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ENHANCING STUDENT LEARNING IN ACCOUNTING: BRIDGING ONLINE AND CLASSROOM EDUCATION IN A SELECTED HIGHER EDUCATION INSTITUTION IN SOUTH AFRICA**Thami Isaac Makhoba ^{1*}, Yusuf Lukman ², Newlin Marongwe ³, Bulelwa Makena ⁴**^{1*,2,3,4} *Walter Sisulu University, South Africa**Received 11 January 2026; accepted 16 March 2026; published 30 March 2026*

Abstract. The research investigated methods to improve virtual and classroom-based accounting education by analysing student feedback on their learning experiences and the adaptation techniques they used. The study used narrative and semi-structured interviews with 12 final-year accounting students at a university implementing multimodal learning to explore their experiences and perceptions of online and face-to-face learning. The research showed that online learning provides students with flexibility and access to distant peers, yet creates difficulties with maintaining focus, engaging in social interaction, and coordinating group work. Students stressed that self-discipline, effective time management, and active participation in technological tools and support services lead to success. Students found that collaborative platforms, online simulations, and educational videos helped them better understand the material while working on projects. Students stressed that peer interaction and instructor engagement are vital to maintaining motivation and achieving academic success. The research found that blended learning, which combines the advantages of online and classroom instruction, produces the best results for student achievement, class participation, and overall learning satisfaction. The research suggests that students need help developing self-discipline and time management abilities, and that should be supported by better technological infrastructure, communication systems, and interactive teaching approaches to improve accounting education delivery methods.

Keywords: Accounting Education; students; Blended and Hybrid Learning

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JEL Classifications: A2**1. Introduction**

The rise of online learning platforms has transformed accounting education, driven by technological advancements, evolving educational demands, and the need for remote learning during the COVID-19 pandemic. Research shows mixed results: while some studies, such as McCarthy, Kusaila and Grasso (2019), found better student performance in online and hybrid formats than in face-to-face learning, others, such as Riggs (2023), highlight that success varies depending on individual circumstances.

Student performance is influenced by multiple factors, including class size, lecturer attributes, student effort, prior knowledge, language of instruction, attendance, and readiness for assessment (Mlambo, Albert & Khoza, 2023). Learning occurs within complex environments shaped by external factors, such as teaching methods and platforms, and internal factors, like motivation and emotions (Depari, Sihombing & Siahaan, 2024).

Online learning in accounting is growing in popularity in the Eastern Cape and South Africa, driven by increased access, flexibility, and cost-effectiveness. However, perspectives on its effectiveness remain mixed. Some studies show that online learners perform as well as, or even better than, their face-to-face counterparts, with many students appreciating the convenience and accessibility. Success in online accounting education often depends on students' motivation, self-discipline, and ability to manage autonomous learning. While online learning is still developing in Africa, evidence suggests it has the potential to enhance access and learning outcomes. However, challenges such as technology barriers, varying engagement levels, and limited research in African contexts make its effectiveness uncertain.

Researchers highlight the need for deeper analysis of learner experiences and behaviours and advocate for integrating learning science and computer science to optimise both digital and physical learning environments. While online learning shows promise for accounting education in South Africa, more context-specific research is needed to understand its benefits, challenges, and best practices fully.

2. Statement of the Problem

The growing adoption of online learning in accounting education, particularly in South Africa's Eastern Cape Province, has introduced new opportunities and challenges for students and lecturers. Online platforms offer flexibility, increased access to education, and potential cost benefits, making them an attractive alternative to traditional face-to-face methods. However, evidence on their effectiveness remains mixed. Some studies report that students in online programmes perform as well as, or even better than, their peers in face-to-face settings, with higher levels of satisfaction and adaptability. In contrast, other research highlights lower performance, reduced engagement, and dissatisfaction with online learning experiences.

These inconsistencies indicate that online and face-to-face learning success is influenced by a complex interplay of factors, including student motivation, self-discipline, prior knowledge, lecturer attributes, and technological readiness. Despite this, there is limited context-specific research in South Africa, particularly in the Eastern Cape, on practical measures to enhance learning experiences and outcomes across both delivery modes. Without a clear understanding of these measures, universities may struggle to design strategies that foster effective learning, improve student satisfaction, and enhance academic performance in accounting education.

This study aims to identify and evaluate specific practical measures that enhance both online and face-to-face accounting learning, demonstrating how these approaches can effectively address the diverse needs of students and lecturers in the rapidly evolving landscape of higher education. By focusing on integrating innovative teaching methods and technological tools, this research will provide insights that can significantly improve academic outcomes and engagement in accounting education.

2. Theoretical Framework and Literature Review

2.1 Socio-Constructivist (Socio-Cultural) Theory

This study is grounded in the principles of Social Constructivism, which emphasises the critical role of social interactions and cultural contexts in shaping knowledge acquisition (Bentalha & Alla, 2024). According to this theory, learning is an active, collaborative process where individuals build their understanding of the world through experiences, dialogue, and interaction (Kaufman, 2018). Knowledge is therefore seen not as an isolated product but as a social construct, co-created through engagement, collaboration, and shared experiences (Luckay & Laugksch, 2015).

Social constructivism was particularly relevant to this study as it provided a lens for exploring how students perceive and engage with online and face-to-face accounting learning environments. It highlights that effective learning is fostered when students interact, share ideas, and support each other, gradually taking ownership of their learning journey.

Furthermore, the theory underlines the importance of social presence in digital learning environments. Webinars and online discussions enhance students' perception of instructor presence, making interactions more personal and engaging (Dulfer, Gowing & Mitchell, 2025). Online platforms also offer safe, collaborative spaces where students can co-construct knowledge with peers and instructors (Salas-Pilco, Yang & Zhang, 2022). Through such cooperative learning, students internalise and personalise information more effectively, deepening their conceptual understanding. The theoretical framework highlights the interplay between social constructivist principles and the realities of modern educational practices. It emphasises the need for academic institutions to foster environments where students can thrive through interaction, support, and personalised learning pathways. This framework will guide the study into the perceptions and experiences of final-year accounting students in both online and face-to-face learning contexts. It will be used to present the study's findings.

2.2 Literature Review

Students show a favourable inclination towards accounting and often feel they possess strong generic skills, such as confidence in online learning methods. Additionally, students generally hold positive views of teachers' effectiveness in using online learning tools and materials. However, some students prefer face-to-face instruction over online or computer-assisted learning. This preference stems from the traditional nature of face-to-face teaching, where students have direct access to teachers for clarification as needed. Furthermore, students emphasise the importance of teacher guidance during activities or pre-activities, as well as immediate feedback and clarification of misunderstandings when the teacher is physically present.

Adaptive e-learning is a learning process in which content is tailored to students' learning styles or preferences. By offering customised content, adaptive e-learning environments improve the quality of online learning. The customised environment should be adaptable to each student's needs and learning styles within the same course. Adaptive e-learning dynamically adjusts instruction based on students' learning styles and personalises it to enhance or accelerate a student's success. Directing instruction to each student's strengths and content needs can minimise course dropout rates, improve student outcomes, and accelerate the process.

In a study conducted by Sims (2025) within a South African faculty of Economic and Management Sciences, the sustained use of LMS platforms beyond the COVID-19 emergency phase is examined. The findings indicate that although the adoption of LMS has enhanced institutional access and flexibility, the effectiveness of student learning is significantly influenced by well-structured course design, interactive features, and lecturers' digital competency. Merely uploading passive content such as slides and PDFs is inadequate for fostering deep learning in accounting. In contrast, incorporating quizzes, discussion forums, analytics-driven feedback, and carefully structured learning pathways markedly improves student engagement and conceptual understanding. The results suggest that bridging online and classroom education requires more than just technological access; it necessitates intentional pedagogical design within digital spaces. This approach aligns with constructivist and connectivist theories, emphasising that learning is socially mediated and interconnected rather than solely content-driven.

The personalised learning approach provides an effective, customised, and efficient learning path so that every student can participate in the learning process (El-Sabagh, 2021). On the other hand, learning styles are an essential issue in learning in the twenty-first century, with students expected to develop self-awareness and engage actively with the environment. In conventional e-learning environments, instruction has traditionally followed a one-size-fits-all approach, meaning all students are exposed to the same learning procedures. This type of learning does not account for students' diverse learning styles and preferences. The development of e-learning

systems has accommodated and supported personalised learning, in which instruction is tailored to a student's individual needs and learning styles (Shemshack & Spector, 2020). Some personalised approaches let students choose content that matches their personality (El-Sabagh, 2021). The delivery of course materials is an important issue of personalised learning. Moreover, designing an effective, well-adapted e-learning system is challenging due to learners' diverse needs (Gadi et al., 2026). Regardless of the use of e-learning, shifting to adaptive e-learning environments can reinforce students' engagement. However, a learning environment cannot be considered adaptive if it is not flexible enough to accommodate students' learning styles.

A mode of education known as blended learning is a type of teaching and learning that “mix(es) various event-based activities self-paced learning, live e-learning, and face-to-face classroom” (Alonso et al., 2005:3). Effective blended learning is characterised as dynamic (enabling access to experts and high-quality resources online), occurring in real-time, fostering collaboration, personalised, and comprehensive (by providing learning events from multiple sources, so that learners can select the format most suitable for them) and enabling learning communities (Alonso et al., 2005). The theme of student perceptions, attitudes, and preferences for blended learning emerges as the second-most-researched topic (after instructional design) in the recent systematic review of the blended learning literature (Gadi et al., 2026). The same study also found that, in general, students tend to report high levels of satisfaction with blended learning and prefer it over other learning formats.

Winfield and Whitelaw (2025) investigate students' perceptions and performance in a blended learning environment that incorporates a flipped classroom and Lightboard technology. Their findings indicate improved engagement, more precise conceptual explanations, and stronger academic performance in accounting-related modules. Students reported that pre-class video lectures allowed them to process foundational knowledge independently, while classroom sessions focused on application, discussion, and problem-solving. The flipped model thus facilitated deeper cognitive engagement and more meaningful interaction between the lecturer and students.

This study supports broader evidence that blended learning, when intentionally structured, enhances active learning and accountability. In accounting education, which requires procedural fluency and analytical reasoning, flipped approaches enable classroom time to be devoted to tackling complex financial scenarios rather than content transmission.

Other studies of blended learning further confirm that, overall, students favour this learning model because they perceive it as useful for their studies (Khine & Lourdasamy, 2003). Recent research (Owston, York & Murtha, 2013) comparing student perceptions of blended learning courses (as measured across such metrics as satisfaction, convenience, engagement, and achievement of learning outcomes) with their actual achievement (final course grade) found that there was a powerful relationship between normal and grade high achievers were the most satisfied, stating they would study in the blended mode again, their preference for the blended format over fully face-to-face or fully online modes clearly articulated. The study concluded that low-achieving students may not be able to cope with the blended format as well as high achievers; hence, a choice of modes of study, where feasible, was a key recommendation (Owston, York & Murtha, 2013). In summary, factors such as flexibility, accessibility, and higher levels of autonomy and self-regulation in learning, as well as opportunities for face-to-face encounters alongside independent study and streamlined feedback provision, are among the main reasons students prefer blended learning to fully face-to-face or online education.

Some case studies and literature reviews have discussed the numerous new practices and technologies adopted in early reactive studies (Bond et al., 2021). Many of these papers have emphasised the need to attend to aspects inherent to student-centred learning environments, such as student motivation, interaction, engagement, and self-efficacy, as well as teacher readiness (Crawford et al., 2020). However, research has yet to systematically review

and map these emerging digital practices in student-centred, collaborative, and competency-focused learning environments.

The studies uniformly emphasise the importance of student interactions in fostering active, collaborative, and student-centred learning environments. These interactions have received substantial attention in 10 studies, several of which have reported successful collaborative learning experiences during the pandemic (Farnell et al., 2021). The results demonstrate various benefits of online collaborative learning: it significantly enhances student participation, increases transversal competencies, including communication, cooperation, and empathy, and improves team effectiveness and bonding. During the transition to fully online environments, collaboration and communication among students were commonly encouraged through tools supporting both synchronous and asynchronous communication, learning management systems (LMSs), and video conferencing (used in 16 out of 18 studies in the review). In one study, breakout rooms, polling, and annotation features were emphasised to create an inclusive setting in which isolated students could collaborate.

Online collaboration tools were used to build a sense of togetherness and co-presence, and to compensate for the lack of in-person interactions. Furthermore, one study reports that online tools enabled better, more efficient collaboration than face-to-face settings, suggesting that they prompted students to be more diligent in their communication. However, improved efficiency in this regard cannot be definitively attributed to online instruction. On the other hand, other findings suggest that motivation and team productivity were hindered in the online environment due to the lack of informal interactions and discussions among group members, ultimately leading to a shift toward cooperation rather than collaboration. The study concludes that the modern approach, including online methods, is indispensable for enhancing educational performance (Parker, Santos & Dancy, 2021).

Papageorgiou et al. (2024) adopt a social justice perspective to investigate the use of e-learning applications in accounting at residential universities. Their findings highlight issues of digital inequality, including disparities in device access, data costs, and varying levels of digital literacy. While e-learning applications have improved flexibility and access to resources, structural inequalities have hindered equitable participation. The authors contend that to bridge online and classroom education effectively, it is crucial to address systemic disparities to prevent the digital divide from exacerbating academic inequality. In a similar vein, Zaly and Ngwenya (2024) in the South African Journal of Education shed light on the challenges preservice accounting teachers face during remote learning. Students reported feeling isolated, experiencing diminished peer collaboration, and having limited opportunities to clarify complex accounting concepts in real time. The findings suggest that although online education offers greater accessibility, it is essential to incorporate collaborative structures and maintain a consistent lecturer presence to uphold academic rigour and sustain student motivation.

3. Methodology, Population and Sampling

The study used interpretivist qualitative methods to examine how students perceive and understand online learning compared with traditional classroom learning of accounting content. The research method enables a complete understanding of the participant experience because it recognises that personal realities develop through social interactions, cultural elements, and linguistic expressions. The interpretivist approach, according to Lyu (2024), requires researchers to understand students from diverse backgrounds while recognising their social positions within the research environment. The interpretivist approach in this study enables researchers to uncover students' detailed experiences as they learn through different educational methods.

This qualitative descriptive case study research design provides detailed information from real-world contexts, enabling researchers to study students in their natural learning environments. Case studies are used to develop a detailed understanding of complex research subjects. The research design enables the generation of findings that maintain their context while applying to educational settings with similar characteristics.

The study takes place at an educational institution which uses multimodal learning methods to create an appropriate context for this investigation. The research design enables researchers to examine student learning experiences across online and traditional classroom environments, thereby validating the need for qualitative research methods. The case study design enables researchers to understand multiple student viewpoints, which becomes essential for developing better educational methods.

The research focuses on students from the Department of Business Management Education who study Accounting at the selected institution. The research focuses on final-year students because their extensive academic experience provides valuable insights into their educational development. The research follows purposive sampling principles to select participants who meet the study's requirements. The selection of participants for this study follows the principles of purposive sampling because it enables researchers to obtain detailed qualitative information during exploratory research (Edwards et al., 2022).

The research methodology used narrative and semi-structured interviews as the primary methods for data collection. The free-flowing nature of narrative interviews enables participants to share their complete educational experiences through detailed accounts (Muneeb et al., 2022). The research method produces extensive knowledge that surpasses basic answers to deliver complete stories about individual learning experiences. The combination of narrative and semi-structured interviews provides researchers with structured yet flexible methods for detailed exploration of specific topics (Muneeb et al., 2022).

The research included 12 final-year students, with equal numbers of males and females, to represent the Department of Business Management Education's student demographics. The researchers selected this number of participants to achieve diverse viewpoints, which helps minimise bias and provides a comprehensive understanding of the research subjects.

The researchers conducted each interview session in private rooms, providing quiet spaces for participants to share their thoughts freely. The research environment produced high-quality data while creating an atmosphere where participants could express their authentic thoughts and experiences. The interviews were conducted in English to ensure effective communication and precise data collection during the research process. The respondents were interviewed during the second semester of the 2025 academic year, specifically between August and October 2025. This period was strategically selected because students had already experienced both online and face-to-face instructional components within the blended accounting modules. Conducting the interviews after exposure to both modalities enabled participants to reflect comparatively on the use of online learning management systems, digital assessments, and in-class engagement strategies. Interviews were conducted after the completion of at least one major online assessment and one classroom-based assessment task to ensure that participants could provide informed perspectives on learning experiences, assessment practices, and academic performance outcomes. This timing enhanced the credibility and depth of the qualitative data, as respondents were able to provide reflective rather than anticipatory responses.

The research employed Purposive sampling to obtain valuable insights through targeted participants who would best answer the research question (Okeke et al., 2023). The study used a targeted approach to select participants who would provide the most valuable insights into learning accounting in both online and traditional classroom settings.

4. Findings

The research findings from narratives and semi-structured interviews were presented in alignment with the study's sub-questions and the identified themes related to each question. The report begins with narrative responses to a single interview question, followed by semi-structured interviews comprising 14 questions, organised into five themes. The presentation of the semi-structured findings progresses from Theme One to Theme Five.

Methods and support

Students reported various perceptions regarding the tools for online learning and the strategies they utilised for time management. Some students expressed the importance of self-discipline, for instance, **ASF5** highlighted that: *Some of the most helpful tools and platforms for studying accounting online, such as Khan Academy and online accounting simulations, have been lifesavers for visualising concepts, educational video channels that explain accounting concepts, and online tutoring services or forums for getting help from peers or instructors. When managing group projects in a virtual setting, we maintained clear communication, kept things well organised, and utilised online collaboration tools. Tools like shared documents, video conferencing, and project management platforms were invaluable.*

When it comes to time management, self-discipline, and support services, this is what **ASF5** had to say: *Time management is crucial for juggling multiple online courses. But here are what worked for me: creating a weekly schedule that blocks out time for each course, setting realistic deadlines for completing assignments and studying, and, lastly, utilising the university-provided time management tools and calendar apps. In terms of Self-discipline, yes, it is essential for success as an online accounting student. You need to be proactive in setting goals, managing your time, and staying motivated without the constant structure of a traditional classroom. For support services, the university offered many online programs, including tutoring for specific accounting concepts, counselling to manage stress and stay motivated, and technical support for troubleshooting online platforms.*

ASM3 outlined that he had his own way of dealing with online learning: *"Well, I think self-discipline is crucial in online learning. As a student, you must stay motivated and focused without direct supervision. "Taking initiative to seek support, resources, and networking opportunities and staying organised and on top of deadlines for assignments and assessments. I did manage time and to stay organised by creating schedule to balance course work and personal commitments, setting time reminders and using time management applications App Collaborative platforms for group projects for example, Microsoft Teams again Accounting software (e.g., QuickBooks, Excel) for practice and simulations, online video tutorials and educational resources also by scheduling regular virtual meetings to check in and troubleshoot any issues and dividing responsibilities fairly by holding each team member accountable and provide constructive feedback and be willing to adapt as needed.*

ASM2 saw online learning as a challenging mode for group projects and also for managing time from home: *Distractions at home are plentiful! Juggling multiple online courses requires serious time management. Creating a clear schedule and sticking to it became essential. Self-discipline is key because being at home differs from being in a classroom with peers. Group projects online can be challenging. Communication platforms like shared documents and video conferencing were crucial for staying on the same page, so online, it was just confusion after confusion.*

ASM1 stated that: *I religiously use online calendars and to-do lists, and being self-disciplined is crucial. No professor or lecture is breathing down your neck, so you have to be proactive about sticking to your schedule and deadlines. Group projects can be tricky online; we rely heavily on video conferencing and shared documents. It would be great if online programs offered built-in collaboration features specifically for accounting tasks. When it comes to support services, stay calm and have the school's tech support number on hand. Luckily, most lecturers are understanding and allow for resubmissions in case of technical difficulties.*

When it comes to the tools used for group projects, students all agreed that they used video conferences and shared documents, but also highlighted that when it comes to online learning, self-discipline is an important factor, and studying from home comes with its challenges compared to a classroom setting, where they also have communication and the ability to focus on learning.

The participants were allowed to outline how they networked with one another, as peer-to-peer engagement is essential, and to advise students who have yet to encounter this type of teaching and learning. **ASF4** stated that *networking has shifted to virtual platforms and that LinkedIn and online forums have allowed me to connect with peers and instructors. For incoming online accounting students, embrace the flexibility! Utilise online resources, do not be afraid to seek help, and most importantly, develop strong time management and self-discipline. Remember, the online world is your virtual classroom; conquer it, and you will conquer the accounting world!*

Students had common views: **ASM5** thought it required too much effort to engage with their peers compared to physical interaction. The participant stated that: *Networking with peers and instructors definitely takes more effort in an online environment. However, many programs offer online discussion forums, virtual office hours, and career fairs to help bridge the gap. However, it is not better for you than for your classmates.*

ASM5 advised the upcoming accounting students: *Well, for incoming accounting students new to online learning, my advice is that they should develop strong time management and organisational skills, which are essential, be proactive in reaching out to instructors(lecturers) and classmates for help and interaction and also do not forget to take advantage of the flexibility online learning offers to create a study schedule that works for you. Do not be afraid to experiment with different online learning tools and resources to find what works best for you.*

Student **ASF3** had a different view on the online mode being an ineffective way of networking with his peers and outlined that it helped her to connect with different people whom she might work with someday, who were not only her classmates but also people who were guests in their online classes: *Sure, I get it. Missing out on in-person hangouts with classmates can be a bummer, especially when making friends. However, online courses are not all bad for networking. Some have discussion boards where you can chat with classmates about the work. We can share ideas, debate topics, and work together on group projects. Even though it is virtual, it can still lead to friendships or connections that might be useful. Plus, online courses have people from all over the place! That means I get to meet folks with different experiences and backgrounds, which is way cooler than being stuck in a classroom with the same people I see every day. It opens doors to a new network I would not have otherwise. Moreover, the stuff I learn online can be a great talking point at conferences or online forums. Someone I met in class may be a future collaborator or even give me a good recommendation someday.*

Only one student preferred the traditional teaching and learning mode to online learning. Said **ASM1**: *Ugh, online learning does not do it for me. Do not get me wrong, the flexibility is nice, being able to learn in my PJs at 3 am sounds like a dream. However, where is the social aspect? I miss the buzz of a classroom, bouncing ideas off classmates after a lecture, or even just grabbing coffee with a study buddy. There might be online discussion forums, but they are not the same. The back-and-forth of conversation and the energy in the room are where the real learning happens for me. Plus, with online classes, it is so easy to get distracted. My phone is right there, and the fridge is calling my name. Forget about focusing for an hour straight! Please give me a proper classroom setting any day. Being physically present, surrounded by others learning the same thing, keeps me motivated and engaged. Online learning feels isolated. I may not be the biggest fan of early mornings, but I'd take a crowded lecture hall over a lonely screen any day.*

5. Discussion

The research data shows that students face different obstacles when learning accounting online, and that they develop strategies to succeed through self-discipline, time management, utilising technological resources, and communication systems. The research findings show that students need to develop better self-regulation skills when studying online because virtual learning lacks the structure of traditional classrooms. The student ASF5 identified Khan Academy, online accounting simulations, educational video channels, tutoring services, and forums as essential tools for studying accounting online.

The students communicated clearly and organised their work and online collaboration tools to manage group projects in a virtual environment. The student used shared documents, video conferencing, and project management platforms to achieve success in their group work. The students used university-provided time management tools and calendar applications to achieve success in their online courses. The student believes self-discipline is essential for students who want to succeed in online accounting education. Students must control their learning schedule because online education lacks direct instructor supervision.

The student ASM3 demonstrated self-discipline through proactive actions and self-regulation by stating that students must stay motivated and focused without direct supervision in online learning. The students manage their time effectively through scheduling, time reminders, and application use for organisation, coursework, and maintaining a balance in their personal lives. The student scheduled virtual meetings to solve problems and distributed work tasks through a system of accountability and feedback. The student demonstrated how to maintain personal responsibility while working with others through their method of time management and team communication. The student ASM2 faced home distractions while studying due to many responsibilities.

The student must develop strong time management skills to handle multiple online courses. Working on group projects on online platforms can be challenging for students. The students needed shared documents and video conferencing tools to coordinate their group work because online learning created continuous confusion. The online learning environment presents students with additional challenges that require them to develop stronger self-discipline and adaptability skills. The student ASM1 depends on online calendars and to-do lists for their studies and believes self-discipline remains essential for success. Students use video conferencing and shared documents to collaborate on group projects, and most instructors understand when students need to resubmit their work due to technical issues. The students' experiences show that digital tools function best when students develop self-regulatory abilities, demonstrating how discipline, time management, and digital skills work together.

The educational approach of Blended Learning (BL) combines classroom instruction with technology-based instruction. The hybrid learning system unites flexible online learning with the interactive benefits of traditional classroom settings. The research conducted by Finlay, Tinnion and Simpson (2022) shows students strongly favour blended learning methods because they value the real-time social interactions that these methods provide. The analysis explores communication and community development in online learning through student experiences, demonstrating the advantages and restrictions of virtual peer interaction. The student ASF4 stated that digital networking platforms, including LinkedIn and online forums, enabled him to connect with peers and instructors during his studies. The student recommends that students use online resources when seeking help from others and master time management and self-discipline. Students can establish professional relationships with peers and instructors through online learning platforms.

The student ASM5 stated that networking with peers and instructors becomes more challenging when learning online because students must put in additional effort. The student ASM5 stated that online programs provide discussion boards, virtual office hours, and career fairs. However, these resources do not match the benefits of

studying in one physical location with classmates. The student's experience shows that online learning offers opportunities for interaction, but these experiences lack the immediacy and naturalness of face-to-face communication.

Several existing studies support the idea that online learning success is strongly influenced by students' self-discipline, organisational skills, and proactive help-seeking behaviours. For example, prior research by Broadbent and Poon (2015) indicates that self-regulation and time management strategies are key predictors of academic success in online environments. Similarly, Kahu Picton and Nelson (2020) found that students who actively seek support from instructors and peers experience higher levels of engagement and persistence in digital learning contexts.

In addition, the observation from student ASF3 that online courses enhance networking opportunities is also supported in the literature. Martin, Sun and Westine (2020) indicate that online platforms can foster meaningful academic and professional networks through collaborative tools and discussion forums. Although some scholars argue that online learning may sometimes limit social interaction compared to face-to-face settings, the growing use of collaborative technologies suggests that digital spaces can strengthen peer-to-peer and student-to-instructor connections.

The online learning environment provides students with access to students from diverse backgrounds who become their professional contacts after graduation. The student ASM1 chose traditional classroom learning because they preferred the classroom environment, which provided social interaction and motivational support. The student ASM1 misses the classroom environment because they need to exchange ideas with classmates after lectures and participate in classroom discussions that create learning opportunities.

The student ASM1 experiences isolation when studying online because they miss the classroom environment where they can interact with classmates. The student ASM1 misses the classroom environment because they need to exchange ideas with classmates after lectures and experience the classroom discussions that create learning opportunities.

The study shows that students must develop self-discipline and time management skills, learn to use digital tools, and actively participate in communication networks to succeed in online accounting education. Students show that online learning platforms provide flexible access but require students to take full responsibility for their studies while strategically using available support resources. Students who structure their time effectively, stay motivated, and interact with peers and instructors through video conferencing, collaborative platforms, and online tutorials achieve better results in accounting education.

Online learning provides students with expanded networking possibilities, but the absence of face-to-face contact reduces the speed and emotional depth of classroom interactions. Educational institutions must establish robust technological systems while teaching students to self-regulate their learning, promote teamwork, and develop methods that improve intellectual and social learning outcomes to achieve maximum success in online accounting education.

The educational approach of Blended Learning (BL) combines classroom teaching with technology-based instruction. The hybrid learning system unites flexible online learning with the interactive benefits of traditional classroom settings. The research conducted by Finlay Tinnion and Simpson (2022) shows students strongly favour blended learning methods because they value the real-time social interactions that these methods provide.

Combining digital and direct teaching methods in blended learning frameworks creates an environment that supports diverse learning styles while improving academic outcomes through personalised content delivery and evaluation. The core characteristic of successful blended learning environments is the provision of personalised educational experiences, which lead to better student performance across all learning environments.

The foundation of both online and traditional educational environments depends on strong communication systems. Combining discussion forums with video conferencing and instant messaging services helps students stay connected and receive support through digital learning platforms. Combining technological tools with flexible scheduling allows students to balance schoolwork with outside responsibilities. Educational institutions can improve service delivery through online tutoring, virtual career development programs, and digital mental health services, demonstrating how technology can optimise educational support systems.

The success of blended learning ecosystems depends on establishing complete support systems, including technical help, academic guidance, and mental health resources for students. Developing interactive educational resources that combine multimedia content such as videos, quizzes, and simulations plays a vital role in maintaining student interest throughout their learning journey across different platforms. Combining formative assessments with timely feedback systems and strategic implementation methods yields better learning outcomes and greater student satisfaction in both digital and traditional educational environments. Based on the theoretical framework, literature review, and the study's findings, the researchers developed the model illustrated above to guide accounting learning (see Figure 1).

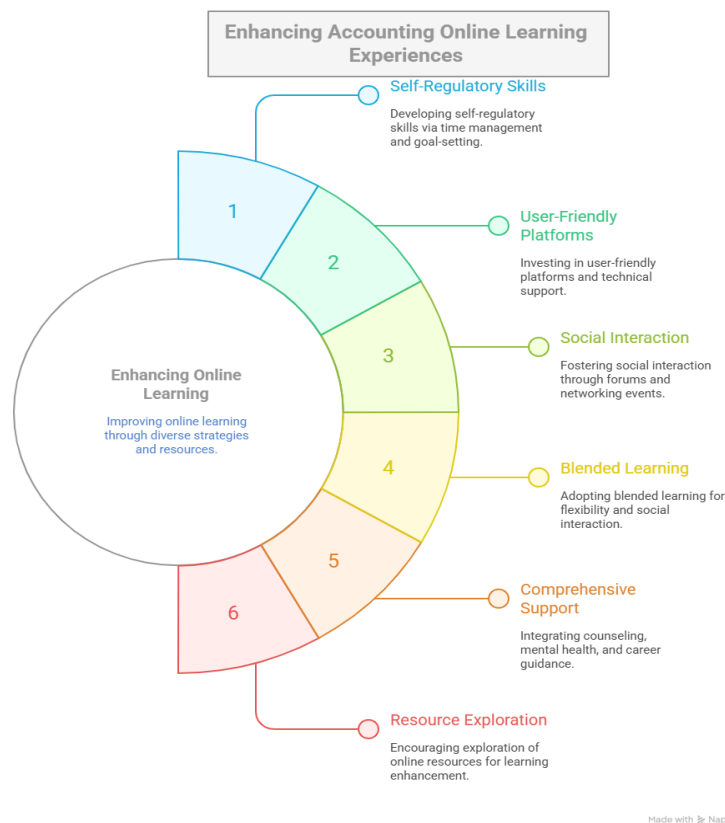


Figure 1. Accounting Learning Model

Source: Authors' Own

The diagram demonstrates multiple learning strategies that improve online accounting education by analysing student learning processes. Students gain learning autonomy through self-regulatory abilities, including time management and goal-setting, to direct their educational path. Combining user-friendly platforms with dependable technical support enables learners to access content without interruptions, promoting their full participation. The model promotes social interaction through online forums and networking events, creating opportunities for students to develop peer-to-peer learning skills and build community connections.

The model implements blended learning methods which unite virtual and classroom approaches to provide flexible learning opportunities and promote active student participation. The model demonstrates that students require complete support through counselling, mental health services, and career guidance to fulfil their educational requirements. Students who explore resources can use online tools and materials to enhance their understanding and maintain ongoing development. Combining these connected strategies creates an effective system to improve the quality, accessibility, and effectiveness of online accounting education.

Although the extant literature on blended learning affirms its successes, accounting education is viewed as a complex system consisting of interdependent cognitive (self-regulation) and non-cognitive constructs. The approach highlighted in this study of accounting education contributes to the literature by positioning student autonomy (self-control and time management) as the focal point in a blended learning environment that affects learning outcomes.

Most research on blended learning focuses on quantitative evidence from developed Western countries. The study, therefore, fills the gap by providing qualitative evidence from final-year accounting students in the developing-country context of South Africa. This presents a unique case of local qualitative evidence on infrastructure and digital challenges common in developing countries such as South Africa. Furthermore, they address a unique socio-educational context in higher education in South Africa, where the interviews were conducted after students had completed both online and classroom assessments.

6. Conclusion

The study provides essential insights into students' experiences with online learning and traditional classroom instruction in accounting subjects. The research shows that online learning provides flexible access to education with multiple networking options. However, students must develop strong self-discipline, practical time management skills, active participation in technology systems, and support resources. Students found online learning platforms, including Khan Academy and accounting simulations, Microsoft Teams, and educational video channels, suitable for their accounting education because they improved their understanding of concepts and supported group assignments. Students experienced three main difficulties while learning online: home distractions, limited social contact, and complex coordination of virtual group work. Online platforms enable students to connect with people outside their immediate peer group but lack the dynamic atmosphere and motivational energy of traditional classrooms. The research demonstrates that students must develop personal learning strategies and maintain discipline while receiving institutional support to succeed in online education. The study demonstrates that blended learning methods, which unite online and classroom instruction, create an optimal learning environment that boosts student engagement, academic performance, and social development.

7. Recommendations

- There is a need to establish workshops and training programs that teach students to develop essential self-regulatory abilities through time management, goal-setting, and structured study routines for successful online learning.
- Universities need to maintain their investment in user-friendly online platforms, accessible technical support, and learning tools that enable students to work independently and collaborate with their peers.
- The institutions need to establish discussion forums, virtual office hours, mentorship programs, and online networking events to help students overcome the social isolation of online learning through peer-to-peer and student-instructor interactions.
- The blended learning approach, which combines online resources with face-to-face instruction, should be adopted because students want both flexibility and social interaction in their learning experience.
- Online programs must integrate academic counselling with mental health resources, tutoring, and career guidance to support students' holistic development while reducing stress and boosting motivation. Provide workshops and training on time management, goal setting, and the effective use of digital tools.
- Encourage students to explore a range of online resources to complement traditional learning.

Limitations of the study

The study encountered several limitations. Firstly, the sample consisted solely of final-year Accounting students. Although the qualitative nature of the study afforded rich insights into students' experiences, the small sample size and the fact that students were selected from only one institution are limitations of the study. Therefore, the study is not generalisable to other accounting students. The Accounting Learning Model derived from this study may therefore require modifications or adaptations to account for differences in institutions, technology, and students that may exist in other contexts in South Africa and internationally.

Secondly, this study relied only on qualitative data derived from narrative and semi-structured interviews with students. Any bias arising from recall, interpretation, and social desirability cannot be discounted. The findings herein have not been triangulated from the perspectives of lecturers, LMS data, or student academic achievement, and we advocate that future research should consider a mixed-methods approach or a longitudinal study across different HE institutions to validate the findings.

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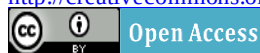
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