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**The Effectiveness of E- learning in Enhancing the Quality of Accounting Eductaion in Saudi Universities: A case study on Princess Noura bint Abdul Rahman University**

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**Dr. Aida Osman .Bilal, Dr. Mashael Abdelrahim Abdelrhman. The Effectiveness of E-learning in Enhancing the Quality of Accounting Eductaion in Saudi Universities: A case study on Princess Noura bint Abdul Rahman University-- Palarch's Journal of Archaeology of Egypt/Egyptology 18(4), 1516-1532. ISSN 1567-214x**

**Keywords: e-learning - accounting education - Saudi universities.**

**Abstract**

The study aims to highlight the role and effectiveness of e-learning in the quality of accounting education from the point of view of female students at Princess Noura Bint Abdul Rahman University. It measures the level of continuity of the e-learning process and it reveals the obstacles hinder the using of e-learning in enhancing the students' interaction with e-learning at Princess Noura bint Abdulrahman University. The objectives of the study entails improving the performance of the e-learning system, developing human cadres, material capabilities and trends in selecting the followed education patterns and developing future plans for e-learning as an alternative to face-to-face education. The study is based on qunataitive research and descriptive analytical approach using the statistical analysis program ( SPSS) to answer study questions and test hypotheses in terms of operationalization. The results of the study shows that using e- learning in accounting education achieves many advantages that enhance its quality and increases its effectiveness and contribution to achieve human development. The study is related to the conference themes in terms of the social sciences axis - accounting and electronic education. The major recommendation of the study is that activating e -learning in accounting university education assists to achieve its development and ensure its quality.

## **1. Introduction:**

The rapid development in the networked sphere and digitalization has led to the growth of the instructive procedure and pedagogy .Thus, updated and moderns pedagogic related to internet evolved dramatically and educational system is developed to various modes such as e-learning, which is a type of learning that has long been talked about and the debate about the need to integrate it into the educational process However, it has become an alternative mode of education in the current emergency of COVID 19 and an urgent necessity to continue education under the current circumstances.

Princess Noura bint Abdul Rahman University is one of the pioneer Saudi universities that went through the experience of e-learning in light of the progress of the instructive process. However, the e-learning process did not undergo an evaluation process to measure its effectiveness. This study initiates to measure the extent to which distance education contributes to enhancing quality accounting education.

### **Research problem:**

E-learning plays an important and essential role in the course of the educational process in light of technological development, and many researchers agree on its importance in university education, and that the success of this use and its guarantee to develop the quality of university education in accounting necessarily requires the provision of technical and material capabilities and skills of faculty members and students to activate e-learning.

The research problem is how to answer the next main questions:

How does e- learning contribute to enhancing the quality of accounting education in Saudi Universities? (A set of sub-questions emerge from this question as follows):

- What is the importance of using e-learning to enhance the quality of accounting education at Princess Noura Bint Abdul Rahman University?
- What are the advantages of using e-learning in the quality of accounting education and its impact on enhancing its quality?
- What are the obstacles (determinants) of e-learning in enhancing the quality of accounting education?

### **Research aims:**

This study aims to highpoint the role and effectiveness of e-learning in the excellence of secretarial teaching at Princess Noura Bint Abdul Rahman University. It also aims to measure the level of continuity of the e-learning process, to uncover obstacles to the use of distance education and the extent of the interaction of students and faculty with distance education at the University Princess Nora bint Abdul Rahman.

### **The Significance of the Study :**

The significance of this study can be summarized as follows:

**Theoretical importance:** From theoretical perspective, this study can add new knowledge to researchers, and it may provide the Arab library with a new theoretical framework on e-learning in the light of emergencies, and previous studies which have been translated in this take a look at may gain those interested in distance getting to know and the results of its worldwide application. **Practical significance:** The results of this study benefit Princess Noura Bint Abdul Rahman University and higher education institutions in improving the performance of the e-learning system, developing human cadres, material capabilities and trends in selecting the followed education patterns and developing future plans for e-learning as an alternative to face-to-face learning. The study tool in measuring the efficiency of the e-learning scheme in universities, and the research derives its importance because it is contemporaneous with a realistic phenomenon, which is the spread of epidemics and crises.

## 2. Research Methodology:

The researcher follows the descriptive approach for its suitability for the purposes of the study, and the descriptive analytical method using the Statistical Analysis Program (SPSS) to answer the study questions and test its hypotheses.

### **Previous studies:**

#### **Study by Lotfi Zabat, Naima Saadawi, 2020 <sup>1</sup>:**

The study meant to clarify the nature of e-learning and the urgent need for it, to identify the most important areas for benefiting from its methods, to identify the maximum critical necessities for increasing the performance and effectiveness of training through utilizing e-studying methods.

The problem of the study was whether it is possible to make usage of contemporary incomes and technologies in the world of communication in raising the efficiency and effectiveness Education through e-learning.

The study finds out that e-learning is an interactive system and information communication technology used by the teacher be contingent on an integrated virtual digital environment that displays the curriculum via electric networks as well as all means of communication such as various computer networks from the extranet and the Internet. .

#### **Bandar Abdul Rahman Al-Rashidi study, 2018 <sup>2</sup>:**

This study meant to classify the effect of e-learning on improving the self-learning students' skills of the Teaching and Communication Technologies course at the University of Hail in Saudi Arabia. The study example contained of 60 male and female students from the Teaching and Communication Technologies course for the academic year 2017/2018. To achieve the objectives of the study, a survey was constructed consisting of 45 items distributed into four domains. The results of the study indicated that there is a statistically important result of teaching using e-learning on improving the level of self-learning skills, and the existence of statistically significant differences in improving self-learning skills attributing to

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1-E-learning and its role in increasing the efficiency and effectiveness of education, Lotfi Zabat, Naima Saadawi, Ramah Research and Studies Issue 42, May 2020, p. 334

- <sup>2</sup> The effect of e-learning in improving self-learning skills among students of teaching and communication technologies at the University of Hail, Bandar Abdul Rahman Al-Rashidi, Journal of the Islamic University for Educational and Psychological Studies, vol 28 No 1 2020 pp 141-161.

the gender variable in favor of male students , and the presence of a statistically significant effect of the interaction of gender variables and e-learning in improving skills Self-learning. The study recommends that using and activating e-learning system in educational process is seminal to foster educational outcomes and quality.

**The study of Hamad Jassim Muhammad Al-Khazraji, Abbas Salman Muhammad Ali, 2018<sup>3</sup>**

This examine aimed to spotlight the concept of e-gaining knowledge of and the motives that lead us to pay attention to this element, further to identifying the boundaries that save you progress or the utility of this department of training in Iraq, and what are the proposed answers for developing work within the subject of e-mastering. The take a look at trusted inspecting the fact of training E-mail in Iraq thru its position in Iraqi universities. The look at concluded by emphasizing the existence of a considerable deficiency on this subject, in addition to the shortage of infrastructure to promote e-mastering. The look at reached a set of suggestions, the maximum important of that's to recognition on raising focus for the network, the teacher and the learner, and running on developing the infrastructure, and providing complete assist to institutions and individuals, in addition to that specialize in Creating educational content according to worldwide satisfactory requirements.

**Study by Nassim Hammouda, Bilal Karamish, 2018 <sup>4</sup>:**

The have a look at aimed to perceive the fact of the usage of e-studying and its boundaries. The study become implemented to a pattern of college contributors on the Faculty of Economic, Commercial and Management Sciences on the University of Jijel, and a questionnaire turned into designed as a device for information series. 108 questionnaires have been distributed, and the variety of legitimate questionnaires reached eighty two, which were completed. Analyzing and decoding them based on the SPSS application, and the observe concluded that: There is a high diploma of use of e-getting to know through school members in the university. And that the most essential barriers that prevent the software of e-gaining knowledge of within the college are the digital and fabric obstacles inside the first area.

**Al-Saqa Ziad Hashem study, Al-Hamdani Khalil Ibrahim, 2013 <sup>5</sup>:**

The study aimed to clarify the nature of accounting education and the necessity of e-learning while identifying the most important areas to benefit from e-learning practices in the field of accounting education, as well as the most important requirements for increasing the efficiency and effectiveness of accounting education through the use of e-learning practices. It is also possible to increase the efficiency and effectiveness of accounting education through the availability of a set of technical requirements and knowledge necessary to take advantage of e-learning practices.

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<sup>3</sup> E-learning in Iraq and its legal dimensions, Hamad Jassim Muhammad al-Khazraji, Abbas Salman Muhammad Ali, Journal of the Babylon Center for Human Studies, Volume 8, Issue 1, 2018, p. 245

<sup>4</sup> - The Reality and Obstacles of E-Learning Use, Nassim Hammouda, Bilal Karamish, Al-Bahith Economic Journal, Volume 8, Issue 2, December 2020, p. 398

<sup>5</sup> - The role of electronic learning in increasing the efficiency and effectiveness of accounting education, Saqa Ziad Hashem, Hamdani Khalil Ibrahim, Algerian Enterprise Performance Journal, Volume 1 Issue 2, 2013, p. 47.

### 3. Theoretical framework- :

Educational institutions always strive to develop their educational programs to keep pace with market requirements and in line with the data of the times to qualify students and graduates and provide them with the services and involvements necessary for the labor marketplace. Correlation amid teaching and expert repetition is extremely significant for the advancement of the occupation. Hence, instructive systems will be obligatory to encounter the wants of the marketplace more efficiently and effectively in response to the moving market movement, and this matter will impose itself on the nature of educational programs and methods, the extent of their observance, and their eligibility to keep pace in qualifying their graduates for what is expected. For this reason, the accounting profession is keen on different levels of skills and behaviors that practitioners of the profession should be characterized by

#### **What is e-learning:**

Education is generally considered one of the necessities of life in modern societies, by means of which it is possible to obtain the necessary competencies and skills in various areas of life, as the world has become a small village and it is necessary to take advantage of electronic means of various kinds, any use of modern technical means must be accompanied by the ability and efficiency to use and benefit from it mainly in the field of education.

E-learning is the provision of scientific material through all electronic means used in the teaching and learning process, whether it is via the electronic network or any electronic means.

It is a method of education using modern-day communicate mechanisms from a pc, its networks and its a couple of media, along with sound and image, snap shots, search mechanisms, digital libraries, in addition to Internet portals, whether or not remotely or inside the important school room. The meant motive is to apply generation of a wide variety to deliver facts to the learner inside the shortest time.

#### **E-learning goals**

It is not permissible to consider technology as an end in itself but as a means to an end. The educational strategy, the administrative structure and other educational processes are the keys to the success of using any technology in the field of education. Education is an academic issue, not a technological issue, and its objectives are:

- Creating an interactive educational environment through new electronic technologies.
- Supporting interaction between students and teachers through the exchange of educational experiences and discussions aimed at exchanging views
- Providing students with the necessary skills to use information technology
- Modeling and presenting teaching in standardized form such as sample question banks. Plan sample lessons.
- Improving educational quality . And the. Expanding the geographical area of educational institutions and their access to remote areas.
- Providing education for all, regardless of place, time, or personal circumstances..

### **E-learning patterns**

It is divided into two types<sup>6</sup>:

1 -Direct (simultaneous) e-learning. Direct support comes in the form of virtual classes, forums, chat rooms, electronic billboards, or support by sending live instant messages, and it is more interactive than knowledge databases where this type of support provides immediate answers to students ' questions and inquiries. One of its advantages is getting direct feedback.

2- Direct (asynchronous) electronic learning, in which the learner receives courses or classes according to a planned study program, in which he determines the time and place that is appropriate to his circumstances by employing some electronic learning methods such as video tapes and CDs. One of its advantages is that the learner learns according to the available time He has his capabilities and the ability to repeat the learning material, study it and refer to it at any time.

### **E-learning features**

E-learning has advantages, benefits, or justifications that include<sup>7</sup>:

- E-learning makes the student play a primary role in this process, not secondary
- It develops self-learning and continuous learning skills, as well as the search for knowledge.
- It saves a lot of time in moving from home to the classroom.
- The possibility of communication between the various parties and makes education more attractive and exciting.
- It allows the ability to communicate knowledge through various visual, audio, or read media.
- It allows teaching a larger number of students and contributing to the exchange of experiences and different points of view.
- Ease and multiple methods of assessing student learning development and contributing to the development of thinking and enriching the learning process.
- It provides students with the equal opportunities in the process of learning, discussion and expressing opinions without a commitment to actual attendance.
- It gives the students freedom and boldness in expressing himself, and this education is considered a great tributary to the usual education, so this method can be combined with traditional education and be supportive of it.

### **Challenges facing e-learning**

The implementation of e-learning usually faces great challenges, the most important of which are<sup>8</sup>:

- Capacity Building: This factor is the main obstacle facing many that seek to integrate e-learning into their higher education institutions, as it requires preparing and evaluating effective electronic courses, and this requires additional advanced skills, and one of the risks is that the students may lack human face communication as communication takes place through roads Electronic only.
- This learning can only take place via the Internet. Therefore, the students who lack the means of electronic communication will not be able to participate in the learning.

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<sup>6</sup> - Hamad Jassim Muhammad Al-Khazraji, Abbas Salman Muhammad Ali, previous reference, page 255.

<sup>7</sup> - Lotfi Zabat, Naima Saadawi, previous reference, p. 346

<sup>8</sup> - <https://ila.io/3gp21>

- The presence of many solved assignments tempts students to take advantage of them, and this raises an ethical question and questions the reliability of evaluation in this way<sup>9</sup>.
- The inadequacy of this type of learning for study subjects that need a lot of practical training.

#### **The concept of accounting education:**

It is an organized process carried out by the responsible authorities, which comes in the forefront of the universities. This process is done by providing the learner with basic knowledge and providing him with the necessary scientific and practical capabilities that enable him to practice the profession of accounting.

Accounting education consists of a set of related elements to achieve the desired goals, as these elements are as follows<sup>10</sup>: (inputs, operational processes, outputs, feedback).

#### **The importance of accounting education:**

Accounting education occupies great importance along with many other specialties, and this importance comes due to the specificity of the perception of accounting and the continuous and permanent need for accounting work within any community, and the importance of good and effective accounting education is in the following points<sup>11</sup>:

- Contributing to preparing and qualifying accounting frameworks, by providing them with various accounting knowledge.
- Providing the accounting frameworks operating in various economic units with the most important developments that accompany the profession.
- It helps in determining the needs of the economic units in terms of programs and training courses and solving the problems that these units face.
- Contributes to the development of the accounting profession by developing scientific curricula in accordance with recent developments.

#### **Upgrading university accounting education :**

Our contemporary world is witnessing tremendous changes accompanied by great technological progress. Hence, its effects reflected on various aspects of life and sectors of work and production, which necessitated increasing competitiveness and trying to arm this technology based on the importance of university accounting education and its role in economic development in countries. The graduates majoring in accounting major must have a special qualifications that helps them perform their functions in a positive and effective manner. Universities must provide all the requirements of this circular in order to contribute to the preparation and qualification of graduates majoring in accounting in order to provide them with competencies and skills prepare them to have a contribution in the economic development in their countries. As plans and curricula in Arab universities in general are considered Saudi universities in particular are the main and important pillar to achieve the desired goals of the university accounting circular.

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<sup>9</sup> - Accounting Education and the Challenges of the Twenty-first Century, Muhammad, Matar, Al-Muqaddaq Magazine, Issue 38, 2009, p.8.

<sup>10</sup> - Accounting Education in the Arab World, Talal Abu Ghazaleh, The Arab Chartered Accountant Journal - Issue 78 - May - June 2003 AD, p. 28.

<sup>11</sup> - Accounting education and its role in developing the professional skills of graduates of the Accounting Department, Ali Al-Zamili, University of Al-Qadisiyah, Iraq, 2014.

### **Enhancing the effectiveness of accounting education in universities:**

Obtaining qualified accountants fortified with high skills and competencies does not come without improving the effectiveness of accounting education, through improving all the elements and components of accounting education, and this requires improvement in the following aspects:

(Curricula and curricula, teaching methods, admission and appointment policies, use of technology)<sup>12</sup>.

### **Ways to develop accounting education:**

There are several ways to develop and advance accounting education, we summarize the following<sup>13</sup>:

**First:** Paying attention to the accounting education system inputs

**Second:** Paying attention to the type of students admitted to study in the accounting departments in the colleges where the type of students allowed to apply in the accounting departments varies.

**Third:** The need for higher education institutions to strive to provide wider fields for postgraduate studies than holders of a higher diploma or master's and doctorate degrees, and to study the evaluation of what is in place from them, and examine them in accordance with international and regional standards.

**Fourth:** Paying attention to the requirements of doing accounting education

**Fifth:** Paying attention to the outputs of the accounting education system.

**Sixth:** Paying attention to feedback through the necessity of evaluating the previous elements and trying to develop them from time to time, in addition to the need to pay attention to continuous education.

## **4. Operational framework- :**

### **First: Study methodology and procedures:**

This section deals with a description of the characteristics of the individuals of the study sample, and a presentation of the results of the field study and a discussion thereof by presenting the responses of the study members through the questionnaire by verifying the hypotheses of the study as follows:

### **Study methodology:**

The study is based on the descriptive and analytical method. The descriptive analytical method tries to compare, interpret and evaluate in the hope of arriving at meaningful generalizations that increase the balance of knowledge about the topic. Two main sources of information have been used:

**Primary sources:** To deal with the analytical aspects of the research topic, primary data collection was resorted to through the questionnaire as a main tool for research, specially designed for this purpose and distributed to (80) students from the Accounting Department, College of Business and Administration - Princess Noura bint Abdulrahman University.

**Secondary sources:** where the tendency has been to address the theoretical framework of the research to secondary data sources, which are the relevant Arabic books and references, periodicals, articles and reports, and previous

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<sup>12</sup> - The role of accounting education in refining graduates with the necessary skills for the labor market, Muhammad Al-Fatimi, The Open University, Libya, 2010 AD 10

<sup>13</sup>- The suitability of accounting education curricula in Omani universities to the requirements of the labor market in light of the implications of the financial crisis, Khaled Qatanani, Al-Zahra College, Muscat, Sultanate of Oman, 2009, p. 14



research and studies that dealt with the subject of study, research and reading on various Internet sites.

**Study population:** - The study population includes female students at Princess Noura bint Abdul Rahman University - College of Administration and Business.

**The study sample:** - A random sample representing the study population was selected consisting of (80) female students in the College of Business and Business, Accounting Department, and the sample was taken randomly.

### 5. Research results, discussion and interpretation

This chapter deals with the results of the research, through the use of descriptive statistical methods of arithmetic averages, standard deviations, relative weights, and difference tests in order to answer the research questions, and then explain the results that have been reached, and discuss them in the light of what has been viewed from intellectual and theoretical frameworks in addition to research and previous studies.

**Table (1)  
 Categories of spoken average for the search tool scale**

Degree of approval	Minimum period	The maximum period
very low	1	1.79
Low	1.8	2.59
Medium	2.6	3.39
High	3.4	4.19
very high	4.2	5

assumption for the significance of the practice score is 3.40

Firstly, determining the categories of practice scores according to the five Likert scale, where the five-point scale was calculated, and that becomes the division of the categories of practice degrees for the five-point scale as follows:

The answer to the main question of the research: (What is the contribution of electronic learning in enhancing the quality of accounting education in Saudi universities).

The answer to the main question appears by answering the following sub-questions:

1 / Is there a statistically significant relationship to the importance of using e-learning and enhancing the quality of accounting education? To answer it, arithmetic averages, standard deviations and relative weights were calculated for all statements, and their details were as follows:

Is there a statistically significant relationship to the importance of using e-learning and enhancing the quality of accounting education?

**Table (2) Arithmetic averages, standard deviations and relative weights of expressions**

Phrase	The content of the phrase	Average	Standard deviation	Relative weight	Practice degree	Order of importanc
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						e
1	The students have a clear vision of the importance of e-learning	3.9	0.92	78	very high	second
2	E-learning is one of the priorities for alternative education in the current circumstances	4.59	0.69	91.8	very high	First
3	The use of e-learning positively affects the quality of accounting education	3.05	1.24	61	Medium	Ninth
4	The use of e-learning in accounting education achieves an abundance of time and speed of achievement	3.38	1.13	67.6	High	Sixth
5	The use of e-learning in accounting education achieves flexibility in obtaining data	3.5	1.28	70	High	Fifth
6	The use of e-learning in accounting education achieves accuracy in accessing information by students	3.29	1.27	65.8	Medium	Seventh
7	Academic and practical skills are available to faculty members to use and enhance e-learning	3.59	1.1	71.8	High	fourth
8	The use of e-learning in accounting education achieves more effectiveness	3.04	1.17	60.8	Medium	tenth
9	The use of e-learning in the university increases the effectiveness and efficiency of accounting education	3.12	1.27	62.4	Medium	Eighth
10	It allows the use of e-learning in accounting education to develop students' technical and technological skills	3.98	1.04	79.6	High	third
	The overall average	3.54	1.11	70.88	High	

The statistical indicators in Table (2) show the following results:

The arithmetic averages range from (3.04 to 4.59), which are indicators confined to the third arithmetic average category (2.60 to 3.39), the fourth (3.40 to 4.19) and the fifth (4.20 to 5), which means that the reality of the importance of using e-learning and enhancing the quality of accounting education ranges from Medium, high and very high from the point of view of the research sample and the general arithmetic average for practicing the dimension of the importance of using e-learning and enhancing the quality of accounting education in general. Its general arithmetic mean is (3.54 out of 5), a standard deviation (1.11) and a relative weight (70.88%). Indicators of the fourth average category (3.40 to 4.19), which means that it is practiced to a high degree.

2 / There are obstacles (limitations) that limit the quality of using e-learning in university accounting education.

**First:** The most important obstacles that limit the enhancement of the quality of e-learning use in university accounting education.

**Table (3) The arithmetic averages, standard deviations and relative weights of the expressions**

Phras e	The content of the phrase	Averag e	Standard deviatio n	Relativ e weight	Practic e degree	Order of importan ce
1	Poor student skills in using computers and the Internet.	2.9	1.29	58	Mediu m	Ninth
2	The students 'poor possession of English language skills	4.56	0.78	91.2	very high	the second
3	Different cultural backgrounds of students and their convictions in dealing with modern information technology means	3.59	0.98	71.8	High	Seventh
4	Fear of dealing with electronic means to not coexist with their permanent use	2.91	1.3	58.2	Mediu m	Eighth
5	Sometimes problems with weak internet networks	4.59	0.71	91.8	very high	First
6	Technical problems that occur on e-learning programs	4.56	0.78	91.2	very high	The third
7	Lack of interaction of students with faculty members during the lecture	3.72	1.11	74.4	High	Sixth
8	Lack of exchange of information and scientific opinions between students and faculty members	4.09	1.03	81.8	High	Fifth
9	The difficulty of providing notes to help students understand the educational material	4.2	1.04	84	very high	The fourth
	The overall average	3.9	1.01	78.04	High	

The statistical indicators in Table (3) show the following results:

The arithmetic averages range from (2.90 to 4.59), which are indicators confined to the third arithmetic average category (2.60 to 3.39), the fourth (3.40 to 4.19) and the fifth (4.20 to 5), which means that there are obstacles that limit the enhancement of the quality of using e-learning. In accounting university education ranging from medium, high and very high from the point of view of the research sample and the general arithmetic average for the practice of the dimension of the most important obstacles that limit the enhancement of the quality of using e-learning in university accounting education in general, its general arithmetic mean (3.90 out of 5) and a standard deviation (1.01) It has a relative weight (78.04%), which is one of the indicators of the fourth average category (3.40 to 4.19), which means that it is practiced to a high degree.

**Second:** the advantages of using e-learning in university accounting education.

**Table (4): Arithmetic averages, standard deviations and relative weights about the expressions**

Phrase	The content of the phrase	Average	Standard deviation	elative weight	Practice degree	Order of importance
1	The abundance of material available to the student	3.51	1.18	70.2	High	The fourth
2	Attractive information display style combined with pictures	3.36	1.11	67.2	High	Seventh
3	Flexibility for the student to access the scientific material several times and at the time and place he deems appropriate	4.51	0.76	90.2	very high	First
4	Get rid of the barrier of fear and shyness of direct participation in front of his colleagues	3.64	1.19	72.8	High	the second
5	Qualifying students for field work using electronic means	3.51	1.18	70.2	High	Fifth
6	Providing fair and equal educational opportunities for all students	3.51	1.1	70.2	High	Sixth
7	It helps increase academic interaction between students and one another and between them and the faculty	3.07	1.31	61.4	Medium	Ninth
8	It helps to spread education further	3.52	1.11	70.4	High	The third
9	It improves the level of education and increases its effectiveness	3.35	1.28	67	High	Eighth
	The overall average	3.55	1.15	71.07	High	

The statistical indicators in Table (4) show the following results:

The arithmetic averages range from (3.07 to 4.51), which are indicators confined to the third arithmetic average category (2.60 to 3.39), the fourth (3.40 to 4.19) and the fifth (4.20 to 5), which means that the reality of the importance of using e-learning and enhancing the quality of accounting education ranges from Medium, high and very high from the point of view of the research sample and the general arithmetic average for the practice of the dimension of the advantages of using e-learning in the accounting university education in general. Its general arithmetic mean is (3.55 out of 5), a standard deviation (1.15) and a relative weight (71.07%), which are indicators Fourth average class (3.40 to 4.20) which means it is highly practiced.

**Table No. (5) shows the answer to the main research question to what extent e-learning contributes to enhancing the quality of accounting education in Saudi universities using the general averages of the assumptions extracted from the analysis of the phrases for each hypothesis as follows:**

Hypothesis number	The text of the hypothesis	The general mean of the hypothesis statements	Degree of approval
1	The importance of using e-learning and enhancing the quality of accounting education	3.54	High
2	The most important obstacles that limit the enhancement of the quality of using e-learning in university accounting education	3.9	High
3	Advantages of using e-learning in university education in accounting	3.55	High

The statistical indicators in Table (5) show the following results:  
 The general averages of the three hypotheses all came with a high degree of approval. The statements made with the hypotheses from the point of view of the members of the studied sample are that e-learning actually contributes to enhancing the quality of accounting education in Saudi universities and to know the extent of the contribution of e-learning in enhancing the quality of accounting education in Saudi universities  
 A set of sub-questions emerge from this question in the form of axes as follows:

**Table No. (6) Chi Square test for the hypothesis that states that there is a statistically significant relationship to the importance of using e-learning and enhancing the quality of accounting education**

Phrase	The content of the phrase	Calculated kai value	egrees of freedom	Significance plane ((sig
1	The students have a clear vision of the importance of e-learning	22,000	3	0
2	E-learning is one of the priorities for alternative education in the current circumstances	47.275	2	0
3	The use of e-learning positively affects the quality of accounting education	8,000	4	0.092
4	The use of e-learning in accounting education achieves an abundance of time and speed of achievement	16.625	4	0.002
5	The use of e-learning in accounting education achieves flexibility in	14.375	4	0.006

	obtaining data			
6	The use of e-learning in accounting education achieves accuracy in accessing information by students	10.875	4	0.028
7	Academic and practical skills are available to faculty members to use and enhance e-learning	25.75	4	0
8	The use of e-learning in accounting education achieves more effectiveness	14.375	4	0.006
9	The use of e-learning in the university increases the effectiveness and efficiency of accounting education	11.625	4	0.02
	It allows the use of e-learning in accounting education to develop students' technical and technological skills	38.25	4	0

To test and contribute to any statement on the hypothesis that states "There is a statistically significant relationship to the importance of using e-learning and enhancing the quality of accounting education." To do so, the researcher used the chi square statistical method by making statistical hypotheses:

The null hypothesis (H0): There is no statistically significant relationship between the hypothesis statements

Assignment of the H1 alternative: There is a statistically significant relationship between the hypothesis statements

Through a comparison between the values of the significance level and the level of significance 0.05, we find that the majority of the sig values are less than 0.05 i.e. ( $0.05 > sig$ ), which leads to rejecting the null hypothesis and accepting the alternative hypothesis and this confirms the existence of a statistically significant relationship to the hypothesis expressions and this confirms the stability and positivity of the hypothesis, i.e. Most of the hypothesis answers are indeed there is a statistically significant relationship to the importance of using e-learning and enhancing the quality of accounting education.

The second axis: There are obstacles (limitations) that limit the quality of using e-learning in university accounting education

Divided into two dimensions: The first dimension Expressions of the second hypothesis:

**Table No. (7) Chi Square test for the hypothesis that states the most important obstacles that limit the enhancement of the quality of e-learning use in accounting university education**

Phrase	The content of the phrase	Calculated kai value	Degrees of freedom	Significance plane ((sig
1	Poor student skills in using computers and the Internet.	5,500	4	0.24
2	The students 'poor possession of English language skills	91.3	3	0.00

3	Different cultural backgrounds of students and their convictions in dealing with modern information technology means	57.125	4	0.00
4	Fear of dealing with electronic means to not coexist with their permanent use	20.125	4	0.00
5	Sometimes problems with weak internet networks	90.3	3	0.00
6	Technical problems that occur on e-learning programs	91.3	3	0.00
7	Lack of interaction of students with faculty members during the lecture	27.25	4	0.00
8	Lack of exchange of information and scientific opinions between students and faculty members	50,500	4	0.00
9	The difficulty of providing notes to help students understand the educational material	50,500	4	0.00

To test and contribute to any statement on the hypothesis that states "the most important obstacles that limit the enhancement of the quality of the use of e-learning in university accounting education." To do so, the researcher used the square statistical method like a chi square by making statistical hypotheses: The null hypothesis (H0): There is no statistically significant relationship between the hypothesis statements

Assignment of the H1 alternative: There is a statistically significant relationship between the hypothesis statements

Through a comparison between the values of the significance level and the level of significance 0.05, we find that the majority of the significance levels sig values are less than 0.05 i.e. (0.05> sig) which leads us to reject the null hypothesis and accept the alternative hypothesis and this confirms the existence of a statistically significant relationship to the hypothesis statements and this confirms the stability and positivity of the hypothesis. Most of the hypothesis answers are really the most important obstacles that limit the enhancement of the quality of e-learning use in university accounting education.

The second dimension represents the phrases of the third hypothesis:

**Table No. (8) Chi Square test for the hypothesis that states the advantages of using e-learning in accounting university education**

Phrase	The content of the phrase	Calculated kai value	Degrees of freedom	Significance plane ((sig
1	The abundance of material available to the student	22.375	4	0
2	Attractive information display style combined with pictures	24.875	4	0
3	Flexibility for the student to access the scientific material several times and at the time and place he deems appropriate	75,500	3	0
4	Get rid of the barrier of fear and shyness of direct participation in front of his colleagues	3,700	3	0.296
5	Qualifying students for field work using electronic	22.375	4	0

	means			
6	Providing fair and equal educational opportunities for all students	14.125	4	0.007
7	It helps increase academic interaction between students and one another and between them and the faculty	4,625	4	0.328
8	It helps to spread education further	20,500	4	0
9	It improves the level of education and increases its effectiveness	7.75	4	0.101

To test and contribute to any statement on the hypothesis that states "the advantages of using e-learning in accounting university education." To do so, the researcher used the chi-square statistical method by developing statistical hypotheses:

The null hypothesis (H0): There is no statistically significant relationship between the hypothesis statements

Assignment of the H1 alternative: There is a statistically significant relationship between the hypothesis statements

Through a comparison between the values of the significance level and the level of significance 0.05, we find that the majority of the significance levels sig values are less than 0.05 i.e. (0.05 > sig) which leads us to reject the null hypothesis and accept the alternative hypothesis and this confirms the existence of a statistically significant relationship to the hypothesis statements and this confirms the stability and positivity of the hypothesis. The majority of the hypothesis answers are actually the advantages of using e-learning in university accounting education

## 6. Conclusion

**First: Results:** Through analyzing the study data, the researchers find out the following results:

- E-learning is one of the priorities for alternative education in the current circumstances
- Female students have a clear vision of the importance of e-learning
- Female students in the Accounting Department at Princess Noura Bint Abdul-Rajman University have a strong conviction in the importance of using electronic education in university teaching of accounting.
- The use of e-learning in the accounting department at Princess Noura Bint Abdul-Rajman University achieves many advantages that enhance the quality of accounting education and increase its effectiveness and contribution to achieving human development.
- Flexibility in the student's access to the scientific material several times and at the time and place it deems appropriate
- E-learning provides a very great possibility in giving education to many groups of society and achieving the principle of equal educational opportunities.

**Second: Recommendations:** Based on the results of the study, the researchers recommend the following:

- Activating the use of e-learning in university teaching of accounting in order to achieve its development and ensure its quality.



- Enhancing female students 'awareness of the advantages of teaching through modern information technology means.
- Providing the necessary material and technical capabilities by the university administration to activate the use of e-learning in accounting teaching and to ensure its quality and increase its effectiveness.
- Adequate qualification of female students 'skills to help them use the means of information technology in university studies
- Providing an infrastructure capable of keeping pace with e-learning.
- Emphasizing and strengthening the role of the teacher, and that the modern methods are under his supervision and guidance in a way that is consistent with the nature of science.

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