrey and Beard, 2014). The sudden transition to e-learning prompted by the COVID-19 pandemic has shed light on the challenges associated with this mode of instruction. Aguguom, *et al.*, (2020) highlight that an abrupt shift to e-learning without a well-established learning process may lead to unforeseen consequences that could impact students' future professional prospects. Thus, it is crucial to provide students with the necessary support to facilitate their effective adaptation to e-learning.

In summary, digital education has revolutionized the accounting education sector through the integration of technology. E-learning has emerged as a prominent approach, offering flexibility to students with additional responsibilities. However, the absence of human interaction in e-learning

poses a challenge, and it is vital to ensure that students receive adequate support during the transition to this mode of instruction, particularly in the wake of the COVID-19 pandemic.

Adapting Evaluation Methods for Accounting Students during COVID-19

The COVID-19 pandemic necessitated a swift shift to online learning, which has brought forth numerous challenges, particularly concerning students' academic performance. Several studies have been conducted to examine the impact of e-learning on student performance, yielding mixed results. While some studies have indicated positive outcomes, others have failed to find significant differences compared to traditional learning methods.

A noteworthy study by Al-Hadrami and Morris (2014) focused on web-based accounting courses at a Jordanian university. Employing a combination of interviews and questionnaires, the researchers identified factors influencing student performance. They discovered that environmental factors, including instructor interactivity, efficient technology utilization, and the learning environment, significantly influenced students' final grades. Another critical aspect of concern pertains to assessment methods, with two primary types being summative and formative assessments. Summative assessment gauges the level of achievement of learning goals, while formative assessment involves continuous evaluation to better comprehend learners' needs. Given the current closure of educational institutions, formative assessments have gained increased significance in gauging students' learning progress. In response to the pandemic, educational institutions have had to adapt their examination procedures. A recent UNESCO survey encompassing 84 countries revealed that 58 countries rescheduled or postponed exams, while others introduced alternative evaluation techniques including online assessments and exams taken at home. Additionally, some institutions replaced exams entirely with assignments, projects, and other coursework assessment approaches.

Enhancing Faculty Self-Efficacy in Virtual Learning Environments

The COVID-19 pandemic has triggered unprecedented changes in our lives, particularly with the sudden surge in online learning. However, this transition has not been without its challenges, especially for educators who must quickly adapt to new technologies and teaching methodologies.

Teaching self-efficacy, which refers to an instructor's belief in their ability to handle challenges in the online teaching environment, plays a pivotal role in the success of online instruction.

Numerous studies emphasize the significance of teaching self-efficacy in online teaching. Horvitz, *et al.* (2014) identified teaching self-efficacy as the vital factors impacting a teacher's success. This is because an instructor's self-efficacy in the virtual learning environment greatly influences their ability to fulfill assigned tasks (Jia, *et al.*, 2014). Furthermore, Zheng, *et al.* (2018) revealed that the availability of infrastructure and top management's involvement, such as comprehensive coaching and technical assistance, contributes to enhanced faculty self-efficacy in utilizing the learning management system (LMS). However, even prior to the pandemic, several studies recognized the challenges faced by faculty members in online teaching. Technology-related issues such technology dependability, accessibility to technical help, technological proficiency of instructors and students, workload, and the lack of human interaction were all included in these obstacles (Perreault, *et al.*, 2002; Liu, *et al.*, 2007; Shea, 2007). These difficulties may negatively affect an instructor's confidence in their ability to teach effectively online.

Experience and training are two ways to increase self-efficacy in teaching. In their 2010 study, Lee and Tsai looked at how effective teachers thought they were at using the internet to teach. They found that teachers with more online usage experience had higher levels of self-efficacy. This emphasizes how crucial it is to give instructors training and assistance, boosting their efficacy when teaching students online.

Despite the presence of learning management systems in most universities worldwide, the abrupt shift to online learning has posed significant challenges for educators. The rapid transition has left many instructors feeling unprepared and uncertain, potentially resulting in a decline in educational quality (Horvitz, *et al.*, 2014). Educational institutions must offer support and resources to educators to navigate this challenging period and enhance their teaching self-efficacy.

Teaching self-efficacy is a critical factor in the success of online instruction. Educators who possess confidence in their ability to teach online are more likely to excel in the virtual learning

environment. However, the sudden transition to online learning prompted by the COVID-19 pandemic underscores the need for increased support and training for educators, empowering them with higher teaching self-efficacy and enabling them to maintain educational quality in the virtual realm.

The Impact of Online Teaching on Instructors' Workload

Instructors must quickly switch from conventional teaching methods to online instruction due to the current situation. This sudden shift raises the question of whether teachers need to devote more time and effort to online instruction than to conventional instruction. According to existing research, faculty members believe that online teaching takes more time since it includes online activities that have a favorable influence on student attitude, performance, and engagement. As a result, teachers frequently discover that teaching online is more exhausting than classroom instruction (Harber and Mills, 2008; Bolliger and Waslik, 2009). Regarding the time commitment of online versus traditional instruction, the literature, however, offers contradictory data. According to certain studies, online teaching takes more time than traditional teaching (Tomei, 2006), while other studies contend the reverse (McKenney, *et al.*, 2010), claiming that traditional teaching takes more time. The instruction duration for both modalities is comparable, according to research by Hislop and Ellis (2004).

In order to determine whether online teaching requires more time than traditional teaching, Worley and Tesdell (2009) conducted a study. They witnessed the identical course being given in four portions, two of which were online and two of which were in person. The amount of time spent on each assignment for each course was thoroughly tracked by the instructors. According to the findings, both teaching methods required a similar amount of time overall, however online instruction required 20% more time per student. In a similar vein, Van de Vord and Pogue (2012) conducted research to examine how much time is needed for online instruction as opposed to conventional instruction. They kept track of the time spent taking both in-person and online courses. The results showed that traditional teaching (in-person) generally requires more time per student than online learning. However, the time log showed that certain operations, such reviewing student work, recording grades, and

resolving technological issues, took more time when done online than in-person.

These studies indicate that the time devoted to online teaching versus traditional teaching varies depending on the task or activity. It is also important to acknowledge that the sudden transition to online teaching, particularly during the COVID-19 pandemic, may have influenced faculty members' perception that online teaching demands more time dedication.

Moreover, it is essential to recognize that virtual learning offers certain advantages over traditional teaching. For instance, online teaching provides flexibility in terms of time and location. Students can access course materials and lectures at their convenience, enabling them to manage their time effectively. Additionally, virtual learning empowers instructors to incorporate diverse teaching tools, such as multimedia resources and interactive activities, thereby enhancing the learning experience for students. Faculty members often think that online teaching takes more time, the actual amount of time required varies based on the particular tasks or activities involved. Instructors should consider the nature of the task at hand when deciding between online and traditional teaching approaches. Finally, it is crucial to note that the sudden shift to online teaching during the COVID-19 pandemic may have influenced faculty members' perception of the time dedication required for online instruction.

SUMMARY OF LITERATURE REVIEW

This literature review delves into the concept of learner motivation and its correlation with achievement and desired outcomes. Motivation refers to the willingness of learners to actively participate in the language learning process. The article explores strategies aimed at fostering student engagement in different learning contexts, including both traditional and e-learning environments, which present unique challenges due to modern-day distractions. In a traditional classroom setting, positive instructor behaviors such as using students' names, smiling, and maintaining a relaxed posture contribute to creating a safe and welcoming learning atmosphere. The review also addresses motivation in online courses, which have experienced rapid growth since the mid-1990s, and examines their impact on student performance.

In conclusion, as educators, it is essential to grasp the factors that contribute to student motivation in

order to enhance teaching methodologies and leverage online courses towards achieving the long-term goals of education. Positive instructor behaviors, effective assessment methods, and online course design that promotes student motivation have the potential to improve student performance and outcomes in alignment with the envisioned goals for 2040 in the Sultanate.

Objectives:
The researchers intend to achieve these objectives:

1. The primary goal of this research is to examine the impact of motivation on student learning in both synchronous and asynchronous teaching formats, considering the specific context of accounting education.
2. The main objective of this study is to explore the various factors that affect student motivation in accounting education when delivered through online instruction, thereby providing valuable insights for educators and administrators.
3. Through this research, the aim is to establish a clear correlation between teaching strategies employed in accounting education and the motivation levels exhibited by students, enabling a deeper understanding of effective instructional approaches.
4. By conducting this study, valuable recommendations can be generated for policymakers and administrators in order to develop training programs and enhance infrastructure that supports teachers in the accounting field, thereby promoting effective and engaging learning experiences.

RESEARCH METHODOLOGIES

This research study adopts a mixed methodological approach, combining both quantitative and qualitative research methods to gain a comprehensive understanding of the research objectives. By employing a structured questionnaire, quantitative data will be collected and analyzed through correlation analysis. This analysis will shed light on the relationship between synchronous and asynchronous teaching styles and their impact on student motivation, as well as other variables such as student engagement and academic performance.

To ensure a representative sample, a random sampling method with a convenience sampling approach will be utilized in participant selection. This approach aims to minimize potential biases and enhance the validity of the data collection process. By employing both quantitative and qualitative approaches in a complementary manner, a more robust understanding of the research objectives will be achieved.

The study's outcomes will serve as a basis for providing recommendations to policymakers and administrators within the higher education sector in Oman. These recommendations will be informed by the study's findings and will aim to enhance the effectiveness of teaching strategies, promote student motivation and engagement, and ultimately improve academic performance in the field of accounting.

DATA ANALYSIS
Spearman Correlation Analysis
Monotonic Relationship. According to Conover and Iman (1981), a Spearman correlation requires that the direction of each pair of variables' association be constant. If the scatterplot points between any two variables appear to go from a positive to a negative or negative to a positive relationship, this presumption has been broken. The correlations' scatterplots are shown in Figures 1 and 3. The interpretation has been made easier by the addition of a regression line.
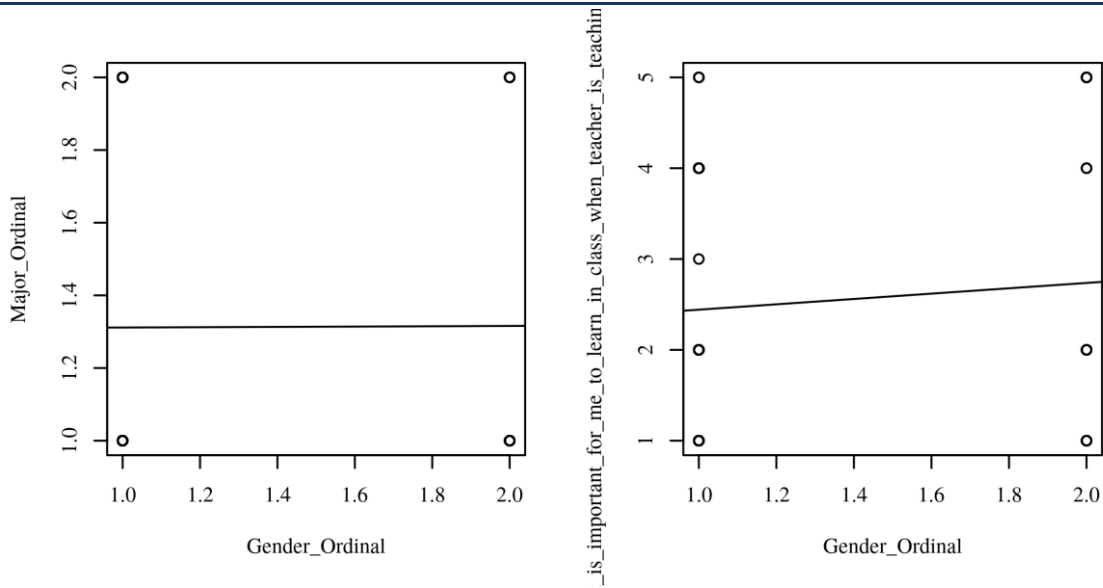
Figure 1: Scatterplots with the regression line added for Gender Ordinal and Major Ordinal (left), Gender Ordinal and It is important for me to learn in class when teacher is teaching Ordinal (right)
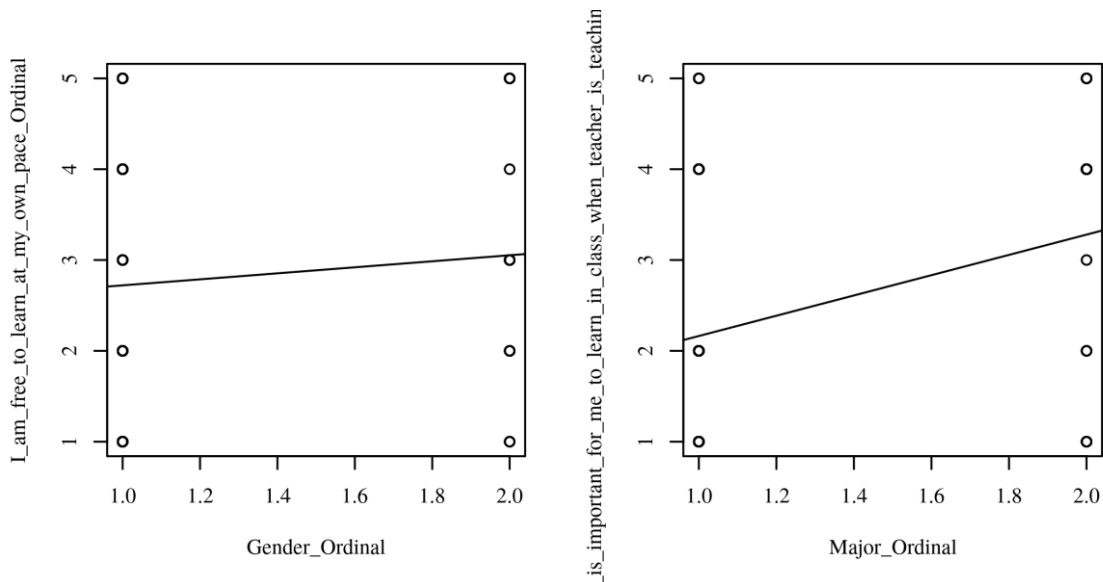

Figure 2: Scatterplots with the regression line added for Gender Ordinal and I am free to learn at my own pace Ordinal (left), Major Ordinal and It is important for me to learn in class when teacher is teaching Ordinal (right)
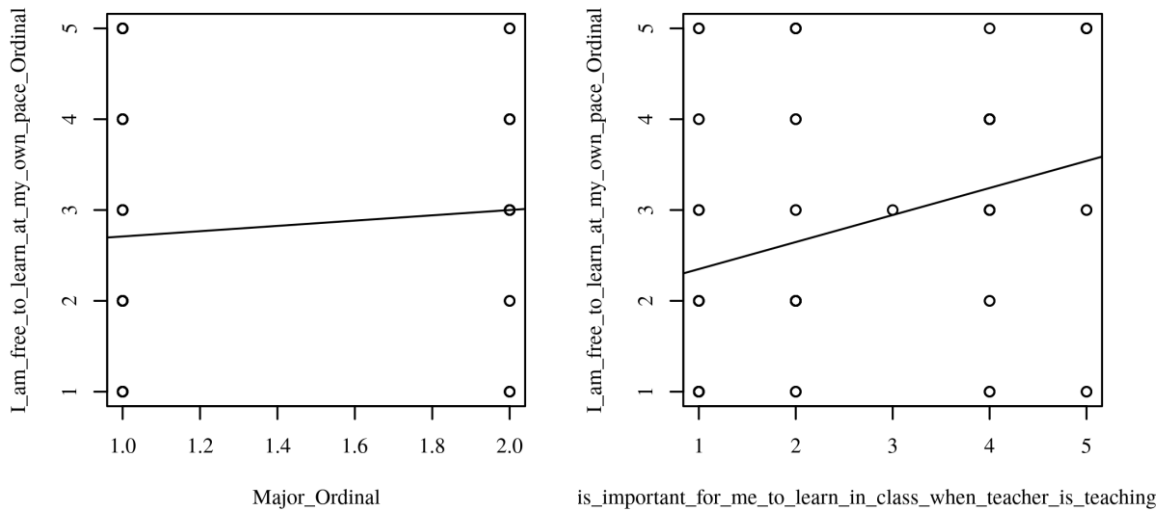
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Figure 3:
Scatterplots with the regression line added for Major Ordinal and I am free to learn at my own pace Ordinal (left), It is important for me to learn in class when teacher is teaching Ordinal and I am free to learn at my own pace Ordinal (right).

RESULTS

The result of the correlations was examined using the Holm correction to adjust for multiple comparisons based on an alpha value of .05. A significant positive correlation was observed between Major Ordinal and It is important for me to learn in class when teacher is teaching Ordinal, with a correlation of .33, indicating a moderate effect size (p = .016, 95.00% CI = [.12, .51]). This suggests that as Major Ordinal increases, it is important for me to learn in class when teacher is teaching Ordinal tends to increase. A significant positive correlation was observed between It is important for me to learn in class when teacher is teaching Ordinal and I am free to learn at my own pace Ordinal, with a correlation of .32, indicating a moderate effect size (p = .022, 95.00% CI = [.10, .50]). This suggests that as It is important for me to learn in class when teacher is teaching Ordinal increases, I am free to learn at my own pace Ordinal tends to increase. No other significant correlations were found.
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Table 1: presents the results of the correlations.

Combination	r	95% CI	n	p
Gender Ordinal Major Ordinal	.00	[-.22, .22]	80	1.000
Gender Ordinal-It is important for me to learn in class when teacher is teaching Ordinal	.10	[-.12, .31]	80	1.000
Gender Ordinal-I am free to learn at my own pace Ordinal	.10	[-.12, .32]	80	1.000
Major Ordinal-It is important for me to learn in class when teacher is teaching Ordinal	.33	[.12, .51]	80	.016
Major Ordinal-I am free to learn at my own pace Ordinal	.10	[-.12, .31]	80	1.000
It is important for me to learn in class when teacher is teaching Ordinal-I am free to learn at my own pace Ordinal	.32	[.10, .50]	80	.022
Note. p-values adjusted using the Holm correction.				

Spearman Correlation Test
Included Variables: Gender Ordinal, Major Ordinal, It is important for me to learn in class when teacher is teaching Ordinal, and I am free to learn at my own pace Ordinal
Sample Size (Complete Cases): N = 80

Table 2: Correlation Results

Combination	r	95% CI	n	p
Gender Ordinal-Major Ordinal	0.00396	[-0.216, 0.223]	80	1.000
Gender Ordinal-It is important for me to learn in class when teacher is teaching Ordinal	0.0982	[-0.124, 0.311]	80	1.000
Gender Ordinal-I am free to learn at my own pace Ordinal	0.103	[-0.119, 0.316]	80	1.000
Major Ordinal-It is important for me to learn in class when teacher is teaching Ordinal	0.331	[0.120, 0.513]	80	0.0165
Major Ordinal-I am free to learn at my own pace Ordinal	0.101	[-0.121, 0.314]	80	1.000
It is important for me to learn in class when teacher is teaching Ordinal-I am free to learn at my own pace Ordinal	0.315	[0.102, 0.500]	80	0.0221
Note: p-values adjusted using the Holm correction.				

Spearman Correlation Test
Included Variables: Gender Ordinal: I am confident that I can be an expert in my subject Ordinal.
I like this course very much Ordinal. It is essential for me to understand the content of this course Ordinal.

Major Ordinal, I feel I can do well even though subject is difficult Ordinal. I think this course is important for me Ordinal, I like this course contents Ordinal. I think I can use the information taught earlier for other courses Ordinal, and I think I will do well Ordinal
Sample Size (Complete Cases): N = 80

Table 3: Correlation Results

Combination	r	95% CI	n	p
Gender Ordinal I am confident that I can be an expert in my subject Ordinal	0.0801	[-0.142, 0.295]	80	1.000
Gender Ordinal-I like this course very much Ordinal	-0.0542	[-0.271, 0.167]	80	1.000
Gender Ordinal It is essential for me to understand the content of this course Ordinal	0.125	[-0.0976, 0.335]	80	1.000
Gender Ordinal-Major Ordinal	0.00396	[-0.216, 0.223]	80	1.000
Gender Ordinal- I feel I can do well even though subject is difficult Ordinal	0.0237	[-0.197, 0.242]	80	1.000
Gender Ordinal-I think this course is important for me Ordinal	0.102	[-0.120, 0.315]	80	1.000
Gender Ordinal-I like this course contents Ordinal	-0.0586	[-0.275, 0.163]	80	1.000
Gender Ordinal I think I can use the information taught earlier for other courses Ordinal	0.135	[-0.0870, 0.345]	80	1.000
Gender Ordinal I think I will do well Ordinal	0.116	[-0.107, 0.327]	80	1.000

I am confident that I can be an expert in my subject Ordinal-I like this course very much Ordinal	0.514	[0.331, 0.659]	80	2.975×10^{-05}
I am confident that I can be an expert in my subject Ordinal-It is essential for me to understand the content of this course Ordinal	0.489	[0.301, 0.640]	80	1.016×10^{-04}
I am confident that I can be an expert in my subject Ordinal Major Ordinal	0.268	[0.0512, 0.461]	80	0.212
I am confident that I can be an expert in my subject Ordinal I feel I can do well even though subject is difficult Ordinal	0.413	[0.213, 0.580]	80	0.00295
I am confident that I can be an expert in my subject Ordinal-I think this course is important for me Ordinal	0.486	[0.298, 0.637]	80	1.150×10^{-04}
I am confident that I can be an expert in my subject Ordinal-I like this course contents Ordinal	0.538	[0.360, 0.677]	80	8.195×10^{-06}
I am confident that I can be an expert in my subject Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.641	[0.491, 0.755]	80	5.955×10^{-09}
I am confident that I can be an expert in my subject Ordinal-I think I will do well Ordinal	0.505	[0.321, 0.652]	80	4.659×10^{-05}
I like this course very much Ordinal-It is essential for me to understand the content of this course Ordinal	0.553	[0.379, 0.689]	80	3.288×10^{-06}
I like this course very much Ordinal-Major Ordinal	0.330	[0.119, 0.513]	80	0.0473
I like this course very much Ordinal-I feel I can do well even though subject is difficult Ordinal	0.585	[0.419, 0.713]	80	4.245×10^{-07}
I like this course very much Ordinal-I think this course is important for me Ordinal	0.687	[0.550, 0.788]	80	8.434×10^{-11}
I like this course very much Ordinal-I like this course contents Ordinal	0.634	[0.481, 0.749]	80	1.069×10^{-08}
I like this course very much Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.567	[0.397, 0.700]	80	1.336×10^{-06}
I like this course very much Ordinal-I think I will do well Ordinal	0.613	[0.454, 0.734]	80	5.728×10^{-08}
It is essential for me to understand the content of this course Ordinal-Major Ordinal	0.322	[0.110, 0.506]	80	0.0571
It is essential for me to understand the content of this course Ordinal-I feel I can do well even though subject is difficult Ordinal	0.399	[0.196, 0.569]	80	0.00447
It is essential for me to understand the content of this course Ordinal-I think this course is important for me Ordinal	0.752	[0.638, 0.834]	80	3.754×10^{-14}
It is essential for me to understand the content of this course Ordinal-I like this course contents Ordinal	0.638	[0.486, 0.752]	80	7.945×10^{-09}
It is essential for me to understand the content of this course Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.533	[0.355, 0.674]	80	1.029×10^{-05}
It is essential for me to understand the content of this course Ordinal-I think I will do well Ordinal	0.605	[0.445, 0.728]	80	9.916×10^{-08}
Major Ordinal-I feel I can do well even though subject is difficult Ordinal	0.288	[0.0727, 0.477]	80	0.141
Major Ordinal-I think this course is important for me Ordinal	0.265	[0.0480, 0.458]	80	0.212
Major Ordinal-I like this course contents Ordinal	0.151	[-0.0715, 0.358]	80	1.000
Major Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.289	[0.0737, 0.478]	80	0.141
Major Ordinal-I think I will do well Ordinal	0.168	[-0.0541, 0.374]	80	1.000
I feel I can do well even though subject is difficult Ordinal-I think	0.405	[0.203,	80	0.00383

this course is important for me Ordinal		0.574]		
I feel I can do well even though subject is difficult Ordinal-I like this course contents Ordinal	0.405	[0.204, 0.574]	80	0.00383
I feel I can do well even though subject is difficult Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.577	[0.409, 0.707]	80	7.219×10^{-07}
I feel I can do well even though subject is difficult Ordinal-I think I will do well Ordinal	0.473	[0.282, 0.627]	80	2.084×10^{-04}
I think this course is important for me Ordinal-I like this course contents Ordinal	0.753	[0.639, 0.834]	80	3.673×10^{-14}
I think this course is important for me Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.557	[0.384, 0.692]	80	2.637×10^{-06}
I think this course is important for me Ordinal-I think I will do well Ordinal	0.686	[0.549, 0.787]	80	9.064×10^{-11}
I like this course contents Ordinal-I think I can use the information taught earlier for other courses Ordinal	0.501	[0.316, 0.649]	80	5.605×10^{-05}
I like this course contents Ordinal I think I will do well Ordinal	0.607	[0.447, 0.729]	80	8.952×10^{-08}
I think I can use the information taught earlier for other courses Ordinal-I think I will do well Ordinal	0.518	[0.337, 0.663]	80	2.350×10^{-05}
Note: p-values adjusted using the Holm correction.				

The Spearman correlation test results show the strength and direction of the relationship between the included variables, which are related to gender, major, and attitudes towards learning. The test is a non-parametric measure of correlation that assesses the relationship between variables based on their ranks rather than their actual values. The results indicate that there is a weak positive correlation between gender and most of the attitudes towards learning variables, with correlation coefficients ranging from 0.0237 to 0.135. However, all of these correlations are not statistically significant, with p-values close to 1.0.

There are several statistically significant correlations between the attitudes towards learning variables themselves. For example, there is a strong positive correlation between the belief that one can be an expert in their subject and liking the course content (r=0.538, p=8.195x10^-6), as well as between the belief that one can be an expert in their subject and thinking that they can use the information taught earlier for other courses (r=0.641, p=5.955x10^-9). There are also strong positive correlations between the belief that it is essential to understand the content of the course and thinking that the course is important (r=0.752, p=3.754x10^-14), as well as between the belief that it is essential to understand the content of the course and liking the course content (r=0.638, p=7.945x10^-9).

There is a weak positive correlation between major and thinking that the course is important (r=0.265, p=0.212), as well as between major and thinking that one can use the information taught earlier for other courses (r=0.289, p=0.141). However, there is no significant correlation between major and liking the course content (r=0.151, p=1.0).

Finally, there are strong positive correlations between the belief that one can do well even though the subject is difficult and thinking that the course is important (r=0.405, p=0.00383), as well as between the belief that one can do well even though the subject is difficult and liking the course content (r=0.405, p=0.00383). There is also a strong positive correlation between the belief that one can do well even though the subject is difficult and the belief that they can use the information taught earlier for other courses (r=0.577, p=7.219x10^-7).

Spearman Correlation Test
Included Variables: Gender Ordinal, Major Ordinal, I like class discussions Ordinal, My teacher answers the questions immediately in detail Ordinal, My teacher provides regular feedback on my progress in the Course Ordinal, I can discuss freely with my teacher in class Ordinal, I am comfortable discussing with other students during classes Ordinal, and The teacher gives examples which I can understand Ordinal.
Sample Size (Complete Cases): N = 80

Table 4: Correlation Results

Combination	r	95% CI	n	p
Gender Ordinal-Major Ordinal	0.00396	[-0.216, 0.223]	80	1.000
Gender Ordinal-I like class discussions Ordinal	-0.0125	[-0.232, 0.208]	80	1.000
Gender Ordinal-My teacher answers the questions immediately in detail Ordinal	0.207	[-0.0133, 0.408]	80	0.981
Gender Ordinal-My teacher provides regular feedback on my progress in the Course Ordinal	0.279	[0.0635, 0.470]	80	0.206
Gender Ordinal-I can discuss freely with my teacher in class Ordinal	0.108	[-0.115, 0.320]	80	1.000
Gender Ordinal-I am comfortable discussing with other students during classes Ordinal	0.0905	[-0.132, 0.304]	80	1.000
Gender Ordinal-The teacher gives examples which I can understand Ordinal	0.237	[0.0180, 0.434]	80	0.551
Major Ordinal-I like class discussions Ordinal	0.181	[-0.0403, 0.385]	80	1.000
Major Ordinal-My teacher answers the questions immediately in detail Ordinal	0.190	[-0.0310, 0.393]	80	1.000
Major Ordinal-My teacher provides regular feedback on my progress in the Course Ordinal	0.0670	[-0.155, 0.283]	80	1.000
Major Ordinal-I can discuss freely with my teacher in class Ordinal	0.199	[-0.0221, 0.401]	80	1.000
Major Ordinal-I am comfortable discussing with other students during classes Ordinal	-0.171	[-0.377, 0.0506]	80	1.000
Major Ordinal-The teacher gives examples which I can understand Ordinal	0.197	[-0.0232, 0.400]	80	1.000
I like class discussions Ordinal-My teacher answers the questions immediately in detail Ordinal	0.401	[0.199, 0.571]	80	0.00452
I like class discussions Ordinal-My teacher provides regular feedback on my progress in the Course Ordinal	0.518	[0.337, 0.662]	80	1.897×10^{-05}
I like class discussions Ordinal-I can discuss freely with my teacher in class Ordinal	0.586	[0.420, 0.714]	80	3.054×10^{-07}
I like class discussions Ordinal-I am comfortable discussing with other students during classes Ordinal	-0.326	[-0.509, -0.114]	80	0.0571
I like class discussions Ordinal-The teacher gives examples which I can understand Ordinal	0.388	[0.184, 0.560]	80	0.00709
My teacher answers the questions immediately in detail Ordinal-My teacher provides regular feedback on my progress in the Course Ordinal	0.456	[0.263, 0.614]	80	4.391×10^{-04}
My teacher answers the questions immediately in detail Ordinal-I can discuss freely with my teacher in class Ordinal	0.551	[0.377, 0.687]	80	2.887×10^{-06}
My teacher answers the questions immediately in detail Ordinal-I am comfortable discussing with other students during classes Ordinal	0.0261	[-0.195, 0.244]	80	1.000
My teacher answers the questions immediately in detail Ordinal-The teacher gives examples which I can understand Ordinal	0.743	[0.625, 0.828]	80	8.364×10^{-14}
My teacher provides regular feedback on my progress in the Course Ordinal-I can discuss freely with my teacher in class Ordinal	0.529	[0.350, 0.671]	80	1.035×10^{-05}
My teacher provides regular feedback on my progress in the Course Ordinal-I am comfortable discussing with other students during classes Ordinal	-0.118	[-0.329, 0.104]	80	1.000

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My teacher provides regular feedback on my progress in the Course Ordinal-The teacher gives examples which I can understand Ordinal	0.556	[0.382, 0.691]	80	2.215×10^{-06}
I can discuss freely with my teacher in class Ordinal-I am comfortable discussing with other students during classes Ordinal	-0.116	[-0.327, 0.107]	80	1.000
I can discuss freely with my teacher in class Ordinal-The teacher gives examples which I can understand Ordinal	0.579	[0.411, 0.708]	80	4.837×10^{-07}
I am comfortable discussing with other students during classes Ordinal-The teacher gives examples which I can understand Ordinal	-0.0207	[-0.239, 0.200]	80	1.000
Note: p-values adjusted using the Holm correction.				

The Spearman correlation test was conducted to examine the relationship between various ordinal variables. The sample size used was 80, and the p-values were adjusted using the Holm correction.

The results showed that there was a significant positive correlation between "My teacher answers the questions immediately in detail Ordinal" and "The teacher gives examples which I can understand Ordinal" (r = 0.743, p < 0.001), as well as a significant positive correlation between "I like class discussions Ordinal" and "My teacher provides regular feedback on my progress in the Course Ordinal" (r = 0.518, p < 0.001). Additionally, a significant positive correlation was found between "I like class discussions Ordinal" and "I can discuss freely with my teacher in class Ordinal" (r = 0.586, p < 0.001).

However, there were no significant correlations found between gender and any of the other variables. Furthermore, there were no significant correlations found between major and "My teacher provides regular feedback on my progress in the Course Ordinal," "I am comfortable discussing with other students during classes Ordinal," or "I can discuss freely with my teacher in class Ordinal."

DISCUSSION

Overall, these results suggest that there are significant and positive relationships between certain attitudes towards learning, particularly those related to confidence in one's abilities and the perceived importance and value of the course. However, there is no significant relationship between gender and these attitudes, and only weak relationships between major and some of these attitudes. Further the results suggest that certain teaching practices, such as providing immediate and detailed answers to student questions and giving examples that are easily understood, may be positively related to student satisfaction and engagement in class discussions.

RECOMMENDATIONS

The national strategy for education 2040 has set forth the vision of productive human resources in the knowledge economy, underscoring the significance of motivated students in attaining this objective. To ensure students remain motivated, blended pedagogies have been identified as beneficial for fostering and sustaining motivation. This viewpoint is supported by Brown and Liedholm's study in 2006, which highlights the advantages of blended pedagogies in offering flexible and engaging learning experiences.

Furthermore, the integration of technology has emerged as a crucial element for establishing sustainable learning in accounting students, as emphasized by Şener, *et al*.'s 2020 study. Given the ongoing pandemic and the resulting shift to online learning, technology integration has become essential for effective and enduring educational practices. By leveraging technology, students gain access to abundant information, tools, and resources that enhance their learning experiences.

In light of these findings, policymakers and administrators are advised to fortify infrastructure to ensure preparedness for unforeseen circumstances such as pandemics. This includes investing in technology infrastructure, supporting educators in integrating technology into their teaching practices, and providing students with the necessary resources for online learning. These measures will facilitate uninterrupted education, even in challenging situations.

To summarize, maintaining student motivation and incorporating technology into education are pivotal in realizing the vision of productive human resources in the knowledge economy. The recommended actions further emphasize the need to strengthen infrastructure to enable seamless education, even during unpredictable events like pandemics.

CONCLUSION OF THE STUDY

According to the sample used in the research study, accounting students feel that it is crucial for them to understand and practice the issues in class when the teacher is instructing them since they have many practical implications for them. Additionally, students prefer to study accounting-based practical courses at their own pace. In particular, during pandemic scenarios, having technology support coupled with online learning resources might satisfy the pupils' needs. Thus, the ultimate goal of Vision 2040 for the Omani academic community will be aided by this technologically enhanced education.

LIMITATIONS OF THE APPLICATION OF TECHNOLOGY IN TEACHING AND LEARNING IN OMAN

The rapid advancement of information technology has significantly transformed the landscape of higher education, necessitating ongoing efforts to adapt teaching methods and embrace educational technology. Universities worldwide are increasingly recognizing the value of information technology in various aspects of education, including teaching, curriculum development, internships, and learning. However, despite the potential of information and communication technology (ICT) to enhance teaching strategies and the quality of education, its integration in universities often faces challenges. Many educators exhibit hesitancy or resistance towards incorporating technology into their teaching practices. Extensive research has identified significant barriers to the full integration of technology in higher education, which extend beyond technical issues and encompass economic, social, organizational, and psychological factors.

Numerous studies have investigated the barriers hindering the adoption of information technology in higher education. Al-Senaidi, *et al.*, (2009) conducted a study at Oman University and identified five key barriers: inadequate equipment, lack of institutional support, limited technological knowledge, low confidence in using technology, and time constraints. The study revealed that faculty members perceived moderate barriers to the integration of information technology in their teaching methods. Gender-related differences were also observed, with male educators reporting more barriers related to equipment shortages, uncertainty about information technology, and overall obstacles compared to their female counterparts.

According to Postman (1993), "Technology is an ideology." Recognizing that technology is imbued with a social agenda and understanding that it is not a neutral entity but rather a force that influences cultural dynamics is essential in the present era. While technological advancements have brought about positive changes, challenges still persist. For instance, students often express grievances related to power outages during presentations, malfunctioning projectors or software, unproductive chat rooms, and insufficient teaching resources. Educators themselves may also face difficulties in effectively integrating technology into their instructional practices, leading to dissatisfaction.

In conclusion, the integration of information technology in higher education faces various barriers that extend beyond technical aspects. Factors such as equipment limitations, inadequate support from institutions, limited technological knowledge, low confidence, and time constraints hinder the widespread adoption of technology. Understanding and addressing these barriers is crucial to fully harnessing the potential of technology in education.