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ARTIKEL: Contingency E-Learning for Accounting: Effective Communication in the New Normal Era

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Syaiful H et al

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THE CONTINGENT E-LEARNING MODEL : EFFECTIVE COMMUNICATION ON ACCOUNTING EDUCATION IN THE NEW NORMAL ERA (CASE STUDY IN ACCOUNTING DEPARTMENT)

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Abstract

Purpose: The purpose of this research article is to examine aspects of structural contingent variables from the users side and the providers side of e-learning in accounting education. To explore and to develop insights on how it can be applied to the changing ways of communication of today in the new normal era. **Design/methodology/approach:** We conducted research on e-learning users through 359 (three hundred and fifty nine) students in the accounting department. By using path analysis to obtain measurement results from 2 (two) structural equations. **Findings:** From the expectations of students as users of e-contingent learning, it showed, first, the significance of engagement within regulatory compliance as the only one aspect that can be used as an antecedent to predict the implementation of the contingent e-learning. Second, aspects namely relevant learning teaching methods, and OBE curriculum base play a role in predicting the achievement of learning outcomes effectiveness. Meanwhile for the implementation of contingent e-learning towards effectiveness learning outcomes, showed there was no directly relationship. **Originality:** This research provides insight and contribution to support the accounting education process that takes place in the new normal era after the Covid-19 crisis. Where effective communication leads to the achievement of effective learning outcomes is explained by the contingent theory as technology role for contingent e-learning model for accounting education in the accounting department.

Keywords: accounting education, contingent e-learning, effectiveness of learning outcomes, engagement regulatory compliance, learning teaching method, new normal era, OBE curriculum base, student self interest

Type of Paper: Research article

1. Introduction

The Covid-19 pandemic crisis has an impact on changes in many aspects of life to this time being (UNDESA, UN, 2020a). Including its impact on education in a global context (Onyema et al, 2020, UNESCO, 2020a). Therefore, for sustainable development, accountability priority is given to the option of restoring education with a policy of continuing the learning process (UNESCO, 2020b; Kippels, 2020). In this context, policy makers have the opportunity to build tools, strategies and collaborations with the application of digital technology (UNDESA, UN, 2020b). There are testimony from various contries for the implementation of e-learning which is an important aspect that must be met by a country, as a challenge in carrying out teaching in the Covid-19 era (Jandric et al., 2020). Therefore, It can be accepted that e-learning becomes an important need to be implemented as an alternative delivery mode whose implementation is contingent (Betts, 2003; Andrew et al., 2013). As a capacity building to equip organization with knowledge and competencies in implementation of e-learning in the new normal era (Callo and Yazon, 2020).

The implementation of the contingent e-learning model has challenges (Ilias et al., 2020) through by the role of humans, social capacity, technical aspects, data capacity, for the fulfillment of effective communication in accounting education (Myring et al., 2014). Therefore, a normative model reference is needed that refers to the organizational context as a user and provider of e-learning. By referring to the innovation contingency model as the basic development model (Luder, 1992). Which it meets the characteristics with aspects that determine the success of policy implementation in the field of education (Fullan, 2007; Payne, 2008; Cerna, 2013). As well as fulfilling the theory implementation through process model, and implementation frameworks (Nilsen, 2015).

The Covid-19 pandemic is far from over, therefore due to its impact, there is no doubt that online learning will continue to exist globally for many years to come (Jandric et al., 2020). With the application of blended learning in academic recovery during this disease outbreak which has become the concern of the entire nation, as a new reality or as a new paradigm throughout the world (Mahaye, 2020; Contreras et al., 2020). Although there are advantages and disadvantages in implementing e-learning due to factors that play a role (Grabinski et al., 2020), and factors that hinder implementation (Ilias et al., 2020; Azzahra, 2020). However, this is not seen as a pros and cons for implementation needs contingently (Donaldson, 2001; Betts, 2003; Andrew et al., 2013). For a relevant use of e-learning in protecting students, education staff, society, society, and the nation as a whole (Dhawan, 2020). Therefore for this study, for the effectiveness of learning communication in various countries, in organizations that provide

accounting education in the new normal era, in general its implementation can be assessed by applying the contingent e-learning model.

A number of studies related to accounting education, as well as the context of e-learning in accounting education are presented. With facts of challenges in accounting education (Conrad, 2019). Accounting academics need to adapt their teaching methods to meet the market expectations for accounting graduates (Handoyo and Anas, 2019). Student self-regulation is related to educational technology (Ngampornchai and Adams, 2016). The concept of e-learning as a technology-mediated learning model approach with great potential from an educational perspective (Berrocoso et al., 2020). Functionally there is a contingent e-learning model (Khazanchi et al., 2015), as part of a management information system in higher education (Karfaa et al., 2015; Guerrero and Sierra, 2018). The facts that there are variables that affect the success of an information system and the achievement of system performance (DeLone and McLean, 2016).

Based on previous research with the theme of accounting education, it shows that the application of e-learning is a necessity that must be met due to the Covid-19 pandemic crisis. The purpose and scope of this research is to answer questions about e-learning implementation which is depend on its relevant determinat factors contingently (Betts, 2003; Andrew et al., 2013). Therefore the research question was set. First, how is the influence of internal and external determinants as contingent factors (relevant learning teaching methods, student self-interest, engagement within regulatory compliance, OBE curriculum base) on the implementation of contingent e-learning. Second, how is the influence of contingent factors (relevant learning teaching methods, OBE curriculum base, and implementation of contingent e-learning) on the effectiveness of learning outcomes. This research is intended to provide benefits as input for information in policy making. As insight for relevant stakeholders in the development of e-learning management for accounting education providers of higher education institutions in the new normal era.

2.Literature Review

Conceptual framework

Referring to the needs in predicting the phenomenon (Imenda, 2014) of e-learning with addresses issues of causality, explanation, prediction, and generalization that underlie an understanding of theory of information systems (Gregor, 2006) within the conceptual framework (Figure 1). With the phenomenon of research problem, due to the COVID-19 pandemic towards accounting education, which, in turn accounting education requires continuity. Normatively, the stakeholder theory is used for the benefits of student engagement, for the basis of fulfilling a

closer relationship with stakeholder with using the relevant means of communication. As well as aspects of legitimacy theory that provide the basis for accountability for fulfilling organizational values with environmental values, with a social contract between agents and principals implicitly (Ratnatungan and Jones, 2012).

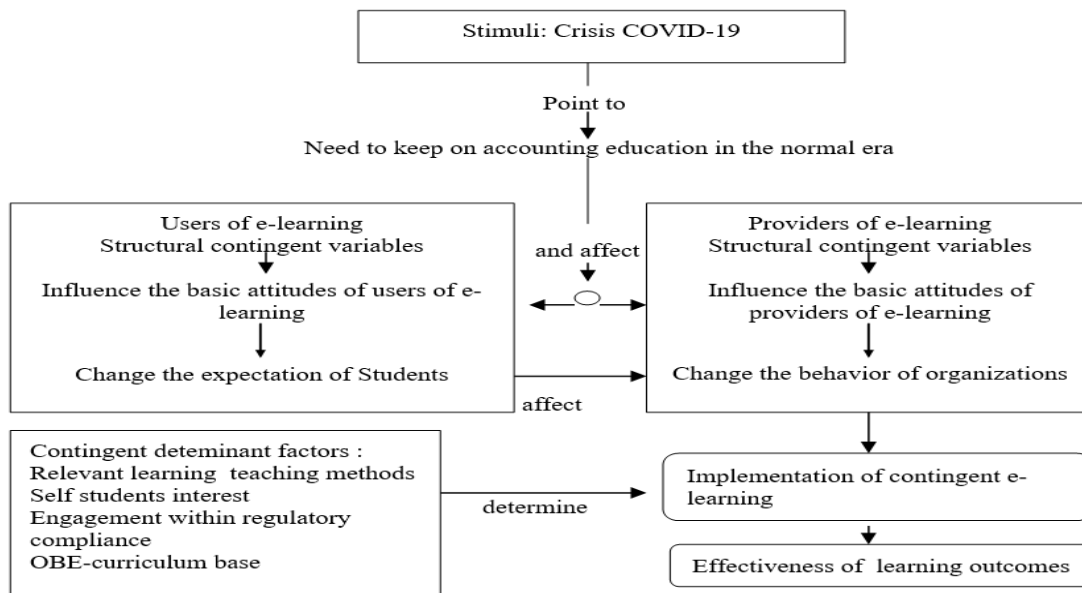


Figure 1: The Contingent e-learning model: Effective communication on accounting education in the new normal era (Adapted, from Luder, 1992)

As in Figure 1, Luder (1992) shows structural contingent variables as a challenge to apply a system of model contingently. Because from a theoretical point of view, there is no one best way to design a system, it caused and depend on the organizational context (Rankin et al., 2012). As with the context of implementation theory (Nilsen, 2015), a determinant framework is needed to determine the types of research variables. Referring to Payne (2008) that argues, that only looking for general solutions, because, there is no 'one size fits all' policy. Thus, the important factors for policy implementation (Cerna, 2013) expressed by the fulfillment of conditions for implementation as dynamic process that involves interacting variables (Fullan, 2007; Payne, 2008). Therefore, in Figure 1 shows the determinat factors that relates with system implementation of e-learning, into the objectives and scope of the research in accordance with the conceptual framework of the study.

2.2. Theoritical framework and hypothesis development

2.2.1. Theoretical framework

The role of contingent theory (Andrew et al., 2013) as a technology or as science (Betts, 2003), is used to explain the implementation of contingent e-learning. Theoretically, this matter connected when we have an efforts to overcome the basic problems of educational impact refers to the conditions in the three domains of practice, policy, and theory (Clements, 2007). Based on theoretical prespective in education field, we reconstruct the logic (Gregor, 2006) with structural contingent variables (Luder, 1982). We therefore, put forward the determinant factor for system implementation in education policy with virtual learning environment. With use structural contingent variables from the user side (student self interets, engagement within regulatory compliance), and from the provider side (relevant learning teaching methods, and OBE curriculum base) (Figure 1).

Effectiveness of learning outcomes

Effectiveness of learning outcomes (EoLO) be defined as student learning achievements in the criteria for mastering aspects of accounting field knowledge, to insure that graduates acquire the skill and competencies within focusing on accounting competency achievements in general, specifically, and professional attitudes. Be formed within items of indicator, such as ability to know, focus on principles, concepts learned, focus on normative theory, criteria of knowledge, cognitive ability to memorize, ability to apply, focus on required outcomes, level of proficiency in competencies, actively engaged learning, testing application of knowledge and skills (Biggs, 2014; IAESB, 2014; IFAC, 2017; Taib et al., 2017; AICPA, 2018; Borgonovo et al., 2019).

Implementation of contingent e-learning

Implementation of contingent e-Learning (IoCeL), be defined as a possible conditingency (Betts, 2003; Andrew et al., 2013) information system of organization within form of e-learning. It was formed within items of indicator, namely as asynchronous e-learning with personal IT systems, big data, WEB-based modules, internet of things, artificial intelligence, as synchronous e-learning, with using application options, such as: zoom cloud meeting, whatsapp web, google hangouts web, GoToMeeting, Cisco Webex (Mooghali and Azizi, 2008; Hrastinski, 2008; El-Bakry and Mastorakis, 2009; Kushida et al., 2011; Grech, 2016; Aldowah et al., 2017; Sledgianowski et al., 2017; Ge et al., 2018; Hughes, 2020).

Relevant learning teaching methods

Relevant learning teaching method (RLTM), be defined as planning teaching and learning with the choice of methods used by lecturers to inform teaching in communication of related contents, planning of task, social support which empowers students in the learning process, with

using e-learning and to achieve effectiveness of learning outcomes. This aspect be formed within items of indicator, such as conventional method, discussion method, lecture method plus discussion and assignment, recitation method, problem finding method, design method, discovery method, inquiry method, mind mapping method, peer teaching method (Hrastinski, 2008; Fry et al., 2009; Al-Rawi, 2013; Nind et al., 2019; Hirsha et al., 2020; Team UGCNETPAPER1, 2021).

Student Self interests

Student self interest (SSI), be defined as the need for students to motivate themselves, personal attention in fulfilling cognitive, affective, and conative aspects, as an achievement needed in the learning process and to enhance of learning outcomes of accounting education with using contingent e-learning. This aspect be formed within items of indicator, such as students' needs to motivate themselves, personal attention in meeting cognitive needs, affective development needs, self-actualization, fulfillment of conative aspects, as ethics and aesthetics themselves with a virtual learning environment, as needs in the learning process with personal IT systems (Anderson et al., 2001; Fry et al., 2009; Heer, 2012; Reynolds, 2015; Alcaide et al., 2019; Hirsha et al., 2020; Dhawan, 2020; DeAlwis and David, 2020; Alshurafat et al., 2021).

Engagement within regulatory compliance

Engagement within regulatory compliance (EwRC), defined as the involvement of lecturers and students in regulations related to the e-learning learning process with the aim of meeting health goals, economic-financial-efficiency considerations, technical considerations, behavioral-motivational aspects, social aspects, and academic goals. This aspect is formed within items of indicators, such as acceptance of physical distancing needs, social distancing rules, acceptance of relational values, understanding of the level of social values, as social contract compliance, consideration of the fulfillment of individual rights, compliance of universal academic ethics, reactive intelligence of environment, active intelligence to plan, being with ontointelligence in understanding, acceptance of campus environmental values (Belohlavek, 2007; Fry et al., 2009; Bakia et al., 2012; Sousa, 2016; Chowdhury, 2016; Bonds et al., 2020; Dhawan, 2020; Alshurafat et al., 2021; Toth et al., 2021).

OBE curriculum base

Outcome based education-curriculum base (OBE-CR), defined as curricular alignment in the application of constructive alignment as an OBE process, with the elaboration of OBE principles, on the achievement of student knowledge and improvement of outcomes for competency purposes using e-learning and towards the effectiveness of outcomes study. This aspect is formed within items of indicators, such as clarity of focus for outcomes, backward

design curriculum, student learning involvement, expanded opportunities, relevant learning, constructive alignment, program education objectives (PEO), Planning for learning outcomes (PLO), course learning outcomes (CLO), implementation of desired learning outcomes (Anderson, 2002; Davis, 2003; Shuaib, et al, 2009; Biggs, 2014; Taib, et al, 2017).

2.2.2. Hypothesis development

Hypothesis development is built from interrelated types of theory for explaining and predicting (Gregor, 2006). It refers on middle range theory from empirical facts related to research previously. All of hypotheses with being exist of constituted from proposition containing observables (Hassan and Lowry, 2015). Based on reconstructed logic, tentative answers to research problems are determined by referring to variables formed from the scientific aspect, or from the technological context (Betts, 2003). By presenting an explanation of the relationship between variable into the research model, referring to the results of empirical facts related to previous studies (Figure 2)

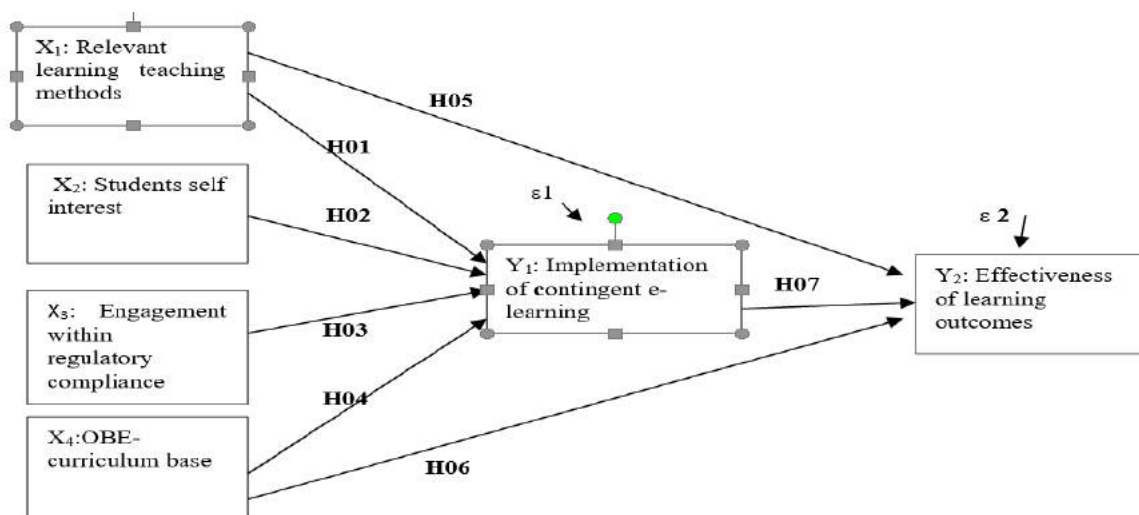


Figure 2 : Research Model within 2 (two) structural equation

Relevant learning teaching methods towards e-learning and learning outcomes

Several empirical facts from previous studies show the relationship between learning teaching methods on the implementation of e-learning (Khan et al., 2018; Kaur and Bhatt, 2020; Callo and Yazon, 2020). Then, there is facts, that there is no relationship between these two aspects (Coman et al., 2020). Empirical facts in relation to learning methods that are relevant to learning outcomes (Riley and Ward, 2017; Tan et al., 2019; Astuti et al., 2020; Baber, 2020). Then, the facts shows that learning perception has no significant effect on learning performance (Yurdugul & Menzi, 2015).

Student self-interest towards e-learning

There are empirical facts, that shows relationship between aspects within student self interest towards e-learning (Maydiantoro et al., 2020; Purnamasari et al., 2020). With accessibility for ICT and confidence in the ability to use IT affect the readiness to implement e-learning (Callo and Yazon, 2020). Then, with facts that there are no relationship between student self interests towards implementation e-learning (Parkes et al., 2014; Ilias et al., 2020; Rahiem, 2020).

Engagement within regulatory compliance towards e-learning

Empirical facts shows the relationship between engagement within regulatory compliance towards e-learning (Melati and Harnanik, 2020; Zawacki et al., 2019; Estevez et al., 2021; Callo and Yazon, 2020). Meanwhile, from the other side, the facts of this study are different from the facts of previous studies (Ilias et al., 2020; Coman et al., 2020).

OBE-curriculum base towards e-learning and learning outcomes

There are empirical facts, which shows the relationship from OBE-curriculum base towards e-learning (Abbasi, 2016). Then, facts that there are no relationship between these aspects (Ilias et al., 2020). Furthermore, with empirical facts shows relationship between OBE-curriculum base towards effectiveness of learning outcomes (Kaliannan, and Chandran, 2012, Rhaffor et al., 2017). Then, with facts that there are no relationship between these aspects (Eng et al., 2012).

Implementation of contingent e-learning towards learning outcomes

Implementation of e-learning has relationship towards learning outcomes (Potter and Johnston, 2006; Smith and Brame, 2014; Osman et al., 2016). Facts, that digital literacy within utilizing digital media in relationship with learning quality improvement (Astuti et al., 2020). Different empirical facts that students have not satisfy with their overall online class interaction, also with lecturers' topic delivery (Maydiantoro et al., 2020).

As in figure 2, we put forward the research into 2 (two) major hypotheses. Firts, H01: there are no influence of all contingent determinants factors (relevant learning teaching methods, students self interest, engagement within regulatory compliance, OBE curriculum base) towards implementation of contingent e-learning. Second, H02: there are no influence of contingent determinants factors (relevant learning teaching methods, OBE curriculum-base, and implementation of contingent e-learning towards effectiveness of learning outcomes. After that, we describe these 2 (two) major hypotheses into 7 (seven) minor hypotheses (Figure 2).

3. Research Methodology

We used an explanatory research model with multivariate data analysis (Hair et al., 2006). Aspects of research design, consisting of sampling and data collection, research participants, definitions of operational variables, and measurement approaches, analytical tool, and design specifications of predictive models.

3.1. Sample of research

The research sample are students in accounting departement as e-learning users, in odd and even semester 2019/2020 lectures at the Accounting Department – Faculty of Economics and Business, Lambung Mangkurat University. The sampling technique uses several stages, namely: (1) selecting students for lectures in odd semesters and even semesters according to level (Diploma 3 , Stara 1- undergraduate education, and strata 2 postgraduate education - Master of Accounting Program), and (2) selecting students at each level of accounting education in the subjects followed to be used as research samples. The sample selected was 359 (three hundred and fifty nine) students. Data was collected by using and sending a questionnaire in the google form format to selected students as sample of research.

3.2. Variables and Measurement

As depicted in research model and hypothesis development, we use independent variable, intervening variable, and dependent variables for this research (Table 1)

Table 1: Variables and indicators

Types of variable	Variables and indicators
Independent	Relevant learning teaching method (RLTM), be measured within 10 (ten) items of indicator (Hrastinski, 2008; Fry et al., 2009; Al-Rawi, 2013; Nind et al., 2019; Hirsha et al., 2020; Team UGCNETPAPER1, 2021).
	Student self interests (SSI), be measured within 7 (seven) items of indicator (Anderson et al., 2001; Fry et al., 2009; Heer, 2012; Reynolds, 2015; Alcaide et al., 2019; Hirsha et al., 2020; Dhawan, 2020; DeAlwis and David, 2020; Alshurafat et al., 2021).
	Engagement within regulatory compliance (EwRC), be measured within 11 (eleven) items of indicator (Belohlavek, 2007; Fry et al., 2009; Bakia et al., 2012; Sousa, 2016; Chowdhury, 2016; Bonds et al., 2020; Dhawan, 2020; Alshurafat et al., 2021; Toth et al., 2021).
	Outcome based education- curriculum base (OBE-CB), be measured within 10 (ten) items of indicator (Anderson, 2002; Davis, 2003; Shuaib, et al, 2009; Biggs, 2014; Taib, et al, 2017).
Intervening	Implementation of contingent e-Learning (IoCeL), be measured within 9 (nine) items of indicator (Mooghali and Azizi, 2008; Hrastinski, 2008; El-Bakry and Mastorakis, 2009; Kushida et al., 2011; Grech, 2016; Aldowah et al., 2017; Sledgianowski et al., 2017; Ge et al., 2018; Hughes, 2020).
Dependent	Effectiveness of learning outcomes (EoLO), be measured within 10 (ten) items of indicator (Biggs, 2014; IAESB, 2014; IFAC, 2017; Taib et al., 2017; AICPA, 2018; Borgonovo et al., 2019).

(source: formed according to theoretical sources, 2021)

The adequacy of the research data is based on the criteria for the number of observations at least 5-10 times the number of research item indicators (Table 1). Therefore, based on the 57 (fifty seven) indicator items that used in this study, there is a relevant range of sample units ranging from 285-570 sample units (Hair et al., 2006; Wolf et al., 2013) of research. Measurement process for all variables within items of indicators used interval scale, to fulfill

the normal data distribution (Edwards and Gonzales, 1993). The data for the model specification is set to be tested previously with the fulfillment of validity and reliability test stage.

3.3. Data analysis and Model specifications.

We use the path analysis method as the approach used in assessing the correlation of causal relationships between research variables (Streiner, 2005). Furthermore, as in Figure 2, be formed predictive model into the following 2 (two) structural relationships: (i) $IoCeL (Y1) = p_{Y1 X1} RLTM + p_{Y1 X2} SSI + p_{Y1 X3} EwRC + p_{Y1 X4} OBE-CB + \varepsilon_1$; and, (ii) $EoLO (Y2) = p_{Y2 Y1} IoCeL + p_{Y2 X1} RLTM + p_{Y2 X4} OBE-CB + \varepsilon_2$

4. Results

In this section, a statistical description of the testing results of the validity and reliability of the research data is presented. Then, the results of testing the research hypothesis are presented according with the first structural equation and the second structural equation.

4.1. Validity and reliability test results

Table 2 : Validity and reliability of data

Variables	Validity of items of indicator (r_{count})	Reliability of variables (r_{count})	r_{table}
X ₁	X _{1.1} =0.4490, X _{1.2} =0.6470, X _{1.3} =0.3520, X _{1.4} =0.5530, X _{1.5} =0.7750, X _{1.6} =0.8140, X _{1.7} =0.7990, X _{1.8} =0.7580, X _{1.9} =0.7340, X _{1.10} =0.7700	0.8200	0.1035
X ₂	X _{2.1} =0.3590, X _{2.2} =0.5260, X _{2.3} =0.6220, X _{2.4} =0.5570, X _{2.5} =0.6050, X _{2.6} =0.5270, X _{2.7} =0.4470	0.3700	0.1035
X ₃	X _{3.1} =0.4790, X _{3.2} =0.4300, X _{3.3} =0.4690, X _{3.4} =0.4740, X _{3.5} =0.4990, X _{3.6} =0.4990, X _{3.7} =0.5030, X _{3.8} =0.4840, X _{3.9} =0.4210, X _{3.10} =0.4390, X _{3.11} =0.4530	0.5670	0.1035
X ₄	X _{4.1} =0.7270, X _{4.2} =0.7630, X _{4.3} =0.7840, X _{4.4} =0.7710, X _{4.5} =0.8100, X _{4.6} =0.7920, X _{4.7} =0.7750, X _{4.8} =0.7800, X _{4.9} =0.7760, X _{4.10} =0.7830	0.8880	0.1035
Y ₁	Y _{1.1} =0.6750, Y _{1.2} =0.7720, Y _{1.3} =0.6680, Y _{1.4} =0.6920, Y _{1.5} =0.6860, Y _{1.6} =0.6060, Y _{1.7} =0.6290, Y _{1.8} =0.6050, Y _{1.9} =0.6080	0.7090	0.1035
Y ₂	X _{2.1} =0.3890, X _{2.2} =0.4850, X _{2.3} =0.3590, X _{2.4} =0.8170, X _{2.5} =0.8490, X _{2.6} =0.8890, X _{2.7} =0.8220, X _{2.8} =0.8390, X _{2.9} =0.8670, X _{2.10} =0.8550	0.8270	0.1035

(Sources, Primary Data, 2020)

In Table 2 presents the result of test of validity and test of reliability. The results of the validity test for df of 359 with a significance level of 0.05, showed that all items indicator were valid, because each r_{count} value $> r_{table}$ with a value of 0.1035. For the Guttman Split-Half coefficient reliability test, it showed that all variables meet reliability, which has a coefficient value (r_{count}) $> r_{table}$ with a value of 0.1035.

4.2. Hypothesis testing results

This section presents 2 (two) of the main results of research, first for 4 (four) hypothesis testing in the first structural equation (Table 3), and second for 3 (three) hypothesis testing in the second structural equation (Table 4).

Firts structural equation

Table 3: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,490	6,174		2,023	0,044
	RLTM_X1	-0,118	0,085	-0,090	-1,397	0,163
	SSI_X2	-0,254	0,158	-0,092	-1,603	0,110
	EwRC_X3	0,378	0,128	0,170	2,954	0,003
	OBE-CB_X4	0,056	0,103	0,036	0,550	0,583

a. Dependent Variable: IoCeL_Y1

(source, Table 3, restated from primary data processing results, 2021)

Error variance (ϵ_1) of first structural equation is obtained from 0.984886. Therefore, according with the testing results, the form of the first structural equation can be expressed in the equation model: $IoCeL = -0.090*RLTM - 0.092*SSI + 0.170*EwRC + 0.036*OBE-CB + Errorvar$. For significance in first structural equation, showed that the variable X₁, variabel X₂, and variabel X₄ have not a significant effect because their values are more than 0.05. While for variabel X₃ has significant effect because the value is less than 0.05. Therefore, according with hypotheses testing results that: (i) Relevant learning-teaching methods has no influence towards implementation of contingent e-learning, (ii) Students self interest has no influence towards implementation of contingent e-learning, (iii) Engagement within regulatory compliance has influence towards implementation of contingent e-learning, and (iv) OBE curriculum-base has no influence towards implementation of contingent e-learning.

Second structural equation

Table 4: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,319	2,538		2,489	0,013
	RLTM_X1	1,314	0,375	0,167	3,502	0,001
	OBE-CB_X4	0,551	0,058	0,449	9,543	0,000
	IoCeL_Y1	0,005	0,036	0,007	0,145	0,885

a. Dependent Variable: EoLO_Y2

(source: Table 4, restated from primary data processing results, 2021)

Error variance (ϵ_2) of second structural equation is obtained from $\sqrt{1 - 0.267} = 0.856154$. The form of the second structural equation expressed in the equation model: $EoLO = 0.167*RLTM + 0.449*OBE-CB + 0.007*IoCeL + Errorvar$. For significance in second structural equation, showed that the variables X₁, and variabel X₄ have a significant effect because their values are less than 0.05. While variabel Y₁ has not significant effect because the value is more than 0.05. Therefore, according with hypotheses testing results that: (i) Relevant learning and

teaching methods has influence towards effectiveness of learning outcomes, (ii) OBE curriculum-base has influence towards effectiveness of learning outcomes, and (iii) implementation of contingent e-learning model has no influence towards effectiveness of learning outcomes.

5. Discussion

In this section, the main results of research are presented to be discussed respectively in sub-sections 5.1 and sub-section 5.2.

5.1. Implementation of contingent e-learning

Based on testing result with used 4 (four) aspects as a possible contingency for e-learning implementation. It can be proved that only engagement within regulatory compliance meets suitability as a determinant factor of e-learning implementation.

This empirical fact is in accordance with the process model (Nilsen, 2015), with engagement e-learning users within regulatory compliance for the education system. In line with the engagement factor (Payne, 2008) as aspects that determine in the implementation of education policies. Meet suitability due to being exist of changing characteristics, such as the need for role clarity of internal and external parties, complexity and quality requirements (Fullan, 2007) in implementation the practicality of e-learning. This facts also showed the engagement aspect as part of fulfilling the implementation requirements in terms of implementation theory (Nilsen, 2015).

The empirical facts of research representing the role of student engagement in implementation of e-learning contingently. Which e-learning be implemented as an educational technology in configuration role, complementary role, complexity suppression role, creative design role, and diversity role in performance achievement (Andrew et al ., 2013). The role of engagement within regulatory compliance from user side, it can strengthen the implementation for feature that is used with type of e-learning designs. With asynchronous or synchronous e-learning accordingly.

Concominantly with change the expectation of users side, it matter means that there was need change the behaviour of providers side to implement contingent e-learning. Functionally, to fulfill the 'PLUMS' accordingly. Such as for implementation which need fulfillment of the role of Provider, with Layer with covered infrastructure, platform, and application values. Then, with User interaction (lecturers and students), and the Modalities and scope of e-learning (Kushida et al., 2011).

Furthermore, this research facts can be discussed within similarity context with the previous facts (Melati and Harnanik, 2020; Zawacki et al., 2019; Estevez et al., 2021; Callo and Yazon,

2020). Then, within its difference with the facts of previous studies (Ilias et al., 2020; Coman et al., 2020).

Referring to the results of this first structural equation test, showed 3 (three) other aspects which do not affect the implementation of contingent e-learning. First, relevant learning teaching methods. This result showed difference with empirical facts previously (Khan et al., 2018; Kaur and Bhatt, 2020; Callo and Yazon, 2020). Otherwise, this facts, in line with empirical facts (Coman et al., 2020). Second, being exist of no significant role of students self-interest. This facts of research has difference with the empirical facts (Maydiantoro et al., 2020; Purnamasari et al., 2020; Callo and Yazon, 2020). Then, however, this empirical facts in line with facts previously (Parkes et al., 2014; Ilias et al., 2020; Rahiem, 2020). Third, the fact that the OBE curriculum base does not have a significant role in the implementation of contingent e-learning. This facts has difference with facts previously (Abbasi, 2016). Then, this facts has similarity with empirical facts previously (Ilias et al., 2020).

5.2. Effectiveness of learning outcomes

The second structural equation shows 3 (three) aspects used in the research model, as a determinant of the effectiveness of learning outcomes. Based on the results of the second structural equation test, it shows that relevant learning methods and OBE-based curriculum play a role in achieving the effectiveness of learning outcomes. Then, the application of e-learning has no relationship to the effectiveness of learning outcomes.

Functionally, according with being exist of evidence role from both of variables. It can be formed into the process model (Nilsen, 2015). First, that through the relevance of fulfilling the communication of learning content, and supporting for planning of learning tasks, with facilitation and support for students (Hrastinski, 2008) from the teaching team. Then, with the context of the OBE curriculum base that is embedded in the basic principles of the OBE curriculum (Davis, 2003; Biggs, 2014). Both of these aspects have a relationship with student empowerment to meet the effectiveness of the desired learning outcomes.

First, role of relevant learning teaching methods that gave strengthen to the effectiveness of learning outcomes. This aspect can be utilized performed the role within through by the criteria of relevance of communication media support accordingly referring to the achievement of learning objectives (Hrastinski, 2008; Fry et al., 2009). With using of various mixed techniques for teaching and learning methods (Al-Rawi, 2013). In the selection of teaching methods or artifacts, it refers to teachers who understand the teaching and learning process (Hirsha et l., 2020). Then, implied that teachers and supervisors should pay more attention to the social, emotional, active and reflective nature of learning methods (Nind et al., 2019). This result

has almost the same facts as the previous facts from (Riley and Ward, 2017; Tan et al., 2019; Astuti et al., 2020; Baber, 2020). However, this is different facts from the previous fact of research (Yurdugül & Menzi, 2015).

Second, with the fact that OBE-curriculum base has a relationship with the effectiveness of learning outcomes. The OBE curriculum base is related to the university's vision and mission, becoming a reference for institutions to gradually determine the desired learning outcomes (Taib et al, 2017). As the context of constructive alignment of the OBE -curriculum base within an OBE process related to the basic principles of OBE (Davis, 2003). As a curricular alignment activity (Anderson, 2002; Biggs, 2014) which giving an evaluative role to the learning planning whose implementation has been determined (Shuaib, et al, 2009). The empirical facts of this aspect are in line with previous research (Kaliannan and Chandran, 2012; Rhaffor et al., 2017). On the other hand, the facts of this study are not in line with the facts of previous studies (Eng et al., 2012).

Third, according to this second structural equation, it showed that the implementation of contingent e-learning has no significant effect on the effectiveness of learning outcomes. This facts is different from the facts of previous research (Potter and Johnston, 2006; Smith and Brame, 2014; Osman et al., 2016; Astuti et al., 2020). However, there is facts that students have not satisfy with their overall online class interaction, also with lecturers' topic delivery (Maydiantoro et al., 2020).

6. Conclusions

The results of this study provide insight and as a development path with the role of contingency theory as a technology (Betts, 2003). Providing an implementation role within organizational creativity to design e-learning that is more artistic, flexible, generative and attractive. As an analytical reaction from the configuration engineering orientation, to complement each other and suppress the complexity (Andrew et al., 2013) e-learning implementation. The facts of this study show how the grand theory, such as stakeholder theory and legitimacy theory is relevant to be used (Rankin et al., 2012) within explain accounting education events in the new normal era.

Based on the results of this study, the implementation of contingent e-learning for effective communication has no significant effect on the effectiveness of achieving learning outcomes. This is evidence that implies that although e-learning design in a virtual learning environment has been formally provided by the institution, it still needs to be developed in order to provide adaptation reinforcement in students' efforts to achieve effective learning outcomes. Simultaneous implementation of e-learning due to involvement in regulatory compliance shows

that policy changes have gone hand in hand with policy implementation (Cerna, 2013). However, due to the increasing need as a reason for improvement, policy implementation is still needed through institutional strengthening. Through the accounting department to fulfill a strategic role due to the global environment that increases the demands for the quality of accounting education graduates. Functional role enhancement for e-learning, based on a virtual learning environment designed at the university level with a top-down approach. Developed into development through a bottom-up approach in the application of the contingent e-learning model at the accounting study program level.

This study has limitations, in the context of building a predictive model for the effectiveness of learning outcomes with the implementation of the contingent e-learning model. First, because this study only measures from the perspective of students as e-learning users, but is not supported by data measurement from perceived lecturers as representatives of e-learning providers. Second, as a case study, we have limitations according to the local scope, namely a study for 1 (one) Faculty in the accounting department. Therefore, as part of continuous development, further research is open to follow up. With research that has a wider variables as well as more various sample coverage related to the theme of this research.

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Response to reviewer:

Reviewer suggestion	Response

Response to Reviewer

Reviewer suggestion	Response
Modify paper title. Make the title more compact no more than 10 words. It must be related to Accounting or Finance. Avoid using geographical terms (kp1)	Done: the title has been change from: THE CONTINGENT E-LEARNING MODEL : EFFECTIVE COMMUNICATION ON ACCOUNTING EDUCATION IN THE NEW NORMAL ERA (CASE STUDY IN ACCOUNTING DEPARTMENT) into: CONTINGENCY E-LEARNING FOR ACCOUNTING: EFFECTIVE COMMUNICATION IN THE NEW NORMAL ERA
The abstract should be brief. Not more than a page (kp2)	Done
Keywords (kp3) 5 to 6 main keywords only	Done
Significance of writing paper should be upfront. Author should add organisation section in the end of the introduction (kp4)	Done
Literature review must be critical evaluation of previous studies and follow the traditional style, author avoid using second level of headings (kp5)	Done
Figure must be in high resolution, at least 300 DPI (kp6)	Done
Follow APA style (kp7)	Done
Avoid too many sub-headings. Increase articulation of paper (kp8)	Done
Author must state hypothesis and justify the relationship and impact on the framework (kp9)	Done
Must be more developed with the research tool presentation, time period of data collection etc Avoid too many sub-headings. REFER TO SAMPLE PAPER (kp10)	Done
Results are interesting but there is no results discussion in relation to previous studies. Improve this section (kp11)	Done (In this section we only present the results according to the measurement data and result of hypothesis testing. Furthermore, the relevance and relationship of the results with previous research is presented in the discussion section)
Discussion: Avoid using sub-headings and punctuation (kp12)	Done
References: Use APA style in details. Author ensure all references are well cited in the paper (kp13)	Done

The Author team

Syaiful Hifni et al

CONTINGENCY E-LEARNING FOR ACCOUNTING: EFFECTIVE COMMUNICATION IN THE NEW NORMAL ERA

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Abstract

Purpose: The purpose of this research article is to examine the structural aspects of the contingent variables from the user side and the provider side of e-learning in accounting education. Explore and develop insights on how it can be applied to the changing ways of communication today in the new normal era. **Design/methodology/approach:** We conducted research on e-learning users through 359 (three hundred and fifty nine) students majoring in accounting. By using path analysis to obtain measurement results from 2 (two) structural equations. **Findings:** From the expectations of students as users of e-learning, it showed, first, there are no significance from relevant learning-teaching methods, students self interest, outcome-based education (OBE) curriculum base, towards implementation of contingency e-learning. Otherwise, engagement within regulatory compliance as the only variable that can be used as an antecedent to predict the implementation of contingency e-learning. Second, relevant learning-teaching methods, and OBE curriculum base play a role in predicting the achievement of learning outcomes effectiveness. This research provides insight and contribution to support the accounting education process that takes place in the new normal era after the Covid-19 crisis. With the effective communication leads to the achievement of effective learning outcomes. It explained by role of engagement within regulatory compliance from students towards contingency e-learning in the accounting department. As well as with role of relevant teaching and learning, and the role of OBE curriculum as new insights from the facts of this research.

Keywords: accounting e-learning, effectiveness of learning outcomes, engagement of regulatory compliance, learning teaching method, OBE curriculum base, student self interest

Type of Paper: Empirical Research

1. Introduction

The Covid-19 pandemic crisis has an impact on changes in many aspects of life to this time being (UNDESA, UN, 2020a). Including its impact on education in a global context (Onyema et al, 2020, UNESCO, 2020a). Therefore, for sustainable development, accountability priority is given to the option of restoring education with a policy of continuing the learning process (UNESCO, 2020b; Kippels, 2020). In this context, policy makers have the opportunity to build tools, strategies and collaborations with the application of digital technology (UNDESA, UN, 2020b). There are testimony from various countries for the implementation of e-learning which is an important aspect that must be met by a country, as a challenge in carrying out teaching in the Covid-19 era (Jandric et al., 2020). Therefore, It can be accepted that e-learning becomes an important need to be implemented as an alternative delivery mode whose implementation is contingent (Betts, 2003; Andrew et al., 2013). As a capacity building to equip organization with knowledge and competencies in implementation of e-learning in the new normal era (Callo and Yazon, 2020).

The implementation of the contingency e-learning model has challenges (Ilias et al., 2020) through by the role of humans, social capacity, technical aspects, data capacity, for the fulfillment of effective communication in accounting education (Myring et al., 2014). Therefore, a normative model reference is needed that refers to the organizational context as a user and provider of e-learning. By referring to the innovation contingency model as the basic development model (Luder, 1992). Which it meets the characteristics with aspects that determine the success of policy implementation in the field of education (Fullan, 2007; Payne, 2008; Cerna, 2013). As well as fulfilling the theory implementation through process model, and implementation frameworks (Nilsen, 2015).

The Covid-19 pandemic is far from over, therefore due to its impact, there is no doubt that online learning will continue to exist globally for many years to come (Jandric et al., 2020). With the application of blended learning in academic recovery during this disease outbreak which has become the concern of the entire nation, as a new reality or as a new paradigm throughout the world (Mahaye, 2020; Contreras et al., 2020). Although there are advantages and disadvantages in implementing e-learning due to factors that play a role (Grabinski et al., 2020), and factors that hinder implementation (Ilias et al., 2020; Azzahra, 2020). However, this is not seen as a pros and cons for implementation needs contingently (Donaldson, 2001; Betts, 2003; Andrew et al., 2013). For a relevant use of e-learning in protecting students, education staff, communities, societies, and the nation as a whole (Dhawan, 2020). Therefore for this study, for the effectiveness of learning communication in various countries, in organizations that provide accounting education in the new normal era, in general its implementation can be assessed by applying the contingency e-learning model.

A number of studies related to accounting education, as well as the context of e-learning in accounting education are presented. With facts of challenges in accounting education (Conrad, 2019). Accounting academics need to adapt their teaching methods to meet the market expectations for accounting graduates (Handoyo and Anas, 2019). Student self-regulation is related to educational technology (Ngampornchai and Adams, 2016). The concept of e-learning as a technology-mediated learning model approach with great potential from an educational perspective (Berrocoso et al., 2020). Functionally there is a contingency e-learning model (Khazanchi et al., 2015), as part of a management information system in higher education (Karfaa et al., 2015; Guerrero and Sierra, 2018). The facts that there are variables that affect the success of an information system and the achievement of system performance (DeLone and McLean, 2016).

Based on previous research with the theme of accounting education, it shows that the application of e-learning is a need that must be met due to the Covid-19 pandemic crisis, whose implementation depends on related determinants factors. However, previous empirical facts have not stated the identification of the determinants factors for implementation as a conditional aspect in the new normal era. Therefore, as needed, research questions are set, by establishing contingency aspects (Betts, 2003; Andrew et al., 2013) related to educational theory and information systems theory **within learning and teaching communication**. First, is there any influence of contingent internal and external determinants (relevant learning teaching methods, student self-interest, engagement within regulatory compliance, OBE curriculum base) on the implementation of contingency e-learning . Second, is there any influence of contingent factors (relevant learning teaching methods, OBE curriculum base, and application of contingency e-learning) towards the effectiveness of learning outcomes. This research is intended to provide benefits for policy makers in the field of education and teaching. With input in the form of relevant information in the implementation of contingency e-learning and learning outcomes in the new

normal era. As an insight in supporting stakeholder involvement related to the development of e-learning management for accounting higher education providers in the new normal era, including for Indonesia. This research article is presented in the order of introduction, literature review, research methodology, results, discussion, and conclusions.

2.Literature Review

2.1. Conceptual framework

Referring to the needs in predicting the phenomenon (Imenda, 2014) with theoretical framework, concomitantly grand theory is put forwards as the basis for reconstructed logic (Gregor, 2006) within the conceptual framework (Figure 1). With the phenomenon of research problem, due to the COVID-19 pandemic towards accounting education, which, in turn accounting education requires continuity. Normatively, the stakeholder theory is used for the benefits of student engagement, for the basis of fulfilling a closer relationship with stakeholder with using the relevant means of communication. As well as aspects of legitimacy theory that provide the basis for accountability for fulfilling organizational values with environmental values, with a social contract between agents and principals implicitly (Ratnatungan and Jones, 2012).

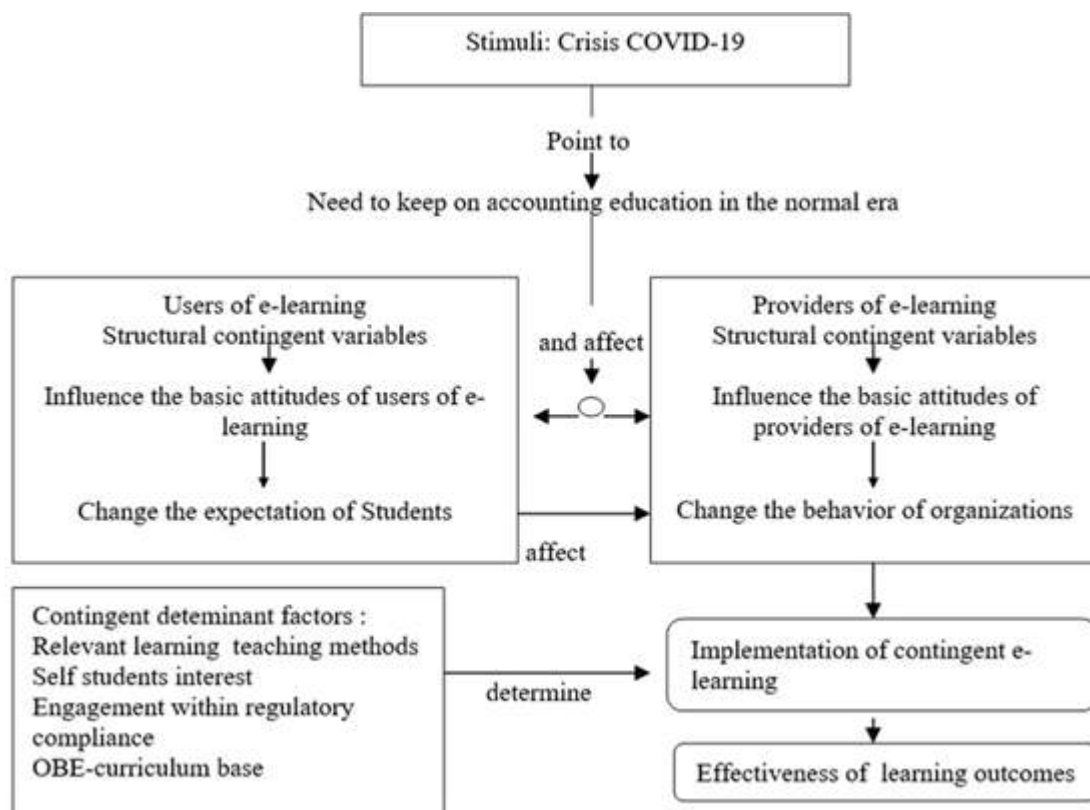


Figure 1: Adapted from (Luder, 1992) : The Contingency e-learning model: Effective communication on accounting education in the new normal era

As in Figure 1, Luder (1992) shows structural contingent variables as a challenge to apply a system of model contingently. Because from a theoretical point of view, there is no one best way to design a system, it caused and depend on the organizational context (Rankin et al., 2012). As with the context of implementation theory (Nilsen, 2015), a determinant framework is needed to determine the types of research variables. Referring to Payne (2008) that argues, that only looking for general solutions, because, there is no 'one size fits all' policy. Thus, the important factors for policy implementation (Cerna, 2013) expressed by the fulfillment of conditions for implementation as dynamic process that involves interacting variables (Fullan, 2007; Payne, 2008). Therefore, in Figure 1 shows the determinat

factors that relates with system implementation of e-learning, into the objectives and scope of the research in accordance with the conceptual framework of the study.

2.2. Theoretical framework and hypothesis development

2.2.1. Theoretical framework

Based on conceptual framework, furthermore, the theoretical framework is selected. With using of educational theory associated with communication technology within e-learning implementation as type of information system in higher education. Theoretically, the context of teaching and learning, can be explained with design approach refers to the point of view in the world of education, such as being able to overcome the basic problems of impact, and according to conditions in the three domains of practice, policy, and theory (Clements, 2007). Concomitantly with referring to learning theory, namely behaviorism, cognitivism and constructivism (Fulbrook, 2019). With the context of the implementation climate, it is related to the absorption and readiness of the organization. The delivery of essential courses meets alignment with the curriculum context, requiring conformance to the context of integrative curriculum requirements, accreditation requirements, and industry requirements (Woodside et al., 2020; Kharbat and Muqattash, 2020). In turn, there is a need referring to the developing a hybrid syllabus in the era of digitization (Kharbat and Muqattash, 2020). With role of contingency e-learning as tool and manner in learning and teaching in new normal era.

The role of contingent theory (Andrew et al., 2013) as a technology or as science (Betts, 2003), is used to explain the implementation of contingency e-learning. Theoretically, this matter connected when we have an efforts to overcome the basic problems of educational impact refers to the conditions in the three domains of practice, policy, and theory (Clements, 2007). Based on theoretical perspective in education field, we reconstruct the logic (Gregor, 2006) with structural contingent variables (Luder, 1982). We therefore, put forward the determinant factor for system implementation in education policy with virtual learning environment. With use structural contingent variables from the user side (student self interest, engagement within regulatory compliance), and from the provider side (relevant learning teaching methods, and OBE curriculum base) (Figure 1).

Effectiveness of learning outcomes (EoLO) be defined as student learning achievements in the criteria for mastering aspects of accounting field knowledge, to insure that graduates acquire the skill and competencies within focusing on accounting competency achievements in general, specifically, and professional attitudes. Be formed within items of indicator, such as ability to know, focus on principles, concepts learned, focus on normative theory, criteria of knowledge, cognitive ability to memorize, ability to apply, focus on required outcomes, level of proficiency in competencies, actively engaged learning, testing application of knowledge and skills (Biggs, 2014; IAESB, 2014; IFAC, 2017; Taib et al., 2017; AICPA, 2018; Borgonovo et al., 2019).

Implementation of contingency e-learning (IoCeL), be defined as a possible conditingency (Betts, 2003; Andrew et al., 2013) with fulfillment role e-learning as configuration, complementary design, suppressing complexity, creative design, performance diversity role e-learning (Andrew et al., 2013). It was formed within items of indicator, namely as asynchronous e-learning with personal IT systems, big data, WEB-based modules, internet of things, artificial intelligence, as synchronous e-learning, with using application options, such as: zoom cloud meeting, whatsapp web, google hangouts web, GoToMeeting, Cisco Webex (Mooghali and Azizi, 2008; Hrastinski, 2008; El-Bakry and Mastorakis, 2009; Kushida et al., 2011; Grech, 2016; Aldowah et al., 2017; Sledgianowski et al., 2017; Ge et al., 2018; Hughes, 2020).

Relevant learning teaching method (RLTM), be defined as planning teaching and learning with the choice of methods used by lecturers to inform teaching in communication of related contents, planning of task, social support which empowers students in the learning process, with using e-learning and to achieve effectiveness of learning outcomes. This aspect be formed within items of indicator, such as conventional method, discussion method, lecture method plus discussion and assignment, recitation method, problem finding method, design method, discovery method, inquiry method, mind mapping method, peer teaching method (Hrastinski, 2008; Fry et al., 2009; Al-Rawi, 2013; Nind et al., 2019; Hirsha et al., 2020; Team UGCNETPAPER1, 2021).

Student self interest (SSI), be defined as the need for students to motivate themselves, personal attention in fulfilling cognitive, affective, and conative aspects, as an achievement needed in the learning process and to enhance of learning outcomes of accounting education with using contingency e-learning. This aspect be formed within items of indicator, such as students' needs to motivate themselves,

personal attention in meeting cognitive needs, affective development needs, self-actualization, fulfillment of conative aspects, as ethics and aesthetics themselves with a virtual learning environment, as needs in the learning process with personal IT systems (Anderson et al., 2001; Fry et al., 2009; Heer, 2012; Reynolds, 2015; Alcaide et al., 2019; Hirsha et al., 2020; Dhawan, 2020; DeAlwis and David, 2020; Alshurafat et al., 2021).

Engagement within regulatory compliance (EwRC), defined as the involvement of lecturers and students in regulations related to the e-learning learning process with the aim of meeting health goals, economic-financial-efficiency considerations, technical considerations, behavioral-motivational aspects, social aspects, and academic goals. This aspect is formed within items of indicators, such as acceptance of physical distancing needs, social distancing rules, acceptance of relational values, understanding of the level of social values, as social contract compliance, consideration of the fulfillment of individual rights, compliance of universal academic ethics, reactive intelligence of environment, active intelligence to plan, being with onto intelligence in understanding, acceptance of campus environmental values (Belohlavek, 2007; Fry et al., 2009; Bakia et al., 2012; Sousa, 2016; Chowdhury, 2016; Bonds et al., 2020; Dhawan, 2020; Alshurafat et al., 2021; Toth et al., 2021).

Outcome based education-curriculum base (OBE-CR), defined as curricular alignment in the application of constructive alignment as an OBE process, with the elaboration of OBE principles, on the achievement of student knowledge and improvement of outcomes for competency purposes using e-learning and towards the effectiveness of outcomes study. This aspect is formed within items of indicators, such as clarity of focus for outcomes, backward design curriculum, student learning involvement, expanded opportunities, relevant learning, constructive alignment, program education objectives (PEO), Planning for learning outcomes (PLO), course learning outcomes (CLO), implementation of desired learning outcomes (Anderson, 2002; Davis, 2003; Shuaib, et al, 2009; Biggs, 2014; Taib, et al, 2017).

2.2.2. Hypothesis development

The development of the hypothesis was built from the research phenomenon "to keep on accounting education in the new normal era". Where in accordance with the theoretical framework, contingent determinants are proposed that determine the implementation of contingency e-learning and the effectiveness of learning outcomes in accounting education and teaching. Hypothesis development is built from interrelated types of theory for explaining and predicting (Gregor, 2006). It refers to middle range theory from empirical facts related to research previously (Figure 2).

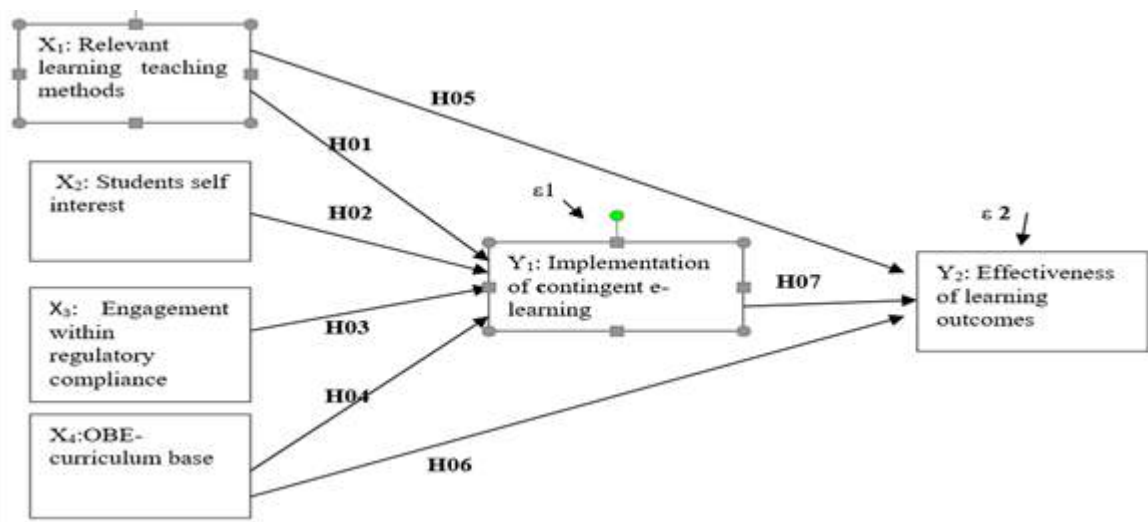


Figure 2 : Research Model within 2 (two) structural equation

All of hypotheses with being exist of constituted from proposition containing observables (Hassan and Lowry, 2015). Based on reconstructed logic, tentative answers to research problems are determined by referring to variables formed from the scientific aspect, or from the technological context (Betts,

2003). By presenting an explanation of the relationship between variables into the research model, referring to the results of empirical facts related to previous studies.

Relevant learning teaching methods towards e-learning and learning outcomes

Several empirical facts from previous studies show the relationship between learning teaching methods on the implementation of e-learning (Khan et al., 2018; Kaur and Bhatt, 2020; Callo and Yazon, 2020). Then, there is facts, that there is no relationship between these two aspects (Coman et al., 2020). **Facts related to studies investigating the effectiveness of using e-learning in university teaching. In higher education institutions, the issue of using modern information and communication technologies for teaching and learning is very important (Arkorful and Abaidoo, 2014).** Empirical facts in relation to learning methods that are relevant to learning outcomes (Riley and Ward, 2017; Tan et al., 2019; Astuti et al., 2020; Baber, 2020). Then, the facts shows that learning perception has no significant effect on learning performance (Yurdugul & Menzi, 2015).

Student self-interest towards e-learning

There are empirical facts, that shows relationship between aspects within student self interest towards e-learning (Maydiantoro et al., 2020; Purnamasari et al., 2020). With accessibility for ICT and confidence in the ability to use IT affect the readiness to implement e-learning (Callo and Yazon, 2020). Then, with facts that there are no relationship between student self interests towards implementation e-learning (Parkes et al., 2014; Ilias et al., 2020; Rahiem, 2020).

Engagement within regulatory compliance towards e-learning

Empirical facts shows the relationship between engagement within regulatory compliance towards e-learning (Melati and Harnanik, 2020; Zawacki et al., 2019; Estevez et al., 2021; Callo and Yazon, 2020). Meanwhile, from the other side, the facts of this study are different from the facts of previous studies (Ilias et al., 2020; Coman et al., 2020).

OBE-curriculum base towards e-learning and learning outcomes

There are empirical facts, which shows the relationship from OBE-curriculum base towards e-learning (Abbasi, 2016). Then, facts that there are no relationship between these aspects (Ilias et al., 2020). Furthermore, with empirical facts shows relationship between OBE-curriculum base towards effectiveness of learning outcomes (Kaliannan, and Chandran, 2012, Rhaffor et al., 2017). Then, with facts that there are no relationship between these aspects (Eng et al., 2012).

Implementation of contingency e-learning towards learning outcomes

Implementation of e-learning has relationship towards learning outcomes (Potter and Johnston, 2006; Smith and Brame, 2014; Osman et al., 2016). Facts, that digital literacy within utilizing digital media in relationship with learning quality improvement (Astuti et al., 2020). Different empirical facts that students have not satisfy with their overall online class interaction, also with lecturers topic delivery (Maydiantoro et al., 2020).

As states in figure 2, within 2 (two) structural relationship between the variables, and with being exist of research gap of previous research, we put forward the research into 2 (two) major hypotheses. First, H01: there are no influence of all contingent determinants factors (relevant learning teaching methods, students self interest, engagement within regulatory compliance, OBE curriculum base) towards implementation of contingency e-learning . Second, H02: there are no influence of contingent determinants factors (relevant learning teaching methods, OBE curriculum-base, and implementation of contingency e-learning towards effectiveness of learning outcomes. After that, we describe these 2 (two) major hypotheses into 7 (seven) minor hypotheses (Figure 2).

3. Research methodology

We used an explanatory research model with multivariate data analysis (Hair et al., 2006). Aspects of research design, consisting of sampling and data collection, research participants, definitions of operational variables, and measurement approaches, analytical tool, and design specifications of predictive model.

3.1. Sample of research

The research sample is students majoring in accounting as e-learning users, in odd semester lectures (August - December, 2019) and even semester (February - May 2020) for the 2019/2020 academic year at the Accounting Department – Faculty of Economics and Business, Lambung Mangkurat University. The sampling technique uses several stages, namely: (1) selecting students for lectures in odd semesters and even semesters according to level (Diploma 3 , Stara 1- undergraduate education, and strata 2 postgraduate education - Master of Accounting Program), and (2) selecting students at each level of

accounting education in the subjects followed to be used as research samples. The sample selected was 359 (three hundred and fifty nine) students. Data was collected by using and sending a questionnaire in the google form format to selected students as sample of research.

3.2. Variables and Measurement

As depicted in research model and hypothesis development, we use independent variable, intervening variable, and dependent variables for this research (Table 1)

Table 1: Variables and indicators

Types of variable	Variables and indicators
Independent	Relevant learning teaching method (RLTM), be measured within 10 (ten) items of indicator (Hrastinski, 2008; Fry et al., 2009; Al-Rawi, 2013; Nind et al., 2019; Hirsha et al., 2020; Team UGCNETPAPER1, 2021).
	Student self interests (SSI), be measured within 7 (seven) items of indicator (Anderson et al., 2001; Fry et al., 2009; Heer, 2012; Reynolds, 2015; Alcaide et al., 2019; Hirsha et al., 2020; Dhawan, 2020; DeAlwis and David, 2020; Alshurafat et al., 2021).
	Engagement within regulatory compliance (EwRC), be measured within 11 (eleven) items of indicator (Belohlavek, 2007; Fry et al., 2009; Bakia et al., 2012; Sousa, 2016; Chowdhury, 2016; Bonds et al., 2020; Dhawan, 2020; Alshurafat et al., 2021; Toth et al., 2021).
	Outcome- based education (OBE) - curriculum base (CB), be measured within 10 (ten) items of indicator (Anderson, 2002; Davis, 2003; Shuaib, et al, 2009; Biggs, 2014; Taib, et al, 2017).
Intervening	Implementation of contingency e-learning (IoCeL), be measured within 9 (nine) items of indicator (Mooghali and Azizi, 2008; Hrastinski, 2008; El-Bakry and Mastorakis, 2009; Kushida et al., 2011; Grech, 2016; Aldowah et al., 2017; Sledgianowski et al., 2017; Ge et al., 2018; Hughes, 2020).
Dependent	Effectiveness of learning outcomes (EoLO), be measured within 10 (ten) items of indicator (Biggs, 2014; IAESB, 2014; IFAC, 2017; Taib et al., 2017; AICPA, 2018; Borgonovo et al., 2019).

(source: formed according to theoretical sources, 2021)

The adequacy of the research data is based on the criteria for the number of observations at least 5-10 times the number of research item indicators (Table 1). Therefore, based on the 57 (fifty seven) indicator items that used in this study, there is a relevant range of sample units ranging from 285-570 sample units (Hair et al., 2006; Wolf et al., 2013) of research. Measurement process for all variables within items of indicators used interval scale, to fulfill the normal data distribution (Edwards and Gonzales, 1993). The data for the model specification is set to be tested previously with the fulfillment of validity and reliability test stage.

3.3. Data analysis and Model specifications

We use the path analysis method as the approach used in assessing the correlation of causal relationships between research variables (Streiner, 2005). Furthermore, as in Figure 2, be formed predictive model into the following 2 (two) structural relationships: (i) $IoCeL (Y1) = pY_1 X_1 RLTM + pY_1 X_2 SSI + pY_1 X_3 EwRC + pY_1 X_4 OBE-CB + \epsilon_1$; and, (ii) $EoLO (Y2) = pY_2 Y_1 IoCeL + pY_2 X_1 RLTM + pY_2 X_4 OBE-CB + \epsilon_2$

4. Results

In this section, a statistical description of the testing results of the validity and reliability of the research data is presented. Then, the results of testing the research hypothesis are presented according with the first structural equation and the second structural equation.

4.1. Validity and reliability test results

Table 2 : Validity and reliability of data

Variables	Validity of items of indicator (r_{count})	Reliability of variables (r_{count})	r_{tabel}
X ₁	X _{1.1} =0.4490, X _{1.2} =0.6470, X _{1.3} =0.3520, X _{1.4} =0.5530, X _{1.5} =0.7750, X _{1.6} =0.8140, X _{1.7} =0.7990, X _{1.8} =0.7580, X _{1.9} =0.7340, X _{1.10} =0.7700	0.8200	0.1035
X ₂	X _{2.1} =0.3590, X _{2.2} =0.5260, X _{2.3} =0.6220, X _{2.4} =0.5570, X _{2.5} =0.6050, X _{2.6} =0.5270, X _{2.7} =0.4470	0.3700	0.1035
X ₃	X _{3.1} =4790, X _{3.2} =0.4300, X _{3.3} =0.4690, X _{3.4} =0.4740, X _{3.5} =0.4990, X _{3.6} =4990, X _{3.7} =0.5030, X _{3.8} =0.4840, X _{3.9} =0.4210, X _{3.10} =0.4390, X _{3.11} = 0.4530	0.5670	0.1035
X ₄	X _{4.1} =0.7270, X _{4.2} =0.7630, X _{4.3} =0.7840, X _{4.4} =0.7710, X _{4.5} =0.8100, X _{4.6} =0.7920, X _{4.7} =0.7750, X _{4.8} =0.7800, X _{4.9} =0.7760, X _{4.10} =0.7830	0.8880	0.1035
Y ₁	Y _{1.1} =0.6750, Y _{1.2} =0.7720, Y _{1.3} =0.6680, Y _{1.4} =0.6920, Y _{1.5} =0.6860,	0.7090	0.1035

	Y _{1,6} =0.6060, Y _{1,7} =0.6290, Y _{1,8} =0.6050, Y _{1,9} =0.6080		
Y2	X _{2,1} =0.3890, X _{2,2} =0.4850, X _{2,3} =0.3590, X _{2,4} =0.8170, X _{2,5} =0.8490, X _{2,6} =0.8890, X _{2,7} =0.8220, X _{2,8} =0.8390, X _{2,9} =0.8670, X _{2,10} =0.8550	0.8270	0.1035

(Sources, Primary Data, 2020)

In Table 2 presents the result of test of validity and test of reliability. The results of the validity test for df of 359 with a significance level of 0.05, showed that all items indicator were valid, because each r_{count} value $> r_{table}$ with a value of 0.1035. For the Guttman Split-Half coefficient reliability test, it showed that all variables meet reliability, which has a coefficient value (r_{count}) $> r_{table}$ with a value of 0.1035.

4.2. Hypothesis testing results

This section presents 2 (two) of the main results of research, first for 4 (four) hypothesis testing in the first structural equation (Table 3), and second for 3 (three) hypothesis testing in the second structural equation (Table 4).

First structural equation

Table 3: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,490	6,174		2,023	0,044
	RLTM_X1	-0,118	0,085	-0,090	-1,397	0,163
	SSI_X2	-0,254	0,158	-0,092	-1,603	0,110
	EwRC_X3	0,378	0,128	0,170	2,954	0,003
	OBE-CB_X4	0,056	0,103	0,036	0,550	0,583

a. Dependent Variable: IoCeL_Y1

(source, Table 3, restated from primary data processing results, 2021)

Error variance (ϵ_1) from first structural equation that is obtained $\sqrt{1 - 0,030} = 0.984886$. Furthermore, with referring to the Table 3, testing results showed the form of the first structural equation which can be expressed in the equation model: $IoCeL = -0.090 \cdot RLTM - 0.092 \cdot SSI + 0.170 \cdot EwRC + 0.036 \cdot OBE-CB + Errorvar$. For the significance relationship between the variables in the first structural equation, showed that the variable X_1 , variabel X_2 , and variabel X_4 have not a significant effect because their values are more than 0.05. While for variabel X_3 has significant effect because the value is less than 0.05. Therefore, according with hypotheses testing results, can be described that: (i) Relevant learning-teaching methods has no influence towards implementation of contingency e-learning, (ii) Students self interest has no influence towards implementation of contingency e-learning, (iii) Engagement within regulatory compliance has influence towards implementation of contingency e-learning, and (iv) OBE curriculum-base has no influence towards implementation of contingency e-learning.

Second structural equation

Table 4: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,319	2,538		2,489	0,013
	RLTM_X1	1,314	0,375	0,167	3,502	0,001
	OBE-CB_X4	0,551	0,058	0,449	9,543	0,000
	IoCeL_Y1	0,005	0,036	0,007	0,145	0,885

a. Dependent Variable: EoLO_Y2

(source: Table 4, restated from primary data processing results, 2021)

Error variance (ϵ_2) of second structural equation is obtained $\sqrt{1 - 0,267} = 0.856154$. The form of the second structural equation can be expressed in the equation model: $EoLO = 0.167 \cdot RLTM + 0.449 \cdot OBE-CB + 0.007 \cdot IoCeL + Errorvar$. For the significance relationship between the variables in the first structural equation, showed that the variables X_1 , and variable X_4 have a significant effect because their values are less than 0.05. While variable Y_1 has not significant effect because the value is more than 0.05. Therefore, according with hypotheses testing results that: (i) Relevant learning and teaching methods has influence towards effectiveness of learning outcomes, (ii) OBE curriculum-base has

influence towards effectiveness of learning outcomes, and (iii) implementation of contingency e-learning model has no influence towards effectiveness of learning outcomes.

5. Discussion

In this section, the main results of research are presented to be discussed respectively in sub-sections 5.1 and sub-section 5.2.

5.1. Implementation of contingency e-learning

Based on testing result with used 4 (four) aspects as a possible contingency for e-learning implementation. It can be proved that only engagement within regulatory compliance meets suitability as a determinant factor towards contingency e-learning implementation.

This empirical fact is in accordance with the process model (Nilsen, 2015), with engagement e-learning users within regulatory compliance for the education system. In line with the engagement factor (Payne, 2008) as aspects that determine in the implementation of education policies. Meet suitability due to being exist of changing characteristics, such as the need for role clarity of internal and external parties, complexity and quality requirements (Fullan, 2007) in implementation the practicality of e-learning. This facts also showed the engagement aspect as part of fulfilling the implementation requirements in terms of implementation theory (Nilsen, 2015). **The research facts also show their alignment with the theoretical perspective of education (Clements, 2007; Fulbrook, 2019; Woodside et al., 2020) and learning communication in the context of the digital era (Kharbat and Muqattash, 2020).**

The empirical facts of this study represent the role of student involvement in the implementation of e-learning. It is acceptable that e-learning is needed because of the consideration of the continuity of learning and teaching activities in the accounting education process in the new normal era. Where the implementation of e-learning has the consequence that this is an event or situation in the future that may occur but cannot be predicted with certainty. Therefore, with the fact of the role of involvement in regulatory compliance from the user's side, this can strengthen the implementation of e-learning. By referring to the use of design according to the features of asynchronous e-learning or synchronous e-learning. Of the two types of e-learning, e-learning can be implemented as an educational technology with the role of e-learning as a configuration, complementary role, the role of suppressing complexity, the role of creative design, and the role of diversity (Andrew et al., 2013) in learning activities towards achievement of learning outcomes.

This facts also shows that contingent theory can be accepted between the context of the existence of this theory as science or as technology (Betts, 2003), with more on the role of technology in organizational management. Therefore, the facts of the results of this study can be explained in line with changing expectations from the user's side. In this case, it is necessary to change behavior from the provider side in the implementation of contingency e-learning. Functionally, in terms of technology, it is necessary to fulfill the appropriate 'PLUMS' model. As for implementations that require the fulfillment of the Provider role, with a Layer with the infrastructure, platform, and application values covered. Then, with user interaction (lecturers and students), and modalities and scope of e-learning (Kushida et al., 2011). Furthermore, the facts of this study in relation to the literature, can be discussed in the context of similarities with the facts of previous studies (Melati and Harnanik, 2020; Zawacki et al., 2019; Estevez et al., 2021; Callo and Yazon, 2020). Also, it can be discussed in terms of its differences with other research facts (Ilias et al., 2020; Coman et al., 2020).

Referring to the results of this first structural equation test, showed 3 (three) other aspects which do not affect the implementation of contingency e-learning. First, relevant learning teaching methods. This result showed difference with empirical facts previously (Arkorful and Abaidoo, 2014; Khan et al., 2018; Kaur and Bhatt, 2020; Callo and Yazon, 2020). Otherwise, this facts, in line with empirical facts (Coman et al., 2020). Second, being exist of no significant role of students self-interest. This facts of research has difference with the empirical facts (Maydiantoro et al., 2020; Purnamasari et al., 2020; Callo and Yazon, 2020). Then, however, this empirical facts in line with facts previously (Parkes et al., 2014; Ilias et al., 2020; Rahiem, 2020). Third, the fact that the OBE curriculum base does not have a significant role in the implementation of contingency e-learning. This facts has difference with facts previously (Abbasi, 2016). Then, this facts has similarity with empirical facts previously (Ilias et al., 2020).

5.2. Effectiveness of learning outcomes

The second structural equation shows 3 (three) aspects used in the research model, as a determinant of the effectiveness of learning outcomes. Based on the results of the second structural equation test, it showed that relevant learning methods and OBE-based curriculum play a role in achieving the

effectiveness of learning outcomes. Then, the implementation of e-learning has no relationship to the effectiveness of learning outcomes.

Functionally, according with being exist of evidence role from both of variables. It can be formed into the process model (Nilsen, 2015). First, that through the relevance of fulfilling the communication of learning content, and supporting for planning of learning tasks, with facilitation and support for students (Hrastinski, 2008) from the teaching team. Then, with the context of the OBE curriculum base that is embedded in the basic principles of the OBE curriculum (Davis, 2003; Biggs, 2014). Both of these aspects have a relationship with student empowerment to meet the effectiveness of the desired learning outcomes.

First, role of relevant learning teaching methods that gave strengthen to the effectiveness of learning outcomes. This aspect can be utilized performed the role within through by the criteria of relevance of communication media support accordingly referring to the achievement of learning objectives (Hrastinski, 2008; Fry et al., 2009). With using of various mixed techniques for teaching and learning methods (Al-Rawi, 2013). In the selection of teaching methods or artifacts, it refers to teachers who understand the teaching and learning process (Hirsha et l., 2020). Then, implied that teachers and supervisors should pay more attention to the social, emotional, active and reflective nature of learning methods (Nind et al., 2019). This result has almost the same facts as the previous facts from (Riley and Ward, 2017; Tan et al., 2019; Astuti et al., 2020; Baber, 2020). However, this is different facts from the previous fact of research (Yurdugül & Menzi, 2015).

Second, with the fact that OBE-curriculum base has a relationship with the effectiveness of learning outcomes. The OBE curriculum base is related to the university's vision and mission, becoming a reference for institutions to gradually determine the desired learning outcomes (Taib et al, 2017). As the context of constructive alignment of the OBE -curriculum base within an OBE process related to the basic principles of OBE (Davis, 2003). As a curricular alignment activity (Anderson, 2002; Biggs, 2014) which giving an evaluative role to the learning planning whose implementation has been determined (Shuaib, et al, 2009). The empirical facts of this aspect are in line with previous research (Kaliannan and Chandran, 2012; Rhaffor et al., 2017). On the other hand, the facts of this study are not in line with the facts of previous studies (Eng et al., 2012).

Third, according to this second structural equation, it showed that the implementation of contingency e-learning has no significant effect on the effectiveness of learning outcomes. This facts is different from the facts of previous research (Potter and Johnston, 2006; Smith and Brame, 2014; Osman et al., 2016; Astuti et al., 2020). However, there is facts that students have not satisfy with their overall online class interaction, also with lecturers' topic delivery (Maydiantoro et al., 2020).

Referring to the facts of this study showed how the grand theory, such as stakeholder theory and legitimacy theory is relevant to be used (Rankin et al., 2012) within explain accounting education events in the new normal era. Such as perspective on the role of legitimacy theory related to the relevant learning teaching methods, and OBE-based curriculum which creating values of internal organizational towards organizational external values. As a tool and method that is applied in the education system to fulfill the criteria for environmental needs as external values on the quality of education graduates. There is facts within a new organization relationship, between stakeholders, in accordance with the perspective of engagement within regulatory compliance towards implementation of e-learning.

6. Conclusions

In this section, we put forward 3 (three) aspects of research conclusions. First, it is related to the objectives and benefits of this research, then to the facts of the measurement results through the first structural equation and the second structural equation. Third, what are the research implications related to the existing research boundaries, according to the research process carried out.

First, the results of this study provided insight into variable of engagement within regulatory compliance that has influence towards the implementation of contingency e-learning . Then, about relevant learning and teaching methods and OBE curriculum-base that has influence towards the effectiveness of learning outcomes. The results of the study show meaning, related to online lectures in the new normal period whose implementation is contingent. With engagement within regulatory compliance, it provides an alternative choice of suitable for contingency e-learning design. Meanwhile, with the fulfillment of the relevance of teaching and learning methods as well as the fulfillment of the OBE curriculum base, without the role of implementing e-learning, it is still able to provide a role for students in achieving effective learning outcomes.

Second, based on the results of this study, where the variable engagement within regulatory compliance has an influence on the implementation of contingency e-learning. Then, with research facts revealed the low role of the OBE curriculum base, the non-unidirectional role of relevant learning and teaching methods, as well as students' self-interest. This fact implies that although the design of e-learning in a virtual learning environment has been formally provided by the institution, it still needs to be developed to provide adaptation reinforcement in students' efforts to achieve effective learning outcomes. Simultaneous implementation of e-learning is required, in addition to basic engagement within regulatory compliance. Then, due to changes in policies that have been running (Cerna, 2013), in line with the implementation of e-learning. Furthermore, it is necessary to strengthen the role of the relevance of teaching and learning methods and the role of this OBE curriculum base in achieving effective learning outcomes in the new normal era. There was an increasing need for achievement of learning outcomes as a reason for improvement, where policy implementation is required through strengthening the role of institutions on a bottom-up basis. Through the accounting department to fulfill a strategic role, because the global environment is increasingly demanding the quality of accounting education graduates. Functionally, it is necessary to increase the role of a virtual learning environment designed at the university level with a top-down approach, be adapted with bottom-up approach into contingency e-learning for the needs of accounting majors. To meet the needs of contingency e-learning that meet the suitability of communication in scientific characteristics for the accounting field.

Third, this study has limitations, in the context of building a predictive model for the effectiveness of learning outcomes by applying the contingency e-learning model. Because the measurement results which show the magnitude of the error variance (ϵ_1) in the first structural equation, and also for error variance (ϵ_2) in the second structural equation. Therefore, it is suggested the importance of conducting further research. With research that has more varied variables and a more diverse sample coverage related to the theme of this research.

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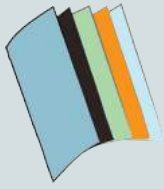
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Content

Analysis the Effect of Financial Distress, Leverage and Free Cash Flow on Earnings Management

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Keywords: Financial Distress; Leverage; Free Cash Flow and earnings Management.

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Abstract |  Share:  Facebook  Twitter  LinkedIn  Mendeley  ResearchGate

Green Intellectual Capital on Value Relevance in Indonesia's Manufacturing Companies

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Keywords: Green Intellectual Capital; Value relevance; Human Capital; Structural Capital, Relational Capital.

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Contingency E-Learning for Accounting: Effective Communication in the New Normal Era

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Keywords: Accounting E-Learning; Effectiveness of Learning Outcomes; Engagement of Regulatory Compliance; Learning Teaching Method; OBE Curriculum Base; Student Self Interest.

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Real Earnings Management: Do the Experience and Gender of Big4 Auditors Matters?

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Keywords: Big4 Auditors; Auditor Experience; Real Earnings Management; Auditor Gender; Bursa Malaysia.

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Analysing SST 2.0 Burden Using the Guiding Principles of Good Tax Policy

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Contingency E-Learning for Accounting: Effective Communication in the New Normal Era

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ABSTRACT

Objective - The purpose of this research article is to examine the structural aspects of the contingent variables from the user side and the provider side of e-learning in accounting education and to explore and develop insights on how it can be applied to the changing ways of communication today in the new normal era.

Methodology/Technique – We conducted research on e-learning users through 359 (three hundred and fifty nine) students majoring in accounting by using path analysis to obtain measurement results from 2 (two) structural equations.

Findings - From the expectations of students as users of e-learning, it showed, first, there are no significance from relevant learning-teaching methods, students self-interest, outcome-based education (OBE) curriculum base, towards implementation of contingency e-learning. Otherwise, engagement within regulatory compliance as the only variable that can be used as an antecedent to predict the implementation of contingency e-learning. Second, relevant learning-teaching methods, and OBE curriculum base play a role in predicting the achievement of learning outcomes effectiveness.

Novelty - This research provides insight and contribution to support the accounting education process that takes place in the new normal era after the Covid-19 crisis. Effective communication leads to the achievement of effective learning outcomes. This is explained by the role of engagement within regulatory compliance from students towards contingency e-learning in the accounting department as well as with the role of relevant teaching and learning, and the role of OBE curriculum as new insights from the facts of this research.

Type of Paper: Empirical.

JEL Classification: M40, M49.

Keywords: Accounting E-Learning; Effectiveness of Learning Outcomes; Engagement of Regulatory Compliance; Learning Teaching Method; OBE Curriculum Base; Student Self Interest

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1. Introduction

The Covid-19 pandemic crisis has brought about changes in many aspects of life (UNDESA, UN, 2020a) including on education in a global context (Onyema, 2020), UNESCO, 2020a). Therefore, for sustainable development, accountability priority is given to the option of restoring education with a policy of continuing the learning process (UNESCO, 2020b; Kippels & Impact, 2020).

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In this context, policy makers have the opportunity to build tools, strategies and collaborations with the application of digital technology (UNDESA, UN, 2020b). There is evidence from various countries for the implementation of e-learning which is an important aspect that must be met by a country, as a challenge in carrying out teaching in the Covid-19 era (Jandrić et. al., 2020). Therefore, It can be accepted that e-learning becomes an important need to be implemented as an alternative delivery mode (Betts, 2011; Van des Ven & Ganco, 2013), as a capacity building to equip organization with knowledge and competencies in the implementation of e-learning in the new normal era (Callo & Yazon, 2020).

The implementation of the contingency e-learning model has its challenges (Ilias et. al., 2020) including the role of humans, social capacity, technical aspects, data capacity, for the fulfillment of effective communication in accounting education (Myring and Bott, n.d.). Therefore, a normative model reference is needed that refers to the organizational context as a user and provider of e-learning by referring to the innovation contingency model as the basic development model (Lüder, 1992) that meets the characteristics with aspects that determine the success of policy implementation in the field of education (Fullan, 2007; Payne, 2008; Cerna, 2013) as well as fulfilling the theory implementation through process model, and implementation frameworks (Nilsen, 2015).

The Covid-19 pandemic is far from over. Therefore, due to its impact, there is no doubt that online learning will continue to exist globally for many years to come (Jandrić et. al., 2020) with the application of blended learning in academic recovery during this disease outbreak which has become the concern of the entire nation, as a new reality or as a new paradigm throughout the world (Mahaye, 2020; Contreras Jennifer Lorena Gómez, 2008). There are advantages and disadvantages in implementing e-learning due to the various factors that play a role (Grabinski et. al., 2015) and factors that hinder implementation (Ilias et. al., 2020; Azzahra, 2020). However, this is not seen as a pros and cons contingent upon the need for implementation (Donaldson, 2001; Betts, 2011; Van de Ven and Ganco, 2013). The use of e-learning is needed for the protection of students, education staff, communities, societies, and the nation as a whole (Dhawan, 2020). Therefore, in this study, the effectiveness of learning communication in various countries, in organizations that provide accounting education in the new normal era, in general its implementation can be assessed by applying the contingency e-learning model.

A number of studies related to accounting education, as well as the context of e-learning in accounting education are presented with the challenges in accounting education (Conrad, 2019). Accounting academics need to adapt their teaching methods to meet the market expectations for accounting graduates (Handoyo & Anas, 2019). Student self-regulation is related to educational technology (Ngampornchai & Adams, 2016). The concept of e-learning as a technology-mediated learning model approach with great potential from an educational perspective (Berrocoso-Valverde et. al., 2020). Functionally there is a contingency e-learning model (Khazanchi, Deepak Adcock et. al., 2015), as part of a management information system in higher education (Karfaa et. al., 2015; Guerrero & Sierra, 2018). There are variables that affect the success of an information system and the achievement of system performance (DeLone & McLean, 2016).

Based on previous research with the theme of accounting education, the application of e-learning is a need that must be met due to the Covid-19 pandemic crisis. Its implementation depends on related determinant factors. However, previous empirical facts have not stated the identification of the determinant factors for implementation as a conditional aspect in the new normal era. Therefore, as needed, research questions are set by establishing contingency aspects (Betts, 2011; Van de Ven. and Ganco, 2013) related to educational theory and information systems theory within learning and teaching communication. First, is there any influence of contingent internal and external determinants (relevant learning teaching methods, student self-interest, engagement within regulatory compliance, OBE curriculum base) on the implementation of contingency e-learning? Second, is there any influence of contingent factors (relevant learning teaching methods, OBE curriculum base, and application of contingency e-learning) towards the effectiveness of learning outcomes?

This research is intended to provide benefits for policy makers in the field of education and teaching with input in the form of relevant information in the implementation of contingency e-learning and learning outcomes in the new normal era. As an insight in supporting stakeholder involvement related to the

development of e-learning management for accounting higher education providers in the new normal era, including for Indonesia. This research article is presented in the order of introduction, literature review, research methodology, results, discussion, and conclusions.

2. Literature Review

2.1. Conceptual Framework

Referring to the needs in predicting the phenomenon (Imenda, 2014) with a theoretical framework, concomitantly grand theory is put forwards as the basis for reconstructed logic (Gregor, 2006) within the conceptual framework (Figure 1). With the phenomenon of the research problem, due to the COVID-19 pandemic towards accounting education, which, in turn accounting education requires continuity. Normally, the stakeholder theory is used for the benefits of student engagement, for the basis of fulfilling a closer relationship with stakeholder with using the relevant means of communication. As well as aspects of legitimacy theory that provide the basis for accountability for fulfilling organizational values with environmental values, with a social contract between agents and principals implicitly (Ratnatunga, Janek and Jones, 2012).

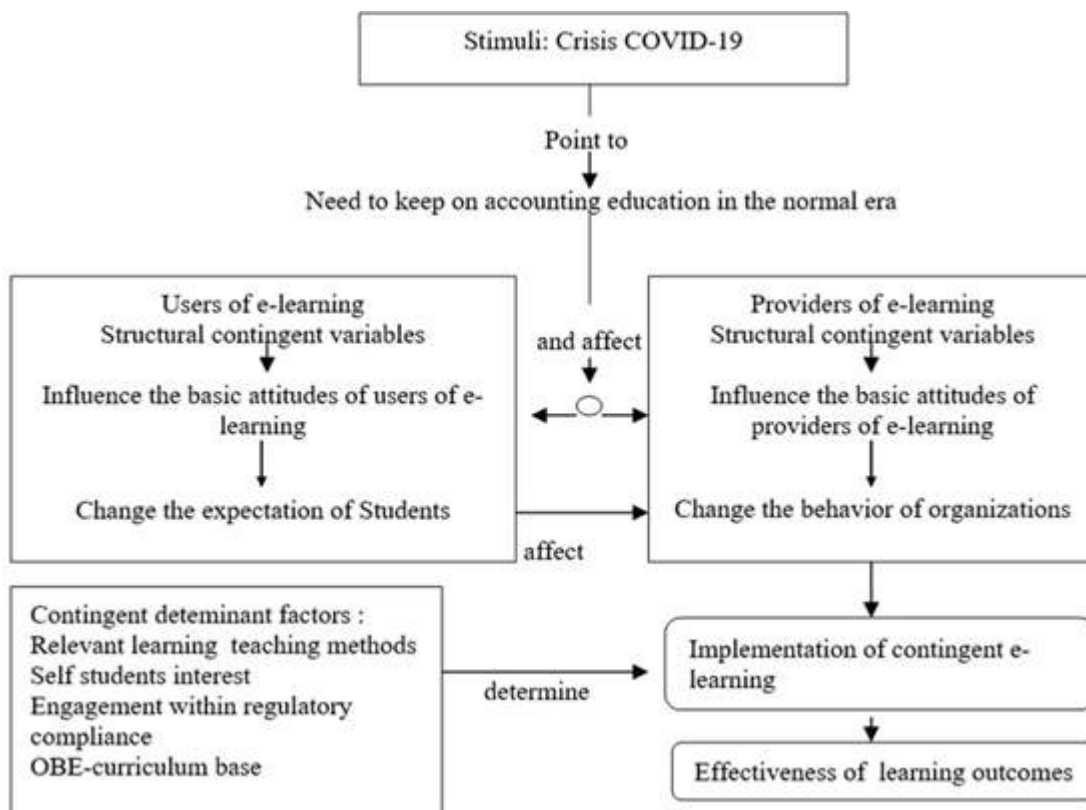


Figure 1. Adapted from (Lüder, 1992): The Contingency e-learning model: Effective communication on accounting education in the new normal era

In Figure 1, Lüder (1992) shows structural contingent variables as a challenge to apply a system of model contingently. From a theoretical point of view, there is no one best way to design a system; it depends on the organizational context (Rankin, Michaela, Stanton, Patricia, McGowan, Susan, Ferlauto, Kimberly and Tilling, 2012). As with the context of implementation theory (Nilsen, 2015), a determinant framework is needed to determine the types of research variables. Payne and Charles (2008) suggest only looking for general

solutions because there is no 'one size fits all' policy. Thus, the important factors for policy implementation (Cerna, 2013) expressed by the fulfillment of conditions for implementation as dynamic process that involves interacting variables (Fullan, 2007; Payne and Charles, 2008). Therefore, Figure 1 shows the determinant factors that relates with systematic implementation of e-learning divided into the objectives and scope of the research in accordance with the conceptual framework of the study.

2.2. Theoretical Framework and Hypothesis Development

2.2.1. Theoretical Framework

Based on the conceptual framework, the theoretical framework is selected using educational theory associated with communication technology within e-learning implementation as a type of information system in higher education. Theoretically, the context of teaching and learning can be explained with a design approach that refers to the point of view in the world of education, such as being able to overcome the basic problems of impact, and according to conditions in the three domains of practice, policy and theory (Clements, 2014). Learning theory includes behaviorism, cognitivism and constructivism (Fulbrook, 2019). The implementation climate is related to the absorption and readiness of the organization. The delivery of essential courses meets alignment with the curriculum context, requiring conformance to the context of integrative curriculum requirements, accreditation requirements, and industry requirements (Woodside et. al., 2020; Kharbat & Muqattash, 2020). In turn, there is a need to refer to the development of a hybrid syllabus in the era of digitization (Kharbat & Muqattash, 2020) with the role of contingency e-learning as a tool and manner in learning and teaching in the new normal era.

The role of contingent theory (Van de Ven & Ganco, 2013) as a technology or as science (Betts, 2011) is used to explain the implementation of contingency e-learning. Theoretically, this matter is connected when we have an effort to overcome the basic problems of educational impact by reference to the conditions in the three domains of practice, policy, and theory (Clements, 2014). Based on a theoretical perspective in the education field, we reconstruct the logic (Gregor, 2006) with structural contingent variables (Lüder, 1992). We therefore put forward the determinant factors for system implementation in education policy within a virtual learning environment using structural contingent variables from the user side (student self-interest, engagement within regulatory compliance), and from the provider side (relevant learning teaching methods, and OBE curriculum base) (see Figure 1).

Effectiveness of learning outcomes (EoLO) is defined as student learning achievements in the criteria for mastering aspects of accounting field of knowledge, to ensure that graduates acquire the skill and competencies needed as well as the necessary professional attitudes. This includes indicators such as the ability to know and focus on key principles, concepts learned, focus on normative theory, criteria of knowledge, cognitive ability to memorize, ability to apply, focus on required outcomes, level of proficiency in competencies, actively engaged learning, testing application of knowledge and skills (Biggs, 2014; IAESB, 2013; IFAC, 2017; Taib, Salleh and Ngali, 2017; AICPA, 2018; Borgonovo, Alfred., Friedrich, Brian, and Wells, 2019).

Implementation of contingency e-learning (IoCeL) is define as a possible contingency (Betts, 2011; Van de Ven & Ganco, 2013) with fulfillment role e –learning as configuration, complementary design, suppressing complexity, creative design, performance diversity role e-learning Van de Ven & Ganco, 2013). It was formed within the items of the indicator, namely as asynchronous e-learning with personal IT systems, big data, WEB-based modules, internet of things, artificial intelligence, as synchronous e-learning, with using application options, such as: zoom cloud meeting, WhatsApp web, google hangouts web, GoToMeeting, Cisco WebEx (Mooghali & Azizi, 2008; Hrastinski, 2008; El-Bakry & Mastorakis, 2009; Kushida et. al., 2011; Grech, 2016; (Aldowah et. al., 2017; Sledgianowski, Deb, Gomaa, Mohamed & Tan, 2017; Ge et. al., 2018; Hughes, 2020).

Relevant learning teaching method (RLTM) is defined as planning teaching and learning with the choice of methods used by lecturers to inform teaching in communication of related content, planning of tasks, social support which empowers students in the learning process and using e-learning and to achieve effectiveness of

learning outcomes. This aspect can be formed within the items of the indicator, such as conventional method, discussion method, lecture method plus discussion and assignment, recitation method, problem finding method, design method, discovery method, inquiry method, mind mapping method, peer teaching method (Hrastinski, 2008; Fry et. al., 2021; Al-rawi, 2013; Nind et. al., 2020; Hirsh et. al., 2020; Team UGCNETPAPER1, 2021).

Student self-interest (SSI) is defined as the need for students to motivate themselves, personal attention in fulfilling cognitive, affective, and conative aspects, as an achievement needed in the learning process and to enhance learning outcomes of accounting education with using contingency e-learning. This aspect be formed within the items of the indicator, such as students' needs to motivate themselves, personal attention in meeting cognitive needs, affective development needs, self-actualization, fulfillment of conative aspects, as ethics and aesthetics themselves with a virtual learning environment, as needs in the learning process with personal IT systems (Anderson, Krathwohl, Airasian, Cruikshank, Mayer, Pintrich, Raths, 2001; Fry et. al., 2021 Heer, 2012; Reynolds, 2015; Alcaide-Herrador et. al., 2019; Hirsh et. al., 2020; Dhawan, 2020; DeAlwis et. al., 2020; Alshurafat et. al., 2021).

Engagement within regulatory compliance (EwRC) is defined as the involvement of lecturers and students in regulations related to the e-learning learning process with the aim of meeting health goals, economic-financial-efficiency considerations, technical considerations, behavioral-motivational aspects, social aspects, and academic goals. This aspect is formed within the items of the indicators, such as acceptance of physical distancing needs, social distancing rules, acceptance of relational values, understanding of the level of social values, as social contract compliance, consideration of the fulfillment of individual rights, compliance of universal academic ethics, reactive intelligence of environment, active intelligence to plan, being with onto intelligence in understanding, acceptance of campus environmental values (Belohlavek Peter, 2007; Fry et. al., 2021; Bakia, Shear, Toyama & Lasseter, 2012; Sousa, 2016; Chowdhury, 2016; (Bond et. al., 2020; Dhawan, 2020; Alshurafat et. al., 2021; Toth, 2021).

Outcome based education-curriculum base (OBE-CR) is defined as curricular alignment in the application of constructive alignment as an OBE process, with the elaboration of OBE principles, on the achievement of student knowledge and improvement of outcomes for competency purposes using e-learning and towards the effectiveness of outcomes study. This aspect is formed within the items of the indicators, such as clarity of focus for outcomes, backward design curriculum, student learning involvement, expanded opportunities, relevant learning, constructive alignment, program education objectives (PEO), Planning for learning outcomes (PLO), course learning outcomes (CLO), implementation of desired learning outcomes (Anderson Lorin, 2002; Davis, 2003; (Shuaib et. al., 2009; Biggs, 2014; Taib, Salleh &Ngali, 2017).

2.2.2. Hypothesis Development

The development of the hypothesis was built from the research phenomenon "to keep on accounting education in the new normal era". Where in accordance with the theoretical framework, contingent determinants are proposed that determine the implementation of contingency e-learning and the effectiveness of learning outcomes in accounting education and teaching. Hypothesis development is built from interrelated types of theory for explaining and predicting (Gregor, 2006). It refers to the middle range theory from empirical facts related to previous research (Figure 2).

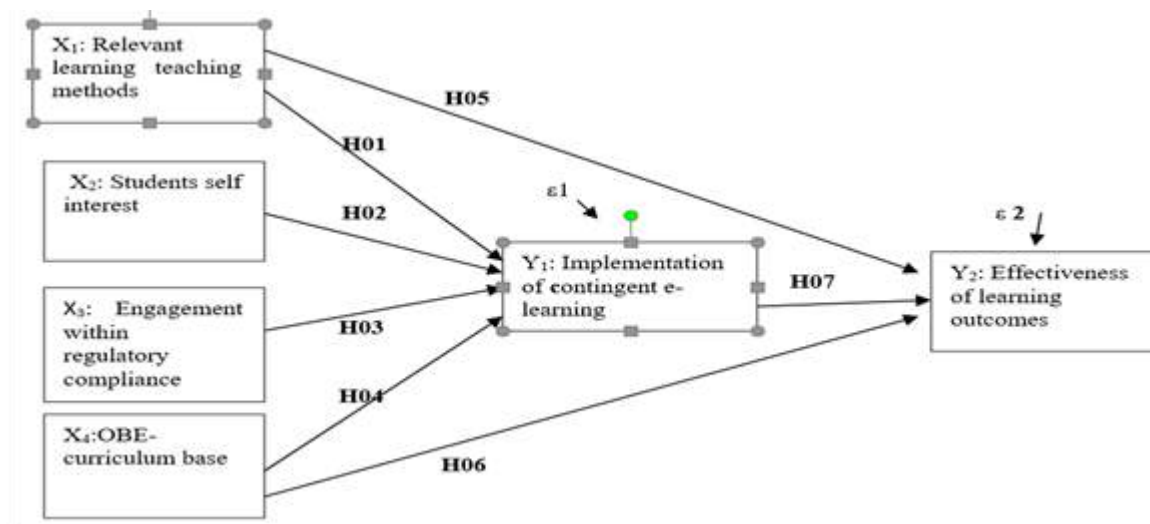


Figure 2. Research Model within 2 (two) structural equation

All of the hypotheses are constituted from propositions containing observables (Hassan & Lowry, 2015). Based on reconstructed logic, tentative answers to research problems are determined by referring to variables formed from the scientific aspect, or from the technological context (Betts, 2011) by presenting an explanation of the relationship between the variables into the research model, referring to the results of empirical facts related to previous studies.

2.2.2.1 Relevant Learning Teaching Methods Towards e-learning and Learning Outcomes

Several empirical facts from previous studies show the relationship between learning teaching methods and the implementation of e-learning (Khan Ahmad, Hussain Qureshi et. al., 2018; Kaur et. al., 2020; Callo & Yazon, 2020). Further, there is no relationship between these two aspects (Coman et. al., 2020). In studies investigating the effectiveness of using e-learning in university teaching in higher education institutions, the issue of using modern information and communication technologies for teaching and learning is very important (Arkorful, Valentina & Abaidoo, 2015). Empirical facts in relation to learning methods that are relevant to learning outcomes (Riley Jennifer; Kerry Ward, 2017; Tan, 2009; Astuti et. al., 2021; (Baber, 2020) are also important. Learning perception has no significant effect on learning performance (Yurdugul & Menzi, 2015).

2.2.2.2 Student Self-Interest Towards e-learning

The relationship between aspects within student self-interest towards e-learning (Maydiantoro et. al., 2020; Purnamasari et. al., 2021) with accessibility for ICT and confidence in the ability to use IT affect the readiness to implement e-learning (Callo & Yazon, 2020) shows that there is no relationship between student self-interests towards implementation of e-learning (Parkes et. al., 2015; Ilias et. al., 2020; Rahiem, 2020).

2.2.2.3 Engagement Within Regulatory Compliance Towards e-learning

There is a relationship between engagement within regulatory compliance towards e-learning (Melati & Harnanik, 2021; Zawacki-Richter et. al., 2019; Estévez et. al., 2021; Callo & Yazon, 2020). Meanwhile, from the other side, the facts of this study are different from the facts of previous studies (Ilias et. al., 2020; Coman et. al., 2020).

2.2.2.4 OBE-curriculum Base Towards e-learning and Learning Outcomes

There is a relationship between OBE-curriculum base and e-learning (Abbasi, 2014). However some research concludes that there is no such relationship (Ilias et. al., 2020). Furthermore, there is also a relationship between OBE-curriculum base towards effectiveness of learning outcomes (Kaliannan & Chandran, 2006), (Rhaffor et. al., 2017) however this too is the subject of some debate (Eng et. al., 2012; Reynolds, 2015).

2.2.2.5 Implementation of Contingency e-learning Towards Learning Outcomes

Implementation of e-learning has an impact of learning outcomes (Potter & Johnston, 2006; Smith & Brame, 2014; Fathil et. al., 2016). Digital literacy within utilizing digital media has a relationship with learning quality improvement (Astuti et. al., 2021). However some studies conclude that students are not satisfied with their overall online class interaction and with lecturer's topic delivery (Maydiantoro et. al., 2020).

As shown in Figure 2, there are 2 (two) structural relationships between the variables, and since there exists a research gap, we put forward the research into 2 (two) major hypotheses.

H01: There is no relationship between the contingent determinants factors (relevant learning teaching methods, student's self-interest, engagement within regulatory compliance, OBE curriculum base) and the implementation of contingency e-learning.

H02: There is no relationship between the contingent determinants factors (relevant learning teaching methods, OBE curriculum-base, and implementation of contingency e-learning) and the effectiveness of learning outcomes.

After that, we describe these 2 (two) major hypotheses into 7 (seven) minor hypotheses (Figure 2).

3. Research Methodology

We used an explanatory research model with multivariate data analysis (Hair, 2011). The aspects of the research design consist of sampling and data collection, research participants, definitions of operational variables, and measurement approaches, analytical tools, and design specifications of the predictive model.

3.1. Sample of Research

The research sample is students majoring in accounting as e-learning users, in odd semester lectures (August - December, 2019) and even semester lectures (February - May 2020) for the 2019/2020 academic year at the Accounting Department – Faculty of Economics and Business, Lambung Mangkurat University. The sampling technique uses several stages, namely: (1) selecting students for lectures in odd semesters and even semesters according to level (Diploma 3 , Stara 1- undergraduate education, and strata 2 postgraduate education - Master of Accounting Program), and (2) selecting students at each level of accounting education in the subjects followed to be used as research samples. The sample selected was 359 (three hundred and fifty nine) students. Data was collected by sending a questionnaire in a Google form to selected students as a sample of the research.

3.2. Variables and Measurement

As depicted in the research model and hypothesis development, we use an independent variable, intervening variable, and dependent variables for this research (Table 1).

Table 1. Variables and indicators

Types of variable	Variables and indicators
Independent	Relevant learning teaching method (RLTM), be measured within 10 (ten) items of indicator (Hrastinski, 2008; Fry et. al., 2021; Al-rawi, 2013; Nind et. al., 2020; Hirsh et. al., 2020; Team UGCNETPAPER1, 2021).
	Student self-interests (SSI), be measured within 7 (seven) items of indicator (Anderson et. al., 2001; Fry et. al., 2021; Heer, 2012; Reynolds, 2015; Alcaide-Herrador et. al., 2019; Hirsh et. al., 2020; Dhawan, 2020; DeAlwis et. al., 2020; Alshurafat et. al., 2021).
	Engagement within regulatory compliance (EwRC), be measured within 11 (eleven) items of indicator (Belohlavek Peter, 2007; Fry et. al., 2021; Bakia, Shear, Toyama & Lasseter, 2012; Sousa, 2016; Chowdhury, 2016; Bond et. al., 2020; Dhawan, 2020; Alshurafat et. al., 2021; Toth, 2021).
	Outcome- based education (OBE) - curriculum base (CB), be measured within 10 (ten) items of indicator (Anderson Lorin, 2002; Davis, 2003; Shuaib et. al., 2009; Biggs, 2014; Taib, et. al, 2017).
Intervening	Implementation of contingency e-learning (IoCeL), be measured within 9 (nine) items of indicator (Mooghali & Azizi, 2008; Hrastinski, 2008; El-Bakry & Mastorakis, 2009; Kushida et. al., 2011; Grech, 2016; Aldowah et. al., 2017; Sledgianowski et. al., 2017; Ge et. al., 2018; Hughes, 2020).
Dependent	Effectiveness of learning outcomes (EoLO), be measured within 10 (ten) items of indicator (Biggs, 2014; IAESB, 2013; IFAC, 2017; Taib et. al., 2017; AICPA, 2018; Borgonovo, Friedrich, & Wells, 2019).

(Source: formed according to theoretical sources, 2021)

The adequacy of the research data is based on the criteria for the number of observations at least 5-10 times the number of research item indicators (Table 1). Therefore, based on the 57 (fifty seven) indicator items that used in this study, there is a relevant range of sample units ranging from 285-570 sample units (Hair, 2011; Wolf, Harrington & Clark, 2013). The measurement process for all variables within items of indicators used an interval scale, to fulfill the normal data distribution (Edwards & Gonzalez, 1993). The data for the model specification is set to be tested previously with the fulfillment of validity and reliability test stage.

3.3. Data Analysis and Model Specifications

We use the path analysis method as the approach used in assessing the correlation of causal relationships between research variables (Streiner, 2005). Furthermore, as shown in Figure 2, the predictive model is formed into the following 2 (two) structural relationships: (i) $IoCeL (Y1) = pY1 X1 RLTM + pY1 X2 SSI + pY1 X3 EwRC + pY1 X4 OBE-CB + \epsilon_1$; and, (ii) $EoLO (Y2) = pY2 Y1 IoCeL + pY2 X1 RLTM + pY2 X4 OBE-CB + \epsilon_2$

4. Results

In this section, a statistical description of the test results of the validity and reliability of the research data is presented. Then, the results of testing the research hypothesis are presented according to the first structural equation and the second structural equation.

4.1. Validity and Reliability Test Results

Table 2. Validity and reliability of data

Variables	Validity of items of indicator (rcount)	Reliability of variables (rcount)	rtable
X1	X1.1 =0.4490, X1..2=0.6470, X1.3=0.3520, X1.4=0.5530, X1.5=0.7750, X1.6 =0.8140, X1..7=0.7990, X1.8=0.7580, X1.9=0.7340, X1.10=0.7700	0.8200	0.1035
X2	X2.1 =0.3590, X2..2=0.5260, X2.3=0.6220, X2.4=0.5570, X2.5=0.6050, X2.6 =0.5270, X2..7=0.4470	0.3700	0.1035
X3	X3.1 =4790, X3..2=0.4300, X3.3=0.4690, X3.4=0.4740, X3.5=0.4990, X3.6 =4990, X3..7=0.5030, X3.8=0.4840, X3.9=0.4210, X3.10=0.4390, X3.11 = 0.4530	0.5670	0.1035
X4	X4.1 =0.7270, X4..2=0.7630, X4.3=0.7840, X4.4=0.7710, X4.5=0.8100, X4.6 =0.7920, X4..7=0.7750, X4.8=0.7800, X4.9=0.7760, X4.10=0.7830	0.8880	0.1035
Y1	Y1.1 =0.6750, Y1..2=0.7720, Y1.3=0.6680, Y1.4=0.6920, Y1.5=0.6860, Y1.6 =0.6060, Y1..7=0.6290, Y1.8=0.6050, Y1.9=0.6080	0.7090	0.1035
Y2	X2.1 =0.3890, X2..2=0.4850, X2.3=0.3590, X2.4=0.8170, X2.5=0.8490, X2.6 =0.8890, X2..7=0.8220, X2.8=0.8390, X2.9=0.8670, X2.10=0.8550	0.8270	0.1035

(Sources, Primary Data, 2020)

Table 2 presents the result of validity and reliability test results. The results of the validity test for df of 359 with a significance level of 0.05 showed that all items indicator were valid because each rcount value > rtable with a value of 0.1035. For the Guttman Split-Half coefficient reliability test, it showed that all variables meet reliability, which has a coefficient value (rcount) > rtable with a value of 0.1035.

4.2. Hypothesis Testing Results

This section presents 2 (two) of the main results of research, first for 4 (four) hypothesis testing in the first structural equation (Table 3), and second for 3 (three) hypothesis testing in the second structural equation (Table 4).

4.2.1 First Structural Equation

Table 3. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	12,490	6,174		2,023	0,044
	RLTM_X1	-0,118	0,085	-0,090	-1,397	0,163
	SSI_X2	-0,254	0,158	-0,092	-1,603	0,110
	EwRC_X3	0,378	0,128	0,170	2,954	0,003
	OBE-CB_X4	0,056	0,103	0,036	0,550	0,583

a. Dependent Variable: IoCeL_Y1

(Source: Table 3, restated from primary data processing results, 2021)

Error variance (ϵ_1) from the first structural equation that is obtained $\sqrt{1 - 0,030} = 0.984886$. Furthermore, referring to Table 3, the testing results show the form of the first structural equation which can be expressed in the equation model: $IoCeL = -0.090 * RLTM - 0.092 * SSI + 0.170 * EwRC + 0.036 * OBE-CB + Errorvar$.

For the significance relationship between the variables in the first structural equation, the variable X1, variable X2, and variable X4 do not have a significant effect because their values are more than 0.05. Whilst variable X3 has a significant effect because the value is less than 0.05. Therefore, according to the hypotheses testing results, it can be concluded that:

1. Relevant learning-teaching methods has no influence towards implementation of contingency e-learning.
2. Student’s self-interest has no influence towards implementation of contingency e-learning.
3. Engagement within regulatory compliance has influence towards implementation of contingency e-learning.
4. OBE curriculum-base has no influence towards implementation of contingency e-learning.

4.2.2. Second Structural Equation

Table 4. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1 (Constant)	6,319	2,538			2,489	0,013
RLTM_X1	1,314	0,375	0,167		3,502	0,001
OBE-CB_X4	0,551	0,058	0,449		9,543	0,000
IoCeL_Y1	0,005	0,036	0,007		0,145	0,885

a. Dependent Variable: EoLO_Y2

(Source: Table 4, restated from primary data processing results, 2021)

Error variance (ϵ_2) of the second structural equation is obtained $\sqrt{1 - 0,267} = 0.856154$. The form of the second structural equation can be expressed in the equation model: $EoLO = 0.167 * RLTM + 0.449 * OBE-CB + 0.007 * IoCeL + Errorvar$.

For the significance relationship between the variables in the first structural equation, the variables X1 and X4 have a significant effect because their values are less than 0.05. Whilst variable Y1 does not have a significant effect because the value is more than 0.05. Therefore, according to the hypotheses testing results, it can be concluded that:

1. Relevant learning and teaching methods has influence towards effectiveness of learning outcomes.
2. OBE curriculum-base has influence towards effectiveness of learning outcomes.
3. Implementation of contingency e-learning model has no influence towards effectiveness of learning outcomes.

5. Discussion

In this section, the main results of the research are presented to be discussed respectively in sub-sections 5.1 and 5.2.

5.1. Implementation of Contingency e-learning

Based on the testing results with used 4 (four) aspects as a possible contingency for e-learning implementation. Only engagement within regulatory compliance meets the suitability as a determinant factor towards the implementation of contingency e-learning.

This empirical fact is in accordance with the process model (Nilsen, 2015), with engagement e-learning users within regulatory compliance for the education system. In line with the engagement factor (Payne & Charles, 2008) as aspects that determine in the implementation of education policies meet the suitability if they possess changing characteristics, such as the need for role clarity of internal and external parties, complexity and quality requirements (Fullan, 2007) in implementing e-learning. The engagement aspect is required to fulfil the implementation requirements in terms of implementation theory (Nilsen, 2015). The research also shows their alignment with the theoretical perspective of education (Clements, 2014; Fulbrook, 2019; Woodside et. al., 2020) and learning communication in the context of the digital era (Kharbat & Muqattash, 2020).

The empirical facts of this study represent the role of student involvement in the implementation of e-learning. It is accepted that e-learning is needed because of the consideration of the continuity of learning and teaching activities in the accounting education process in the new normal era. Where the implementation of e-learning has the consequence that this is an event or situation in the future that may occur but cannot be predicted with certainty. Therefore, the role of involvement in regulatory compliance from the user's side can strengthen the implementation of e-learning by referring to the use of design according to the features of asynchronous e-learning or synchronous e-learning. Of the two types of e-learning, e-learning can be implemented as an educational technology with the role of e-learning as a configuration, complementary role, the role of suppressing complexity, the role of creative design, and the role of diversity (Van de Ven & Ganco, 2013) in learning activities towards the achievement of learning outcomes.

Contingent theory can be accepted between the context of the existence of this theory as science or as technology (Betts, 2011), with emphasis on the role of technology in organizational management. Therefore, the results of this study are in line with changing expectations from the user's side. In this case, it is necessary to change behavior from the provider side in the implementation of contingency e-learning. Functionally, in terms of technology, it is necessary to fulfill the appropriate 'PLUMS' model. As for implementation that requires the fulfillment of the provider role, with a layer with the infrastructure, platform, and application values covered followed by the user interaction (lecturers and students), and modalities and scope of e-learning (Kushida et. al., 2011). Furthermore, the facts of this study in relation to the literature can be discussed in the context of similarities with the facts of previous studies (Melati & Harnanik, 2021; Zawacki-Richter et. al., 2019; Estévez et. al., 2021; Callo & Yazon, 2020). Further, it can be discussed in terms of its differences with other research facts (Ilias et. al., 2020; Coman et. al., 2020).

Referring to the results of the first structural equation test, there are 3 (three) other aspects which do not affect the implementation of contingency e-learning.

First, relevant learning teaching methods do not play a significant role. This result is in contrast with empirical facts previously found (Arkorful, Valentina & Abaidoo, 2015; Khan Ahmad, Hussain Qureshi et. al., 2018; Kaur et. al., 2020; Callo & Yazon, 2020). Otherwise, it is in line with other empirical studies (Coman et. al., 2020).

Second, student's self-interest plays no significant role. This is inconsistent with some previous research (Maydiantoro et. al., 2020; Purnamasari et. al., 2021; Callo & Yazon, 2020). However, it is consistent with some previous studies (Parkes et. al., 2015; Ilias et. al., 2020; Rahiem, 2020).

Third, OBE curriculum base does not have a significant role in the implementation of contingency e-learning. This is inconsistent with some research (Abbasi, 2014) but consistent with other research (Ilias et. al., 2020).

5.2. Effectiveness of Learning Outcomes

The second structural equation shows 3 (three) aspects used in the research model as a determinant of the effectiveness of learning outcomes. Based on the results of the second structural equation test, relevant learning methods and OBE-based curriculum play a role in achieving the effectiveness of learning outcomes. Hence, the implementation of e-learning has no relationship with the effectiveness of learning outcomes.

Functionally, there is evidence that both variables play a role. It can be formed into the process model (Nilsen, 2015). First, through the relevance of fulfilling the communication of learning content, and supporting for planning of learning tasks, with facilitation and support for students (Hrastinski, 2008) from the teaching team. Then, with the context of the OBE curriculum base that is embedded in the basic principles of the OBE curriculum (Davis, 2003; Biggs, 2014). Both of these aspects have a relationship with student empowerment to meet the effectiveness of the desired learning outcomes.

First, the role of the relevant learning teaching methods that give strength to the effectiveness of learning outcomes. This aspect can be performed by the criteria of relevance of communication media support accordingly referring to the achievement of learning objectives (Hrastinski, 2008; Fry et. al., 2021) by using various mixed techniques for teaching and learning methods (Al-rawi, 2013). In the selection of teaching methods or artifacts, it refers to teachers who understand the teaching and learning process (Hirsh et. al., 2020). This implies that teachers and supervisors should pay more attention to the social, emotional, active and reflective nature of learning methods (Nind et. al., 2020). This result has almost the same facts as the previous facts from (Riley Jennifer; Kerry Ward, 2017; Tan, 2009; Astuti et. al., 2021; Baber, 2020). However, this is different from some previous research (Yurdugül & Çetin, 2015).

Second, OBE-curriculum base has a relationship with the effectiveness of learning outcomes. The OBE curriculum base is related to the university's vision and mission, becoming a reference for institutions to gradually determine the desired learning outcomes (Taib, Salleh & Ngali, 2017). as the context of constructive alignment of the OBE -curriculum base within an OBE process related to the basic principles of OBE (Davis, 2003) as a curricular alignment activity (Anderson Lorin, 2002; Biggs, 2014) which gives an evaluative role to the learning planning which implementation has been determined (Shuaib et. al., 2009). The empirical facts of this aspect are in line with previous research (Kaliannan & Chandran, 2006; Rhaffor et. al., 2017) but is also inconsistent with some previous studies (Eng et. al., 2012).

Third, the implementation of contingency e-learning has no significant effect on the effectiveness of learning outcomes. This facts is different from the facts of previous research (Potter & Johnston, 2006; Smith & Brame, 2014; Fathil et. al., 2016; Astuti et. al., 2021). However, students are not satisfied with their overall online class interaction or with lecturers' topic delivery (Maydiantoro et. al., 2020).

Grand theory, such as stakeholder theory and legitimacy theory, is relevant (Rankin, Michaela, Stanton, Patricia, McGowan, Susan, Ferlauto, Kimberly & Tilling, 2012) to explaining accounting education events in the new normal era such as perspective on the role of legitimacy theory related to the relevant learning teaching methods, and OBE-based curriculum which creating values of internal organizational towards organizational external values as a tool and method that is applied in the education system to fulfill the criteria for environmental needs as external values on the quality of education graduates. There is a new organization relationship between stakeholders in accordance with the perspective of engagement within regulatory compliance towards the implementation of e-learning.

6. Conclusion

In this section, we put forward 3 (three) conclusions. The first relates to the objectives and benefits of this research, then to the facts of the measurement results through the first structural equation and the second structural equation. Third, the research implications related to the existing research boundaries are discussed according to the research process carried out.

First, the results of this study provide insight into the variable of engagement within regulatory compliance that has influence towards the implementation of contingency e-learning as well as relevant learning and teaching methods and OBE curriculum-base that has influence towards the effectiveness of learning outcomes. The results of the study show meaning related to online lectures in the new normal period whose implementation is contingent. With engagement within regulatory compliance, it provides an alternative choice of suitable contingency e-learning designs. Meanwhile, with the fulfillment of the relevance of teaching and learning methods as well as the fulfillment of the OBE curriculum base, without the role of implementing e-learning, it is still able to provide a role for students in achieving effective learning outcomes.

Second, based on the results of this study, where the variable engagement within regulatory compliance has an influence on the implementation of contingency e-learning, the low role of the OBE curriculum base, the non-unidirectional role of relevant learning and teaching methods, as well as students' self-interest all play a role. This implies that although the design of e-learning in a virtual learning environment has been formally provided by the institution, it still needs to be developed to provide adaptation reinforcement in students' efforts to achieve effective learning outcomes. Simultaneous implementation of e-learning is required, in addition to basic engagement within regulatory compliance due to changes in policies that have recently occurred (Cerna, 2013), in line with the implementation of e-learning. Furthermore, it is necessary to strengthen the role of the relevance of teaching and learning methods and the role of this OBE curriculum base in achieving effective learning outcomes in the new normal era. There is an increasing need for achievement of learning outcomes as a reason for improvement, where policy implementation is required through strengthening the role of institutions on a bottom-up basis through the accounting department to fulfill a strategic role, because the global environment is increasingly demanding the quality of accounting education graduates. Functionally, it is necessary to increase the role of a virtual learning environment designed at the university level with a top-down approach, be adapted with bottom-up approach into contingency e-learning for the needs of accounting majors to meet the needs of contingency e-learning that meet the suitability of communication in scientific characteristics for the accounting field.

Third, this study has limitations, in the context of building a predictive model for the effectiveness of learning outcomes by applying the contingency e-learning model because the measurement results which show the magnitude of the error variance (ϵ_1) in the first structural equation also allow for error variance (ϵ_2) in the second structural equation. Therefore, it is important that further research be conducted with more varied variables and a more diverse sample coverage relating to the theme of this research.

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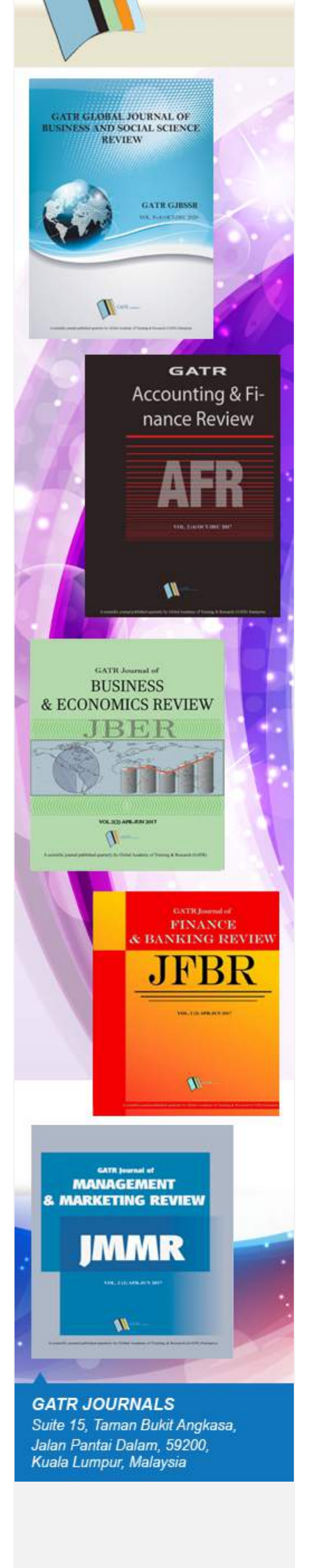
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GATR Journals five titles being indexed in several indices.

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<p>Thomson Reuters (ISI-ESCI) (Under Evaluation)</p> 	<p>Web of Science™ Core Collection Emerging Sources Citation Index (ESCI) is a new citation index by Thomson Reuters, and now by Clarivate Analytics. ESCI complements the highly selective indexes covers prestigious academic Journals that publish peer-reviewed articles recognized for their significance and contribution to the regional academic and reflects community, which welcomes high-quality research publications to boost its presence as an emerging scientific voice. The ESCI, because of its vast coverage across the science, business, social sciences, arts and humanities, provides access to leading international and regional journals, offer timely publishing, global outlook and high scholarly impact. Inclusion in ESCI provides greater discoverability which leads to measurable citations and more transparency in the selection process.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
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<p>Malaysian Citation Centre (MCC)</p> 	<p>The Ministry of Education (MOE) Malaysia initiated the establishment of the Malaysian Citation Centre (MCC) in 2011. MCC is responsible for collating, monitoring, coordinating and improving the standard of scholarly journal publications in Malaysia. MCC will maintain a citation system, named MyCite or Malaysian Citation Index. MyCite will provide access to bibliographic as well full-text contents of scholarly journals published in Malaysia in the fields of Sciences, Technology, Medicine, Social Sciences and the Humanities. Besides this, MyCite will provide citation and bibliometric reports on Malaysian researchers, journals and institutions based only on the contents within MyCite. It is estimated that there are over 500 Malaysian journals, the contents of which needs to be made visible globally so that Malaysian researchers can identify expertise, areas of possible collaboration, stimulate use and citations.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
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<p>MyJurnal</p> 	<p>MyJurnal is an online system used by Malaysia Citation Centre (MCC) to collect and index all the Malaysian journals. MyJurnal's main objectives are to increase access to the contents of Malaysian journals to the global community; and improve the visibility of contents, hence, encouraging usage and generating citations to articles published. MyJurnal is provided by the Malaysia Citation Centre, Ministry of Higher Education, Malaysia.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>J-Gate</p> 	<p>J-Gate is an electronic gateway to global e-journal literature. Launched in 2001 by Informatics India Limited, J-Gate provides seamless access to millions of journal articles available online offered by 13,232 Publishers. It presently has a massive database of journal literature, indexed from 47,658 e-journals with links to full text at publisher sites. J-Gate also plans to support online subscription to journals, electronic document delivery, archiving and other related services.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>PlumX Metrics</p> 	<p>PlumX Metrics are comprehensive, article-level metrics that provide insights beyond traditional citation metrics. PlumX Metrics provide insights into the ways people interact with individual pieces of research output (articles, conference proceedings, book chapters, and many more) in the online environment. Collectively known as PlumX Metrics, these metrics are divided into five categories to help make sense of the large amount of data involved and enable analysis by comparison. PlumX gathers and collates appropriate research metrics for all types of scholarly research output. In a competitive research landscape, PlumX offers metrics to support your research impact footprint along with analysis to assist in case studies or reporting requirements.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Google Scholar</p> 	<p>Google Scholar is a freely accessible web search engine that indexes the full text or metadata of scholarly literature across an array of publishing formats and disciplines. Released in beta in November 2004, the Google Scholar index includes most peer-reviewed online academic journals and books, conference papers, theses and dissertations, preprints, abstracts, technical reports, and other scholarly literature, including court opinions and patents.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>UDL Edge Abstracting and Indexing</p> 	<p>UDLEDGE was established in 2010 and rapidly became the largest abstract and citation index database in the region. Comprehensive overview of the world's research output for over 600 disciplines of sciences, covering more than 129,000 journal titles, 143,000,000 journal articles and conference proceedings, and 38,000,000 patents in multiple languages from over 67,000 various institutions and publishers worldwide. GATR Journals are now indexed in UDLedge Social Science & Humanities Citation Index (SS&HI), http://www.udledge.com</p> <p>AFR JBBER JFBR JMMR</p>
<p>Index Copernicus International</p> 	<p>Index Copernicus International is an international, specialized platform for promoting scientific achievements, as well as supporting national and international collaboration between scientists, publishers of scientific journals and scientific entities.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Academic Keys</p> 	<p>AcademicKeys.com is the premier source for academic employment. Our 18 discipline-focused sites offer comprehensive information about faculty, educational resources, research interests, and professional activities pertinent to institutions of higher education. More than 80% of the top 120 universities (as ranked by US News and World Report) are posting their available higher ed jobs with AcademicKeys.com.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Social Science Research Network (SSRN)</p> 	<p>The Social Science Research Network (SSRN) is devoted to the rapid worldwide dissemination of research and is composed of a number of specialized research networks.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Scientific Indexing Services</p> 	<p>Scientific Indexing Services (SIS) was founded by renowned scientists. A group of 70 scientist from various countries in different disciplines are started SIS with specific objective of providing quality information to the researcher. SIS offering academic database services to researcher. It's mainly: citation indexing, analysis, and maintains citation databases covering thousands of academic journals, books, proceedings and any approved documents SIS maintains academic database services to researchers, journal editors and publishers. SIS focuses on citation indexing, citation analysis, and maintains citation databases covering thousands of academic journals.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>International Institute of Organized Research (I2OR)</p> 	<p>International Institute of Organized Research (I2OR) has been established to promote various domains related to Education and Research around the globe to make it easily accessible and more organized. A Team of Reputed Researchers/Scientists have been working continuously to make it possible. I2OR provides a much desired platform for Researchers, Editors, Publishers and Conference Organizers through its exclusive services viz. Indexing of Research Journals, Listing of National/International Conferences and Quality Research serial publications. I2OR also evaluates Publication Impact Factor (PIF) to set a benchmark for the quality of Serial publications around the world.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
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<p>Root Indexing</p> 	<p>Root Society for Indexing and Impact Factor Service (rootindexing.com) is a society to provide indexing to all types of online and offline journals () to get international visibility of research and also provide impact factor (RII-Root Impact Factor) to the journal to decide journal visibility in the world of research. Lot of members are giving their service to this society. It is a completely free service to index any journal in the world.</p> <p>It helps user to find a suitable international journal to publish their work. All indexed journals will be submitted in all search engines, online libraries, social media etc to get more researchers under a single platform rootindexing.com.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>ResearchBib</p> 	<p>ResearchBib is open access with high standard indexing database for researchers and publishers. Research Bible may freely index journals, research papers, call for papers, research position. Its mission is to build research communities to discover and promote great research resources from around the world and maximize researchers' academic social impacts.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Eurasian Scientific Journal Index</p> 	<p>Eurasian Scientific Journal Index (ESJI) is a service that provides access to quality controlled Open Access Journals. The ESJI aims to be comprehensive and cover all open access scientific and scholarly journals that use an appropriate quality control system, and it will not be limited to particular languages or subject areas. The aim of the ESJI is to increase the visibility and ease of use of open access scientific and scholarly journals thereby promoting their increased usage and impact.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Cosmo Impact Factor</p> 	<p>Cosmos Foundation was founded by renowned scientists. A group of 100 scientist from various countries in different disciplines are started Cosmos (2010) with specific objective of providing quality information to the researcher. We provide impact factor and index of academic journals, books. We maintain academic database services to researchers, journal editors and publishers. Cosmos provides a detailed report of individual journal for further improvement of respective journal overall look up and technical aspect for better Impact Factor.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>International Innovative Journal Impact Factor (IIJIF)</p> 	<p>International Innovative Journal Impact Factor (IIJIF) has been established to promote various platforms related to Academic and Research across the world to make it easily accessible and more organized. IIJIF also evaluates Journal Impact Factor (JIF) to set a benchmark for the quality of Serial publications across the world. Indexing of Journal helps the research to get global excellence.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Academia.edu</p> 	<p>Academia.edu is a platform for academics to share research papers. The company's mission is to accelerate the world's research. Academics use Academia.edu to share their research, monitor deep analytics around the impact of their research, and track the research of academics they follow. Over 53 million academics have signed up to Academia.edu, adding 19 million papers. Academia.edu attracts over 36 million unique visitors a month.</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>
<p>Academia Social Sciences Index</p> 	<p>Asosindex.com is one of Turkey's leading academic directory sites founded in 2010. Its mission are ensuring that academic publishing develops in accordance with the quality and standards in Turkey, increasing the visibility and using of national academic journals all over the world and also providing widespread and advanced use of a system that enables the management of magazines in electronic environment</p> <p>AFR GATR-GJBSSR JBBER JFBR JMMR</p>



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