

The Moderating Role of Motivation on Hybrid Learning Towards Accounting Undergraduates' Resilience in Perak: Post COVID-19 Scenario

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Abstract

The COVID-19 pandemic has changed the education landscape for accounting programs among higher education institutions in Malaysia. Due to the abrupt changes, undergraduates face challenges adapting to hybrid learning. Hence, this study aims to examine the moderating effect of motivation on hybrid learning towards accounting undergraduates' resilience during the post-COVID-19 situation in Perak. The resilience theory is used to explain how accounting students develop resilience during the post-COVID-19 through intrinsic (self-efficacy and emotional ability) and extrinsic factors (support systems and peer systems) that enhance students' resilience. Therefore, 200 survey questionnaires were collected among accounting undergraduates from Universiti Tunku Abdul Rahman (UTAR), Kampar Campus and Universiti Pendidikan Sultan Idris (UPSI), Tanjong Malim and analyzed using partial least squares structural equation modeling (PLS-SEM). Results showed that self-efficacy and emotional ability have a significant relationship towards hybrid learning and the absence of interaction effects was evidenced for extrinsic factors and motivation. Thus, it is proven that through resilience theory, undergraduates' intrinsic values increased the level of interest in hybrid learning without the presence of the motivation factor during post COVID-19 scenario. Higher education institutions should enhance further the constructive and effective methods of hybrid learning in order to motivate learning centric among undergraduates.

Keywords:

Hybrid Learning, Resilience, Accounting, Motivation, Post COVID-19

INTRODUCTION

The implication of Covid-19 has led to many changes in our education system from physical to online learning. According to Bozkurt (2022), due to the global scale of the Covid-19 situation, has caused a deep impact on the educational environment worldwide, especially among higher education institutions. Furthermore, an abrupt change in pedagogical methods implementation via online learning has affected undergraduates academically and emotionally. The shift from in-person instruction to online distance learning, the effects of pandemic-related

lockdowns and other imposed measures on students' academic and personal lives as well as their experiences with online distance learning were found to be the most important to the students (Talib et al., 2021).

Many challenges and difficulties were identified especially among accounting undergraduates since physical learning was replaced by online learning platforms. The accounting program is well known for its theories and calculation which requires more physical learning in the classroom. Hence, undergraduates need to have academic resilience capacity when they encounter acute and ongoing challenges, such as during the Covid-19 pandemic (Perez-Brena et al., 2018). Previous studies have shown that students' academic resilience capacity can influence academic satisfaction and performance (Cassidy, 2016).

According to Luecken and Gress (2009), exposure to adversity is thought to be the best way for people to develop resilience, therefore Generation Z students may have less resilience because of poor parenting, a general dislike of risk, and other negative experiences. Therefore, it is crucial to examine the idea of resilience among undergraduates from various university faculties and review the current resilience practices which are necessary to ensure that it continues to have the desired positive effects in the face of new changes and challenges brought on by extenuating circumstances related to Covid-19 (Ang et al., 2021).

Despite the fact that most resilience training initiatives currently in use are face-to-face interactions and they are effective (Joyce et al., 2018; Kunzler et al., 2020), the Covid-19 pandemic may have now limited their positive effects on undergraduates. In order to achieve an equivalent or even better result, it is necessary to understand how to switch to other teaching and learning platforms with the involvement of the motivation element. Furthermore, according to Kaye-Kauderer et al. (2021), resilience during the Covid-19 pandemic such as positive effects, cognitive reappraisal, and social support can all be elements that can aid people in coping with the pandemic. Hence, conducting research on hybrid learning toward undergraduates' resilience during post-Covid-19 is crucial to be investigated to ensure the undergraduates are being motivated to pursue their studies. This is because hybrid learning is being implemented by most higher education institutions comprising both physical and online learning after the Covid-19 crisis. It would give a significant impact on accounting undergraduates by looking at their intrinsic and extrinsic factors by incorporating them with motivation value.

The main objective of this study was to examine the relationship between intrinsic (self-efficacy and emotional ability) and extrinsic (support systems and peer systems) factors towards accounting undergraduates' resilience during the post-Covid-19 scenario at universities in Perak. The second objective was to examine the moderating effect of motivation in the context of strengthening other factors. Therefore, the contributions of this study would be to the literature in assessing the implications of intrinsic and extrinsic factors toward hybrid learning that affecting accounting undergraduates in Perak after the Covid-19 pandemic, the effect of motivation as the moderating role towards accounting undergraduates' resilience and finally to the additional theoretical implication using the underpinning theory of resilience.

LITERATURE REVIEW

Resilience Theory

Resilience theory refers to an individual or system's ability to withstand and bounce back from significant challenges. Nandy et al. (2020) found resilience is influenced by individual,

interpersonal, community, and societal factors. It recognizes the dynamic and reciprocal interactions between individuals and their environment by emphasizing the importance of considering both internal and external factors in understanding resilience. Therefore, resilience theory has been applied to the study of community resilience especially in the context of natural disasters and community development. In the case of accounting undergraduates, resilience involves the ability to handle the disruptions caused by the pandemic, navigate through uncertainties, maintain academic performance, cope with stress, and stay motivated toward their academic goals (Bozkurt, 2022).

Motivation

According to Tinto (2015), motivation is malleable which describes a person who is easily influenced by others and sometimes lacks the confidence to express their personal opinion. To shape motivation, students need to persevere and engender full effort to succeed even in difficult times. Students' motivation may differ and some of them are concerned about their intrinsic benefits or concerned about perceived extrinsic factors. In connection with this, Zhang et al. (2022) intend to find out how different types of motivation can lead to improved learning outcomes for international students in mainland China. They stated that the motivation of international students can help to promote the development of educational activities. Besides that, they argued that international students who have learning experience will be motivated to study abroad, and it has a positive effect on learning outcomes. Adaptation to the host environment is expected to achieve satisfactory learning outcomes.

Another study by Mese and Sevilen (2021), aims to broaden the understanding of how online learning affects students' motivation in terms of internal and external factors. They define motivation as the key that needs to be taken to power the engine of the learning process. The study was conducted using semi-structured interviews to explore students' perceptions and creative writing assignments were given to discuss their motivation for online classes. There were various reactions during the interview, but self-regulation is one of the important internal factors that influence students' motivation. Meanwhile, they revealed that students believe that face-to-face classes are better than online classes due to external reasons.

In addition, Kadiresan et al. (2021) examined the motivation factors that affect online learning among students during the COVID-19 pandemic. They opined that the online learning environment, convenience, and flexibility are crucial attributes to promote students' motivation. The study explained that the success of online learning is influenced by students' participation. It shows that when there is strong participation, students are more motivated to undertake challenging tasks during difficult times.

On the other hand, intrinsic motivation seems to be related to better student well-being, while extrinsic motivation is to poor student well-being (Kotera et al., 2022). In their study, they stated that students' motivation is an important factor associated with student well-being and academic performance. They assessed the relationship between students' motivation and resilience. They revealed that there is a positive relationship between intrinsic motivation and resilience, while no significant relationship between extrinsic motivation and resilience. This may mean that motivated students tend to perform well in their academics regardless of internal or external motivation factors that may influence them.

Self-Efficacy

Self-efficacy has been widely used in many studies as a contributing factor in academic performance and achievement (Siddique et al., 2023). It would explain why students are motivated to achieve goals, improve academic performance, and cope with stressful situations. In this regard, they aim to identify self-efficacy factors in developing strategies to assist the resilient student in coping with academic issues and recovering from difficult situations. They concluded that students' self-efficacy can be influenced by a complex interaction of internal and external factors such as personal traits, past experiences, and social support.

In addition, Koob et al. (2021) identified self-efficacy as an important personal resource. Thus, they formulated the hypothesis of pandemic-related personal resources to examine students' study engagement during the COVID-19 pandemic using demands-resources-theory. They found that self-efficacy positively and significantly affects study engagement during the pandemic. They also thought to consider initiatives and ways of development to help students strengthen their self-efficacy.

Besides that, Talsma et al. (2021) opined that the learning process and academic performance of students may be at risk of hurting self-efficacy during the COVID-19 outbreak. They conducted a comparison of the correlation between self-efficacy and academic performance across cohort years (2019 and 2020). The comparative results showed that the correlation between self-efficacy and academic performance was greater in the 2020 cohort compared to the 2019 cohort. This is because students of the 2020 cohort believe that COVID-19 has changed the learning environment which affects their ability to perform academic activities.

Furthermore, to bounce back from failure or any other difficult event, adequate self-efficacy is needed (Ahmad et al., 2018) which can help students become resilient. Thus, with this factor, resilience among undergraduates and differences in resilience related to gender and field of study are evaluated. The results showed that there is no significant difference in resilience between males and females. Meanwhile, they also found that science and engineering students faced more daunting academic challenges that should foster greater resilience than art students.

Emotional Ability

Emotional ability refers to a person's behavior through the process of recognizing, understanding, and managing their own emotions, as well as the emotions of others (Balta-Salvador et al., 2021; Ozhan & Kocadere, 2019). It could be controlled positively or negatively based on the person's ability. For instance, to manage their stress, anxiety, and other emotions that may improve their overall well-being. Besides, Leon-Pineda (2022) claimed that emotional ability must be supported by emotional awareness. The author used the quote "*How Do You Feel Today?*" among teachers the students at Philippine University to measure the emotional awareness towards online learning. In addition, students were quantitatively measured on emotional awareness. The result showed there is a positive impression among students about the strategy used by teachers and they feel more motivated to listen and study via online platforms. But the quantitative result showed to have a few students who disagreed on a certain item. Meanwhile, Chandra (2020) highlighted that emotional ability will be increased by using the different methods of online learning at colleges in India.

The diversification of emotional ability could motivate students to study through online learning. Hence, academic performance will increase because of positive feedback on emotional ability (Balta-Salvador et al., 2021). On the other hand, the emotional ability will be disrupted by emotional stress and there is a negative effect on the student's motivation for online learning (Diab-Bahman & Al-Enzi, 2021). They investigated about four types of emotional implications (well-being) such as stress, anxiety, emotion, and motivation among students at Kuwait University. The result revealed emotional ability will increase through positive emotional well-being. The author also emphasized the language constraint in Kuwait and students were motivated to use online learning platforms to finish their studies beyond the COVID-19 pandemic.

Support Systems

The support system is widely defined as a network of people that assist one another with practical and emotional support. Mohammadmehr and Mirmoghtadaie (2021) highlighted the support system in many categories such as scientific-cognitive support, systematic support, human resource support, technical support, and financial-economic support. The authors investigated staff and student adaption of blended learning at Aja University of Medical Sciences in Tehran. They interviewed a few of the professors about the support system for blended learning at the university. The result showed the support system is a meaningful assistant to support one another and guidance resources to achieve good performance. Therefore, the empowerment of the support system could contribute to good academic performance and students will be more confident and resilient in their academic discipline (Raghunathan et al., 2022).

In addition, Sangster et al. (2020) found that student support will disappear within the university systems because of changes in the higher education system during the COVID-19 pandemic. Basically, the author reveals many positive impacts during the COVID-19 pandemic that encourage the learning system to be transformed from a traditional method to a new method. So, online learning is compulsory to be conducted during the COVID-19 pandemic even without proper planning. Hence, these changes will have a negative impact on students' health and well-being. It is because of the lack of quiet space for online learning during the Movement Control Order (MCO) during the COVID-19 pandemic.

Furthermore, Bond (2020) mentioned that a good support system will increase students' motivation to adopt online learning. It is supported by Lai et al. (2022) about the importance of a support system to achieve higher students' resilience in their learning journey. The authors used two methods of data collection to prove the relevance of the support system in the learning process at Hong Kong University. The result showed the support system, especially the university support system is very low and not influencing the students' resilience and their academic performance.

Peer Systems

Peer system is the process of creating a technique and interesting activity between one person to another person (Boud, 2001). He mentioned that the peer system is important for the learning process because students will ask other students when they have a problem in the class. Martinot et al. (2022) found that peer influence is a significantly positive effect on student engagement in their study. There is strong support between the peer system and the learning

process for middle-school students aged 11-16. Similarly, Fox et al. (2010) mentioned the peer system is a positive influence on students under the program of peer support for academic performance. They found the peer system is helpful for students' academic performance.

Marsely (2020) revealed the peer tutoring system of accounting learning at Politeknik Negeri Malang is successfully improved academic performance. Good communication among friends for accounting learning will help students to be more confident and achieve good results. It is consistent with the study by Olulowo et al. (2020) that was conducted in secondary schools in Southern Nigeria. The author investigated tutoring systems in financial accounting concepts and found that peer tutoring systems can improve students' performance. The system is referred to good-performance students (tutors) who will guide other students (tutees) in the learning process. Meanwhile, Youde (2019) showed the peer system is not helpful for part-time adult learners. Adult learners are satisfied with the blended learning environment. The tutoring method applied is more convenient and easy communication for part-time adult learners. They will learn independently everywhere and at any time.

CONCEPTUAL FRAMEWORK

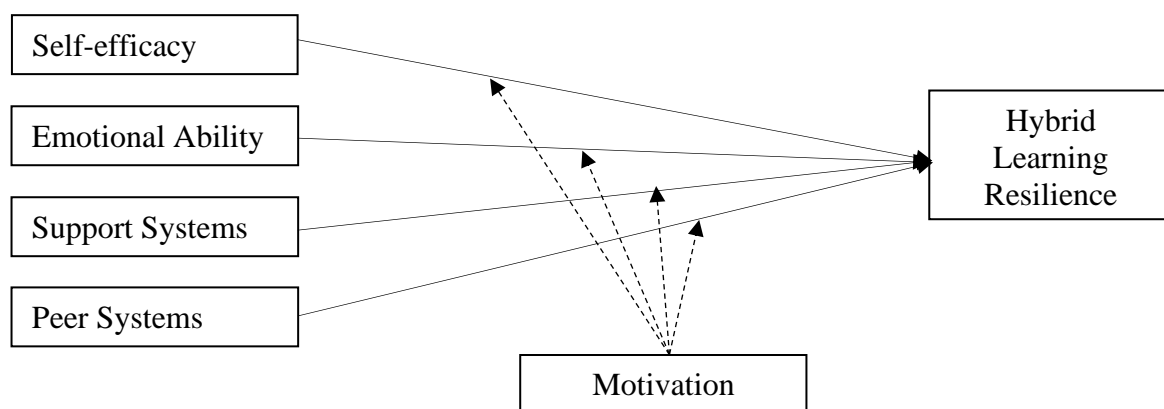


Figure 1: Conceptual framework

The conceptual framework of this study is to examine whether there is a relationship between resilience theory that consists of self-efficacy, emotional ability, support systems, and peer systems along with a moderating variable which is motivation towards hybrid learning resilience. Therefore, the following hypotheses are proposed:

- H1: There is a significant relationship between self-efficacy towards hybrid learning resilience.
- H2: There is a significant relationship between emotional ability towards hybrid learning resilience.
- H3: There is a significant relationship between support systems towards hybrid learning resilience.
- H4: There is a significant relationship between peer systems towards hybrid learning resilience.
- H5a,b,c,d: There is a significant moderating effect between motivation on self-efficacy, emotional ability, support systems, and peer systems towards hybrid learning resilience.

METHODOLOGY

In order to better understand the elements that support students' resilience towards hybrid learning in the post-COVID-19 environment, this study examined quantitative data. The survey approach, which involves an online questionnaire with a typical design (5 Likert-scale model) was used to gather the information utilizing primary data. The questionnaire was designed to capture the conceptual framework for this study. The items were developed in the context of the resilience theory to measure the independent variables: self-efficacy, emotional ability, support systems, and peer systems. In addition, this study introduced motivation as a moderating variable to strengthen the relationship between independent variables and dependent variables. The survey also asked students which learning platform they prefer; online learning, physical learning, or hybrid learning. Additionally, Section A and Section B of the self-administered questionnaire are each divided into separate components. Demographic information, including gender, year of study, and total hours spent for both online and physical classes and learning platforms, was entered in Section A. Section B, on the other hand, has psychometric data that includes one dependent variable (hybrid learning resilience), one moderating variable (motivation) and four independent variables (self-efficacy, emotional ability, support systems and peer systems).

Due to the nature of the accounting program, one of the most difficult and challenging which is often taught using traditional techniques rather than blended learning, then accounting students were selected for this study. The accounting students from Universiti Tunku Abdul Rahman (UTAR), Kampar Campus, and Universiti Pendidikan Sultan Idris (UPSI), Tanjung Malim, were the intended respondents as a result. Because the method provides a handy way to obtain a sample, convenience sampling is one of the non-probability samplings used in this study (Awang, 2012). 100 accounting students from the UTAR Kampar Campus and 100 accounting students from UPSI Tanjung Malim each received 200 sets of surveys using Google Forms. Hence, 151 out of a total of 200 sets of questionnaires were successfully gathered and could be used to carry out this investigation. In order to extract the results, the successfully gathered data were examined using partial least squares structural equation modeling (PLS-SEM).

RESULTS AND DISCUSSION

Due to the fact that there were more female (68%) responses than male (32%) according to demographic data, accounting courses at both universities had a higher proportion of female students. In the meantime, the number of respondents varied depending on the year of study, with 30 students responding in Year 1, 14 in Year 2, 77 in Year 3 and 30 in Year 4. The total number of hours spent each week on online and physical classes revealed that most respondents spent more than 8 hours at both campuses. In addition, after COVID-19, the majority of respondents selected a hybrid learning platform. The frequency and proportion of respondents' demographic profiles were displayed in Table 1 below.

Table 1: Descriptive demographic profiles (n = 151)

	Frequency	Percentage %
Gender		
Male	48	32
Female	103	68

	Frequency	Percentage %
Year of Study		
Year 1	30	20
Year 2	14	9
Year 3	77	51
Year 4	30	20
Total hours spend on online classes		
Less than 2 hours	3	2
2 hours to 4 hours	29	19
4 hours to 6 hours	38	25
6 hours to 8 hours	22	15
More than 8 hours	59	39
Total hours spend on physical classes		
Less than 2 hours	14	9
2 hours to 4 hours	12	8
4 hours to 6 hours	36	24
6 hours to 8 hours	39	26
More than 8 hours	50	33
Learning Platform		
Online learning	52	34
Physical learning	24	16
Hybrid learning	75	50

The reliability analysis was conducted to ensure the validity of each of the measuring items and this valuable information can help to determine the accuracy of data collection. According to George and Mallery (2003), Cronbach’s alpha is considered excellent reliability at a level of more than 0.9. In the meantime, reliability is measured from 0.8 to 0.9 as being very good, from 0.7 to 0.8 as being good, from 0.6 to 0.7 as being moderate, and less than 0.6 as being bad. The reliability analysis results are shown in Table 2, which shows that motivation and self-efficacy have values of 1. The Cronbach's alpha values for the following variables; emotional ability, support systems, peer systems, and hybrid learning resilience were between 0.8 and 0.9.

Table 2: Reliability analysis results

	Cronbach’s Alpha
Self-efficacy	1.000
Emotional ability	0.856
Support systems	0.856
Peer systems	0.883
Motivation	1.000
Hybrid learning resilience	0.831

Furthermore, Table 3 shows the results of the relationship between four independent variables on the dependent variables along with moderating variables. Self-efficacy and emotional ability have a significant on hybrid learning resilience ($p < 0.05$). In contrast, the support systems and peer systems show insignificant value in hybrid learning resilience. However, the moderating variable does not support all the independent variables. This is because students have to complete their studies within a certain period (Diab-Bahman & Al-

Enzi, 2021). Neither motivation nor interest among students will not influence online learning and they will focus on finishing their studies on time. In addition, students have to follow the university requirement for either online learning or hybrid learning beyond the COVID-19 pandemic.

Therefore, H1 (self-efficacy) and H2 (emotional ability) are supported in this study. This can be concluded that students of the 2020 cohort believe that COVID-19 has changed the learning environment which affects their ability to perform academic activities entirely on hybrid platforms (Koob et al., 2021) and can help students become resilient (Ahmad et al., 2018). Meanwhile, Leon-Pineda (2022) claimed that emotional ability must be supported by emotional awareness which focuses on the strategies used by educators to motivate students to listen and study via the online platform. Hence, academic performance will increase because of positive feedback on emotional ability (Balta-Salvador et al. 2021).

Nevertheless, H3 (support systems), H4 (peer systems), and H5 (motivation) are not supported in this study. According to Sangster et al. (2020), student support will be eliminated within the university systems because of changes in the higher education system during the COVID-19 pandemic. These changes will give a negative impact on students' health and well-being if the support system is not properly implemented for the student's benefit. According to Marsely (2020), it is revealed that the peer tutoring system of accounting learning can successfully improve academic performance thru good communication among friends for learning to account which will help students to be more confident and achieve good results.

However, after the pandemic, students are more independent and can have their own pace of learning without the assistance of peers during their studies. This includes various methods of learning platforms and activities online. Hence, this will also contribute to a lack of motivation for study among students since the students believe that physical classes are better than online classes due to external reasons (Mese & Sevilen, 2021). Students would prefer physical communication and fast response from educators and peers.

Table 3: Results of the structural model

	Sample Mean	Standard Deviation	T-statistics	P-values	Hypotheses
Self-efficacy on hybrid learning resilience	0.199	0.093	2.241	0.000	H ₁ supported
Emotional ability on hybrid learning resilience	0.442	0.089	4.858	0.000	H ₂ supported
Support systems on hybrid learning resilience	-0.111	0.072	1.422	0.156	H ₃ not supported
Peer Systems on hybrid learning resilience	0.131	0.093	1.454	0.147	H ₄ not supported
Motivation on self-efficacy towards hybrid learning resilience	0.090	0.079	1.192	0.233	H _{5a} , not supported

	Sample Mean	Standard Deviation	T-statistics	P-values	Hypotheses
Motivation on emotional ability towards hybrid learning resilience	-0.146	0.075	1.913	0.056	H _{5b} , not supported
Motivation on support systems towards hybrid learning resilience	0.087	0.086	1.118	0.264	H _{5c} , not supported
Motivation on peer systems towards hybrid learning resilience	-0.005	0.091	0.022	0.983	H _{5d} , not supported

CONCLUSION

Hybrid learning is an educational approach that combines both online and physical instruction. In the post COVID-19 scenario, hybrid learning has become more prevalent due to the need for social distancing and remote learning options. This shift in learning delivery has implications for students' resilience, as it requires them to adapt to different learning environments, technologies, and digital platforms. Hence, only self-efficacy and emotional ability could enhance the resilience of students in studying accounting using hybrid learning. Meanwhile, the support systems, peer systems, and motivation do not help much in using hybrid learning since the students independently rely on themselves to learn accounting subjects, especially after the pandemic.

The moderating role of motivation suggests that the level of motivation can influence how hybrid learning impacts students' resilience. A high level of motivation may amplify the positive effects of hybrid learning on resilience, enhancing students' ability to adapt, overcome challenges, and maintain their academic performance. Meanwhile, this study found that a low motivation may weaken the positive effects of hybrid learning, making it more difficult for students to develop resilience and effectively navigate through uncertainties. Student perceptions of online education tend to be mostly negative as a result of various factors one of which is a lack of interaction with their teachers and classmates and teachers' feedback (Mese & Sevilen, 2021). This can be further supported by Lin et al. (2017), students are less motivated in online courses since there is less connection with classmates and professors. Extrinsic and intrinsic motivation were also lower in online education compared to face-to-face education. Higher motivation levels are reportedly a result of positive teacher feedback and adequate contact with instructors. In addition, motivation does not influence the support system and peer system towards hybrid learning (Lai et al., 2022; Sangster et al., 2020; Youde, 2020). It is consistent with Lai et al. (2022) who revealed insufficient university support as a support system to enhance student's resilience to hybrid learning. They found that the support system is also important to influence the peer system to maintain the student's resilience to hybrid learning.

In the post-COVID-19 scenario, where the transition to hybrid learning has been accelerated, understanding the moderating role of motivation becomes crucial. Identifying the factors that shape motivation, such as self-efficacy, academic goals, interest in the subject, and

their perceived value of hybrid learning, can inform educational policymakers and institutions about the necessary interventions and support systems. Educators can help enhance their resilience, adaptability, and overall academic performance in the hybrid learning environment by promoting and nurturing motivation among accounting undergraduates.

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