

## Digital Tools in Education and Online Learning in the Field of Accounting

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**Abstract :** The extent of using digital technologies in teaching has definitely intensified during the pandemic, leading to the replacement of traditional learning with online learning. The experiences through the pandemic have shown that not all fields of study and all levels of education are equally suitable for the implementation of digital tools and online learning. It is generally expected that students at higher levels of study have better digital competences and are therefore more equipped and prepared to participate in online education or traditional education in classrooms that include the use of digital tools. Accounting as a field of study has good predispositions to be suitable for the use of digital tools and online learning: it can usually be taught remotely, while modern accounting also incorporates the use of different digital tools. The goals of the research are: 1) to systematize the results of the existing literature regarding the use of digital tools and online learning in education, with a special emphasis on teaching accounting, 2) to analyze the current level of digital competences of accounting students in Croatia, 3) to investigate the current attitudes of accounting students in Croatia regarding the use of digital tools in education, as well as the advantages and disadvantages of online learning, and 4) to compare the results of the research conducted in 2024/2025 with the same research conducted in 2021/2022. In addition to the literature review, a primary research using an online questionnaire was conducted among accounting students in Croatia. The sample included students enrolled in the university or professional study program related to accounting and finance, or accounting and auditing. The original research was conducted in 2021/2022, i.e. during the pandemic, when students had to suddenly transition from traditional learning to online learning, mostly without proper preparation and planning, which might have negatively affected the attitudes of students towards online learning and digital tools. This is why it repeated the research in 2024/2025, to compare the results and to explore if there are any significant differences.

**Keywords :** digital tools, accounting, online learning, education

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