FIRST-YEAR ACCOUNTING STUDENTS' CONFIDENCE LEVELS DURING COVID-19: EVIDENCE OVER A PERIOD OF TWO YEARS AT A SOUTH AFRICAN UNIVERSITY

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ABSTRACT
The Coronavirus Disease (Covid-19) outbreak has caused serious and continuous concerns globally within the higher education sector. One of these is the confidence levels of students to perform specific academic-related tasks. This study explored first-year accounting students' confidence levels during Covid-19 over a two-year period at a South African university to determine if any associations exist between students' gender, age, choice of study, language, and method of study funding, compared to confidence level, whilst applying a quantitative research design. Mixed results were obtained. Areas for further research identified include collaboration with other universities, and to expand the scope of the population, to determine the status of students' confidence levels for different accountancy-related modules during and post-Covid-19. The study will inform and sensitise lecturers, students and academic institutions regarding the confidence levels of students to perform specific academic-related tasks within accounting education and training under Covid-19 conditions.
Keywords: Accounting students, confidence-levels, Covid-19, first-year, self-efficacy, South Africa, university

INTRODUCTION

The Covid-19 pandemic has been one of the worst pandemics globally and has forced contact universities to move from face-to-face (F2F) to online lectures which interrupted the learning environment for both students and educators (Márquez-Ramos 2021; Rudman 2021). The

"Covid-19 pandemic caused schools, colleges, and universities to come to a closure in order to avoid further transmission and spread of the disease" (Mudenda et al. 2020, 1; Waghid 2021). This sudden shift caused a major challenge to universities as to how to continue learning by means of using e-learning platforms (Márquez-Ramos 2021; Mudenda et al. 2020) where students were not prepared or geared for online learning since students did not enrol to be taught online, but in-person (or F2F).

Adaptation from school to university could be overwhelming for some students adapting to a new learning environment (Papageorgiou and Callaghan 2018, 201). The shift from F2F to an online educational environment, due to Covid-19, seriously affected direct and active F2F student engagement opportunities with academic staff and peers. Being stressed while struggling to adapt to the higher education environment, especially at the first-year level, impacts accounting students' confidence (i.e., self-efficacy) which could in turn, impact their ability to be academically successful (Mansor et al. 2020). Although Byrne, Flood and Griffin (2014, 407) investigated the academic self-efficacy of 214 first year accounting students over a period of one academic year under non-pandemic circumstances at a university in Ireland, limited studies have been conducted in a South African accounting education context regarding the self-efficacy of accounting students over a period of longer than one year while a global pandemic prevailed. Therefore, a gap existed to further investigate accounting students' self-efficacy at a South African university over a period of two years pre- and during the Covid-19 pandemic.

The purpose of this study was to explore 726 first-year accounting students' confidence levels prior and during Covid-19 over a period of two years at a South African university. The motivation for this study stems from the increased interest in students' "coping mechanism" when F2F lectures moved to online lecturers at a time when universities were operating under strict "lockdown" conditions due to the "Covid-19" pandemic and how long this pandemic will further prohibit students to return to "normal". In addition, this study was further motivated by the study of Sangster, Stoner and Flood (2020) that states the "insights into accounting education in a Covid-19 world" with the emphasis on students' self-efficacy in large introductory accounting courses. The current study is therefore important in the quest for accounting educators to better understand the potential impact of disruption in the higher education teaching and learning environment on students' self-efficacy beliefs.

This research article endeavoured to explore and determine if any differences exist between first-year accounting students' confidence levels prior and during the Covid-19 pandemic and its associations with the following variables: gender, age, language, first choice of study and mode of study funding. The study is of interest to accounting educators, not only

in South Africa, but also in a wider African context, where a disruptive change in the higher education teaching and learning environment (such as a forced shift from F2F to online due to a global pandemic) is generally associated with challenges such as being under-resourced, uninformed and not educated to successfully transition and adapt to such a new teaching and learning environment (Hussey and Smith 2010). Findings regarding the impact of such disruption on the self-confidence of accounting students could serve to deepen accounting educators' understanding of the self-efficacy beliefs of accounting students, as well as its association with variables such as gender, age, language, first choice of study and mode of study funding.

Covid-19 caused the notion of an enhanced tendency to incorporate and embrace online teaching and learning practices as part of a hybrid teaching and learning approach. Before the global pandemic, educators teaching in the traditional F2F higher education environment were reluctant towards exploring and making use of online teaching and learning practices as part of a flipped classroom approach (Rudman 2021). The latter could be ascribed to higher education educators either being under-resourced (especially in the African context), uninformed, or uneducated on the use, application, and benefits of online teaching (Waghid 2021), as well as their uncertainty regarding the impact of its use on the confidence levels of their students to perform specific academic related tasks and activities, especially taking into account that such students were only used to and exposed to the traditional F2F teaching and learning environment.

In the current body of knowledge, limited consideration of the impact of self-efficacy beliefs within the discipline of accounting prevails in the South African, and even in the broader African, higher accounting education context. Apart from the occurrence of a global pandemic that caused a forced disruptive shift to online in the higher education teaching and learning environment, other events might also trigger this, for example, due to financial or health-related reasons. Whatever the cause of the disruption might be, this article contributes to teaching and learning in higher education by informing universities and educators on educational interventions to be incorporated when the normal teaching and learning environment is disrupted, to assist in managing students' self-confidence which ultimately impacts academic success in accounting. The main theoretical contribution of this article is that it supports Bandura's (1997) statement that self-efficacy beliefs are vital in understanding educational achievement in times of anxiety and fear, in particular, students' physiological response in reacting to the Covid-19 pandemic affecting their own beliefs.

The article is presented as follows; firstly, the literature on self-efficacy, in general, as well as in an accounting educational context is reviewed to highlight and conceptualise the research questions and their associated variables under review in this article. The latter is

followed by the research methodology, results and discussion and thereafter, the conclusion of the article. This is followed by the limitations of the study and recommendations for future research.

LITERATURE REVIEW

Students in higher education, in particular, first-year students, demonstrate a lack in confidence to positively adapt to their "new" academic environment (Basith, Syahputra, and Ichwanto 2020). Students with a high level of confidence in relation to learning tasks such as to manage, engage and solve problems, have the belief that tasks can be completed successfully, compared to students with a lower level of confidence (Bandura 2013, 147–157). Basith et al. (2020) confirmed that students with high confidence levels contribute to students' success, one of many factors that affect students' achievement.

Prior international and local studies investigated different factors that could influence students' academic success, such as, students' personality and adaptation to higher education (Papageorgiou and Callaghan 2018; Ahinful et al. 2019), academic self-efficacy, the role of gender and academic year experience (Sachitra and Bandara 2017; Naidoo and Govender 2021), self-efficacy and academic success among gender (Buchanan and Selmon 2008; Interiano-Shiverdecker et al. 2021), effects of students' stress and burnout (Mansor et al. 2020), finance and transport (Matsolo, Ningpuanyeh, and Susuman 2016), and career choice (Umar and Bello 2019). Howvere, little is known of students' confidence levels when higher education was disrupted due to the Covid-19 pandemic when classes moved from F2F to online (Dill et al. 2020; Márquez-Ramos 2021). It did not take accounting education long, at the initial stage of Covid-19, to realise that students' confidence changed with the shift from face-to-face to online learning (Sangster et al. 2020). Therefore, universities, educators and students had to quickly adapt to this "new" learning environment.

CONCEPTUAL FRAMEWORK

Confidence is vital and a key ingredient of human capital. According to Basith et al. (2020, 163) "confidence in the self-ability is also called self-efficacy". Self-efficacy is defined as "an individual's trust in the abilities possessed in organising and implementing actions to achieve the desired goals" (Bandura 1977; 1999). In addition, "self-efficacy beliefs are the confidence one has in the ability to perform certain tasks or skills" (Bandura 1977; Beatson, Berg, and Smith 2020, 1271).

Bandura (1977, 195) identified four sources of self-efficacy in one's ability to cope with threatening situations and his analysis provides a conceptual framework within which to study

behavioural changes achieved by different modes of treatment. *Firstly,* performance accomplishments to be encouraged by others, *secondly,* prior mastery experiences, *thirdly,* vicarious experience in watching others succeed or fail and *lastly,* physiological response in reacting to what happened and if fear generates further fear that can create further levels of anxiety that can even exceed the current actual threatening condition. According to Beatson et al. (2020) first-year introductory accounting students derive their sense of self-efficacy in learning accounting mostly from the encouragement of the lecturer, as well as through positive experiences in the course.

Various studies relating to, or that stem from, self-efficacy regarding students' confidence levels, gender, age, choice of study, language and mode of funding exist in the literature, with a variety of findings. These were reviewed and are highlighted and discussed next.

Gender

Sachitra and Bandara (2017, 2322) investigated 297 Bachelor of Commerce students measuring the academic self-efficacy of students' gender and revealed that females were significantly more confident than males in the following activities, "ability to write up additional notes, plan time for examinations, ask help from friends, engage in academic discussions with friends, make sense of feedback on assignments and pay attention during lectures". Wilson, Kickul and Marlino (2007) examined the relationships between gender, entrepreneurial self-efficacy and entrepreneurial intentions and found that females are less confident than males. Contrary to the latter, Huang (2013) investigated the differences in academic self-efficacy and found males are less confident than females. D'Lima, Winsler, and Kitsantas (2014) examined gender differences in first-year university students' self-efficacy with 591 and 232 students at the beginning and end of the first semester respectively and found that self-efficacy increased over the semester and was higher for male than female students at both intervals.

Age/Generation Z and Millennials

The Generation Z cohort is categorised as the group of people born at the beginning of the mid to late 1990s while the Millennials have started to arrive at universities. Both of these cohorts are catagorised as unique and have been living the internet and smart phone era while the line between these groups is still arguable (Moore, Jones, and Frazier 2017). The study by Duger (2021) determined the effect of individualism and collectivism cultural tendencies and self-confidence levels of Generation Z on 297 university students on their motivation to lead and concluded that self-confidence has a significant and positive effect on social-normative leadership motivation. The study by Persson (2019) investigated the confidence levels across

generations and found that confidence increases gradually across generations with the Millennials being more confident than previous generations.

Choice of study

The study by Umar and Bello (2019) investigated the relationship of 125 Accounting students' self-efficacy beliefs, outcome expectations on intention of becoming Chartered Accountants (CAs) and found that students' level of confidence and commitment is directly related to the intention of pursuing the chartered accountant qualification.

Home language

Mahyuddin et al. (2006) investigated the relationship between students' self-efficacy and the English language achievement and concluded that students with high self-efficacy often display greater performance, compared to those with low self-efficacy.

Mode of study funding

The study by Matukane and Bronkhorst (2017) investigated the National Student Financial Aid Scheme (NSFAS) as a student funding scheme at South African Universities with reference to student protests on campuses during 2015 and 2016. These protests were orchestrated by students demanding additional funding assistance from the NSFAS, zero-fee increases and the removal of student debt. The NSFAS "supports access to higher education and training for students from poor and working class families who would otherwise not be able to afford to study" (Matukane and Bronkhorst 2017; NSFAS 2021). The study by Papageorgiou and Callaghan (2020) investigated the academic adjustment and socio-economic legacy effects of 1905 first-year Accounting students during the years of the "fees must fall" era and concluded that only a small percentage of this cohort indicated that students' academic performance is significantly lower if students' fees were funded by the NSFAS comparing to students without funding. In an older study, Jansen and De Villiers (2016) investigated the poor's access to higher education using NSFAS from 1995 to 2009 and concued that NSFAS students performed better than non-NSFAS students.

RESEARCH METHODOLOGY

The research method was quantitative, employing an electronic questionnaire (Bryman and Bell 2012) to collect data to test the research question. The following six hypotheses were tested:

- H_1: There are no significant differences in the confidence levels of first-year accounting students, immediately prior to, and during, Covid-19 (i.e., prior to, and during, a disrupted

teaching and learning environment);

- H_2: There are no significant differences in the confidence levels based on students' gender during Covid-19;

- H_3: There are no significant differences in the confidence levels based on students' age during Covid-19;

- H_4: There are no significant differences in the confidence levels based on students' first choice of study during Covid-19;

- H_5: There are no significant differences in the confidence levels of students, based on their home language versus their academic language, during Covid-19; and

- H_6: There are no significant differences in the confidence levels of students based on the mode of finance used for study fees during Covid-19.

Participants

The target population of the study was first-year Accounting students (N=849) registered to study towards a bachelor's degree in Accounting at a South African university over a two-year period (2020: N=364 and 2021: N=485).

Data collection

Data was collected by using an online questionnaire to determine students' confidence levels, indicating how confident students are in their ability to perform a variety of tasks and activities required in a learning environment (See Appendix 1). The timing of the two instances during the two year period under review when data was collected were as follows: in the first year at the end of the first term of the 2020 academic year immediately before the "Covid-19" pandemic hit South Africa, and in the second year, at the end of the first term of the immediately subsequent academic year at a time when strict Covid-19 protocols prevailed in South Africa.

Research instrument

This study sought to assess students' confidence level. Respondents were required to complete a questionnaire that was designed by Byrne et al. (2014) in the accounting domain for students at a university in Ireland. The 26-item questionnaire of Byrne et al. (2014) was adjusted for this study to 31 items to contextualise the South African context referring to additional task-related academic activities and tasks and in how confident students perceived themselves to be in their ability to perform each activity and/or task (see Appendix 1).

Procedure

The students received an invitation to voluntarily and anonymously respond to an on-line questionnaire via a link that was made available on the university's student portal. Approval for ethics clearance was obtained from the university under review, with protocol number H19/08/35.

Data analysis

A qualified and independent statistician was used to capture and assist in analysing the data by means of SPSS. The Kaiser-Meyer-Olkin (KMO) value was applied in this study to determine the sampling adequacy of the factor analysis, while Bartlett's Test of Sphericity (BTS) was used as the measure of statistical significance. The KMO index ranges between 0 and 1 and should at least be 0.6 or more for satisfactory factor analysis (Tabachnick and Fidell 2013) while the BTS (p-value) should be smaller than 0.05 to be significant and appropriate (Pallant 2013). The reliability coefficient of the questionnaire scale was determined by Cronbach's alpha to determine the internal consistency of each factor. All factors with a Cronbach's alpha of at least 0.7 are considered reliable (Field 2005). The inter-item correlation is a further measure of reliability that should be between 0.15 and 0.55 (Clark and Watson 1995). The empirical results are discussed in the next section.

EMPIRICAL RESULTS AND DISCUSSION

This section describes the respondent profile and discusses the results of the exploratory factor analysis as well as t-tests performed to investigate possible associations between the factors identified and the variables under review. The rationale for first reporting on the possible differences in confidence levels between two groups of students registered for first-year accounting over two subsequent academic years is to validate if any significant differences in confidence levels could be identified when measured immediately prior to Covid-19, compared to a period during Covid-19 conditions.

Population profile

From the total target population of 849, 726 fully completed questionnaires were received (response rate of 86% in aggregate over the two academic years), of which 298 were received in the 2020 academic year (response rate of 82%) and 428 were received in the 2021 academic year (response rate of 88%), as illustrated in Table 1.

Table 1: Respondents' profile

Variable	Number (N=726)	%
Period that data was collected:		
Immediately before Covid-19	298	41
During Covid-19	428	59
Gender:		
Male	340	47
Female	386	53
Age category:		
18 to 22 years	664	91
Older than 22 years	62	9
Was accounting your first choice of study?		
Yes	358	49
No	368	51
Academic language (language of instruction):		
English	726	100
Other SA national language	0	0
Home language		
English	243	33
Other SA national language	483	67
Type of study funding source:		
Bursary/Loan	382	53
Self	344	47

Results of the factor analysis

The two sets of data collected immediately prior to, and during Covid-19, were merged and an exploratory factor analysis was performed on the combined dataset, the results of which are presented in Table 2. Based on the factors' KMO values (the measure of sampling adequacy) that all ranged between 0.75 and 0.90, the factorability of the data was regarded to be suitable and appropriate as it all exceeded the recommended value of 0.6 (Tabachnick and Fidell 2013). Furthermore, the BTS value of 0.00 indicated statistical significance as it was below the required $p<0.05$ (Pallant 2013, 190) for each of the five factors. With factor loadings being relatively high and the fact that all items loaded on a factor with a loading greater than 0.3, it became apparent that there were strong correlations between the factors and their component items. Five factors were extracted (listed in Table 2) from the factor analysis performed on the data relating to the 31 items in respect of each student's self-confidence level to successfully perform each of the 31 listed academic-related tasks and activities. The Cronbach's alpha coefficient of all five factors ranged between 0.802 and 0.915 and, therefore, met the minimum required level of 0.70 (Field 2005). The average inter-item correlation, which serves as an additional measure of reliability, for factors 1, 4 and 5 all ranged between acceptable levels of 0.15 and 0.55 (Clark and Watson 1995). However, because the Cronbach's alpha coefficient is

considered as a better measure of reliability than the inter-item correlation, it is concluded that the data is considered reliable in respect of all five factors.

Table 2: Factor analysis (*Self-confidence levels in performing specific tasks/activities*)

Application factors and items	1	2	3	4	5
Factor 1: Self-management/Self-regulation					
Follow and make sense of the material being covered in lectures	0.457				
Study effectively on my own	0.605				
Meet the deadlines for my homework	0.603				
Produce my best work in examinations	0.578				
Judge the standard required to get good marks in my examinations	0.418				
Make a good attempt to answer the facilitation questions in advance	0.396				
Apply my knowledge to solve previously unseen questions	0.356				
Pass the first year accounting module at the first attempt	0.728				
Meet all the requirements to successfully obtain the degree that I am registered for	0.798				
Factor 2: Active engagement with academic instructors					
Respond to questions asked in lectures		0.720			
Approach student-facilitator(s) to receive feedback		0.685			
Approach my lecturers to receive feedback		0.725			
Ask questions during facilitation sessions		0.729			
Ask for help from my lecturers if I do not understand		0.763			
Ask for help from my student facilitators if I do not understand		0.568			
Ask questions in lectures		0.838			
Respond to questions asked during facilitation		0.695			
Factor 3: Understanding, applying and conceptualizing academic material (making content my own)					
Make sense of the theoretical/conceptual aspects of my accounting module			0.469		
Understand theoretical accounting principles in questions			0.848		
Apply theoretical accounting principles in questions			0.871		
Make sense of the material I read in my study material			0.711		
Factor 4: Overall success in passing first-year accounting					
Draw up a study plan				0.605	
Prepare sufficiently for lectures				0.489	
Plan my time to revise effectively for examinations				0.565	
Make sense of the feedback I receive regarding my tests/examinations				0.436	
Source and write up additional notes to support the material covered in lectures				0.607	
Make sufficient notes during lectures				0.506	
Factor 5: Active engagement with peers					
Engage in academic discussions with my classmates					0.542
Ask for help from my classmates if I do not understand					0.815
Explain material covered to a classmate					0.632
Discuss a question with my fellow class mates					0.465

Application factors and items	1	2	3	4	5
Number of questions	9	8	4	6	4
KMO	0.88	0.89	0.76	0.85	0.79
BTS	0.00	0.00	0.00	0.00	0.00
Percentage explained by first factor	48%	63%	71%	55%	63%
Cronbach's alpha-coefficient	0.860	0.915	0.866	0.832	0.802
Average inter-item correlation	0.408	0.573	0.618	0.461	0.504
Mean value	5.63	4.52	5.55	5.23	5.34

Factor scores were calculated as the average of all items (confidence levels to perform underlying academic tasks and activities at the first-year accounting level) contributing to a specific factor (a skill deduced from the grouping of task/activity items) in order to interpret it against the means of the seven-point scale of levels of confidence. Table 2 indicates that the skill of *Self-management/Self-regulation* (Factor 1) demonstrated the highest mean value (5.63), thus representing the skill that students had the most confidence to perform during their first year of studying accounting, while the mean of the skill to *Actively engage with academic instructors* (Factor 2; 4.52) ranged on the confidence level scale between 4 ("*unsure*") and 5 ("*slightly confident*") being the skill identified in which students indicated the lowest level of confidence to perform. Therefore, with the latter, it seems as if students feel detached from their academic instructors and feel unsure to actively engage with their academic instructors with high levels of confidence. Hence, this in an indicator that interventions aimed at enhancing the self-regulation and self-management amongst students that will assist and guide students more effectively in performing specific academic-related tasks and activities are pivotal to be adopted in the pedagogical approach in reaction to a disrupted teaching and learning environment. In particular, the need for interventions that will enhance self-confidence in students to reach out to academic instructors for help and assistance is of utmost importance to academic success, as the opportunity of direct F2F contact and communication between students and academic instructors are replaced by virtual means of communication such as emails and virtual platforms such as MS Teams and Zoom classrooms.

Cognisance should be taken of the mean value scores; accounting students are either unsure about their own confidence to successfully perform academic-related tasks and activities at the first-year level. This might be ascribed to the fact that students feel unsure and insecure in their abilities to perform adequately under online modes of teaching and learning which is a new educational space in which they were forced to operate due to Covid-19 restrictions and protocol measures being imposed (Márquez-Ramos 2021).

Table 3 indicates the differences in confidence levels of first-year accounting students to perform the five skills (factors) deduced from the factor analysis performed (see Table 2) from

data collected immediately before Covid-19 hit South Africa, and again collected one year later at a stage when strict Covid-19 protocols still prevailed.

Table 3: T-test comparison of each factor between accounting students' confidence to perform the 5 deduced skills (factors) immediately before and during Covid-19 in South Africa

Factor	Before Covid-19 N = 298		During Covid-19 N = 428		Sig. (2-tailed) (*p-value*)*	Effect size (*d*-value)^
	Mean (1-7)	Std Dev.	Mean (1-7)	Std Dev.		
Self-management/Self-regulation	5.75	0.81	5.60	0.92	0.02	0.2
Active engagement with academic instructors	4.56	1.38	4.55	1.38	0.99	0.0
Understanding, applying and conceptualising academic material	5.75	1.00	5.55	0.99	0.74	0.0
Overall success in passing first-year accounting	5.23	1.11	5.25	1.09	0.76	-0.0
Active engagement with peers	5.59	1.08	5.24	1.31	0.00	0.3

*p-value: <0.05, indicates a significant result, assuming a random sample
^d-value: Small effect: d=0.2; medium effect: d=0.5; large effect: d=0.8

The main difference between the two time periods in collecting the data is that the 2021 cohort of students were never exposed to a F2F teaching and learning environment at university level as their final year at high school and their first year of studies at a university where all subject to online education due to the Covid-19 pandemic, comparing to the 2020 cohort of students who experienced F2F teaching.

A *t*-test was performed to determine if any statistically significant differences exist between the self-confidence levels of the 2020 and the 2021 cohort of first-year accounting students based on the five skills (factors) determined via the factor analysis (see Table 2). From Table 3, it is evident that only two significant differences could be noted. Firstly, the confidence to demonstrate the skill of *self-management/self-regulation* (Factor 1) of the 2020 cohort of students (prior Covid-19) were higher than that of the 2021 cohort of students (during Covid-19) with a *p*-value of 0.02. Secondly, the confidence to *actively engage with peers* (Factor 5) was also higher prior Covid-19 than the confidence levels of students during Covid-19 with a *p*-value of 0.00. However, the effect sizes for both these differences were found to be small with *d*-values of 0.2 and 0.3 respectively. Hence, as the impact of Covid-19 does not seem to have had significant practical impact on the self-confidence of accounting students to perform a variety of academic-related tasks and activities at the first-year level, the next section deals with the results of t-tests performed on the combined dataset of both the 2020 and 2021 cohort of students, to determine if any significant associations could be found between students' confidence levels to perform each of the five skills (factors) deduced from the factor analysis

based on the variables of gender; age; first choice of study; language; and mode of study funding.

Table 4: T-test comparison of each factor based on gender

Factor	Male N = 340		Female N = 386		Sig. (2-tailed) (*p-value*)*	Effect size (*d*-value)^
	Mean (1-7)	Std Dev.	Mean (1-7)	Std Dev.		
Self-management/Self-regulation	5.67	0.92	5.66	0.84	0.99	0.0
Active engagement with academic instructors	4.65	1.37	4.46	1.38	0.06	0.1
Understanding, applying and conceptualizing academic material	5.57	1.00	5.55	0.99	0.86	0.0
Overall success in passing first-year accounting	5.15	1.16	5.32	1.03	0.04	-0.2
Active engagement with peers	5.40	1.25	5.37	1.22	0.70	0.0

*p-value: <0.05, indicates a significant result, assuming a random sample
^d-value: Small effect: d=0.2; medium effect: d=0.5; large effect: d=0.8

As per Table 4, a significant difference was confirmed between the mean score of the confidence levels of males and females to be overall successful in passing first-year accounting with a *p*-value of 0.04 which was smaller than the significance level of 0.05. Female students with a mean score of 5.32 were more confident to successfully pass first-year accounting than male students with a confidence level mean score of 5.15. In addition, the *p*-value for the confidence level to actively engage with academic instructors (Factor 2) was 0.06 which was very close to the significance level of 0.05. However, the effect sizes (*d*-values) for both these two aforementioned variables discussed, ranged from 0.2 and 0.1 respectively, indicating a low statistically significant different in practice (Ellis and Steyn 2003). Despite the latter, the mean scores for 4 of the 5 skills (factors) all ranged between 5 (representing "*slightly confident*") and 6 (representing "*moderately confident*"), indicating satisfying levels of confidence amongst both males and females to perform the tasks and activities resonating under each skill (factor) required at the first-year accounting level. Interestingly however, male students were in this instance, now found to be more confident (with a mean value of 4.65) than female students (with a mean value of 4.46) to actively engage with lecturers and student-facilitators.

Two significant differences yielded in the self-confidence levels between first-year accounting students based on age (see Table 5). Students falling in the age category of older than 22 years reported a confidence level mean value of 5.32, while students in the age category of 18 to 22 years reported a confidence level mean of only 4.48 in respect of *actively engaging with academic instructors* (Factor 2). This difference with a *p*-value of 0.00 and a *d*-value of 0.6 was found to be statistically significant with a medium to large effect in practice. The latter difference could be ascribed to the fact that the students falling in the age category of older than

22 years are part-time students, are more mature and could identify better with lectures that are older.

Table 5: T-test comparison of each factor based on age

Factor	18 to 22 years N = 664		Older than 22 years N = 62			
	Mean (1-7)	Std Dev.	Mean (1-7)	Std Dev.	Sig. (2-tailed) (*p-value*)*	Effect size (*d*-value)^
Self-management/Self-regulation	5.66	0.86	5.76	1.03	0.44	0.1
Active engagement with academic instructors	4.48	1.36	5.32	1.35	0.00	0.6
Understanding, applying and conceptualising academic material	5.54	0.99	5.83	0.99	0.03	0.3
Overall success in passing first-year accounting	5.23	10.9	5.44	1.13	0.15	0.2
Active engagement with peers	5.38	1.22	5.44	1.38	0.74	0.1

*p-value: <0.05, indicates a significant result, assuming a random sample
^d-value: Small effect: d=0.2; medium effect: d=0.5; large effect: d=0.8

In respect of the skill to *understand, apply and conceptualise academic material (making content your own)* (Factor 3) a significant difference with a *p*-value of 0.03 was also identified between students, as divided in the two age categories. Similarly, students older than 22 years who reported a higher confidence level may have more life experience and could have been exposed to prior working opportunities in the accountancy field. According to the literature, Generation Z and Millennials (Moore et al. 2017; Persson 2019; Duger 2021) types of students are characterised by being confident and to easily adapt to change, but it seems like students' confidence levels to cope with their studies and to actively engage with their academic instructors under Covid-19 conditions are resonating close to "*uncertainty*" and the level of only being "*slightly confident*".

Students whose first choice of study was not accounting had lower levels of confidence in respect of performing all five skills (factors) than those whose first choice of study was accounting. The latter is evident from the lower mean values as indicated in Table 6 for respondents who selected "*No*" for the question: "*Was accounting your first choice of study?*" for all five skills (factors). Also, the differences in mean values were found to be statistically significant as, for all five the skills (factors), the *p*-value was below far 0.05. These lower self-confidence levels were to be expected as Bandura's (1999) social cognitive theory determines that persons with strong beliefs and an interest in their actions and capabilities will be motivated to renew their efforts and try to establish better ways to master challenges (such as studying under Covid-19 conditions) when compared to those who are faced with failures and who doubt their capabilities will be reluctant to walk the extra mile due to lower levels of confidence and motivation.

Table 6: T-test comparison of each factor based on accounting as first choice of study

Factor	No N = 358		Yes N = 368		Sig. (2-tailed) (*p-value*)*	Effect size (*d*-value)^
	Mean (1-7)	Std Dev.	Mean (1-7)	Std Dev.		
Self-management/Self-regulation	5.59	0.88	5.74	0.86	0.02	0.2
Active engagement with academic instructors	4.41	1.43	4.68	1.32	0.01	0.2
Understanding, applying and conceptualising academic material	5.40	1.02	5.72	0.95	0.00	0.3
Overall success in passing first-year accounting	5.14	1.10	5.35	1.08	0.01	0.2
Active engagement with peers	5.27	1.25	5.49	1.21	0.02	0.2

*p-value: <0.05, indicates a significant result, assuming a random sample
^d-value: Small effect: d=0.2; medium effect: d=0.5; large effect: d=0.8

Previous studies found that student motivation and learning are closely related to students' self-efficacy beliefs (Christensen, Fogarty, and Wallace 2002; Byrne et al. 2014). Moreover, evidence prevails that a positive correlation does exist between motivation and academic performance (Afzal et al. 2010). Hence, students whose first choice of study was not accounting will be less motivated to be successful in their accounting studies as they are less interested and might have doubts, fears and feel uncertain of their capabilities in this field of study.

Table 7: T-test comparison of each factor based on home language differing from academic language

Factor	English N = 243		Other SA language N = 483		Sig. (2-tailed) (*p-value*)*	Effect size (*d*-value)^
	Mean (1-7)	Std Dev.	Mean (1-7)	Std Dev.		
Self-management/Self-regulation	5.77	0.84	5.61	0.89	0.03	0.2
Active engagement with academic instructors	4.79	1.28	4.43	1.41	0.00	0.3
Understanding, applying and conceptualising academic material	5.58	0.99	5.55	1.00	0.67	0.0
Overall success in passing first-year accounting	5.27	1.06	5.23	1.12	0.70	0.0
Active engagement with peers	5.46	1.16	5.34	1.27	0.20	0.1

*p-value: <0.05, indicates a significant result, assuming a random sample
^d-value: Small effect: d=0.2; medium effect: d=0.5; large effect: d=0.8

The association between students' confidence to perform each of the skills (Factors 1 to 5) and their home language (mother tongue) is illustrated in Table 7. It is evident that students who also confirm English as their home language had higher mean values, hence higher confidence levels, to perform all five skills when compared to students who have a home language other than English. Two statistically significant differences were noted in the confidence levels to demonstrate *self-management/self-regulation* (Factor 1) and to *actively engage with academic instructors* (Factor 2) with *p*-values of 0.03 and 0.00 respectively, both below the 0.05 level.

Due to the fact that respondents' university experience was primarily under Covid-19

conditions, they either had a limited or no opportunity to meet and physically engage with their academic instructors on a F2F basis. Students with a home language other than English may find it difficult to express themselves, either verbally or in writing, when they need to communicate with their academic instructors via online communication platforms such as Zoom/MS Teams consultation meetings or email.

Furthermore, the literature indicates that students find it easier to study in their home language or mother tongue as this is the language in which they comprehend and understand better (Mahyuddin et al. 2006). Hence, the finding in this study that students whose home language differs from their academic language will have lower levels of confidence to perform the various academic-related skills and activities, resonating under each of the Factors 1 to 5 and is in agreement with existing literate. It seems as if these students feel overwhelmed and isolated, as they find it difficult to clearly and effectively communicate and to seek help with confidence. Also, it seems as if the confidence levels of students with a home language other than English are worsened and further limited by the fact that they are required to cope, self-manage and self-regulate themselves in a remote online teaching and learning environment created due to Covid-19 conditions.

The final variable under review in this article is the mode of study funding and its association with the confidence levels of students to perform each of the five skills drawn from the factor analysis. The results are presented in Table 8.

Table 8: T-test comparison of each factor based on mode of study funding

	Bursary/Loan N = 382		Self N = 344			
Factor	Mean (1-7)	Std Dev.	Mean (1-7)	Std Dev.	Sig. (2-tailed) (*p-value*)*	Effect size (*d*-value)^
Self-management/Self-regulation	5.65	0.88	5.68	0.87	0.66	-0.0
Active engagement with academic instructors	4.42	1.41	4.70	1.33	0.01	-0.2
Understanding, applying and conceptualising academic material	5.57	1.05	5.55	0.93	0.73	0.0
Overall success in passing first-year accounting	5.27	1.13	5.21	1.06	0.48	0.1
Active engagement with peers	5.36	1.28	5.41	1.18	0.52	-0.1

*p-value: <0.05, indicates a significant result, assuming a random sample
^d-value: Small effect: d=0.2; medium effect: d=0.5; large effect: d=0.8

Students were divided in two groups based on mode of study funding, namely those whose studies are financed by way of a bursary or a loan, and those whose studies are personally or self-funded. Only one significant difference between these two groups was noted in respect of the self-confidence to actively engage with academic instructors that yielded a *p*-value of 0.01.

The effect size of this significant difference noted is however small, with a *d*-value of 0.2. It is re-assuring to note that the mode of study funding did not have any medium to large impact on the confidence levels of first-year accounting students to perform various academic-related tasks and activities, taking into account that South Africa is a developing country where NSFAS bursaries are shrinking and access to finance studies are quite challenging and problematic (Jansen and De Villiers 2016; Matukane and Bronkhorst 2017; Papageorgiou and Callaghan 2020; NSFAS 2021).

CONCLUSION

The purpose of the study was to explore first-year accounting students' confidence levels prior and during Covid-19 over a period of two years at a South African university. The main research question of the study was to investigate first-year accounting students' confidence-levels during Covid-19 and to determine if any associations exist with different variables such as students' confidence levels, gender, age, choice of study, language, and method of study and funding. The main findings of the study were addressed by the following six hypotheses.

Firstly, H_1: There are no significant differences in the confidence levels of first-year accounting students, immediately prior to, and during Covid-19 (i.e., prior to, and during, a disrupted teaching and learning environment). However, lower confidence levels in terms of self-regulation and self-management and motivation of students to engage with academic instructors under a disrupted teaching and learning environment were noticed. Therefore, it is suggested that the pedagogical approach to be adopted in response to a disrupted teaching and learning environment, should specifically encapsulate the implementation of interventions that will ensure that academic instructors are more approachable and that students will be more motivated in terms of their self-confidence to seek for guidance and assistance from academic instructors under disrupted teaching and learning environment circumstances.

Secondly, H_2: There are no significant differences in the confidence levels based on students' gender during Covid-19. When comparing the differences in gender confidence levels, a significant difference was confirmed between the mean score of the confidence levels of males and females to be overall successful in passing first-year accounting and concluded that females were more confident to successfully pass first-year accounting comparing to male students. However, satisfying levels of confidence amongst both males and females to perform the tasks and activities were noted. Both groups indicated the confidence levels to actively engage with academic instructors yielded low mean values ranging between "*unsure*" and "*slightly confident*". Males were found to be more confident than females to actively engage with lecturers and student-facilitators.

Thirdly, H$_3$: There are no significant differences in the confidence levels based on students' age during Covid-19. Students older than 22 years reported a confidence level mean value of 5.32, compared to younger students who reported a confidence level mean of only 4.48 in respect of *actively engaging with academic instructors*. Also, older students might be more mature than younger students and identify better with lecturers who are the same age as this group of students.

Fourthly, H$_4$: There are no significant differences in the confidence levels based on students' first choice of study during Covid-19. Students whose first choice was accounting had higher levels of confidence in respect of performing all five skills, compared to students whose first choice was not accounting. Students selected accounting as their first choice of study are more motivated to be successful in their studies and interested, positive and feel certain of their capabilities in this field of study compared to students selected non-accounting as their first choice of study.

Fifthly, H$_5$: There are no significant differences in the confidence levels of students based on their home language versus their academic language during Covid-19. Students whose home language differs from their academic language indicated lower levels of confidence to perform the various academic-related skills and activities. Furthermore, the confidence levels of students with a home language other than English are worsened and further limited as students, especially first year students, are required to cope, self-manage and self-regulate themselves in a remote online teaching and learning environment created due to Covid-19 conditions. Non-English first language students find it more difficult and challenging to effectively communicate their problems and issues regarding technical accounting content with academic staff in an online and virtual environment, for example expressing themselves correctly via email queries. Hence, it is suggested that the implementation of interventions aimed at simpler (more user-friendly), more informal (relaxed) and less intimidating means of communication platforms that will motivate students to interact with academic instructors on a one-to-one basis need be adopted as part of the pedagogical strategy to overcome communication challenges created by a disrupted teaching and learning environment.

And finally, H$_6$: There were no significant differences in the confidence levels of students based on the mode of finance used for study fees during Covid-19. The results indicated that the mode of study funding did not have any medium to large impact on the confidence levels of first-year accounting students to perform various academic-related tasks and activities, taking into account that South Africa is a developing country where funding to higher education is challenging and problematic.

This study contributes to the extremely limited evidence of the self-confidence levels of accounting students to perform academic related tasks and activities at the first-year level where

the higher education teaching and learning environment gets disrupted (for whatever reason). The study served to identify areas where self-confidence might potentially be problematic with regards to the execution of specific academic-related tasks and activities required to be performed by accounting students within a disrupted teaching and learning environment while still being academically successful at the first-year level. Understanding the relationship between self-efficacy beliefs (i.e., confidence levels) and its association with variables such as gender, age, language, first choice of study and mode of study funding amongst African accounting students are of practical and managerial value to African higher education accounting institutions and educators to better manage first-year accounting students' success within accountancy degree programs under circumstances where the higher education teaching and learning environment gets disrupted.

LIMITATIONS

The limitations of the study were that the study was restricted to only accounting students in their first year of study and only at a single South African university. There are multiple factors predicting first year students' academic achievement; thus, this study focused on confidence-levels that may assist lecturers to enhance students' confidence levels that may contribute to students' success.

FUTURE RESEARCH RECOMMENDATIONS

Future recommendations include collaborating with other South African and international universities to determine students' confidence levels comparing pre-, during and post-Covid-19. In addition, the findings of this study could be investigated further to determine the possible impact and correlation of confidence levels with actual marks as a measure of academic success of Accountancy students during and post-Covid-19.

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Appendix 1: Research Instrument

A "seven-point Likert-type scale", ranging from "*Not at all confident; Moderately not confident; Slightly not confident; Unsure; Slightly confident; Moderately confident;* and *Completely confident*" was used to determine students' confidence levels for each item.

The following six questions were added to the questionnaire by Byrne et al. (2014) to address the South African context for the university under review: (i) "*Approach tutors to receive feedback*", as this question is an extension of "*Ask for help for both lecturers and tutors and not only tutors*"; (ii) "*Prepare sufficiently for lectures*" to determine the confidence level if student prepare for lecturers; (iii) "*Understand theoretical accounting principles in questions*"; (iv) "*Apply theoretical accounting principles in questions*"; (v) "*Make sense of the material I read in my study material*"; and (vi) "*Meet all the requirements to successfully obtain the degree that I am registered for*" in order to seek additional information of these four questions regarding students' understanding of accounting concepts and in meeting requirements that may affect their confidence levels. The following two questions from Byrne et al. (2014) namely: "*Judge the standard to get good marks in my assignments*" and "*Judge the standard to get good marks in my examinations*" were combined into one question of this study, namely to: "*Judge the standard required to get good marks in my examinations*" since previous questions attended to assignments. The following on-line questionnaire was distributed to students:

Academic Self-confidence in Accounting Questionnaire
PART A – PROFILE INFORMATION

1. What is your gender?
Male
Female

2. In which age category do you fall into?
18 to 22 years
Older than 22 years

3. What is your race or ethnic group?
Black
Asian
Coloured
Indian
White
Other

4. For what type of accounting degree are you currently registered for?
BCom Accounting
BAcc(Sci)
BCom General
BCom Law
Other, Please specify

5. What is your academic language (the language in which you study)?
English
Other

6. Other, please specify

7. What is your home language?
English
isiZulu
Tswana

isiXhosa
Afrikaans
Other

8. Was accounting your first choice of study?
No
Yes

9. How are your studies financed/funded?
Thuthuka Bursary
Other Bursary – Excluding Thuthuka
Personal Study Loan
Private Loan
Any combination of the above
Self

PART B: SELF-CONFIDENCE IN ACCOUNTING

Please indicate how confident you are in your ability to do the tasks listed below by electing the number that you think best describes your beliefs.

Use the scale below to answer the questions. If you think you are Completely Confident the statement is very true of you, select 7; if you think you are Not at all Confident, select 1. If the statement is more or less true of you, find the number between 1 and 7 that best describes you.

Not at all Confident	Moderately not Confident	Slightly not Confident	Unsure	Slightly Confident	Moderately Confident	Completely Confident
1	2	3	4	5	6	7

1. Follow and make sense of the material being covered in lectures
2. Study effectively on my own
3. Respond to questions asked in lectures
4. Meet the deadlines for my homework
5. Produce my best work in examinations
6. Approach my lecturers to receive feedback
7. Approach academic trainee(s) (clerks) to receive feedback
8. Approach student-facilitator(s) to receive feedback
9. Draw up a study plan
10. Engage in academic discussions with my classmates
11. Ask questions during facilitation sessions
12. Make sense of the theoretical/conceptual aspects of my accounting module
13. Judge the standard required to get good marks in my examinations
14. Make a good attempt to answer the facilitation questions in advance
15. Prepare sufficiently for lectures
16. Ask for help from my lecturers if I do not understand
17. Ask for help from academic trainee(s) (clerks) if I do not understand
18. Ask for help from my student facilitators if I do not understand
19. Ask for help from my classmates if I do not understand
20. Explain material covered to a classmate
21. Answer a discussion type question
22. Apply my knowledge to solve previously unseen questions
23. Ask questions in lectures
24. Plan my time to revise effectively for examinations
25. Make sense of the feedback I receive regarding my tests and examinations
26. Source and write up additional notes to support the material covered in lectures

27. Make sufficient notes during lectures
28. Respond to questions asked during facilitation
29. Understand theoretical accounting principles in questions
30. Apply theoretical accounting principles in questions
31. Make sense of the material I read in my study material
32. Pass the first-year accounting module at the first attempt
33. Meet all the requirements to successfully obtain the degree that I am registered for

Thank you for your participation