**Online Study Satisfaction of Accounting Students in Thailand during COVID-19 Pandemic**

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**Abstract**

 This research aimed to examine online study satisfaction of college students in Ubon Rathchathani province, Thailand and to compare their satisfaction in online study during COVID-19 pandemic according to personal factors. The population in this research was college students accounting major from Ubon Ratchathani province, the sample group was 380 people selected by cluster sampling method. Research instrument was questionnaire with 5 level of rating scale, CVI at .86. The statistics used in research were percentage, mean, standard deviation, t-test, and f-test. The research showed that college students had high level of satisfaction on study online during COVID-19 pandemic thus consider from every aspects that contain high level of satisfaction. The average scores descending were educational aspect, utilization aspect, and technology aspect.

**Keywords:** Online study, COVID-19, College Students

**1. Background of the Research**

 Thailand has been facing COVID-19 pandemic since 2020. Online study has been conducted to prevent COVID-19 spreading according to policy of Thai Government. Higher education institutions had been conducting online study to follow the policy of Thai Government (Ministry of Higher Education, Science, Research and Innovation, 2021). Online study can encourage students to obtain better self-learning education comparing to ordinary study since online study has more freedom in education, variety educational methods, more efficiency, and more suitable for the modern world (Amonwit Nakornthap, 1999).

 COVID-19 pandemic has been affecting many dimensions in educational system, forcing for changes. On the positive side, this crisis shows many adaptations in educational system. Though there are consequences. Different online study accessibility, economical issues that forcing poverty population to quit their education, ineffective class because lacks equipment especially for classes that need workshops, insufficient computers for study, and lack of Internet accessibility have been preventing some students from education (Tianjarat Wongprisetkul and Pornnaphat Chamnankha, 2021). Researchers had studied primary information of online study environment by interviewing students and teachers in Ubon Ratchathani province for this research. The primary information showed that online study classes of higher education academics in Ubon Ratchathani Province have been conducted together with onsite study classes. Every class has been conducted onsite while lessons can be downloaded from Internet and students can communicate and send their works to teachers via Internet.

 From statement above, researchers have been interesting to study online study satisfaction of college students accounting major in Ubon Rathchathani province during COVID-19 pandemic. Researchers hope the results can improve learning and teaching management in higher education courses. Also the information could be for online business entrepreneurs to take advantage of the COVID-19 situation to improve their products in accordance with the needs of student consumers.

Research Objectives

1. To examine online study satisfaction of college students majoring in accounting in Ubon Rathchathani province during COVID-19 pandemic.
2. To compare online study satisfaction of college students in Ubon Rathchathani province during COVID-19 pandemic in personal aspects.

**2. Literature Review**

 Online study is a schooling that everyone can learn it everywhere. There are 3 characteristics of e-learning for online study: 1) using as support media by creating webpages that have some or whole part of contents, 2) sourcing references and knowledge based those students can examine, 3) providing electronic mail to students and creating options for students if they want to attain online course or onsite course. The webpages must contain fair amount of information as in actual class, containing more information than support presentation used in class. The goal for e-learning is learners can practice exercises and examination online without attaining actual classes, though the online examination will require learners’ honesty (Chulasak Suksabai, 2016). Chakkrit Podaphon (2020) studied online study via Microsoft Teams Application in Mahamakut Wittayalai University, Sri Lanchang Campus during COVID-19 pandemic, the study shown online learning had effective and positively been influencing on learning and there were processed and organizing parties that had been conducted to improve online classes.

 An education achievements in online study, students can acquire necessary skills via experiences of learning process from teachers. Teachers can provide test, examination and course guidelines through online teaching-learning. In conclusion, study achievements are results from learning processes that developing students’ behaviors. It can be evaluated by monitoring these 3 domains such as cognitive domain, affective domain, psychomotor domain (Pranee Kongchinda, 2006).

**3. Methodology**

 Population was 35,250 college students in Ubon Ratchathani province (Ministry of Higher Education, Science, Research and Innovation, 2021). Defining sample size by Krejcie and Morgan’s table (1970) the sample group of was 346 people selected by cluster sampling.

 Studied variables: Independent variables were personal information including gender, year of education, learning equipment.

 Dependent variables were online study satisfaction during COVID-19 pandemic including education aspect, technology aspect, and usability aspect.

**Figure 1**: Conceptual Framework

 Independent variables Dependent variables

**Online study satisfaction during COVID-19 pandemic**

- Education aspect

- Technology aspect

- Usability aspect

**Personal Information**

- Gender

- Education year

- Learning equipment

 The research questions contained 3 parts.

 Part 1: Personal information containing gender, education year, and learning instrument was multiple choice question (MCQ).

 Part 2: Online study satisfaction during COVID-19 pandemic data separated to 3 aspects; education aspect, technology aspect, usability aspect. Using 5 rating scale levels were highest, high, moderate, low, lowest.

 Part 3: Other suggestion was open-ended question.

 Questionnaires had been verified by 3 experts for content validity. Experiencing with another sample group of college students from different university (Sisaket Rajabhat University) for 30 set to validate research instrument index. Analyzing CVI by Alpha coefficient and had CVI at .86. Data analysis was using percentage, mean, standard deviation, t-test, and f-test.

**4. Research Result**

 Participants were 380 students considering on gender factor, most of them were female (80%) following by male (20%). On Education year, most of them were in senior year (36.68%) following by junior year (26.05%), sophomore and freshman year (17.63% on each). Learning tools, most of them were using mobile phones as online study instrument (62.89%), followed by laptop computers (28.95%) and tablets (8.16), respectively.

**Table 1:** Percentage, standard deviation, and level of online study satisfaction during COVID-19 pandemic

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables** | **Mean** | **S.D.** | **Level of Satisfaction** |
| Education aspect | 4.08 | .680 | High |
| Technology aspect | 3.90 | .891 | High |
| Usability aspect | 4.02 | .719 | High |
| Total | 4.00 | .692 | High |

Table 1 showed that online study satisfaction level during COVID-19 pandemic of students was at high level considering on education aspect, usability aspect, and technology aspect. On education aspect the online study method were appropriated for COVID-19 pandemic situation, the learnability online study lessons factor had the lowest satisfaction level. Technology aspect, efficiency of learning equipment utilization factor had the highest level and size of display using for online study factor had the lowest level of satisfaction. Usability aspect, content usability factor had the highest level and suitable source of study factor had the lowest level of satisfaction.

**Table 2:** Comparative study of online study satisfaction during COVID-19 pandemic according to personal information

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables** | **Gender** | **Education Year** | **Equipment** |
| t | p | F | p | F | p |
| Education aspect | 2.311\* | .02 | 6.586\* | .00 | 4.378\* | .01 |
| Technology aspect | 2.110\* | .03 | 7.377\* | .00 | 5.008\* | .01 |
| Usability aspect | 2.601\* | .01 | 6.088\* | .00 | 3.040\* | .05 |
| Total | 2.575\* | .01 | 8.186\* | .00 | 4.916\* | .01 |

\* Statistically significant at .05

 Table 2 showed that students from different gender, year of education, and online study tool had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect at statistically significant level .05. It can be explained difference in pairs from Post Hoc test using LSD technique as followed:

1. Female students had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect from male students.
2. Junior year students had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect from other education years.
3. Students using mobile phones for online study had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect from students using laptop computers.

**5. Discussion and Conclusion**

 Online study satisfaction of college students majoring in accounting in Ubon Rathchathani province during COVID-19 pandemic research result can be discussed as followed:

On education aspect had the highest satisfaction level in online study during COVID-19 pandemic considering on each factor. Online study method appropriated for COVID-19 pandemic situation factor had the highest satisfaction level. This illustrated proper online study process from higher education academies in Ubon Rathchathani Province under policies from university managements. Related government managements had design appropriated procedures that can handle dynamic situations. Corresponding to Siriporn Inthason (2020) studied COVID-19 pandemic affecting online study in computer-based. COVID-19 had strongly affected education system since both teachers and students had been forced to adjust their habits from onsite class to online class even though online class had pros and cons.

Technology aspect had the lowest satisfaction level in online study during COVID-19 pandemic. Considering on each factor, efficiency of learning equipment utilization factor had the highest satisfaction level. It illustrated that even there were some limitations from their personal factors, the policies from educational institutes that utilizing technologies to improve education can benefit students. These technologies included increasing Internet signal and modern online study program that were sufficient for students. Corresponding to Kulchai Kultavanich (2020) studied virtual class system according to connectivism concept to improve perception in information technology. The core components needed to develop proper virtual online class system, learning equipment for cloud system, role of teacher, knowledge unit, and evaluation.

Usability aspect had second highest satisfaction level in online study during COVID-19 pandemic. Considering on each factor, content usability factor had the highest satisfaction level. It illustrated that students still acquire sufficient knowledge after they graduated when they have been studying under COVID-19 pandemic circumstance.

Students from different gender, year of education, and online study tool had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect. It can be explained difference in pairs as per below:

1) Female students had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect from male students. This illustrated that male students can be stimulated from external factors more than female students during COVID-19 pandemic. Female students provided more attention to online study comparing to male students. According to Chanakit Ratchapiboon (2010) studied on social network utilization behaviors and effects of high school students in Chonburi Province. This study showed that different gender had been influenced on emotional aspect, social aspect, and education aspect at similar level.

2) Junior year students had different level of satisfaction of online study during COVID-19 pandemic in total and each aspect from other years. This illustrated that junior year students provided more attention to online study that others because they hadn’t carried same pressure as senior year students, since the senior has to prepared their graduation under COVID-19 pandemic circumstance. Freshly and sophomore years students have been studying in higher education since starting of COVID-19 pandemic. According to Chanakit Ratchapiboon (2010) studied on social network utilization behaviors and effects of high school students in Chonburi province, the study showed that different education year had been influenced on emotional aspect, social aspect, and education aspect at similar level.

3) Students using mobile phones had different level of satisfaction of online study during COVID-19 pandemic than students using laptop computers. This illustrated that laptop computers have better performance for online study than mobile phones that prioritized development for communication purposes. Corresponding to Parinyaporn Pojariya (2018) studied online study situation during COVID 19 epidemic of students in Master of Business Administration program. It showed that information technology and communication aspects had lowest average score.

**6. Suggestions**

Education aspect on understanding online study lessons factor had the lowest satisfaction level. There were some points in online study that lacking performance and cannot encouraging students to understand diversity contents. Therefore, higher education classes in Ubon Ratchathani province should have more channel of communication via social media in addition to class in regular time such as Line application channel that students can use for asking study advice or email their questions to teachers to provide an answer.

On Technology aspect, the size of display using for online study factor had the lowest satisfaction level. This is the limitation of equipment that students were using for online study. Any media using for online study must be prepared by considering this limitation. Since mobile phones have small displays, size of fonts and pictures should be increased to show important details of study.

On Usability aspect, the suitable source of study factor had the lowest level satisfaction. Online study had limitation to respond to students’ needs in education. There is other knowledge beside knowledge in online study class. Therefore, higher education courses in Ubon Ratchathani province might invite external expert from related field to be a lecturer in online class and fulfill students’ knowledge.

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