http://dx.doi.org/10.18623/rvd.v23.5856

THE IMPACT OF THE PANDEMIC ON ACCOUNTING EDUCATION: UNIVERSITY STUDENTS' PERSPECTIVES ON ONLINE ACCOUNTING EDUCATION IN THE TURKIC REPUBLICS

O IMPACTO DA PANDEMIA NO ENSINO DE CONTABILIDADE: PERSPECTIVAS DE ESTUDANTES UNIVERSITÁRIOS SOBRE O ENSINO DE CONTABILIDADE ONLINE NAS REPÚBLICAS TURCÓFONAS

Article received on: 12/10/2025
Article accepted on: 3/13/2026

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The authors declare that there is no conflict of interest

Abstract
The pandemic has brought about a transformation in accounting education; increasing digitalization and distance learning have affected faculty and students in various ways; the changes in the planning and implementation of the educational process have become issues that require careful consideration. In this context, evaluating the views and thoughts of students—who are key stakeholders in the educational process—has gained importance. In this context, the aim of this study is to identify the views and expectations of university students—who are the future potential accounting professionals and auditors—regarding online accounting education, specifically in Turkey, Kyrgyzstan, Azerbaijan, and Kazakhstan. To this end, a survey was administered to 400 students enrolled in accounting programs across various departments

Resumo
A pandemia provocou uma transformação no ensino da contabilidade; o aumento da digitalização e do ensino à distância afetou professores e alunos de diversas maneiras; as mudanças no planejamento e na implementação do processo educacional tornaram-se questões que exigem uma análise cuidadosa. Nesse contexto, avaliar as opiniões e reflexões dos alunos — que são atores-chave no processo educacional — ganhou importância. Nesse contexto, o objetivo deste estudo é identificar as opiniões e expectativas dos estudantes universitários — que são os futuros profissionais de contabilidade e auditores em potencial — em relação ao ensino de contabilidade online, especificamente na Turquia, no Quirguistão, no Azerbaijão e no Cazaquistão. Para tal, foi realizada uma pesquisa com 400 estudantes matriculados em cursos de contabilidade em

at Sakarya University, Kyrgyzstan-Turkey Manas University, Azerbaijan State University of Economics, and Hoca Ahmet Yesevi University. The data collected for the study were analyzed using the SPSS-22.0 statistical software package, and cross-country comparisons were conducted. The results indicate that, with the exception of Kazakhstan, the majority of students in Azerbaijan, Kyrgyzstan, and Turkey prefer in-person education in accounting.

Keywords: Pandemic. Accounting Education. Distance Learning. Turkic Republics.

diversos departamentos da Universidade de Sakarya, da Universidade Manas (Quirguistão-Turquia), da Universidade Estadual de Economia do Azerbaijão e da Universidade Hoca Ahmet Yesevi. Os dados coletados para o estudo foram analisados utilizando o pacote de software estatístico SPSS-22.0, e foram realizadas comparações entre os países. Os resultados indicam que, com exceção do Cazaquistão, a maioria dos estudantes no Azerbaijão, Quirguistão e Turquia prefere o ensino presencial em contabilidade.

Palavras-chave: *Pandemia. Educação em Contabilidade. Ensino à Distância. Repúblicas Turcas.*

1 INTRODUCTION

The COVID-19 pandemic, declared a global pandemic by the World Health Organization on March 11, 2020, has severely impacted numerous sectors such as manufacturing, transportation, and tourism. Although the process triggered by this pandemic—recognized as a crisis affecting millions of people—has been brought under control, its effects are expected to persist for many years (Azevedo *et al*., 2020). One of the sectors significantly impacted by the pandemic is education. The COVID-19 pandemic marked the first time such a large-scale, global disruption in education has been experienced. While many countries were caught unprepared for such a massive shift to distance learning, the existing disparities in resources and digital literacy among different socioeconomic groups within these countries have also opened up discussions regarding the long-term outcomes of distance learning.

Accounting is one of the fields affected by the transformation in education brought about by distance learning. The goal of accounting education—which plays a crucial role in the practice of the accounting profession—is to train professionals with the qualifications and quality required by the business world in line with changing economic and social conditions. This is only possible through adequate and effective accounting education. Indeed, professionals who acquire the necessary competencies and outcomes through accounting courses offered at higher education institutions are able to provide accurate and reliable accounting information, while managers are equipped with the

ability to utilize this information efficiently and effectively. To date, a wide variety of methods have been researched and attempted to enhance the quality and standards of accounting education.

One of these is distance accounting education, which has been a topic of discussion in recent years. Distance education is a planned, designed, interdisciplinary, formal learning activity that offers users a wide variety of learning activities by eliminating the limitations imposed by time and place through digital or written communication resources (Altıparmak *et al*., 2011). Advocates of the distance accounting education system have argued that, in line with the new economic paradigm, web-based interactive e-learning systems—as tools of the information age—should be utilized in accounting education, and that such accounting education should be transformed into continuing education programs. The primary rationale here is the potential to enhance faculty productivity and reduce teaching costs without compromising academic integrity (Alshurafat *et al*., 2021). The transition to online learning in accounting education may have various effects. According to Love and Fry (2006), e-learning offers opportunities to enhance the quality and effectiveness of accounting education. These include students developing their own learning strategies and choosing their preferred time, location, and learning style. Additionally, it enables them to develop self-reliant and independent learning practices and fosters critical thinking and analytical skills. Similarly, Sangster *et al*.'s study (2020), which examined various universities during the pandemic, argues that e-learning has initiated a transformation in accounting education based on innovation, digitalization, globalization, interdisciplinary relationships, and flexibility. It demonstrates that e-learning creates a balance between research activities and teaching for academics, eliminates travel and commuting time, enables students to participate in the workforce, and promotes conceptual learning. Furthermore, the use of videos and animated illustrations in accounting education has made the learning experience more realistic and enjoyable for students (Narlıkaya and Demir, 2023).

In accounting education, distance learning presents both certain advantages and various challenges regarding the teaching of subjects and their comprehension by students. It is inevitable that the pandemic has affected both students in accounting education and the faculty members providing instruction in different ways and to varying degrees, particularly regarding their proficiency in using available technology, technical

infrastructure, socio-economic resources, communication skills, and psychological and physical health. This forced change in accounting education has created a need to adopt a global perspective on education. In this regard, accounting education at universities should be planned to address the needs arising from extraordinary conditions such as the pandemic; the desires and expectations of students—who are the future potential accountants—should be taken into account; and new accounting education content should be developed that aligns with technological innovations and equips students with the qualities brought by concepts such as e-applications. Educational institutions should incorporate software and applications such as network security, Information Technology (IT) controls, ERP, programming languages, business intelligence, and strategic corporate management into their curricula to prepare future accounting graduates. In his study, Kaka (2020) stated that accounting professionals must master digital technology tools to continue their activities during the pandemic and in the future. It is not only accounting professionals but also students pursuing accounting education who must be trained in this direction so that future accountants can adapt to digitalization. Accounting engineering is a model developed as a solution in this regard (Esmeray and Esmeray, 2020:23).

On the other hand, students who have been taking online accounting courses since March 2020 must exert greater effort to complete the professional and technical knowledge they have struggled to acquire due to the challenges of online education (Rinaldi *et al*., 2020). Although it is unknown when the pandemic will end, it is anticipated that the distance education system will become part of the "new normal"; with the lessons learned from this process, online learning may soon evolve into the primary learning structure (Telli Yamamoto and Altun, 2020). Change in accounting education is inevitable in the post-COVID-19 world. Education should aim to enhance accounting graduates' awareness and capabilities regarding the sustainable use of natural resources, and an educational environment that considers social and ethical dimensions alongside technical knowledge must be provided (Tharapos, 2022).

The Internet age and e-learning have brought new capabilities and diversity to the field of accounting. It has been determined that the technologies most relevant to accounting education—in terms of the most widely accepted technologies in the accounting profession and the competencies students must acquire to become accounting

professionals—are big data and data analytics, cloud computing and its applications, blockchain, and artificial intelligence applications (Yelgen, 2021). In essence, e-learning is one of the tools that universities should integrate into accounting education, regardless of the pandemic. Indeed, through interaction with online tools, students will be able to learn the virtual accounting tools necessary for the profession; they will be more successful in understanding and adapting to new accounting systems in the workplace. For this reason, employers should perceive online graduates as competent as those from traditional education programs (Sun, 2018). However, accounting students have expressed differing views on e-learning. While some studies indicate that students do not find online accounting courses effective (Ebaid, 2020), students at certain universities have reported being satisfied with studying accounting through e-learning (Isa *et al*., 2022).

This study aims to examine the impact of COVID-19 on accounting education in the Turkic Republics from the students' perspective. To this end, a survey method was employed to identify the views and expectations of undergraduate students who actually took accounting courses via distance education during the COVID-19 pandemic regarding the distance education system. It is anticipated that this study will contribute to both the literature and practice, particularly in effectively managing the impact of such crisis periods on education—especially given that the effects of the pandemic are expected to persist for many years—and in identifying future educational models.

There are two reasons for focusing on the Turkic Republics in this study. First, as Geybullayev and Kurubaş (2002) noted, the internal and external dynamics driving the Turkic Republics toward unity include geographical and historical proximity fostering cultural affinity, similar educational and economic needs, regional integration, the international economic structure, and globalization. Education is one of the most important issues for Turkey in its relations with the Turkic Republics. One of the significant initiatives in this regard is Turkey's "Great Student Project." Under this project, students from the Turkic Republics first learned Turkish at Turkish Language Learning Centers (TÖMER) in Turkey and were subsequently placed in universities where they would pursue undergraduate or graduate education. The second reason is that the topic of distance accounting education has been relatively less researched in the Turkic Republics. Sharing experiences regarding accounting education during the

pandemic is important for identifying areas where countries can learn from one another. This study aims to conduct a cross-cultural comparison of distance accounting education among Turkey, Kyrgyzstan, Azerbaijan, and Kazakhstan, taking into account their accounting cultures, educational philosophies, socio-economic structures, and historical backgrounds; it will assist in providing the necessary information to educational stakeholders such as academics, students, professionals, professional organizations, and universities.

2 LİTERATURE REVİEW

In the literature, studies have investigated student perspectives on distance education across various disciplines and educational levels (Sahu, 2020; Wang *et al*., 2020; Keskin and Özer Kaya, 2020; Kürtüncü and Kurt, 2020; Cao *et al*., 2020). In the relatively smaller number of studies on distance education in accounting, analyses have been conducted for different courses; student and faculty perspectives on distance education have been investigated. Additionally, there are a limited number of theoretical and bibliometric studies on the subject.

Studies focusing on students generally (Hermawan *et al*., 2021; Serçemeli and Kurnaz, 2020; Akgün, 2020; Atabay, 2022; Demir and Narlıkaya, 2020; Özdemir *et al*., 2021; Hidayat, 2020; Ebaid, 2020; Süklüm, 2021; Aslan Çetin *et al*., 2022) have concluded that distance education offers cost advantages and standardization for students, and that students do not face difficulties in adapting to the process. However, disruptions in education due to poor internet infrastructure have also been identified as a disadvantage.

Studies designed for academics (Aini, 2020; Kurnaz and Serçemeli, 2020; Güngör Karyağdı, 2020; Yardımcıoğlu *et al*., 2021; Sangster *et al*., 2020; Ackermann, 2021) generally found that academics approach the topic of distance education with caution. Furthermore, it was determined that academics believe distance education can be effective only if it is conducted in conjunction with traditional methods. Theoretical and bibliometric studies on this topic (Narlıkaya and Demir, 2023; Tharapos, 2022; Yelgen, 2021; Karakaya, 2020; Sarıdoğan, 2020; Ünsal, 2021) generally cover the improvements that need to be made to the curriculum.

3 METHODOLOGY

The aim of the study is to comparatively examine the general perspectives of university students majoring in accounting across different departments—who are the future potential accounting professionals and auditors—regarding the distance education system, their self-efficacy related to distance education, and their views on online accounting education, specifically in Turkey, Kyrgyzstan, Azerbaijan, and Kazakhstan. The scope of the study includes Sakarya University (n=135), Kyrgyzstan-Turkey Manas University (n=96), Azerbaijan State University of Economics (n=109), and Hoca Ahmet Yesevi University (n=60). A quantitative research method was employed in the study, and data were collected via survey forms. The data were analyzed using the SPSS-22.0 statistical software package. The analysis utilized frequencies, percentages, means, standard deviations, cross-tabulations, t-tests, and one-way ANOVA tests.

The surveys were sent to students online by the relevant instructors during the final week of the courses. The design of the surveys related to the subject drew upon the study by Serçemeli and Kurnaz (2020). The survey form administered to students consists of four sections. The first section comprises 13 questions aimed at measuring demographic information and general knowledge and interest regarding accounting courses. The second section consists of 10 questions regarding students' opinions on the methods used to teach the courses. The third section includes 5 questions regarding the technology, systems, and applications used in online/distance education, while the fourth section contains 16 questions aimed at identifying students' self-efficacy and their thoughts on accounting courses taken through distance education. A 5-point Likert scale was used in the third and fourth sections of the survey. The final section of the survey includes 6 open-ended questions covering students' general evaluations of distance accounting education. Cronbach's Alpha analysis was used to assess the survey's reliability. The Cronbach's Alpha coefficient for the survey was found to be 0.80. This coefficient is sufficient for the reliability of the scale (Bayram, 2017). Additionally, a normality test was conducted to determine whether parametric tests could be performed on the data; since the Skewness and Kurtosis values fell within the range of -1 to +1, it was concluded that the data followed a normal distribution and that parametric tests could be conducted (Hair *et al*., 2013).

3.1 Analysis and findings

First, findings regarding the participants' demographic characteristics, their views on the accounting profession, and their general performance and attitudes toward accounting courses are presented. Next, students' views on course delivery methods in online education were evaluated. Subsequently, data were analyzed to identify students' thoughts regarding the technology, systems, and applications used in online/distance education, their self-efficacy, and their perceptions of accounting courses taken through distance education.

Table 1

Demographic Characteristics and General Views on the Accounting Profession

		Frequency	%
Country	Turkey	135	33.8
	Kazakhstan	60	15
	Kyrgyzstan	96	24
	Azerbaijan	109	27.3
Age	Under 20	79	19.8
	20–25	265	66.3
	26–29	34	8.5
	30+	22	5.5
Gender	Female	220	55
	Male	180	45
Type of Education	1st Cycle	309	77.3
	2nd Shift	91	22.7
Department	Business	144	36
	Economics	105	26.3
	Health Management	35	8.8
	Accounting	36	9
	Finance and Banking	80	20
High School Graduated From	Commerce High School	86	21.5
	Other	314	78.5
Place of Residence	Village	70	17.5
	Town	38	9.5
	County	68	17
	Province	35	8.8
	Metropolitan	189	47.3
Level of Interest in Accounting	Low	66	16.5
	Medium	206	51.5
	High	128	32
Presence of a Certified Public Accountant in the Family	Yes	139	34.8
	No	261	65.2
Career Choice After Graduation	Yes	234	58.5
	No	166	41.5
Total		400	100

One of the most striking findings in the table is that 17.5% of students live in rural areas—the second-highest rate after those in major cities—which raises the possibility that this situation could contribute to the lack of internet access, a critical issue for online education. It is also observed that 83.5% of students have a moderate to high level of interest in accounting, and more than half (58.5%) intend to pursue a career in accounting in the future.

Table 2

Average Grade and Overall Status Regarding the Accounting Course

			Frequency	%
Average Grade in Accounting Course		Less than 2.00	72	18
		Between 2:00 and 2:50	73	18.3
		Between 2.51 and 3.00	75	18.8
		Between 3.01 and 3.50	81	20.3
		3.51 and above	99	24.8
Number of Course Enrollments		First time	264	66
		Repeat/Retake	136	34
Reason for Taking the Accounting Course	To Pass the Class	Yes	190	47.5
		No	210	52.5
	To Improve Your Perspective	Yes	274	68.5
		No	126	31.5
	Helps with Work Experience	Yes	317	79.3
		No	83	20.7
	Contribution to Academic Career	Yes	247	61.8
		No	153	38.3
	Exploring the Basic Operations of Businesses	Yes	282	70.5
		No	118	29.5
Weekly Time Spent Studying		Only during exam time	53	13.3
		Less than 1 hour	70	17.5
		1–3 hours	181	45.3
		3 hours or more	96	24

When examining students' performance in accounting courses, it is observed that 63.9% of students have an average grade of 2.50 or higher, 69.3% spend more than 1 hour studying, and the majority are aware of the benefits that accounting courses will provide them in their professional and academic lives.Table 3 shows the frequency and percentage distributions of students' responses regarding their course-taking methods and online education in general.

Table 3

Findings Regarding Student Opinions on Course Learning Methods

			Frequency	%
Frequency of Attending Online Classes	Every day		263	65.8
	Every other day		42	10.5
	Once a week		46	11.5
	Once a month		31	7.8
	Never		18	4.5
Technology Used to Follow Classes	Their own computer	Yes	204	51
		No	196	49
	Own smartphone	Yes	293	73.3
		No	107	26.8
	Own tablet	Yes	24	6
		No	376	94
	Someone Else's Computer	Yes	50	12.5
		No	350	87.5
	Someone Else's Smartphone	Yes	21	5.3
		No	379	94.7
	Someone Else's Tablet	Yes	1	0.3
		No	399	99.7
			Frequency	%
Preferred Teaching Method for Accounting Courses	Online Education		144	36
	In-Person Education		256	64
Reasons Why Students Prefer This Method for Online Education[1]	Being able to take the course at a convenient time	Yes	71	
		No	73	
	Not being able to come to school all the time	Yes	55	
		No	89	
	Finding School Boring	Yes	28	
		No	116	
	Inability to Concentrate in Class	Yes	25	
		No	119	
	Working at Another Job in Addition to Being a Student	Yes	51	
		No	93	
	Other Reasons	Yes	5	
		No	139	
Challenges of Online Education	Lack of Internet Access	Yes	178	44.5
		No	222	55.5
	Technical Issues	Yes	244	61
		No	156	39
	Individualization	Yes	73	18.3
		No	327	81.7
	Inability to socialize	Yes	142	35.5
		No	258	64.5
	Unable to Ask the Teacher a Question	Yes	126	31.5
		No	274	68.5
	Other	Yes	16	4
		No	384	96
Preferred Materials in Online Education	Live Class	Yes	198	49.5
		No	202	50.5
	Textbook	Yes	156	39
		No	244	61

[1] In this section, only the responses of students who wished to take online courses were evaluated.

	PDF, PPT, etc.	Yes	217	54.3
		No	183	45.7
	Offline Video	Yes	190	47.5
		No	210	52.5
	Instructor's Notes	Yes	193	48.3
		No	207	51.8
	Notes from Other Instructors	Yes	66	16.5
		No	334	83.5

			Frequency	%
Thoughts on the Online Accounting Course	Interesting	Yes	148	37
		No	252	63
	Scary	Yes	50	12.5
		No	350	87.5
	Boring	Yes	148	37
		No	252	63
	Unnecessary	Yes	60	15
		No	340	85
	Fun	Yes	85	21.3
		No	315	78.7
	Other	Yes	21	5.3
		No	379	94.7
Preference for Taking Accounting Courses Online After the Pandemic		Yes	105	26.3
		No	180	45
		Undecided	115	28.7
Need for an In-Person Make-Up Program for Accounting Courses After the Pandemic		Yes	242	60.5
		No	158	39.5

Looking at the key findings in the table, the majority of students attend online classes every day (65.8%) and participate in classes using their own smartphones (73.3%). The majority of students (64%) prefer in-person instruction over online instruction for accounting education during the pandemic. However, the percentage of students who wish to take accounting courses online post-pandemic and those who remain undecided on the matter exceeds the percentage of those who do not prefer online education (55%). This may be because the remote education students encountered for the first time during the pandemic initially caused some issues, but over time, students adopted online education and developed a desire to take advantage of its benefits. The most important reason students prefer online education is the desire to take the course at a convenient, flexible time, at a rate of 71%. The most significant issue students face in online education is technical difficulties during the process (61%). This is followed by the problem of lack of internet access at 44.5%. Students most frequently request that distance education be supported by course materials such as PDFs and PPTs (54.3%), while also preferring the option of live classes (49.5%). Additionally, students request that the instructor’s own lecture notes be provided as course materials. At this point, it

may be recommended that faculty members update their course materials in addition to conducting live classes. The abundance of case studies, question banks, lecture notes, and similar resources related to the topics covered in the accounting course is a key factor in reinforcing learning and improving success by enabling students to review the material. Among the responses students provided regarding online accounting courses, the most prominent sentiment is a sense of mixed feelings. While 37% of students found the course engaging, an equal percentage considered online accounting education a boring method. More than half of the students (60.5%) expressed a need for in-person make-up programs following the pandemic. The table below (Table 4) presents students' views on distance education technologies and applications. Table 5 evaluates students' self-efficacy and perspectives regarding online accounting education.

Table 4

Findings Regarding Technology, Systems, and Applications Used in Distance Education

Statements		Strongly Disagree	Disagree	Undecided	I Agree	Strongly Agree	Total	Average	Standard Deviation
Our distance learning center provides sufficient technical support when I need it.	f	28	41	124	109	98	400	3.52	1,170
	%	7	10.3	31	27.3	24.5	100		
Our distance learning center provided sufficient training on how to use the system at the beginning of the process.	f	28	46	121	104	101	400	3.51	1,187
	%	7	11.5	30.3	26	25.3	100		
Distance learning systems and applications are easy to use	f	26	43	81	110	140	400	3.74	1.226
	%	6.5	10.8	20.3	27.5	35	100		
I experienced technical issues while using the system (connection problems, infrastructure limitations, etc.)	f	37	67	82	119	95	400	3.42	1,270
	%	9.3	16.8	20.5	29.8	23.8	100		
I had a hard time getting used to the system.	f	130	100	69	54	47	400	2.47	1,371
	%	32.5	25	17.3	13.5	11.8	100		

Upon examining the table: distance learning centers provide sufficient support (51.8%);sufficient training is provided on how to use the system (51.3%), students easily adapt to distance education systems and applications (57.5%) and are able to use them

(62.5%), yet technical issues such as connection problems and inadequate infrastructure are encountered when using the system (53.6%).

Table 5

Students' Self-Efficacy Regarding Online Accounting Education and Their Perspectives on the System

Statements		Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree	Total	Average	Standard Deviation
I have no trouble preparing my assignments and using course materials during the online/distance learning process	f	42	48	114	102	94	400	3.40	1,258
	%	10.5	12	28.5	25.5	23.5	100		
I have the necessary knowledge and skills to use the online/distance learning software used at my university	f	19	33	89	121	138	400	3.82	1,138
	%	4.8	8.3	22.3	30.3	34.5	100		
I have started using online resources related to my field more effectively during the online/distance learning process	f	30	40	89	128	113	400	3.64	1,204
	%	7.5	10	22.3	32	28.3	100		
The online/distance learning process contributed to my personal development	f	51	59	117	93	80	400	3.23	1,281
	%	12.8	14.8	29.3	23.3	20	100		
The use of distance learning in accounting education increases my motivation for the course	f	84	77	132	62	45	400	2.77	1,181
	%	21	19.3	33	15.5	11.3	100		
The use of distance learning in accounting education fosters my spirit of inquiry	f	70	67	105	109	49	400	3.00	1,278
	%	17.5	16.8	26.3	27.3	12.2	100		
The use of distance learning in accounting education makes it difficult for us to communicate with the instructor	f	32	75	114	111	68	400	3.27	1,181
	%	8	18.8	28.5	27.8	17	100		
The ability to review video recordings is helpful for learning the lesson	f	24	17	70	88	201	400	4.06	1,178
	%	6	4.3	17.5	22	50.3	100		
I believe that the use of distance learning makes the accounting course more understandable than traditional methods.	f	68	91	137	60	44	400	2.80	1,209
	%	17	22.8	34.3	15	11	100		
I think following a class through distance learning is easier than traditional methods	f	68	48	109	100	75	400	3.17	1.333
	%	17	12	27.3	25	18.8	100		
I think the accounting course will be more memorable through distance learning	f	91	77	118	66	48	400	2.76	1,301
	%	22.8	19.3	29.5	16.5	12	100		

The use of distance learning in accounting education is creating an additional workload for me	f	63	95	134	59	49	400	2.84	1,218
	%	15.8	23.8	33.5	14.8	12.3	100		
When lessons are taught using distance learning, I better understand where concepts come from (the relationships between concepts)	f	67	87	135	66	45	400	2.84	1,216
	%	16.8	21.8	33.8	16.5	11.3	100		
Distance learning helps me use my time more efficiently	f	58	57	100	91	94	400	3.27	1,351
	%	14.5	14.3	25	22.8	23.5	100		
I believe I can get better grades in an online/distance learning course than in a traditional classroom setting.	f	51	59	125	82	83	400	3.22	1,284
	%	12.8	14.8	31.3	20.5	20.8	100		

When the responses to questions regarding self-efficacy were analyzed, it was found that students did not experience difficulties in preparing assignments and using course materials during the online learning process, (49%), possess the knowledge and skills to use their universities' distance learning software (64.8%), have begun to use internet resources more effectively (60.3%), and believe it contributes to their personal development (43.3%). Furthermore, it was observed that students believe distance education does not increase course motivation (40.3%), yet they have a relatively positive attitude toward distance education in terms of fostering a spirit of inquiry (34.3%). Students believe that distance education makes communication with instructors more difficult (44.8%). It is observed that students prefer traditional methods over distance learning in terms of accounting courses being more understandable (39.8%) and more memorable (42.1%). Students also stated that distance learning imposes an additional workload on them (39.6%) and that they have difficulty understanding the relationships between concepts when the course is taught via this method (38.6%). Alongside these negative perceptions of distance learning, students noted that the ability to rewatch video recordings in distance learning facilitates understanding of the course (72.3%), that keeping up with the course is easier compared to traditional methods (43.8%), it helps use time more efficiently (46.3%), and that better grades can be achieved in this system (41.3%) compared to in-person instruction. The fact that instructors initially preferred to conduct exams primarily through online assignments and tests, coupled with the high likelihood of cheating in these assessments, can be interpreted as the basis for this perception.

T-tests

The results of the t-tests conducted to examine the relationships between students' demographic characteristics, their views on the accounting profession, their general approach to accounting courses, and their evaluations of various aspects of online education are as follows:[2]

Table 6

T-test results regarding the variable "reason for taking the course"

Statements	Studying Just to Pass the Class	f	Arithmetic Mean	t	Sig. (2-tailed)
I would like to be able to take classes online or remotely without coming to school	Yes	190	1.55	-3.81	0.000
	No	210	1.73		

The analysis of students' reasons for studying revealed a statistically significant difference regarding the statement "I want to be able to follow classes online/remotely without coming to school" only between those who study solely to pass the class and those who do not. Students whose purpose for studying accounting was not solely to pass the class gave more positive responses to this statement compared to those who selected this option.

Table 7

T-test results regarding the "Technological Equipment Used to Follow Classes" variable

Statements	Participating in online education using someone else's phone	f	Arithmetic Mean	t	Significance (2-tailed)
I would like to attend classes in person at school.	Yes	21	1.24	-4.043	0.000
	No	379	1.66		

When examining the analyses of technological equipment used to follow classes, those who did not participate in online education using someone else's smartphone gave more positive responses regarding their preference for in-person education compared to those who did participate.

[2] Since it was not possible to include a large number of tables in the study, only results considered statistically significant ($p \leq 0.05$) have been included.

Table 8

T-test results regarding the variable "desire to choose the accounting profession after graduation"

Statements	Post-graduation career choice	f	Arithmetic Mean	t	Significance (2-tailed)
I would like the duration of the offline course video recordings to be longer at .	Yes	234	4.17	3.197	0.001
	No	166	3.67		

According to the table, students who wish to pursue a career in accounting after graduation prefer longer offline lecture video recording durations compared to those who do not.

Table 9

T-test results for the variable "desire for an in-person make-up program

Statements	In-person make-up program preference	f	Arithmetic Mean	t	Sig. (2-tailed)
My grade average is above 3.	Yes	242	3.31	2.609	0.009
	No	158	2.92		

According to the table, there is a significant relationship between the desire for an in-person make-up program after the pandemic and students' grade point averages. Students who felt the need for an in-person make-up program responded more positively to the statement "My GPA is above 3" compared to those who did not want a make-up program. Students who estimate or know their GPA to be high are more likely to prefer an in-person make-up program. This reflects the sense of responsibility among high-achieving students to address potential learning losses incurred during the online learning process.

Based on the technical support sub-variables, the descriptive statistics regarding students' remote accounting education during the pandemic, as well as the difference between the average values of the responses and 3 (3-undecided), were examined using a one-sample t-test.

Table 10

Dimension of Technical Support Adequacy in Online Education

No	Statements	N	Means	Standard Deviation	Sig.
1	Our distance learning center provides adequate technical support whenever I need it.	400	3.52	1,170	0.000
2	Our distance learning center provided adequate training on the use of the system at the beginning of the process.	400	3.51	1,187	0.000

According to the findings based on the technical support sub-variables, it is observed that the mean of all variables differs from 3 (Undecided). It was observed that students agreed with both statements. Students believe that the technical support provided by their universities is sufficient.

Table 11

Self-Efficacy Dimension in Online Education

no	Statements	N	Means	Standard Deviation	Sig.
3	Distance learning systems and applications are easy to use	400	3.74	1,226	0.000
4	I experienced technical issues while using the system (connection problems, infrastructure limitations, etc.)	400	3.42	1,270	0.000
5	I had trouble getting used to the system	400	2.47	1,371	0.000
6	I do not experience any difficulties in preparing my assignments and using course materials during the online/distance learning process	400	3.40	1,258	0.000
7	I have the necessary knowledge and skills to use the online/distance learning software used at my university	400	3.82	1,138	0.000

According to the findings based on the self-efficacy sub-variables, it is observed that the mean of all variables differs from 3 (Undecided). It was observed that students agreed with all statements except for statement 5, “I had difficulty getting used to using the system.” When examining the averages of the responses to the five proposed statements, the lowest value is again associated with the statement “I had difficulty getting used to using the system” (mean: 2.47, SD: 1.371). On the other hand, the highest value was found for the statement “I possess the necessary knowledge and skills to use the online/distance learning software used at my university” (mean: 3.82, SD: 1.138), indicating that students agreed with this statement.

Table 12

Dimensions of the Advantages of Online Education

No	Statements	N	Means	Standard Deviation	Sig.
8	I have started using online resources related to my field more effectively during the online/distance learning process	400	3.64	1,204	0.000
9	The online/distance learning process contributed to my personal development	400	3.23	1,281	0.000
10	The use of distance learning in accounting education increases my motivation for the course	400	2.77	1,260	0.000
11	The use of distance learning in accounting education fosters my spirit of inquiry	400	3.00	1,278	1,000
13	The ability to review video recordings helps me learn the material	400	4.06	1,178	0.000
14	I believe that the use of distance learning makes the accounting course more understandable than traditional methods	400	2.80	1,209	0.001
15	I think following a class through distance learning is easier than traditional methods	400	3.17	1,333	0.014
16	I think the accounting course will be more memorable through distance learning	400	2.76	1,301	0.000
18	When lessons are taught using distance learning, I better understand where concepts come from (the relationships between concepts)	400	2.84	1,216	0.008
19	Distance learning helps me use my time more efficiently	400	3.27	1,351	0.000
20	I believe I can get better grades in an online/distance learning course than in a traditional classroom setting	400	3.22	1,284	0.001

According to the findings based on the sub-variables of the advantages of online accounting education from the students' perspective, it is observed that the average of all variables except for the statement "The use of distance education in accounting education fosters my spirit of inquiry" differs from 3 (Undecided). When examining the averages of the eighth, ninth, thirteenth, fifteenth, nineteenth, and twentieth questions, findings indicate that students agree with these statements, whereas they disagree with the tenth, fourteenth, sixteenth, and eighteenth questions. In other words, it can be said that students generally find distance accounting education advantageous. When looking at the averages of the responses to the eleven proposed statements, the lowest value is observed for the statement "I think the accounting course will be more memorable with distance education" (mean: 2.76 and standard deviation: 1.301). On the other hand, the highest value was found for the statement "The ability to review video recordings is beneficial

for learning the course" (mean: 4.06 and standard deviation: 1.178), indicating that students agreed with this statement.

Table 13

Dimensions of the Disadvantages of Online Education

No	Statements	N	Means	Standard Deviation	Sig.
12	The use of distance learning in accounting education makes communication with the instructor difficult	400	3.27	1,181	0.000
17	The use of distance learning in accounting education creates an additional workload for me	400	2.84	1,218	0.009

According to the findings based on the sub-variables of the disadvantages of online accounting education from the students' perspective, it is observed that the mean of both variables differs from 3 (Undecided). When examining the average of the responses to the twelfth statement, it is evident that students agree with the statement—that is, they believe online accounting education makes communication with faculty members more difficult. Regarding the seventeenth statement, however, they do not agree—that is, they believe online education does not impose an additional workload.

One-Way ANOVA Analyses

In this section, the results of the One-Way ANOVA test examining the relationship between students' grade point averages and their preference for in-person education based on their place of residence will be presented first. Subsequently, the relationships between grade point averages and the length of lecture video recordings; interest in the accounting profession and the length of lecture video recordings; the frequency of course attendance and the number of times the course was taken; the frequency of course attendance and interest in the course; the frequency of course attendance and the desire to choose the accounting profession in the future; and the frequency of course attendance and grade point average.[3]

[3] The study includes only those analyses where a significant difference was identified among the variables that the researchers believed to be related.

Table 14

Results of the ANOVA test examining the relationship between grade point average and preference for in-person education

Dependent Variables			Mean Difference	Standard Error	P
I would like to attend classes in person	Less than 2	3.51 or higher	-0.312*	0.073	0.000
	Between 3.01 and 3.50	3.51 and above	-0.230*	0.070	0.010
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference in the responses to the statement "I would like to attend classes in person" between those with a GPA below 2 and those with a GPA of 3.51 or higher, as well as between those with a GPA between 3.01 and 3.5 and those with a GPA above 3.5. Accordingly, students with higher GPAs prefer in-person education.

Table 15

Results of the ANOVA test examining the relationship between place of residence and the preference for in-person education

Dependent Variables			Mean Difference	Standard Error	P
I would like to attend classes in person	Town	Metropolis	-0.230*	0.083	0.044
	County	Metropolitan	-0.286*	0.066	0.000
	Province	Metropolitan	-0.328*	0.085	0.001
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference between the responses of students living in metropolitan areas and those living in towns, districts, and provinces to the statement "I would like to attend classes in person." Accordingly, students living in metropolitan areas prefer to attend classes in person. This situation can be explained by the appeal of social opportunities and campus life in metropolitan cities, as well as the fact that students in rural areas may view distance learning more favorably due to transportation and housing costs.

Table 16

Results of the ANOVA test examining the relationship between grade point average and the length of classes

Dependent Variables			Mean Difference	Standard Error	P
I prefer that offline course video recording durations be longer.	Less than 2.00	3.51 or higher	-0.715*	0.240	0.025
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference between the responses of students with a GPA below 2 and those with a GPA of 3.51 or higher to the statement "I would like the offline lecture video recording durations to be longer." Students with higher GPAs prefer longer offline video durations.Tables 14 and 16 indicate that high-achieving students view direct interaction and discipline in the campus environment as critical to the learning process and act on the desire to learn the course in depth. It was found that students with high academic achievement show a significantly greater preference for in-person education and more detailed course content (long video recordings).

Table 17

ANOVA test results regarding the relationship between interest in the accounting profession and the length of class sessions

Dependent Variables			Mean Difference	Standard Error	P
I prefer longer offline class video recording durations	Medium	High	-0.588*	0.174	0.002
* The mean difference is significant at the 0.05 level.					

According to the table, there is a significant difference in the responses given by students with moderate and high levels of interest in the accounting profession to the statement "I would like the offline lecture video recording durations to be longer."

Table 18

ANOVA test results regarding the relationship between the frequency of course attendance and the number of times the course has been taken

Dependent Variables			Mean Difference	Standard Error	P
Taking the course for the first time	Every day	Once a week	-0.281*	0.074	0.002
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference in the responses to the statement "I am taking this course for the first time" between students who attend accounting classes daily and those who attend once a week.

Table 19

Results of the ANOVA test examining the relationship between the frequency of attending the course and the level of interest in the course

Dependent Variables			Mean Difference	Standard Error	P
Level of interest in the course	Every day	Once a week	0.334*	0.107	0.017
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference in the responses to the statement "Level of interest in the course" between students who attend accounting classes daily and those who attend once a week.

Table 20

ANOVA test results regarding the relationship between course attendance frequency and the desire to choose a profession

Dependent Variables			Mean Difference	Standard Error	P
I am considering choosing the accounting profession after graduation.	Every day	Once a week	-0.250*	0.076	0.009
	Every day	Once a month	-0.394*	0.090	0.000
	Every day	Never	-0.407*	0.115	0.004
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference in the responses to the statement "I am considering choosing the accounting profession after graduation" between students who attend accounting classes daily and those who attend once a week,

once a month, or not at all. Regular attendance directly increases not only academic achievement but also a sense of professional belonging.

Table 21

ANOVA test results regarding the relationship between course attendance frequency and grade point average

Dependent Variables			Mean Difference	Standard Error	P
Grade Point Average	Every day	Every two days	0.823*	0.231	0.004
	Every day	Once a week	0.962*	0.222	0.000
	Every day	Once a month	0.838*	0.264	0.014
* The average difference is statistically significant at the 0.05 level.					

According to the table, there is a significant difference in the responses regarding "Grade average" between students who attend accounting classes daily and those who attend once a week, every two days, or once a month.

Table 22

Students' Perceptions of Online Education by Country

Dependent Variables			Mean Difference	Standard Error	P
Interesting	Turkey	Kazakhstan	-0.300*	0.070	0.000
	Turkey	Azerbaijan	0.254*	0.058	0.000
	Kazakhstan	Kyrgyzstan	0.352*	0.074	0.000
	Kazakhstan	Azerbaijan	0.554*	0.073	0.000
	Kyrgyzstan	Azerbaijan	0.202*	0.063	0.008
Frightening	Turkey	Azerbaijan	-0.124*	0.042	0.017
	Kazakhstan	Azerbaijan	-0.171*	0.052	0.007
Boring	Kazakhstan	Kyrgyzstan	0.219*	0.078	0.028
	Kyrgyzstan	Azerbaijan	-0.194*	0.067	0.020
Unnecessary	Turkey	Azerbaijan	0.126*	0.045	0.030
	Kyrgyzstan	Azerbaijan	0.146*	0.049	0.017
Fun	Turkey	Azerbaijan	0.190*	0.052	0.002
	Kyrgyzstan	Azerbaijan	0.195*	0.056	0.003
* The average difference is statistically significant at the 0.05 level.					

According to the comparison among countries, participants in Azerbaijan and Kyrgyzstan have adopted online education to a higher degree. The levels of desire for compensation among participants in Turkey and Kazakhstan are significantly higher compared to those in Kyrgyzstan and Azerbaijan. The lowest average values were observed in Kyrgyzstan. In terms of perceptions of online education, it was determined

that Kazakhstan has a higher average score in the "Engaging" dimension compared to other countries, while Azerbaijan remains at a relatively lower level. In the "Intimidating" perception, students in Azerbaijan were found to have higher scores compared to both Turkey and Kazakhstan. It was found that Kazakhstan has a significantly higher average than Kyrgyzstan in the "Boring" dimension, while Azerbaijan has a significantly higher average than Kyrgyzstan in the same dimension. In the "unnecessary" dimension, Turkey and Kyrgyzstan scored higher than Azerbaijan; in the "fun" dimension, Turkey and Kyrgyzstan were found to have significantly higher averages than Azerbaijan. Overall, the results indicate that perceptions of online education vary across countries in different dimensions and that students evaluate online education in terms of both its positive and negative aspects, highlighting the differences in the countries' educational cultures and perspectives on technology.

Table 23

Cross-Country Differences in Preferences for Online Education in Accounting Courses

Countries		Online Education	In-Person Education	Total
Turkey	N	61	74	135
	Percentage	45.2%	54.8%	
Kazakhstan	N	33	27	60
	Percentage	55%	45%	
Kyrgyzstan	N	29	67	96
	Percentage	30.2%	69.8%	
Azerbaijan	N	20	89	109
	Percentage	18.3%	81.7%	
Total	N	143	257	400
	Percentage	35.8%	64.3	

Upon examining the table, it is observed that the majority of students in Azerbaijan, Kyrgyzstan, and Turkey prefer in-person education for accounting courses. Students in Kazakhstan, however, mostly prefer online education. Students in Azerbaijan expressed a preference for participation at a higher average rate compared to students in the other university group.

Table 24

Cross-Country Differences in Post-COVID Online Course Preferences

Countries		Yes	No	Undecided	Total
Turkey	N	35	54	46	135
	Percent	25.9%	40%	34.1%	
Kazakhstan	N	15	28	17	60
	Percent	25%	46.7%	28.3%	
Kyrgyzstan	N	25	47	24	96
	Percentage	26%	49%	25%	
Azerbaijan	N	30	51	28	109
	Percent	27.5%	46.8%	25.7%	
Total	N	105	180	115	400
	Percentage	26.3%	45%	28.7%	

According to the table, the majority of students in all countries prefer to take accounting courses in person after the pandemic or remain undecided.

Table 25

Cross-Country Differences in Preferences for Post-COVID In-Person Make-Up Programs

Countries		Yes	No	Total
Turkey	N	65	70	135
	Percentage	48.1%	51.9%	
Kazakhstan	N	28	32	60
	Percent	46.7%	53.3%	
Kyrgyzstan	N	75	21	96
	Percentage	78.1%	21.9%	
Azerbaijan	N	74	35	109
	Percent	67.9%	32.1%	
Total	N	242	158	400
	Percentage	60.5%	39.5	

According to the table, the majority of students studying in Kyrgyzstan and Azerbaijan indicated that they requested in-person make-up classes after the pandemic, while students in other countries did not see a need for this.

4 CONCLUSION

After the pandemic, accounting courses began to be taught remotely at many universities. This new process involves both certain advantages, such as the ability to take

classes independent of time and place, and certain challenges, such as internet access and infrastructure issues. The aim of this study is to identify the views and expectations of students taking accounting courses in Turkey, Kyrgyzstan, Azerbaijan, and Kazakhstan regarding online accounting education. To this end, a survey was administered to 400 students enrolled in various accounting courses at different levels and in different departments at Sakarya University, Kyrgyzstan-Turkey Manas University, Azerbaijan State University of Economics, and Hoca Ahmet Yesevi University, and cross-country comparisons were made.

The majority of the students participating in the study are female students aged 20–25, enrolled in the first-cycle Business Administration program, living in rural areas, with a strong interest in the accounting profession, and considering a career in accounting after graduation. It is also observed that the majority of students have a GPA of over 2.50; they dedicate more than one hour per week to studying, and they are aware of the benefits that accounting courses will provide them in both their professional and academic lives. A large portion of the students attend online classes daily; they participate in classes using their own smartphones and, during the pandemic, have preferred online education over in-person instruction for their accounting education. The most important reason students prefer online education is the desire to take the course at a convenient, flexible time. The most significant issues students face in online education are technical difficulties during the process and lack of internet access. Students primarily request that distance learning be supported by course materials such as PDFs and PPTs; however, they also prefer the option of live classes. Students also request that the course materials include lecture notes prepared by their own instructor. While 37% of students find online accounting courses engaging, an equal percentage consider it a boring method. Additionally, more than half of the students have expressed a need for in-person make-up programs following the pandemic. When examining responses regarding distance education technology and systems, most students indicated that their institutions provided adequate support for the subject, that sufficient training was provided on how to use the system, and that they easily adapted to the relevant systems and applications; however, they also reported experiencing technical issues such as connectivity problems and infrastructure deficiencies when using the system.

When examining the responses to questions regarding self-efficacy, it is observed that students did not face difficulties in preparing assignments or using course materials during the online learning process; they possessed the knowledge and skills to use their universities' distance learning software; they began to use internet resources more effectively; and they believed this contributed to their personal development. Furthermore, while students believe that distance education does not increase course motivation, they adopt a relatively positive attitude toward it in terms of fostering an inquisitive mindset. According to students, distance education makes communication with instructors more difficult. It appears that students prefer traditional methods over distance education when it comes to making accounting courses more understandable and memorable. Students also stated that distance learning imposes an additional workload on them and that they experience difficulties understanding the relationships between concepts when lessons are delivered via this method. Alongside these negative views regarding distance education, students believe that the ability to rewatch video recordings in distance education facilitates understanding of the course; that keeping up with the course is easier compared to traditional methods; that it helps use time more efficiently ; and that better grades can be achieved in this system compared to in-person instruction.

In comparisons made across countries, differences were observed in students' preferences for online education, their post-pandemic demand for in-person make-up classes, and their impressions of online education. With the exception of Kazakhstan, the majority of students in Azerbaijan, Kyrgyzstan, and Turkey prefer in-person education for accounting courses. For all countries, the majority of students prefer to take accounting courses in person post-pandemic or remain undecided. The majority of students studying in Kyrgyzstan and Azerbaijan stated that they requested in-person make-up classes post-pandemic, while the majority of students in the other two countries did not see a need for this. Since this is the first study evaluating online accounting education specifically in the Turkic Republics, there is no comparable study with which to compare the results.

It is believed that these findings will raise awareness among all stakeholders in the educational process regarding the need to provide a higher-quality and more structured accounting education environment for university students, who are the future professionals of the accounting field. Within the framework of the digital transformation

and technological innovations in the accounting field that began with the pandemic and continue to accelerate, it is crucial for universities to offer an education capable of adapting to this rapid change. Although the pandemic has receded from daily life, distance education continues to be a significant phenomenon in the educational landscape. Therefore, based on the findings, recommendations have been presented for both educational institutions and educators, as well as regulatory bodies.

Recommendations for educational institutions and educators: *Providing training to students on computer use and technological literacy prior to distance learning.* Provide informative training sessions on distance education to faculty members. *Ensuring that course materials and lesson presentations prepared for distance education are at a level understandable to individuals with varying academic performance levels. *Utilizing activities that foster communication and mutual interaction when preparing distance learning sessions. * Implementing practices that maintain high student motivation levels to encourage students to participate more willingly in distance learning.

Recommendations for regulatory bodies:*Conducting research on students' access to personal computers and providing support in this regard *Identify the challenges students face during the distance learning process and undertake initiatives to address these issues *Given that adapting new-generation technologies to higher education institutions entails high costs, cooperation should be enhanced among higher education institutions, international organizations, the private sector, civil society, and other stakeholders.

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Authors' Contribution

All authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study's findings are fully available within the article.

How to cite this article (APA)

Yildiz, S., Akpinar, S., Faydali, F., Solak, B., & Sultankhanova, G. (2026). THE IMPACT OF THE PANDEMIC ON ACCOUNTING EDUCATION: UNIVERSITY STUDENTS' PERSPECTIVES ON ONLINE ACCOUNTING EDUCATION IN THE TURKIC REPUBLICS. *Veredas Do Direito*, *23*(6), e235856. https://doi.org/10.18623/rvd.v23.5856