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ACCOUNTING STUDENTS' PERCEPTIONS ON A ROLE OF DISTANCE EDUCATION IN THEIR SOFT SKILLS DEVELOPMENT

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ABSTRACT

A paradigm shift has taken place in distance education as a new technique of learning and teaching, switching the focus to students' learning, skills, and competencies. Distance education has been the available alternative enforced as a measure to prevent the spread of the COVID-19 Pandemic in higher education. The study aims to investigate students' perception of whether the distance education environment is capable of providing students with soft skills. Therefore, this study focuses on measuring this role from the perspective of students.

This study employed a survey of students belonging to the Accounting program of Majmaah University. Overall, the Findings were positive in that accounting students reported significant gains in the majority of skills by leveraging LMSs tools advantages (12 soft skills). Accounting education at a distance during the COVID-19 Pandemic is a valuable learning experience that may have a positive impact on the future of the accounting education environment.

Keywords: Distance education, Soft skills, Pandemic-related distance education, Learning management systems (LMSs), Accounting education.

INTRODUCTION

Distance education, until recently, is not new to higher education in Saudi Arabia, but what is notable is that Pandemic-Related Distance Education is fundamentally different from distance education pre-pandemic (Al Lily *et al.*, 2020; Eltayeb *et al.*, 2020; Hodges *et al.*, 2020). The cause for this lies that Pandemic-Related Distance Education has become obligatory and not optional. Hodges *et al.* (2020) referred to the term Emergency Remote Teaching (ERT) as an alternative term that distinguishes it from distance education in the non-emergency.

Distance education is expected to see a change through them in the perspective of higher education as a strategic alternative for the future, which requires the development and the adoption of a culture of change within society to deal with the distance education environment without linking it to events or crises. In addition to that, there are calls to normalize emergency distance education (Murphy, 2020). Therefore, the Pandemic-Related Distance Education experience is an opportunity to revise the role that distance education may play in the higher education system in general and accounting education in particular.

And as accounting education programs are called upon to deliver well-skill graduates in response to multiple stakeholders' demands, the use of distance education may be beneficial to learning and teaching in developing soft skills through various learning tools, such as

discussion forums and virtual classes, or by other types of interactive media, such as audio, video, supplementary readings, and application sharing.

The importance of research is that students are in a suitable position to perceive the role of distance education as concerning soft skills because they will be quite familiar with the activity of face-to-face classrooms and virtual classrooms. Furthermore, personal experience had an effect on my thinking about the distance learning environment as a lecturer during the COVID-19 pandemic. So, the use of virtual classrooms during the COVID-19 pandemic as a substitute for face-to-face teaching is an opportunity to explore the role of distance education on students' soft skills development in higher education with a concentration on the accounting domain in Saudi Arabia.

The current study seeks to investigate students' perception of whether the distance education environment is capable of providing students with soft skills, drawing on the students' experience during the sudden shift to distance education during the period of the COVID-19 Pandemic. Accordingly, this study investigates, firstly, students' perceptions of whether the use of available tools in LMSs can assist in soft skills development, and secondly whether there would be marked differences in student's perceptions by their demographic characteristics (gender, age, GPA, or study level). The rest of this paper is organized as follows. Section 2 reviews the relevant literature review and identifies hypotheses for the study. Section 3 details the research methodology and discusses the research findings. The concluding remarks of the paper are then provided in the final section.

Literature Review and Hypotheses Development

Most of the studies have discussed students' perceptions of the role of distance education environment in improving learning outcomes in Accounting and Business education (De Lange *et al.*, 2003; Love & Fry, 2006; Basioudis *et al.*, 2012; Tseng *et al.*, 2019), while very few independent studies that have discussed students' perceptions on the role of distance education in soft skills development in accounting education (Weil *et al.*, 2011a; López Gavira & Omoteso, 2013; Ratnaningsih, 2013; Weil *et al.*, 2013b; Herrador-Alcaide *et al.*, 2019). The success of distance learning tools apply is usually influenced by the student's satisfaction factor with distance education E-Systems (Almaiah *et al.*, 2020; Shams *et al.*, 2022).

Herrador-Alcaide *et al.* (2019) examined students' perceptions of soft skills in the virtual learning environment in Spain. The results indicated that the students studying financial accounting showed a high positive evaluation in the self-perception about their soft skills related to solve-problems skills, analytical skills, teamwork skills, communication skills, and plan work. The results also referred that students with a high positive perception of their soft skills are also satisfied with the virtual learning environment.

López Gavira and Omoteso (2013) surveyed accounting students who were enrolled in two universities, one in Spain and the other in England. The students were asked about the usefulness of Virtual Learning Environments (VLE) to their learning experiences. Significant findings of the study include that students from both countries have exhibited their support for the importance of the contribution of VLE tools to their accounting skills and knowledge. The study concluded that an increase in the use of VLE in undergraduate accounting education could further contribute to soft skills development.



In a different educational context, the results have shown that an LMS embedded in the PBL approach had a significant effect on soft skills, as the survey results reveal that engineering students' skills improved at the end of their study, such as communication skills, general knowledge, conflict resolution skills, problem-solving and research skills (Deep *et al.*, 2019).

Discussion Forums

A synchronous or asynchronous discussion forum can be used as a learning tool to promote soft skills, such as problem-solving skills, teamwork, written communication, interpersonal skills, creative thinking skills, critical thinking skills, and analytic skills (Pena-Shaf *et al.*, 2001; Weil *et al.*, 2011a; Weil *et al.*, 2013b; Biasutti, 2017; Maryani *et al.*, 2018; Reyneke & Shuttleworth, 2018).

Reyneke and Shuttleworth (2018) have emphasized the possibility of assigning case studies in a distance education environment to enhance some skills such as teamwork skills, communication skills, critical thinking, problem-solving, and thinking independently, through which blog or discussion forum could play a role in boosting so.

Weil *et al.* (2011a) administered a questionnaire to 210 students enrolled in the distance in an intermediate financial accounting course to assess the perceived usefulness of an online discussion forum in developing competencies. They found that students perceive the discussion forum to be of greatest use in developing their written communication skills, and creative and critical thinking skills, while the least was interpersonal skills.

A further study, which is questionnaire-based, by Weil *et al.* (2013b) at two universities in New Zealand found that students perceive numerous benefits to be associated with case-based online discussions across (in the form of Moodle open-source learning software), such as critical thinking skills, independently thinking skills, communication skills, and collaboration. They concluded that faculty might fully take advantage of an asynchronous discussion forum within the accounting curriculum as a means of developing those skills.

Virtual Classroom

A virtual classroom is used to support the collaboration and interaction between faculty and student in achieving learning outcomes (Gupta & Pathania, 2021). Several studies have shown that synchronous communication by virtual classrooms can be used to broaden educational services, of which the most significant was the promotion of the learning of soft skills such as writing, speaking, creative thinking, and critical thinking and problem-solving skills (Robinson & Hullinger, 2008; Riegle & Kozen, 2016; Virtanen & Tynjälä, 2019).

For example, the study of Robinson and Hullinger, 2008 has shown that management students reported gains in various skills development such as writing, speaking, and critical thinking by engaging in online class activities, as Virtual classes and related technologies serve to motivate thinking and handling with other students through visual, print presentations.

Other Electronic Media

Computing and related skills are important traits of professional success. One of the required soft skills for stakeholders (Zureigat, 2015). Therefore, "the distance education environment sounds like a digital corporate work environment" (Paulson, 2006).



Computer-assisted learning may improve a range of accounting students' computer skills, such as writing skills, the use of computers and information technology (Robinson & Hullinger, 2008). A study, for example, found that a conclusive benefit of distance education was the expertise that students developed in computer skills, with 90% of students reporting that they gained at least some general expertise in the use of computers and information technology (Robinson & Hullinger, 2008).

Moreover, LMSs encompass several additional features that empower students to use their time efficiently outside the classroom, which students encourage to manage self-learning in enhancing learning outcomes (Nor & Kasim, 2015; Elzainy *et al.*, 2020; El Refae *et al.*, 2021).

After reviewing the literature, this study suggests that; firstly, the use of LMS tools assists in soft skills development, drawing on the accounting students' experience during the sudden shift to distance education during the period of the COVID-19 Pandemic; secondly, there are no significant differences in the mean responses of accounting students by Demographic characteristics (independent variables).

MATERIALS AND METHODS

Sample Selection and Data

The questionnaire was designed based on the research objectives and drawing on the soft skills set discussed by many researchers and professional bodies in accounting education (e.g., AICPA, 1999; Zureigat, 2015; Rebele & Pierre, 2019; Tsiligiris & Bowyer, 2021) and also drawing on some items relevant to soft skills in distance education used in similar previous studies (Weil *et al.*, 2011a; López Gavira & Omoteso, 2013; Weil *et al.*, 2013b). Accordingly, this study considers Twelve soft skills, which include Communication, Written Communication, Creative Thinking, Critical Thinking and Problem-solving, Teamwork/cooperation, Interpersonal, Analytical skills, Time Management, Information Technology, Internet Research, and Computer skills. These Twelve skills are most important in the recruitment environment and most used in the literature survey, which highlights the reason for their inclusion in this study.

This survey instrument is composed of five parts and includes 30 questions. It aimed at exploring students' perceptions who got involved in a virtual learning environment during the sudden shift to distance education during the period of the COVID-19 Pandemic, in the following:

1. The acquisition of soft skills with the Discussion forum tool (12 items);
2. The acquisition of soft skills with a Virtual class tool (6 items);
3. The acquisition of soft skills with electronic Media of LMS (8 items);
4. Demographic information (4 items).

Parts 1, 2, and 3 were respectively designed to measure the accounting students' perceptions about the role of distance education in boosting soft skills by the available features of LMS (in the form of Blackboard). Respondents were asked to indicate the extent to which the use of LMS tools helped them in developing or enhancing each skill, by rating the strength of their agreement on a Five-Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Part 4 requested demographic information in respect of gender, age, GPA and level of study. These



items were used as independent variables to determine whether or not differences in their demographic information may affect other items in the questionnaire.

The study sample was composed of students of the second semester (A.Y. 2020-21). This sample was limited to students from the fourth to the eighth level. Where some students dealt with two systems of education, learning of presence and distance education system before and during the COVID-19 pandemic, and then have experience in dealing with distance education environment at least for two online semesters at the time of collecting the data. The student set that took part in the survey was composed of 186 respondents, who belong to the Accounting program of Majmaah, Saudi Arabia. Eleven of the 186 respondents are excluded from the sample because some are less than level 4 and others not valid for statistical analysis. The final sample consists of 171 respondents.

The statistical analysis was carried out using IBM® SPSS statistics package, version 24. Quantitative data were evaluated based on descriptive statistics. Using the Alpha-Cronbach test, the reliability of data in this study was 0.953, indicating a highly reliable internal consistency and enough to allow the analysis. In addition, the contents of the questionnaire were validated by two experts in accounting education and distance education.

Meanwhile, the study implemented a normality test to make sure that the researcher can implement parametric tests throughout the statistical analysis. Kolmogorov-Smirnov test is utilized to identify whether the data follows the assumptions of the normal distribution or not. The results of Kolmogorov-Smirnov confirmed that the obtained data showed non-normal distribution ($p < .005$) and then the study can implement non-parametric tests.

RESULTS AND DISCUSSION

Participants' Characteristics

The participants were not evenly distributed in terms of age and gender. The data analysis revealed that significantly more male students (70.8%) than female students (29.2%), which roughly correlates to more males enrolled in the accounting program. The ages of the participants ranged from less than 18 to greater than 22. The vast majority of the sample were within the age bracket (22 and above years), with 108 (50.8%) participants. This can be attributed to the that a majority of the student population is of advanced levels, as somewhat more than half of the participants were Level 8 and 7 (32.2% and 24%, respectively). The majority of participants reported their GPA ranged between 3:01-4:00 (40.4%) followed by a GPA of 4:00-5:00 (36.2%), while GPA ranged between 2:00-3:00 (23.4%). **Table 1** provides the details of demographic data.

Table 1. Data of Demographics of Participants (Dependent Variables)

Measure	Demographic	No	(%)
Gender	Male	121	70.8
	Female	50	29.2
	Total	171	
Age (years)	18 and Less	2	1.2
	19-21	61	48.0
	22 and above	108	50.8

	Total	171	
Level	4 th	12	7.0
	5 th	20	11.7
	6 th	43	25.1
	7 th	41	24.0
	8 th	55	32.2
	Total	171	
GPA	2:00-3:00	40	23.4
	3:01-4:00	69	40.4
	4:01-5:00	62	36.2
	Total	171	

Measurements of Students' Perception of Soft Skills with the LMS Tools

Table 2 shows the mean and standard deviations of the responses from the study's sample about the ranks of the perceived soft skills with LMS tools.

Table 2. Ranking of respondents' perceptions, with Mean and standard deviation

Variables	Mean	SD	Rank	t	Sig.
Perceived soft skills with the tool of the Discussion forum					
Teamwork Skills (3 items)	3.546	1.125	2	6.343	.000
Written Communication Skills (1 item)	3.46	1.238	3	4.880	.000
Interpersonal skills (2 items)	3.246	1.219	6	2.634	.009
Creative thinking skills (2 items)	3.670	1.102	1	7.943	.000
Critical thinking and Problem-solving skills (3 items)	3.399	1.149	4	4.549	.000
Analytical skills (1 item)	3.35	1.276	5	3.537	.001
Group mean response (12 items)	3.456	1.051			
Perceived soft skills with the tool of Virtual class					
Communication Skills (3 items)	3.601	1.1024	1	7.122	.000
Teamwork skills (1 item)	3.46	1.238	4	5.455	.000
Interpersonal skills (1 item)	3.52	1.257	2	5.414	.000
Creative thinking skills (1 item)	3.51	1.195	3	5.568	.000
Domain total (6 items)	3.559	1.092			
Perceived soft skills with other Electronic Media					
Computer Skills (2 items)	3.772	1.053	1	9.583	.000
Internet Research Skills (2 items)	3.699	1.099	3	8.317	.000
Information technology skills (2 items)	3.749	1.021	2	9.588	.000
Time management skills (2 items)	3.573	1.200	4	6.245	.000
Domain total (8 items)	3.699	1.004			
Note: Test value = 3, sig. (2-tailed) < 0.05					



The mean perceptions of students on a contribution of LMSs (in the form of Blackboard) in the 12 skills development lie within an average rate (3.25–3.77). These results details are viewed as follows:

A- Perceived Soft Skills with the Tool of Discussion Forum

In response to the first domain items related to "The acquisition of soft skills with Discussion forum tool", the group mean response for all items was 3.456 (1.051), which was equivalent to "agree". A review of the descriptive statistics in **Table 3** above presents that the highest-ranked, with a mean of 3.670, is creative thinking skills, which includes three items; "The discussion forum allows students to discuss issues which need from them to more think" and "preferring the discussion to be available online to obtain for more opportunity of a time to think". The next highest-ranked, with a mean of 3.546, is teamwork skills involved items; "The availability of discussion resulted in my being more involved with the faculty and fellow students", "The discussion forum contributed to teamwork skills development with my fellow students" and "The discussion forum provides a collaborative learning environment".

While, written communication, critical thinking, and Analytical skills received the averages rating (3.46, 3.399, and 3.35, respectively) among the set of skills relevant to the discussion forum. In contrast, accounting students in the studies by Weil *et al.* (2011a) and Weil *et al.* (2013b) perceived written communication and critical thinking skills as the highest-ranked soft skills with discussion forum tools. The lowest-ranked was for interpersonal skills, similar to the results by Weil *et al.* (2011a) and Weil *et al.* (2013b). Consequently, it appears that students' perceptions of the role of distance education in developing those skills in accounting courses through a learning tool of discussion forum have not changed significantly as the means of the responses are higher than 3, whether relevant to Pandemic- Related Distance Education or pre-pandemic.

The results of the t-Test test presented in **Table 2** give further evidence about the contribution of the discussion forum tool for assisting in soft skills development as conceived by accounting students. It indicates that the T. value is still above the mid-point of the scale (score of three), except for the interpersonal skills where the T. value is below 3 ($t= 2.634$), however, the significance value is below 0.05.

The lack of interpersonal skills can be attributed to failure to achieve motor or effective objectives in a distance education environment. However, it appears that the students need to have high levels of motivation to be more interactive in this type of discussion. If sufficient academic support is provided to students, success levels can be achieved with this learning tool.

Of note is that there are difficulties in developing interpersonal skills within accounting curriculum activities, where interpersonal skills received the less rating concerning perceived usefulness, than reported in many studies related to soft skills in accounting education (e.g., de Lange *et al.*, 2006). Besides, it is tough to incorporate interpersonal skills into the accounting curriculum or find material suggesting incorporating them (Daff, 2013).

B- Perceived Soft Skills with the Tool Learning of Virtual Classes

In response to all second domain items related to "Soft skills acquired with Virtual class tool", the statistic mean response for all items was 3.559 (1.092), which was equivalent to "agree". A review of the descriptive statistics in **Table 2** above shows that the highest-ranked, with a mean of 3.601, is communication skills, which includes three items "The regular attendance of virtual classes has increased the ability to communicate effectively", "The active participation



of virtual classes has increased the ability to advance good oral communication skills” and “Discussion via virtual class made available prospect for reading and conversing with fellows and lecturers during content delivery”. The moderate ranked skills were teamwork, interpersonal, and creative thinking skills (with the mean of 3.46, 3.52, and 3.51, respectively).

The results of the t-Test test in **Table 2** give further evidence about the positive contribution of the virtual class tool in soft skills development as conceived by accounting students. It indicates that all T. values are above the mid-point of the scale (score of three). The highest value is communication skills ($t = 7.122$).

These results confirmed that communication skills are linked to communication within the virtual classroom as the learning means effective for faculty to employ in the delivery of pedagogy, content teaching in a synchronous interactive manner through advantage of high technology mediums to develop students’ abilities to express suggestions and ideas, present information from multiple perspectives, and improve oral and written communication skills (Daff, 2013; Riegle & Kozen, 2016). Communication skills are arguably even more obvious by distance education due to many distance available technologies which the e-writing and e-oral skills are the best to free speech compared to face-to-face because prior studies have shown that accounting students have high anxiety writing and oral communication in a traditional education environment (Simons *et al.*, 1995).

Notably, interpersonal skills have the next highest score among others (3.52). This result also indicates that is a more noticeable variation than it is for this skill acquisition with the discussion forum tool (3.246), therefore, this difference may be the result of a lack of effective communication within the discussion forum tool, in particular, whether the communication is asynchronous. Rossi (2009) described an LMS as the net of relations, through which an emotional and cognitive connection establishes between learners and between learners and lecturers thanks to their interaction. However, Group activities and teamwork are more significant to build interpersonal relations, learning through social interactions occurs in the online discussion forums with the lecturer's guidance.

Creative thinking skills with the discussion forum tool score the first rank, whereas scores the third rank with the virtual class tool. Tate *et al.* (2017) mentioned that the use of an asynchronous format provides a sufficient time opportunity for each discussion forum student to reach the higher of thought creatively. Moreover, technologies used in virtual classrooms can encourage creative thinking and offer opportunities to work creatively with others using many activities such as the mind-maps approach (Riegle & Kozen, 2016).

C- Perceived Soft Skills with Other Electronic Media

In response to third domain items related to "Skills acquiring by Employing other electronic media of LMS ", the mean response for all items was 3.699 (1.004), which was equivalent to "agree". The results shown in **Table 2** indicate that students assessed all computing and related skills highly, with rates ranging from 3.669 to 3.772. The highest mean was the computer skills, while Internet Research Skill was the lowest mean.

The handling of LMS technologies leads to the development of those skills that are not explicitly listed in the curriculum yet are acquired by students via participation in the content and the various activities making up an academic course.



From a review of **Table 2** Time management skills are also rated high rank. Students can use an online course calendar to manage their learning. The online calendar is both a planning and communication tool. Students reported that they want to leverage the online calendar for scheduling tasks and setting up alerts for upcoming activities like assignments and many other e-activities (Dahlstrom & Bichsel, 2014).

A further paired t-test was conducted to confirm the findings. Data in **Table 2** revealed that all values are much above the mid-point of the score, with ranging with rates ranging from 6.245 to 9.588. This t value was significant at the .05 alpha ($p = .000$).

The Effects of Independent Variables on Perceptions of Students

The non-parametric Mann-Whitney test and Kruskal-Wallis test were performed to test the effect of information of independent and control groups on students' perceptions. The Mann-Whitney test was used to test the differences regarding the contribution of LMS tools in a soft skills development based on gender. While the Kruskal-Wallis test was employed to compare more than two groups based on other variables.

Independent variables included Age, Gender, GPA, and Level at the time of the second semester. The results of both the Mann-Whitney and Kruskal-Wallis tests are shown in **Tables 3 and 4**.

Table 3. Mann-Whitney test results of the differences in students' perceptions based on gender

Variables		N	Mean Rank	Z	Asymp. Sig. (2-tailed)
Perceived soft skills with the tool of the Discussion forum	Male	121	86.96	-.396-	.692
	Female	50	83.67		
Perceived soft skills with the tool of Virtual class	Male	121	86.49	-.201-	.841
	Female	50	84.82		
Perceived soft skills with other Electronic Media	Male	121	86.52	-.216-	.829
	Female	50	84.73		

Table 4. Kruskal-Wallis test results for the differences in students' perceptions based on age, level, and GPA

Variables		N	Mean Rank	Chi-Square	Asymp.Sig. (2-tailed)
Perceived soft skills with the tool of the Discussion forum	18 and less	2	74.00	2.677	.262
	19-21	61	78.05		
	22 and more	108	90.71		
Perceived soft skills with the tool of Virtual class	18 and less	2	95.75	4.856	.088
	19-21	61	74.84		
	22 and more	108	92.12		
Perceived soft skills with other Electronic Media	18 and less	2	82.25	1.835	.399
	19-21	61	79.22		
	22 and more	108	89.90		

Perceived soft skills with the tool of the Discussion forum	4 th	12	67.21	18.038	.001
	5 th	20	80.38		
	6 th	43	68.06		
	7 th	41	110.80		
	8 th	55	87.68		
Perceived soft skills with the tool of Virtual class	4 th	12	72.08	19.027	.001
	5 th	20	79.63		
	6 th	43	64.29		
	7 th	41	108.84		
	8 th	55	91.30		
Perceived soft skills with other Electronic Media	4 th	12	68.71	10.593	.032
	5 th	20	79.40		
	6 th	43	72.69		
	7 th	41	103.91		
	8 th	55	89.23		
Perceived soft skills with the tool of the Discussion forum	2:00-3:00	40	94.41	3.503	.173
	3:01-4:00	69	89.21		
	4:01-5:00	62	77.00		
Perceived soft skills with the tool of Virtual class	2:00-3:00	40	97.25	5.271	.072
	3:01-4:00	69	89.10		
	4:01-5:00	62	75.29		
Perceived soft skills with other Electronic Media	2:00-3:00	40	89.25	.230	.891
	3:01-4:00	69	85.27		
	4:01-5:00	62	84.72		

Note: **Differences between groups are significant at a 5% level ($p < 0.05$)

The results of the Mann-Whitney test revealed that there are no statistically significant differences between male students and female students in their agreement or disagreement for all items (**Table 3**). This concurs with previous assertions reported in the accounting education environment, where some studies, in which gender is used as an independent variable, exhibited no significant differences to perceive soft skills (de Lang *et al.*, 2006).

It is evident from **Table 4** that there were no significant differences in each of the other characteristics which are of more than two groups, except for one aspect the level of the semester. The findings indicated that the difference in students' level of study at university had an effect on their perceptions and that the discrepancies in their evaluations were considerable. **Table 4** displays that there are statistically significant differences in the perceptions of the students regarding the contribution of LMS tools in the soft skills development based on students' level of study, according to the significance of 0.05.

The different perceptions were significantly more valuable among students regarding the contribution of the virtual class tool and discussion forum tool in the soft skills development (0.001), whereas the other Electronic Media are the lowest (0.032). Regarding level-based differences (**Table 5**), at the 5% level, the seventh level group was more likely to perceive the role of distance education in acquiring soft skills than the other levels groups. Students at advanced levels are more mature than those at lower levels.



Table 5. Sample Median test results by level group

Variables	Observed Median	Sample 1- Sample 2	T value	Sig. (2-tailed)
Perceived soft skills with the tool of the Discussion forum	3.50	Level 7 – level 6	17.200	.000
		Level 7 – level 4	6.512	.011
		Level 7 – level 5	6.062	.014
		Level 7 – level 8	3.908	.048
Perceived soft skills with the tool of Virtual class	3.67	Level 7 – level 6	10.677	.001
		Level 7 – level 4	2.137	.144
		Level 7 – level 5	1.939	.164
		Level 7 – level 8	1.078	.299
Perceived soft skills with other Electronic Media	4.00	Level 7 – level 6	6.862	.009
		Level 7 – level 4	5.792	.016
		Level 7 – level 5	0.417	.518
		Level 7 – level 8	4.434	.035

CONCLUSION

This study intended to evaluate the role of distance education in soft skills development in the Saudi education environment. Therefore, this study focuses on measuring this role from the perspective of students at the time of the shift towards distance education during the COVID-19 Pandemic. Overall, findings from this study indicate that distance education could be a beneficial learning system to contribute to soft skills development through the advantage of LMSs tools in the management of activities learning within a discussion forum tool, a virtual class tool, and other electronic media. Depending on students' perceptions, this study shows that these means are promised tools to contribute to soft skills development in an accounting education environment. The results of this study are in accordance with the findings of the previous studies that discussed students' perceptions of the usefulness of distance education to develop their soft skills (Weil *et al.*, 2011a; Weil *et al.*, 2013b; Herrador-Alcaide *et al.*, 2019). Consequently, it appears that students' perceptions of the role of distance education in developing those skills in courses through LMSs have not changed significantly, whether in the period pre-pandemic or during it.

On a much more positive note, the findings show that students' opinions about developing soft skills with LMSs tools consider that Computer skills and Internet Research and information technology were the higher benefits. Also, the findings indicated that the level of a semester at the university had an effect on the students' perceptions and that the discrepancies in their evaluations were considerable, whereas other items did not affect them. Finally, this study lends some support to the notion that accounting programs can advance their role in preparing graduates for the accounting profession by making use of the available opportunities for LMSs tools to create several learning activities that can be built or develop several soft skills. This study has some limitations. First, this study focuses on measuring this role from only the perspective of students. It is projected that the perception of faculty in a comparative manner

agreeing with students may be the area of research in the future. Secondly, the researcher was unable to access students from other campuses. Alternatively, the study was limited to students who belong to the same university that the researcher. Thirdly, a Comparison between several disciplines will expand our findings to a broader context, and different coping strategies might be identified for different settings. After the Covid-19 Pandemic and the return of students to regular classes, it is expected that students' perceptions will be completely different and more perceived of the role of distance education compared to traditional education in soft skills development.

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