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Experiences in the Implementation of Modular Distance Learning Education: The Case of Business and Accounting Students at Jose Rizal Memorial State University

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Abstract

The study was conducted to determine the experiences of students with modular distance learning education, in terms of instructional delivery, assessment procedures, and facilitation and support services. An explanatory sequential mixed method of research design and approach for data collection was employed in which quantitative data were gathered using survey questionnaires and qualitative data were obtained through the conduct of an interview. The mode was used as it was the most appropriate measure of central tendency. A content qualitative analysis was further used from the interview. Results revealed that students both have positive and negative experiences with modular distance learning education. The former includes the opportunity to study and work at the same time, to develop self-independence, discipline, and good time management qualities, the excitement of learning how to study without too much reliance on the instructors and having the opportunity to study in the most flexible and convenient means possible. On the other hand, challenges were also encountered along the way, and these include difficulties in retaining and understanding the topics presented in the modules, unstable internet connection, laziness and time mismanagement, environmental and social media distractions, lack of motivation, assistance, and feedback from the instructors. Collaborative learning was found to be useful and effective for most of the respondents. Recommendations include providing comprehensive and self-explanatory learning course materials, prompt instructor feedback, constant support and monitoring from parents, training for the assigned teachers, and responsibility awareness on the part of the students.

Keywords: Modular Distance Learning, Experiences, instructional delivery, assessment, facilitation and support, New Normal Education

Introduction

The continuous outbreak of the Coronavirus disease 2019 or COVID 19 has brought massive impacts on almost all sectors in the human race. Higher education institutions, both public and private campuses, were forced to close as mass gatherings and face-to-face interaction were prohibited to help lessen the spread of this deadly virus. With this, distance teaching-learning process was introduced in which teachers and students teach and study from the confines of their offices and homes. With this seemingly polished alternative introduced by the Higher Education Institutions (HEI's), varied reactions, responses and opinions were expressed by the students who are the primary subject of this academic movement. Many learners found this response as the most flexible solution in times of this worldly crisis while some expressed their negative perceptions and conceptions of this distance learning education through their social media accounts. Furthermore, Some teachers recorded and uploaded their lessons online for the students to access and some were even more innovative (Fox, 2007) and used Google Classrooms, and other online sites, but a greater majority of teachers are not prepared to deal with online and modular education (Toquero, 2020).

Moreover, Comfort Reju (2016), identified three critical factors shaping students' experiences with distance learning namely facilitation and support services, assessment procedures and instructional delivery. Instructional delivery in distance learning comes in various ways, as indeed does delivery in any other formal educational setting where the needs of the learners are evaluated, content is discussed and learning activities

are devised and assessed (Anderson, 2004). Theorists Mason and Romiszowski (1996) argued in a study that distance and online delivery is not the same as classroom-based teaching because the instructor assumes the position of a facilitator instead of a content provider. Assessment procedures employed by instructors in distance education is another factor contributing to students' learning experiences. These assessments provided enable the teacher to relate with the learners, check on their current knowledge about the topic and track their academic growth (Artino & Ioannou, 2008). The giving of feedback is essential in distance learning so that students would also be aware of their current standing and on how far they have understood the topic or the lesson presented. Facilitation and support service in distance learning education is also an essential factor that shapes the learning experiences of every distance learner. Baran and Correia (2009) emphasized in a study that facilitation is a joint responsibility between the instructors and the learners. Effective facilitation enables the learners to be actively engaged with distance education by reading and studying their modules up to participating with the activities and assessments given to them by their instructors.

Nevertheless, even though distance learning education has already become a trend in some higher education institutions, especially in developing countries, implementing it in the Philippines, being a third world country as a response to the COVID 19 threat is a very challenging shift both for educators and the learners. Some researchers suggest that distance learning present a different set of experiences and challenges to students which can result to complications or difficulties in the process of learning. Ohene and Essuman (2014) identified some of the challenges against distance and online learning such as institutional obstacles, prior knowledge of students before enrolling in the course, financial challenges, and support services. Along with the added stressors, students are feeling the loss of their community and this feeling of loneliness can quickly lead to higher suicide rate. Thus, it is crucial and necessary to study students' experiences in these trying moments, to give time on hearing what they can say and to listen to their voices as they speak their heart. These experiences from the students would help the educators assess and evaluate the solution proposed and implemented. Those educational leaders can improve and attend to students' demands based on their experiences and monitor the students' mental health, which is more important than education.

As this pandemic is very recent and still on the verge of infecting the world, only few researches were conducted, especially in countries like the Philippines, to explore the experiences of business and accountancy students in the new normal. Therefore, this research paper sought to examine and study the experiences of business and accountancy students with modular distance learning education at Jose Rizal Memorial State University in terms of Instructional delivery, Assessment procedures, and Facilitation and support.

Theoretical Framework

This study is anchored to Jack Mezirow's transformative learning theory which was developed in 1978. In this theory, it was pinpointed that perspective transformation, leading to transformative learning, occurs infrequently. He believes that learning begins with an experience that leads to "disorienting dilemma," which is triggered by a life crisis or a major life transition. And with COVID-19 continuously changing the world, the abrupt and sudden shift to distance learning education or "emergency remote teaching" has indeed become a major life experience leading to cognitive dissonance or the uneasy feeling that your present outlook and understanding of the word is no longer applicable or relevant.

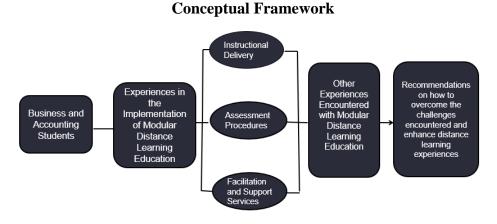


Figure 1. Conceptual Framework of the Study

The figure presents the conceptual paradigm of the study which embodies the study's research problem. It aims to determine the experiences of business and accountancy students with distance learning education in terms of instructional delivery, assessment procedures employed by instructors and the facilitation and support services received by students with the new normal in education as well as those experiences encountered outside the three factors mentioned. After determining the experiences encountered by the business and accounting students with the implementation of modular distance learning, the study then seeks to provide recommendations or strategies on how to enhance their learning experiences and overcome such challenges encountered if there are any.

Methodology

Research Design

This study employed explanatory sequential mixed method of research design and approach for data collection. Johnson and Onwuegbuzie (2004) define this method as a class of research where the researchers mix or combines quantitative and qualitative research techniques, methods, approaches, concepts or language into a single study. A quantitative approach was used to determine the experiences of business and accounting students in the implementation of modular distance learning in terms of instructional delivery, assessment procedures and facilitation and support services. Moreover, the study utilizes a desciptive qualitative research design which provides detailed discussion of the meaningful experiences during a given phenomenon. This qualitative approach is used to explore the other experiences that business and accountancy students are facing in the new normal setting of education other than their experiences in the delivery of instruction, support services and assessment procedures.

Research Environment

Adjusting to the current global crisis, the study was conducted at home by the researcher with all the necessary research procedures to be accomplished virtually with the use of online documents, google forms and other electronic records. The following procedures were done as the COVID 19 crisis forced the closure of schools and other academic establishments to avoid physical contact and prioritize the safety of students. The study sets its parameter within the main campus of Jose Rizal Memorial State University (JRMSU) with the College of Business and Administration (CBA) students as the main subject or respondents. The study will be conducted for the School year 2020-2021.

Research Respondents and Participants

The respondents and participants of this study include the college students of JRMSU taking up business and accounting related programs. Since it is impossible to include all the CBA students, a specific sample size was determined by the researchers using the Slovin's formula. Only 352 respondents were purposefully selected from the total CBA population to participate in the survey and ten participants were selected to participate in the interview. The students were purposefully selected to participate in this study to ensure that only the institution and the business and accountancy students are used as the study's main respondents and participants. Furthermore, the CBA modular distance learners were the focus of this study as the programs under such department are widely known for its demanding and challenging requirements, activities and assignments, thus, their experiences as to the transition from the traditional mode of delivering instruction, assessment procedures and received facilitation services to the flexible mode will be the study's main subject.

Research Instruments

The researchers have formulated instruments to assess the flow of the study's data gathering procedure. An interview guide questions and a structured survey questionnaire adapted from Reju's (2016) course experiences questionnaire (CEQ) utilized in his study were the main instruments used to assess and determine the experiences of business and accounting students with distance learning education in the new normal setting. However, the instrument used was adjusted to satisfy the objectives or answer the research questions of the study. Because of the modification made, the researchers have undergone reliability testing using Cronbach alpha to test the validity and consistency of the survey questionnaire. All the data collected from the participants were reviewed, categorized and interpreted to make sense in the context of the present study.

Survey Questionnaire

For the purpose of this study, a survey questionnaire was designed to answer the research question as to the experiences of business and accountancy students with distance learning education in terms of instructional delivery, assessment procedures and facilitation or support services. The questions included took the form of Likert scale with responses of strongly disagree (SD), disagree (D), agree (A) and strongly agree (SA). The survey questionnaire was divided into two sections namely the demographic information section and the experiences of students with distance learning which comes in a tabular form. The latter section of the study was also further divided into three areas namely the experiences of students in terms of instructional delivery, assessment procedures and facilitation and support services. The data were then used to answer and analyze the first research question of the study.

Reliability Statistics for the Scale Used in this Study

Construct	Cronbach's Alpha	Number of items
Instructional delivery (ID)	0.84	22
Assessment Procedures (AP)	0.71	8
Facilitation and Support Services (FSS)	0.87	9

Since the questions were modified, a pilot study was conducted for the purpose of this study using business and accounting students of JRMSU who opt to enroll in the modular distance learning mode to ascertain the adapted and modified research instrument. The questionnaire was administered to 15 students who were randomly chosen by the researchers from the intended respondents. The result of the study has indicated that the adapted and modified questionnaire is consistent and suitable enough for the current research environment. Cronbach alpha's coefficient was used as a measure of internal consistency-reliability. It provides a measurement of internal reliability for multi-item summated rating scales, ranging between 0 and 1; the higher the score, the more reliable the scale. With a Cronbach alpha of more than 0.70, each category or set of questions indicated acceptable internal consistency.

Interview

An interview was utilized by the researcher to obtain in-depth information about the experiences encountered by business and accounting students in the new normal setting of education which is beyond the instructional delivery, assessment procedures and facilitation and support services categories. With the impossibility of conducting a physical interview due to the world's current pandemic, the interview was just conducted through messenger or other social media platforms that promotes communication or interaction between the researcher and the participants, whatever is comfortable and accessible for the respondents. A semi-structured interview was used to gather information for the study. Semi-structured interviews have the characteristics of allowing the researcher to organize the questions in a structured and unstructured or openended format to encourage a more intimate and detailed interaction between the researcher and the interviewee.

Data Gathering Procedure

Upon the approval, data collection was immediately conducted. Since the data gathering was conducted virtually, the letter of consent was attached to the survey questionnaire. Thus, the respondent was given the freedom to participate or not with the survey. If they choose to participate, they can click the agree button and they will automatically be redirected to answering the questions. After the participants have finished answering the survey, they can immediately click the submit button and their answers will be immediately redirected to the researcher. If they choose not to participate in the survey, they can click disagree under the informed consent section, click next and submit; the survey then ends automatically.

In the conduct of an interview, ten students were taken from those who finished answering the survey questionnaires. To avoid any bias, they were randomly selected from the entire 352 respondents who answered the survey questionnaires voluntarily. A letter of consent was then sent to the randomly selected students. Upon their approval, an interaction then happens between the researcher and the participants as to their preferred time of interview. The interview was also done online, utilizing messenger and other social media applications either through text, chat, video call, or google meet, whichever is preferable and accessible by the participants. If the interview was conducted through chat or text, questions were sent to the participant

from time to time through chat after each question was answered by the participant. The participants' answers were then documented by the researcher. If through text or chat, screenshots of the conversation were compiled and the integration of those was also done. However, if the interview was conducted through video call or google meet, the meeting was recorded.

Treatment of Data

Quantitative analysis

The survey questionnaire was collected through categorical data with a measurement scale consisting of a set of categories (strongly disagree, disagree, agree, and strongly agree). Thus, this categorical data employed in the study falls within an ordinal variable. Section A of the survey instrument provides demographic information about the respondent. This information of the students was analyzed using descriptive statistics such as frequency counting, and percentage. These were used to find out the profile of the students in terms of sex, age, marital status, and job status.

Standard deviation was also used to measure the amount of variation or dispersion of the set of values. This will be used in analyzing how dispersed students' responses are in section B — which concentrates on their experiences in terms of instructional delivery, assessment procedures, and facilitation and support services. If the resulting standard deviation for each item is low, this provides that the values tend to be close to the mean of the set, while a high standard deviation indicates that the values are spread out over a wider range. Since this study deals with categorical data, the mode is the most useful and appropriate measure of central tendency.

Qualitative analysis

The research question of the study that aims to determine the other experiences encountered by business and accounting students that are outside the three categories mentioned were descriptively analysed by the researcher. The qualitative data (interviews) collected for this study were prepared and organized by transcribing the text data for analysis. Such follows the thematic approach, in which aside from transcription, it has also undergone a coding process to determine the appropriate codes in the participants' statements. After the coding process, the data were organized by grouping them into meaningful sections or themes. The participants' own words were used by this study to bring out the major experiences encountered by distance learners. The notes, voice records and other forms of documents utilized by the researcher in conducting the interview were kept by the researcher in analysing the participant's answers.

Results and Discussion

Experiences of business and accounting students with distance learning education in the new normal at Jose Rizal Memorial State University

Var	iables	Mode	Qualitative Description
A.	Instructional Delivery	3	Agree
B.	Assessment Procedures	3	Agree
C.	Facilitation and Support Services	2	Disagree

Instructional Delivery

This provides that most of the modular distant learners find the mode frustrating, demanding and time consuming. Great number of responses falling under the "agree" section was also sought for item number 5 pointing out that respondents do not enjoy learning business and accounting with the kind of instructional delivery modular distance learning has offered. These experiences were further supported by Angdhiri (2020) noting that heavy workloads, complicated lessons and topics that require more than just independent study, business and accounting education has been made more difficult and challenging for distant learners. Some of the common reasons for this went along the lines of: "Normal classes may have been difficult, but having friends makes it so much more manageable and less stressful. Distance learning takes out the benefits of having friends to socialize with and being stuck alone with nothing but assignments."

Moreover, the table reveals that in terms of instructional delivery, the sufficiency, presentation, arrangement and contents of the modules or course materials play an important role on distance learners' experiences. Majority of them agreed that when the course materials are not fairly interactive or is difficult to understand, they tend to study only the easier parts and stop studying. It was also highlighted that many business and accounting related problems cannot be solved through distance learning, which is supported by item number 2 pointing out that the mode is difficult and they not understand it. They've also agreed that the contents covered in their course materials are not quite adequate for the period they are required to complete the course; such also do not meet their needs for personal business and accounting interest, skill development, requirements for degree and certification.

Above findings are true as supported by some researchers who have identified lack of consistency in policy implementation, lack of instructors, and poor developed instructional materials as problems affecting distance and online in instructional delivery in Nigeria (Osipita, 2016). Such responses are further supported by another study which provides that effective curriculum design is hindered by the lack of understanding of the characteristics, attitudes, and needs of the students in these courses (Gunawardena (2015). In another study conducted at Kwame Nkrumah University of Science and Technology, respondents indicated their concerns as to the difficulties they've experienced with the learning materials that were not self-explanatory.

Another challenge that they've experienced through this mode is not having reliable access to internet for their school needs, as evident by the result that most of them agreed (ID7). Such item has been included in the questionnaire as even though modular distance learning does not include online classes and the likes, it still requires students to go online for updates and research purposes. From this, it can be inferred that internet connectivity has always been a struggle for every distant learner.

It is unrealistic to expect that all students, particularly those from low-income households, have reliable internet access. Adnan and Anwar (2020) found that 51.6% of the students in their study reported bad internet connectivity with 11.1% considered Internet services too expensive. In a survey conducted among 39,854 students at Southeast University in China students complained about the instability of the Internet connection, making them less enthusiastic and successful in distance learning (Sun, Tang & Zuo, 2020).

Assessment Procedures

In terms of assessment procedures, students' responses were all in the same boat. Approximately 65% of the respondents agreed that access to assessment procedures is not easy. Majority of them also agreed that there are no adequate resources to support student assessment procedures. This result has been further consistent with the result for item no. 20 under instructional delivery that MDL does not give access to enough resources to learn business and accounting.

In line with this, according to the set of principles guiding the assessment in distance education developed by the Pennsylvania State University (1998) cited in the study of Nari (2008) and published in ResearchGate (2015), assessment instruments and activities should be congruent with the learning goals and skills required of the learner throughout a distance education program or course. In employing assessment procedures, instructors must make sure that the characteristics, circumstances and special needs of the distance learners are put into consideration. Better learning happens in a dynamic setting in which teachers offer explicit active instruction than in situations in which teachers do not actively guide instruction and instead turn control over content and pace of instruction to students. Formative assessment serves as an instrument connecting the instructor and the distance learners; the way the content, materials and instruction is delivered must be considered before assessment procedures must be established (Liberman, 2020).

Furthermore, playing a big part on students' distance learning experiences is tem no. 26 in which 58.52% of them agreed that online assessment is the only form of assessment procedure used in their institution. The mode for this item falls under the agree category. With the sudden shift in the educational sector, form of assessments also changed from the traditional papers and pencils to online assessment methods as they are the only available and effective strategy to employ with the pandemic going on.

The surveyed respondents further agreed that assessment feedback is not promptly obtained online and that assessment procedures in their institution are not effective. In a research conducted by Kearms (2015), she noted that in online assessment, where there is no face-to-face interaction, instructors are particularly challenged to convey their intentions accurately and provide appropriate feedback to help students achieve the

targeted learning objectives. Kanna (2018), noted that "the distant nature of web-based approaches renders difficult many observational and participatory assessments.

Providing feedbacks to students after assessments has been considered as one of the most notable transformations from traditional to distance assessments.

Facilitation and Support Services

In terms of facilitation and support services, students seem to have positive experiences.. These results provide that majority of them have a good distance learning support. Despite the pandemic going on, they still managed to work with other students from the same university to complete their course assignments and do set aside time to discuss course materials with a group of business and accounting students. Such has been the major transition in terms of facilitation and support services from traditional to flexible learning mode. Students, before, have been used to have personal companies from their classmates, possibly the reason why with the current mode they tend to still work and set aside time for group discussions.

Moreover, majority of them disagreed that online collaboration is not effective and does not foster business and accounting learning which means that they prefer collaborative learning than being independent or being a self-learner. This result has been further supported by their responses for item number 34 as they disagree on remaining a self-learner without obtaining help from their colleagues when difficulties on learning business and accounting concepts arise. Based on these results, it can be inferred that distance learners are trying to gain mostly of their support from group discussions and collaborations.

In an article by Scager (2016), which aims to examine the influence of learning style preferences on team learning performance, it was revealed that students prefer collaborative learning or group discussions. Further, students' collaborative orientation complements participation and helps them compete, which in turn increases individual performance.

Additionally, students have quite a good experience when it comes to the support they're getting from their instructors. Based on the results, they find their instructors approachable. When problems or difficulties arise, instructors are there to provide advices and counselling to students. Playing a big part on their distance learning experience is item number 39, as more than half of the respondents disagreed that their instructors do not show empathy and understanding to distance learners' situation. With the pandemic going on, facilitation and support services' transitions from traditional to the flexible mode is very notable. Instructors, tend to be more attentive and understandable to students, considering the current set-up – providing students advices and giving them time and considerations.

Furthermore, one negative experience students have encountered with modular distance learning education is presented in item number 38 as many of them agreed that instructors don't immediately reply to students' queries. Such is really a challenge with flexible learning as teachers are not always on their phones or computers; they tend to have very hectic schedules, making it difficult for them to attend to students' concerns and queries.

Experiences with Modular Distance Learning Education other than in terms of: Instructional delivery, Assessment procedures and Facilitation and Support services

Table 7 : Research question, Theme, Sub-themes and Categories

Research question	Theme	Sub-themes	Categories
1. What are the experiences encountered	Experiences with	Positive	-Working and learning
by business and accounting students with	modular distance	experiences	at the same time.
modular distance learning education other	learning		-Enjoyment of learning
than in terms of instructional delivery,	education.		business and accounting.
assessment procedures and facilitation and			-Convenient, safe, and
support services?			accessible resources.
			-Develop independence,
			self-discipline, and time
			management qualities.

	-Environmental and
Negative	social media
experiences	distractions.
	-Laziness and time
	mismanagement.
	-Lack of motivations,
	assistance, and
	feedbacks.
	-Unstable internet
	connection.
	-Difficult to understand
	the readings, topics, and
	instructions.

Students' experiences with modular distance learning education

This theme is an important aspect in determining the situation of the participants amidst the modular distance learning. This is primarily the focus of the interview, which intends to uncover the issues affecting learning outcomes and efficacy of the mode of learning to the participants. This is divided into: (i) Positive experiences and (ii) Negative experiences. The summary of the sub-theme and its categories as ascertained from the participants' responses are discussed below.

1. Positive experiences

This principally refers to students' favourable experiences with the new mode of learning. This is divided into four categories: (i) Working and learning at the same time, (ii) Enjoyment of learning business and accounting, (iii) Convenient, safe, and accessible resources and references, and (iv) Develop independence, self-discipline, and time management qualities.

1.1 Working and learning at the same time

Among the participants interviewed were working and studying at the same time via a modular distance learning method. Participant 1, Participant 3, and Participant 5 were among those who took advantage of the system's flexibility to meet their everyday and educational requirements. They also indicated that working while studying acts as a training ground for them since they were pursuing a business and accounting career. Their feelings were captured in the following statements:

Participant 1: "There are students who need my help in answering their modules then pay me"

Participant 3: "Opportunities to experience work because you have also to provide your needs in modular distance learning"

Participant 5: "Aside from the knowledge I have gained about business and accountings, taking this mode under flexibility learning system during the pandemic helps me secure my future to find a suitable opportunity at any cause"

As denoted in the article of Higher Education Academy (2015), one form of flexible learning is distance learning, which provides learners with options for pace – accelerated, part- or full-time study; place – where, when, and how learning occurs; and mode – technology-supported delivery such as online or by means of an app accessible on smart phone or tablet. Flexible learning empowers learners and offers them a choice in how, what, where, and when they learn.

1.2 Enjoyment of learning business and accounting.

Participants showed their enjoyment by stressing that the method of learning challenges them and it is convenient since they are just staying at home. They are more enthusiastic about the new setup, and they anticipate its effectiveness in terms of learning and application in their chosen career. Participant 6 said,

"I really enjoy at the same time gets me excited because of the idea that we got to learn while we are in the comfort of our home, this also measures our discipline as students" She also added that her enjoyment comes from her contentment with her instructor's way of teaching, emphasizing the significance of the students' part in making them enjoy themselves as much as she does.

Supporting the participant's claim is an article from Los Angeles Business Journal (2020) pointing out that one advantage of distance learning education is that it enables student-centred teaching approaches. Every student has their own way of learning that works best for them. Some learn visually while others do better when they "learn by doing."

1.3 Convenient, safe, and accessible resources

It is undeniable that modular distance learners are at ease and secured with the teaching approach since they are simply studying at home and receiving learning materials from their virtual classroom. They're also in charge of managing their time and have the freedom to select their study timetables and references from internet platforms. Most of the participants interviewed said that modular distance learning is beneficial to them because it allows them to acquire information freely. Participants further stated that,

Participant 3: "For me, effective because I get to easily track my learnings. I get to learn in my own pacing"

Participant 4: "Uhmm, this mode we can stay in our home that I think it is safer than to socialize with others with the pandemic going on. We can research it if we don't understand the topic."

Participant 5: "Yes, this is the most accessible because modules are already provided and all we have to do is study it."

Comments of the above participants showed their positive experiences with the modular distance learning system, which allows them to feel comfortable and secured when working on their assignments, thereby increasing their commitment to the tasks and desire to learn more.

It is clear that distance learning has the potential to provide students with convenience and high-quality learning experiences. If the course content is prepared by considering students' value system, along with their social and cultural context, learning is more likely to occur (Alexander, 2017).

1.4 Develop independence, self-discipline and time management qualities.

Developing independence, self-discipline, and time management ensures that students would be able to complete assignments with the necessary knowledge, avoiding unpleasant experiences such as cramming. The points raised by the participants, for example, were captured in the following statements.

Participant 2: "I can manage my time effectively, I can set my schedule right, I learn to manage my time doing my personal chores and my study. The positive effect of this mode is we are trained to be independent"

Participant 3: "We can help also our parents in household chores, they are weak already so with me at home I can easily help them"

Participant 4: "Uhm, I realized how important to manage our time especially as a college participant taking up business and accountancy course."

Participant 7: "I realized that this set up is very challenging, you got teach yourself, you learn on your own, you have to understand to topic all by yourself"

Participant 8: "It teaches me how to discipline myself, to be independent because we have no instructors to teach us, it also taught me to be resourceful."

It is clear from the statements above that modular distance learning provides benefits on the part of the participants as it makes them realize to value time and train themselves to be independent. The change in learning mode forces them to be adaptable in order to meet the requirements and demands of their chosen path.

Students with high level of self-discipline are able to control their daily and routine activities, and as a result, usually avoid problems, cope with the tasks and overcome possible difficulties. Such students always try to

find the most suitable solution to solve a problem, and their resistance desire in unfavourable conditions remains longer than those without self-control (Gorbunovs, 2016).

2. Negative experiences

The unfavourable experiences of the modular distance learners are included in this section. This is divided into nine categories: (i) Environmental and social media distractions, (ii) Laziness and time mismanagement, (iii) Lack of motivations, assistance, and feedbacks, (iv) Unstable internet connection, and (v) Difficult to understand the readings, topics, and instructions.

2.1 Environmental and social media distractions

Focus is crucial for modular distance learners because it allows them to assimilate the information of their modules. However, there are still interruptions in their concentration in the actual world, making them uncomfortable with their surroundings and learning progress. They can't avoid the distractions of social media in their academics since they are also connected in the online world. They get engrossed in content that may be fascinating but is unrelated to their studies or goals. Their views are reflected in the following statements.

Participant 4: "I am usually into social media so I always end up watching entertainment videos instead of studying."

Participant 5: "I see myself holding my phone and scrolling on my social media accounts."

Another participant highlighted the disadvantage of his parents' lack of supervision, which creates interruptions in his ability to retain the teachings. According to him,

"We got easily distracted while studying because there is no strict monitoring from our studies even our parents"

According to the comments made by the participants, environmental and social media variables have direct impacts on the amount of learning they've been receiving from studying their modules. In this instance, it may be deduced that the new setting in which they are learning as of the moment denotes negative experiences in their part.

CollegiateParent (2020) shared in an article that with distance learning education, students' temptation to pursue social media and other digital activities will only increase. And digitally distracted students may cut study sessions short and neglect assignments. They take longer to complete tasks because their focus is fragmented.

2.2 Laziness and time mismanagement

Students' conduct is one reason why they have to cram in order to complete their assigned task. Laziness and time management have always been a problem for all students - passing their requirement late or with such little efforts. In response to the interview questions, the following participants stated:

Participant 1: "Students get lazy in submitting their requirements, the outputs are not of the quality so long as they can pass on or before the deadlines"

Participant 4: "Well, I experienced being always late in passing most of my activities."

Participant 5: "I have a hard time managing my time thinking that I have tomorrow to do it."

Participant 6: "I procrastinate most of the time then when the deadline is due I do cramming, I did not do this during face-to-face, now everything is very lenient"

Above statements showed that laziness and time mismanagement led learners to rush throughout the day. The learner started up late and starting the day late triggers a domino effect and miscalculates the time they will need to complete a particular task. As much as the students would like to stay focused on their work, they sometimes lose track and find themselves in a hurry of something to be accomplished affecting the management of time.

According to Maja Mrsic 2017, time is ticking away yet you're still working on the same task. You know you are way behind schedule and that there are many tasks you need to deal with on the way. She also added that

most of us have been in this kind of situation at least once in our lifetime. Despite our best efforts to efficiently organize our time, stay on top of schedule and successfully complete all our tasks, we still find it hard to keep things under control. So, instead of creating endless to-do-list, take some time to identify the root of time-management problem.

2.3 Lack of motivations, assistance, and feedbacks.

This comprises financial, moral, and educational support as well as advice from instructors, parents, and relatives, all of which are essential for students' academic motivation. These people's mere presence; making them feel good about themselves and encouraging them when they have setbacks in their studies are significant, as such will boost their confidence and desire to focus on their academics. However, in modular learning set up, not all students are experiencing and receiving motivations, assistance, and feedbacks of their outputs from their instructors, parents and relatives. Following were the statements of the participants interviewed:

Participant 1: "Teachers are very lenient to the point that they don't contact us anymore, they just send materials and set deadlines. They only communicate us and remind us with the deadlines. It feels like they don't care, we are demotivated, we don't even have the support from our parents, It's difficult because of the pandemic"

Participant 2: "In my situation, I am a lone learner, I have no friends, no block mates to call to study with me"

Participant 4: "Teachers were not giving feedbacks."

Participant 5: "I need someone to explain the accounting concepts so I can fully understand it. Some don't have money to buy load... It is quite expensive."

Participant 7: "Tasks are given immediately to us without explaining, they require us something that we don't understand, even instructions are not clear"

Participant 8: "Yes, kay sometimes I find them difficult to answer because there are instructors who can't guide me especially when there are instructions that are hard to comprehend."

Majority of them said that their instructors are difficult to contact, that they just offer modules that aren't adequately developed, and that they don't provide feedback on their outputs. Some participants were also unsure on where they should obtain money to cover their academic related expenses. Their experiences with modular distance learning signify that interactions are really important to keep the learning process interesting on both ends.

According to Tagg and Dickenson (2000) cited in the study of Ahea (2016), one of the important components of distance learning is providing appropriate and specific feedback to students. Tagg argues that the individual distance learners must get the feeling that there is value to their investment, and someone is "sitting and responding constructively" throughout the course of their respective learning experiences.

2.4 Unstable internet connection

This is the most frequent issue students have with modular distance learning, since most of the learning materials, assessments, activities, and exams must be completed online. Almost all of the participants interviewed said that having a poor internet connection makes them lose patience, causing them to be dissatisfied and discouraged with their performance during exams. Opinions were captured as follows:

Participant 1: "Gosh! The struggle is real for me when we defended our research paper and the internet connection is unstable that time which brought us to the INC remark, teacher does not consider this concern since it is announced defense. We really need to go in the center of or place just to secure connectivity"

Participant 2: "My struggle in this mode of learning is the internet connectivity issues. Sometimes when I take my exam in google forms I kept on answering again and again because when internet does not functioning it will be refreshed. I also needed to go to the beach because that is the only location where

internet is stable but sometimes when its raining connectivity is disturbed. I can't even access the notifications of my email due to this issue."

Participant 5: "It's just unlucky that sometimes we experience a slow internet connection or a total shutdown of internet connection... Some students are having a hard time searching for internet connection... Some students are having a hard time searching for internet connection."

Participant 7: "Difficult. My classmates are struggling too, we need to find and secure a place that is stable in internet just to participate in exams and activities"

Limited internet access is a major concern in implementing blended learning (Husniyah, 2018). The issue of internet connectivity recurs frequently of the participants' responses, which leads to miscommunications, technical errors, and unnoticed announcements. Modular mode of learning at some point also depends on technology, with internet access being an important determining factor. Fast and reliable access to internet is thus essential for the learners to make progress in their studies.

2.6 Difficult to understand the readings, topics, and instructions

Majority of the participants expressed negative experiences with regards to the learning they gained through the modular mode of learning. They directly pointed out that the traditional mode of learning is suitable for them as it gives them more discussions and elaborations from the instructors. The fact that learning is completely assimilated is a sign that the modular learning method is effective. Participants narrated their experiences by stating that,

Participant 1: "The modular distance learning is very difficult for me; I really had a hard time learning. I do want to quit already. This is not effective for me unlike in face-to-face classes, I really did not enjoy this setting"

Participant 3: "Face to face for me is better that this, we have professors to address our questions in real time. For me, the modular distance learning is ineffective.

Participant 4: "Another thing that's really stressing me out is making videos, aside from having a poor connection; it requires a huge mb for editing and submitting. I also find it hard to submit the video through google classroom."

Participant 7:" Face-to-face class is better because we can learn with the instructors"

Participant 8: "For me, compared to face-to-face learning, modular distance learning is less effective... For me, this new normal of learning is as not good as face-to-face learning."

According to an article published on Rappler.com by Estrada (2021), with the current setup of the education system, the possibility of anyone genuinely learning anything is low. Modules are not substitutes for teachers, and without a knowledgeable person around who can explain confusing or complicated concepts written in the module, the student won't understand it. Examples are also limited as the modules themselves aren't perfect. They differ from school to school, and their contents depend on the teachers who made them. Some students may not have a problem understanding their lessons because of a well-explained module, but others may not be as lucky. With the lack of standard books used, the level of learning varies.

Conclusions and Recommendations

Conclusion

- 1. Instructional delivery, assessment procedures, and facilitation services contribute to shaping students' distance learning experiences. Overall, the transition from the traditional mode of learning to the flexible learning system has been very notable.
 - 1.1. Learning course materials have become the most essential resources in distance learning education. Learning course materials' adequacy, sufficiency, organization and content, as it plays a very important role in the learning process, needs to be improved and specifically well-modified for the context of the course. Having unstable internet connection is also one common issue encountered by distance learners, affecting their academic performance.

- 1.2. Transformation in terms of assessment procedures can also be specifically identified; for instance, different assessment modes can easily be incorporated by the instructor fostering the creative sides of the students and making learning entertaining and fun. With the new normal, assessment procedures has been made limited to online assessment strategies which is very inconvenient for some as internet connectivity is poor and feedbacks are not promptly obtained.
- 1.3. From the teacher/instructor being the main facilitator in the learning process, it has transformed to the learner itself being the player and the facilitator in the entire learning process. Moreover, conclusions on facilitation and support services entails that distance learners mostly derive their support from classmates and colleagues. These people have been their constant foundation throughout the process; they even set aside time for group discussions and asserts that online collaboration is effective despite the issues with internet connectivity. Based on these results, it can be inferred that distance learners are trying to gain mostly of their support from group discussions and collaborations. However, this is not applicable to those students who are located in remote areas in which internet connection is poor and face to face group discussions is not practical as what the interview revealed. Therefore, what is attainable for one is impossible for the other, thus, students and teachers should be creative and resourceful enough to make use of the opportunity and the time given to them. Instructors and students should meet halfway, and understand each other. Lack of emotional support from the parents also contributes to having a negative experience with MDL.
- 2. Students both have positive and negative experiences with modular distance learning education. However, the difficulties and challenges they have encountered with the flexible learning system outweigh the benefits and opportunities they have gone through. Based on the conducted interview, it can be inferred that majority of the students' concerns lies on the difficulties in comprehending the topics provided in the course materials, laziness, self-discipline, lack of motivation, assistance and feedbacks, environmental and social media distractions, instructors' negligence issues and having unstable internet connection. These conclusions based on the findings revealed from the interview are also by far consistent with the overall findings revealed from the survey data analysis. While challenging and difficult experiences were encountered along the way, positive experiences were also notable from the interview conducted. This includes time flexibility allowing students to both study and work to earn money, the idea of being excited for what distance learning could offer to the students as for instance is being independent, convenience and accessibility of resources through google classrooms, and the idea of learning how to discipline oneself and how to effectively manage time.
- 3. Finally, it was concluded that to enhance distance education learning experiences, both the instructors/administration and students must do their part. Students must be responsible and accountable of their own actions. Feedbacks and support must be provided and instructors must be considerate enough to students' situation.

Recommendations

The researchers strongly recommend the following:

To the Instructors/Distance business and accounting designers:

- 1.) That module or learning course materials should be made simple, self-explanatory and comprehensive as possible for the distance learners to independently study on their own. Before giving exams and assessments, proper and comprehensive explanation/discussion should be provided first.
- 2.) That concerns and queries from students should be catered by instructors, as it is one of the students' major concerns. This could be made possible by setting time or schedule for every block to address their concerns and respond to their queries through phone call, google meet, messenger chat or whatever means possible and available. The said schedule should be set and informed ahead of time to have an effective interaction.
- 3.) In every after exam or assessment, feedbacks should be promptly given to the students for them to reflect on their mistakes and to assess their progress. Correct answers should be provided after

- everyone has taken the exam, with solutions and corresponding explanations. Giving of feedbacks could also be done through phone call or google meet if possible.
- 4.) As internet connectivity is a major concern for most distance learners what we recommend is for the instructors to be more considerate and understanding towards students' situation, when it comes to the time given to answering exams and extension of deadlines for the passing of activities. Additionally, students should be informed ahead of time before an exam for them to prepare. On the part of the students, they should take responsibility for securing an internet connection during exams they should also take part in enhancing their distance learning experiences.

To the Administration/University:

5.) That training and seminars should be conducted for the instructors to be fully equipped and prepared for this new normal on how to effectively handle or approach distance learning education. It is highly recommended that before they are put into teaching, they are ready and equipped with the necessary resources, and qualities to handle the course and have undergone training.

To the Parents:

6.) It is strongly recommended for them to monitor, support, and be more considerate with their sons and daughters. It should be understood that students studying at home need space and time for them to study peacefully without any distractions and interruptions for them to focus and concentrate.

To the Students:

7.) It is highly recommended for the students to be resourceful, to constantly look for ways to make their distance learning experiences better, and most importantly to develop a positive mindset toward the flexible learning system.

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