International Journal of Financial, Administrative, and Economic Sciences (IJFAES)

المجلة الدولية للعلوم المالية والإدارية والاقتصادية

Vol. (5), No. (1) January 2026 الإصدار (5)، العدد (1)

The Impact of Social Media on the Quality of Accounting Education After the COVID-19 Pandemic

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Abstract

The study aims to demonstrate the impact of social media use on the quality of accounting education after the COVID-19 pandemic. This study explores the impact of social media use on the exchange of ideas and opinions and accounting information, the impact of social media use on educational services, and the development of accounting research methods and concepts.

The research community was selected from the teaching staff and students of accounting departments in Iraq. A random sample was selected from the community. Data for the current study was collected using a questionnaire designed for this purpose. (134) questionnaires were distributed, including (74) questionnaires to teaching staff and (60) questionnaires to students. The statistical program (SPSS) was used to describe the research sample, in addition to using the (T. Test) and the alpha reliability test to describe and analyze the study variables and test its hypotheses. The study concluded that there is a statistically significant impact of the use of social media on the quality of accounting education. The results showed that these media play an effective role in enhancing the presentation of opinions and ideas, exchanging

accounting information, and providing educational services in more effective and flexible ways, in addition to their contribution to developing the methods and concepts of scientific accounting research. Among the most important recommendations made by the researchers, the study recommended the need to encourage the use of social media in accounting education, directing students towards using them as educational and research resources, and establishing specialized educational platforms managed by teaching staff.

Keywords: Social Media, Accounting Education, Education, COVID-19 Pandemic

Introduction

The technological and information revolution has become a defining characteristic of the twenty-first century. The use of social media has become an absolute necessity for millions of people around the world, given the diverse educational and entertainment services it provides. Societies' reliance on social media, in all its forms and manifestations, has become a novelty of this century, thanks to its effective role in various aspects of life, whether economic, political, social, cultural, etc.

Modern technologies have contributed to creating a state of communication and convergence in visions and ideas, removing barriers and boundaries between different cultures, and keeping track of the daily life events of both global and local. This type of communication between people has been called social media, and it has become an indispensable means due to its technical capabilities and technological means that combine speed, number of users, and diversity in areas of use. This has made the world a small, amazingly interconnected village and added a new form of direct communication.

Recently, social media has had a clear and significant impact on interaction and communication between individuals and society. Among these media are Facebook, where the number of users in the world reached more than 2 billion users in 2020, Instagram, which has more than 1 billion users, Twitter, which has more than 330 million users, and YouTube, which has 2 billion users. As shown by the latest statistics for Internet users in Iraq, it was 21,276,000 users.

In the field of education, which is among the many sectors that have witnessed a great degree of influence from these developments, especially after the increased use of social media, as it provides a flexible virtual environment through which the parties of the educational process, represented by teaching staff and students, communicate, while providing various educational services that allow the use of multiple strategies through which opinions, ideas and information can be exchanged and discussed by those who possess the skills to deal with modern technologies and their developments to serve the educational process.

Research Problem

Social media is a modern means of communication. These platforms were created for social interaction between individuals. The importance of these platforms today is well known, given the active role they play in daily life. They offer a host of advantages and benefits for their users, such as speed of communication, ease of access to information, and strengthening social relationships. In the field of education, they offer educational services through various platforms.

Accounting is influenced by these media, as its students and staff are among the categories of users of these media, and the impact they have on academic standards, opinions, and behaviors, as well as reducing the time required to address various problems.

Based on the above, the following research question can be posed:

"Is there an impact of social media on the quality of accounting education?"

This question leads to a series of questions:

1. Does social media have an impact on the expression of opinions and ideas and the exchange of accounting information?
2. Does the use of social media have an impact on accounting educational services?
3. Does social media have an impact on the development of methods and concepts of accounting scientific research?

Research Objectives

The most important objectives that the research seeks to achieve can be identified as follows:

1. To demonstrate the extent of social media use by faculty and students in the field of accounting sciences.
2. To clarify the most important concepts and types of social media.
3. To clarify the most important negative and positive effects of using social media on the educational process in general and accounting education in particular.

Importance of the Research

The importance of the research can be highlighted through the following:

1. The widespread prevalence of social media in various societies and its impact on all user groups, especially after the COVID-19 pandemic.
2. The relationship between social media use and the level of accounting education.
3. The skills and abilities of social media users while learning academic material.
4. The various skills and abilities of social media users and their impact on creative thinking among accounting students in various forms and methods.
5. Participation, communication, and interaction between accounting students and faculty.
6. The exchange of opinions, ideas, and information.

Research Hypothesis

The research is based on the following main hypothesis:

"Social media has an impact on the quality of accounting education after the COVID-19 pandemic."

The following sub-hypotheses emerge from this hypothesis:

1- There is an impact of using social media on the presentation of ideas and opinions and the exchange of accounting information.
2- There is an impact of using social media on educational services.

3- There is an impact of using social media on the development of methods and concepts of accounting scientific research.

Research Methodology

To achieve the research objectives, two approaches were adopted:

1- The descriptive approach: This relates to the theoretical aspect of the research through review of books, research, published articles, studies, and periodicals related to the research topic.

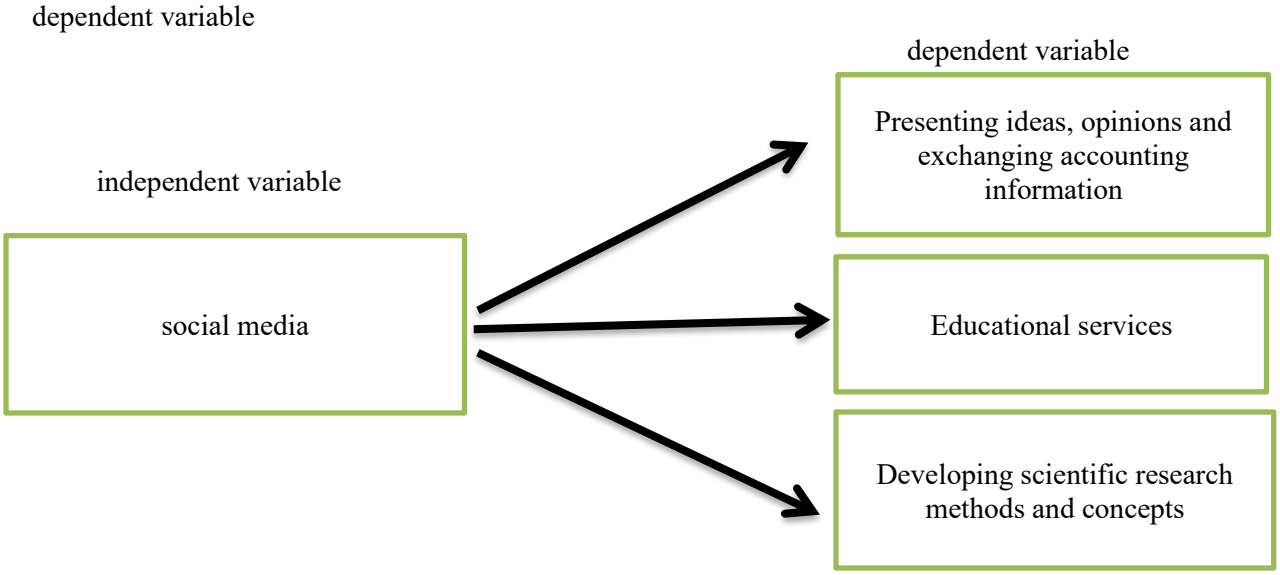
2- The analytical approach: a questionnaire was used for a sample of accounting faculty and students in Iraq.

Research Limits

1- Temporal Limits: The research was conducted on a group of accounting department instructors and students for the 2023-2024 academic year.

2- Spatial Limits: The research was conducted on a sample of accounting department instructors in Iraq.

Research model



Social Networking Sites

The continuous increase in daily internet use has led to the emergence of many service sites, including commercial, political, and scientific sites, which have benefited users, including students. Among these sites are social networking sites. These sites offer various services in multiple languages, and their names vary between "social networking sites," "social networking sites," and "social networking technologies," especially during and after the COVID-19 pandemic. These sites' services may be textual, audio, or visual (i.e., video) (Salman, 2015, p. 55). These sites first appeared in the 1990s. An example of this is classmate.com. The purpose of this site was to communicate between students in the same class. It is a social media platform founded in 1995 by Randy Conrad. Originally, it was created to help classmates in elementary, middle, and university education, and later for work colleagues. In 1997, sixDegrees.com appeared to create links between family members and friends and exchange information from within the site and from external sites. At the beginning of 2005, MySpace appeared. Facebook is an American website based in Beverly Hills, California, which is considered one of the first and largest social networking sites in the world. Facebook was established in America in 2004 AD, and was created by Mark Zuckerberg from Harvard University for students and colleagues of internal departments. It then expanded to include the university and then American universities and higher institutes. Since 2006, people from all over the world have been able to join Facebook. Social networking sites have created many possibilities for their browsers, including sharing and exchanging files, photos and video clips, conducting conversations, sending messages and creating electronic blogs that gave their owners the ability to express what they want through these means (Saud, 2019, p. 380). According to a report published by Al-Sa'a Network (2022) for Internet users in Iraq, there were 21,276,000 users, and the number of Internet users for the year 2023 reached thirty-three million and seven hundred and twenty thousand users, and social media users reached twenty-five million and five hundred Thirty thousand, with males constituting 66.6%, and the number of mobile phone users reached forty-two million, five hundred and forty thousand (Al-Sa'a, 2023).

The Concept of Social Networking:

Social networking sites can be defined as "services provided by websites that allow users (professors, students, individuals, companies, etc.) to create their own profiles that can be shared with other users, whether they are friends, colleagues, business partners, family members, or other relationships" (Thabit and Shaker, 2019, p. 6).

It is defined as “websites or applications that specialize in providing a space for users to communicate with each other, and these websites or applications include information, comments, messages, pictures, etc.” (Hantoush, 2017, p. 203).

Jassim defined it as "pages on the internet, some of which are dedicated to advertising goods and services or promoting and selling products, while others are dedicated to writing and publishing, and for visiting users to write comments and provide an opportunity for discussion and dialogue among themselves, as well as personal blogs where people write their own blogs." (Jassim, 2018, p. 106)

It is also defined as “referring to various websites within the World Wide Web that enable users to interact with others verbally and visually” (Keles et al., 2020, p. 80).

Social networking sites on the Internet are used for exchanging ideas, opinions, and dialogue (Facebook, WhatsApp, Viber, YouTube, Twitter, Google Classroom, Telegram, etc.).

Advantages of Social Media in Education:

Some of the advantages of using social media can be highlighted:

1. Social media creates a form of communication between individuals within a single community and within different communities, where their orientations and levels differ.
2. The individual within this community is considered an active member, as a sender, receiver, writer, reader, participant, listener, and speaker. This transcends the passive role of the student as a mere listener and observer.
3. Communication between students is facilitated, expanding the circle of learners

between them and teachers.

4. Eliminating shyness among some shy students when confronting teachers and other students when presenting their ideas. (Hantoush, 2017, pp. 205-206).
5. Increasing the desire of the student recipient, which increases interaction between students and teachers outside of the classroom.
6. Encouraging multiple types of education, including creating a collaborative approach.
7. Using such sites enables students to develop creativity. (Salman, 2015, p. 58).

Disadvantages of Social Media:

A person finds good and bad in every aspect of their life, and in most things, they find positives and negatives. This can be achieved through proper use, behavior, and rationality. The same applies to social media. While it has advantages, its use also has some drawbacks, including:

1. Chatting on social media wastes time and may lead to addiction.
2. Using social media for long hours affects general health, as sitting for long hours while using it may cause back pain, and prolonged concentration harms the eyes and nerves.
3. It can lead to undesirable paths in life through the falsification of certain facts, information, and misconceptions.
4. Using these sites may lead to a loss of interest in some basic life activities, including face-to-face discussions, practical lectures, or laboratory use. (Salman, 2015, p. 59)
5. Sometimes, these sites may be misused to violate individuals' privacy by revealing their private information to untrustworthy individuals, and there is scope for impersonation. (Hantoush, 2017, p. 207).

Educational Characteristics of Social Media:

Social media sites are characterized by a set of educational characteristics, including:

1. Collaborative and integrated learning is an environment that results from

communication between groups of students with similar interests.

2. Academic content and knowledge building are the result of student responses, based on sharing and interacting with the content.
3. One of the most important approaches to learning is self-directed learning, which relies on self-processing and constructive and collaborative dialogue.
4. The group method enables students to be creative by becoming one or more teaching tools.
5. Exchange information and opinions, discuss, and comment, which helps activate students' skills. (Hantoush, 2017, p. 207)
6. Ease of disseminating information: Students post information on these sites, and it reaches all those interested in this information.
7. They are characterized by positive communication between professors and students. The positive benefits of using these sites in learning and teaching have been demonstrated, especially for video educational development.
8. A new type of informal dialogue among students encourages students to engage in dialogue about scientific research. (Othman & Al-Rahmi, 2-3, 2013)

Quality in Accounting Education

Quality is described as what can be achieved based on the expectations of the service or product being provided, achieved through the cooperation achieved within the institution by its efficient and effective staff. Quality is based on achieving the required specifications with minimal cost and effort (Kiso, 2011, p. 175).

Quality is also defined as “a set of features and characteristics of services or products that are capable of producing satisfaction” (Keles et al., 2020, p. 11).

Education is defined as “the systematic procedure or process that aims to develop knowledge, personal skills, or other abilities and characteristics in individuals.”

Education is also known as “one of the main methods whose purpose is to acquire knowledge, information, research and thinking in a scientific way, and then to form

positive trends and develop the abilities of students to choose the best to confront the increasing scientific and cognitive progress, and it is one of the contributors to preparing the knowledge society or moving to the knowledge society" (Raqqad, 2014, p. 23).

It is defined as "the organized process that provides the learner with practical knowledge and abilities based on providing and providing the learner with the necessary scientific and practical knowledge and abilities that qualify him to practice the accounting profession. The responsibility for this process falls on several parties, foremost among which are higher education institutions represented by universities" (Hassan, 2018, p. 28).

Youssef Abu Fara defines the quality of education as "the service provided in higher education that has certain characteristics and qualities such that any service is able to qualify the student and add knowledge, skills and experiences during his years of university study and graduate him in a distinguished manner and able to achieve the general goals of society and his own goals in particular." (Raqqad, 2014, p. 34)

In the end, we can say that good accounting education should produce an accountant qualified to work efficiently in the markets.

Furthermore, cooperation and coordination between accounting education and accounting as a profession will accelerate the development of the accounting profession, increasing responsiveness to the challenges of the modern economy and the proper handling of financial and economic crises (Jabbar, 2015, p. 16).

In accounting education, there is a set of elements of the educational process, which consists of the following (Zakri, 2013, p. 5):

1- Inputs: Preparing a group of students for work in the field of accounting.

2- Educational Processes: Providing accounting skills using accounting education methods.

3- Outputs: Individuals qualified to perform accounting work.

4- Feedback (Control): By monitoring individuals working in the labor market and attempting to correct any deviations that occur in any of them, as illustrated in Figure 1.

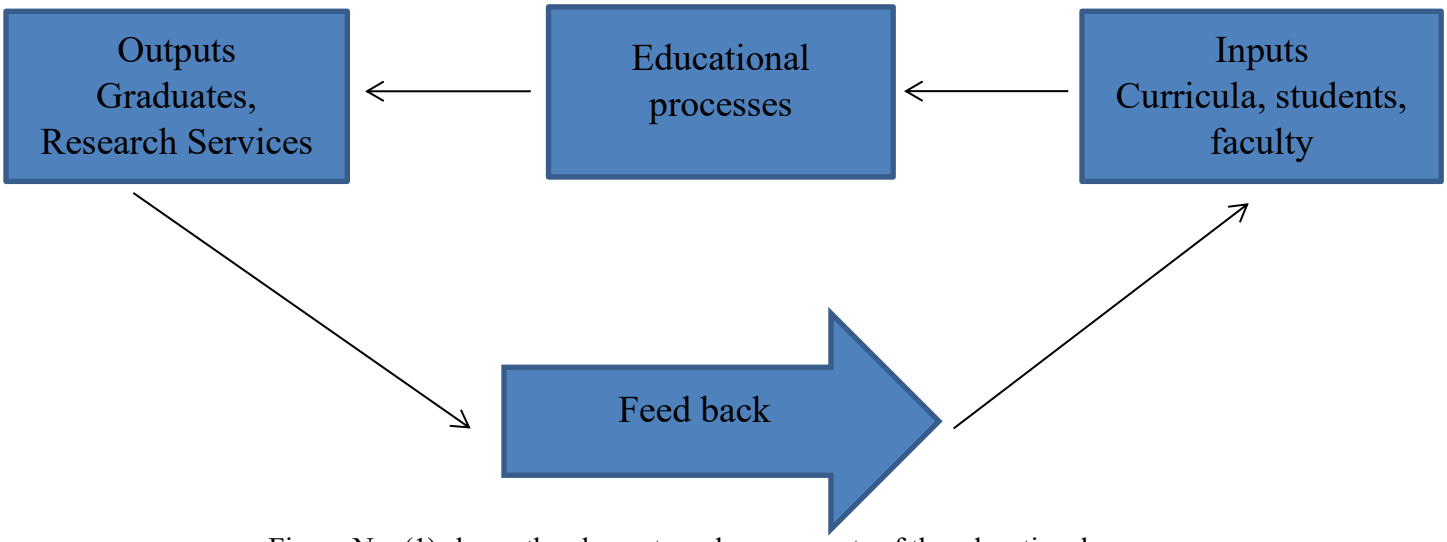


Figure No. (1) shows the elements and components of the educational process.

The efficiency of the system is judged through the elements of the educational process in education, through the relationship between inputs and outputs, through the availability of operational processes represented by various educational means, such as curricula, accounting laboratories, and practical applications, in addition to the availability of qualified teaching staff to do so. The effectiveness of the system can also be judged through the relationship between the outputs and the goals that the system should achieve, by providing academically and professionally qualified accounting staff and the extent of their ability to achieve the system's goals. (Harb, 2019, p. 283).

The Concept of Educational Quality:

The multiple dimensions of educational quality encompass educational functions and activities, including programs, curricula, and tools. These dimensions are characterized by certain characteristics that enable quality (Ammar, 2014, p. 277).

1. Quality in the teaching staff: This refers to their behavioral, cultural, and scientific qualifications, as well as their practical experience.

2. Quality in students: This refers to the scientific, behavioral, health, and cultural qualifications of students in the secondary stages preceding university.
3. Quality in teaching methods and approaches: This means comprehensiveness, depth, and flexibility to address cognitive challenges and make them sufficiently flexible to keep pace with global changes, contributing to the development of a well-rounded student personality.

Quality in Accounting Education:

To achieve quality in accounting education, the basic tasks of accounting departments must be followed, as follows (Kiso, 2017, p. 178):

1. Ensure quality among faculty and administrative staff and participate at various organizational levels to establish quality as a goal.
2. Continuously monitor the programs, instructions, and recommendations developed and presented by the department to achieve advancement and excellence in the performance of faculty and students, as well as the programs, plans, and curricula developed by the department.
3. Identify student needs by conducting the necessary studies, considering them as customers, and follow up on these studies for researchers and the community, as producers.
4. Develop graduate skills, enhance students' capabilities and knowledge, and benefit from scientific developments in the programs and specializations of accounting departments.
5. Emphasize the latest scientific developments in the field of accounting and auditing and the extent of compatibility between the requirements of the labor market, both local and global.
6. Continuous assessment of student performance and academic achievement in line with the educational process outcomes.
7. Continuous review and analysis of lectures and exams prepared by faculty members to ensure their consistency with the curriculum plans established by the department and sector committees.

8. Preparing self-reports on the academic department for follow-up, in order to ensure that future programs developed by the department for accounting education align with the requirements of the programs developed by the academic department.

Quality of Accounting Education and Social Media:

Current accounting education programs in academic institutions are designed to provide students with the high qualifications and capabilities to meet the demands of modern accounting education, which emphasizes intellectual and technical creativity. This is achieved by bridging the gap between traditional accounting education curricula and the labor market's need for accountants with the academic qualifications and competence to implement accounting systems that are compatible with the technological developments of business organizations and their markets.

It can be said that the use of social media networks is important for the quality of accounting education and consequently for the accounting profession and finally for providing the labor market with qualified accountants. Therefore, it is necessary to move towards benefiting from these networks in light of modern technologies in universities in a way that ensures providing students with the necessary skills and information to enable them to join the labor market. (Rashwan, 2017, p. 3).

The use of various social media platforms, such as YouTube, Facebook, Twitter, and Google Plus, in accounting education is met with user (student) interaction through several methods and means, including: (Mohammed, 2018)

1. Videos that can be watched directly or downloaded for later viewing.
2. There are other means by which users can express their opinions about educational materials, such as liking and sharing educational material posted.
3. Educational materials can be downloaded as (PDF), (PPT), or any other format containing the academic material.
4. Commenting on educational materials, engaging in discussions, and interacting with others.

Field Aspect

Results of Statistical Analysis and Hypothesis Testing

A - Description of the Demographic Characteristics of the Research Sample:

Table no. (1)

Type	Number	Ratio
Number of faculty	74	55,2%
Number of students	60	44,8%
Total	134	100%

From Table No. (1), it is clear that the research sample included two sections: the first section, which is the teaching staff in the accounting departments, and their percentage reached 55.2%, and the second section, which is the students of the accounting departments, and their percentage reached 44.8%.

Table no. (2) Demographic variables

Demographic variable		Number of teachers	Number of students	the total	percentage
Gender	Male	42	42	84	62.7%
	Female	32	18	50	37.3%
	Total	74	60	134	100%
age	20 years and younger	-	14	14	10.4%
	21-25	5	43	48	35.8%
	26-30	9	3	12	9%
	31-35	15	-	15	11.2%
	36 years and older	45	-	45	33.6%
	Total	74	60	134	100%

Table No. (3) Academic qualification and academic title

Academic qualification	Bachelor's	-	-
	Higher Diploma	-	-
	Master's	38	51.4%
	Doctorate	36	48.6%
	Total	74	100%
Academic title	Assistant Lecturer	25	33.8%
	Lecturer	31	41.9%
	Assistant Professor	12	16.2%
	Professor	6	8.1%
	Total	74	100%

Table No. (3) shows when classifying the research sample of instructors according to academic qualification that the percentage of those holding a doctorate degree was (48.6%) and the percentage of those holding a master's degree was (51.4%) and that the academic title of the research sample of professors was (Assistant Lecturer, Lecturer, Assistant Professor, Professor) so the percentage of those holding the title of Professor was (8.1%) which is the lowest percentage and the percentage of those holding the title of Assistant Professor (16.2%) and the percentage of those holding the title of Lecturer (41.9%) which is the highest percentage of those holding the title of Assistant Lecturer (33.8%).

B - Use of Social Media:

1. You have an account on one of the social media platforms:

Table No. (4) shows the extent of social media use.

Table no. (4)

N	type	Number of teachers	Number of students	total	percentage
1	uses	74	59	133	99.3%
2	Doesn't use	-	1	1	0.7%
total		74	60	134	100%

Table No. (4) shows that the majority of the research sample has accounts on social media sites, at a rate of (99.3%).

2. The most important social media used:

Table No. (5) shows the social media used.

Table no. (5) social media used

N	Type of social media	Number of teachers	Number of students	Total	Percentage
1	Facebook	52	49	101	75.4%
2	Twitter	19	3	22	16.4%
3	Youtube	32	28	60	44.8%
4	Whatsapp	54	19	73	54.5%

Table No. (5) shows that 75.4% of the research sample use Facebook, 54.5% use WhatsApp, 44.8% use YouTube, and 16.4% use Twitter, which is the lowest percentage.

3. Number of hours spent using social media daily:

Table No. (6) shows the number of hours spent using social media daily.

Table no. (6)

N	Number of hours	Number of teachers	Number of students	Total	Percentage
1	1 hour or less	2	11	13	9.7%
2	2-3 hours	23	31	54	40.3%
3	4-5 hours	24	11	35	26.1%
4	6-7 hours	14	7	21	15.7%
5	8 hours or more	11	-	11	8.2%
Total		74	60	134	100%

Table No. (6) shows that (40.3%) of the research sample use social media for (2-3) hours, which is the highest percentage, while the lowest percentage (8.2%) of the research sample use social media for more than (8) hours.

4. Degree of reliance on social media to obtain accounting information:

Table No. (7) shows the degree of reliance on social media to obtain accounting information.

Table no. (7)

N	Dependence ratio	Number of teachers	Number of studentds	Total	Percentage
1	81%-100%	4	1	5	3.7%
2	61%-80%	28	10	38	28.4%
3	41%-60%	23	11	34	25.4%
4	21%-40%	12	10	22	16.4%
5	20% or less	7	28	35	26.1%
Total		74	60	134	100%

Table No. (7) shows that 28.4% of the research sample relies heavily on social media to obtain accounting information, ranging from 81% to 100%, while 26.1% of the research sample relies on social media to a low degree, less than 21%.

5. Time spent per day using social media to obtain accounting information:

Table No. (8) shows the time period for using social media to obtain accounting

information.

Table no. (8)

N	Time period	Number of teachers	Number of students	Total	Percentage
1	8 hours or more	6	4	10	7.5%
2	5-7 hours	46	18	64	47.8%
3	2-4 hours	19	20	39	29.1%
4	1 hour or less	3	18	21	15.7%
Total		74	60	134	100%

It is noted from the table above that the highest percentage, 47.8%, uses social media to obtain accounting information for a period ranging from five to seven hours, while the lowest percentage, 7.5%, uses social media to obtain accounting information for eight hours or more.

6. Type of acceptance of video lectures:

Table No. (9) shows the type of acceptance of the research sample for video lectures.

Table no. (9)

N	Type	Number	Percentage
1	Like	83	62%
2	Comment	50	37.3%
3	Share	44	32.8%

Table No. (9) shows that a high percentage of the research sample's participation in the video lectures was solely through the use of the "like" symbol (62%), while a small percentage of them participated in the video lectures (32.8%).

7. Type of acceptance of non-video lectures (in the form of pages):

Table No. (10) shows the type of acceptance of the research sample for the page-based lectures.

Table no. (10)

N	Type	Number	Percentage
1	Like	77	57.5%
2	Comment	51	38.1%
3	Share	26	19.4%

It is clear from Table No. (10) that the high percentage of the research sample when they visit the lectures published in the form of pages on social networking sites is only through the like mark and their percentage reached 57.5%, and that the small percentage of them who share these video lectures is 19.4%.

Analysis of the results of the scientific aspect of the research

Analysis and discussion of the questionnaire's axes:

In this research, the samples taken included two: the first sample comprised accounting department instructors, and the second sample comprised accounting department students. This was to arrive at accurate and realistic results, given the differences in the opinions and viewpoints of instructors and students. The viewpoints of each sample were taken separately, as well as for both samples together.

First: Analysis of the results of the questionnaire axes for the instructors:

Analysis of the results of the first axis:

Table No. (11) shows the arithmetic means, standard deviations, and percentages of the research sample's answers to the questions of the first axis related to the impact of social media on presenting ideas and opinions and exchanging information.

Table no. (11) Analysis of the results of the first axis (teachers' answers)

percentage	standard deviation	arithmetic mean	Repetitions					The questions	N
			Strongly disagree	I disagree	neutral	I agree	strongly agree		
79.8%	0.785	3.99	1	2	11	43	17	A low-cost, fast, and easy-to-use way to obtain accounting information.	1
			1.4%	2.7%	14.9%	58.1%	22.9%		
80.6%	0.619	4.03	-	1	10	49	14	A new way to exchange ideas and opinions and share them with others (through the application of the group method)	2
			-	1.4%	13.5%	66.2%	18.9%		
76%	0.758	3.80	-	4	18	41	11	It increases the capacity to absorb, raises morale and demonstrates different abilities during use.	3
			-	5.4%	24.3%	55.4%	14.9%		
79%	0.809	3.95	2	1	11	45	15	A new way to obtain accounting information compared to the traditional way of obtaining such information	4
			2.7%	1.4%	14.9%	60.8%	20.3%		
79.2%	0.671	3.96	-	1	15	44	14	It works to develop the various capabilities of professors and students by asking questions and discussing the lecture topic among themselves.	5
			-	1.4%	20.3%	59.5%	18.9%		
74.6%	0.782	3.73	-	8	11	48	7	It helps open channels of dialogue between students and teachers to solve educational problems and reach positive solutions.	6
			-	10.8%	14.9%	64.9%	9.5%		
80.8%	0.629	4.04	-	1	10	48	15	It helps in sharing various information in the form of images, reports, etc. and presenting different points of view.	7
			-	1.4%	13.5%	64.9%	20.3%		
78.6%	0.437	3.93	General average						

International Journal of Financial, Administrative and Economic Sciences, London Vol (5), No (1), 2026
https://doi.org/10.59992/IJFAES.2026.v5n1p15 E-ISSN 2977-1498

The results shown in Table No. (11), which includes (7) questions related to the impact of social media in presenting ideas, opinions and exchanging information, indicate that the overall average of the intensity of the answers of the research sample members reached (78.6%) with a weighted arithmetic mean of (3.93), which exceeded the acceptable measurement tool (3) of the five-point Likert scale with a standard deviation of (0.437), as the opinions of the research sample were positive and tended to support the hypothesis for the first axis.

Analysis of the results of the second axis:

Table No. (12) shows the arithmetic means, standard deviations, and percentages of the research sample's responses related to the impact of social media on educational services

Table no. (12) Analysis of the results of the second axis (teachers' answers)

percentage	standard deviation	weighted arithmetic mean	Repetitions					The questions	N
			Strongly disagree	I disagree	neutral	I agree	strongly agree		
77,2%	0.709	3.86	-	3	15	45	11	It helps increase knowledge exchange between professors and students by exchanging accounting knowledge and .information through social media	8
			-	4.1%	20.3%	60.8%	14.9%		
78.4%	0.772	3.92	-	4	13	42	15	It helps to free oneself from the constraints of time, place, and daily lectures and .routines	9
			-	5.4%	17.6%	56.8%	20.3%		
81%	0.719	4.05	1	1	8	47	17	It helps in using modern technical means to follow up on scientific material in a more .flexible manner	10
			1.4%	1.4%	10.8%	63.5%	23%		
82.8%	0.709	4.14	1	-	8	44	21	A modern method through which new methods can be introduced into education, .such as video or image education, etc	11
			1.4%	-	10.8%	59.5%	28.4%		
77.2%	0.782	3.86	-	6	10	46	12	It has a very effective and influential role in providing assistance to accomplish the .required tasks with ease and simplicity	12
			-	8.1%	13.5%	62.2%	16.2%		
80%	0.811	4	2	1	9	45	17	It helps to keep abreast of recent scientific developments in the field of accounting through specialized scientific research and .books published on social media	13
			2.7%	1.4%	12.2%	60.8%	23%		
77.6%	0.739	3.88	1	2	13	47	11	It works to support professors to transform the role of the student from a recipient of accounting information to a user of that .information	14
			1.4%	2.7%	17.6%	63.5%	14.9%		
79.2%	0.541	3.96	**General average**						

It is clear from Table No. (12) that the general average of the severity of the answers of the study sample members reached (79.2%), meaning that there is agreement in the opinions of the study sample that there is an impact of social media on educational services, as the total arithmetic mean reached (3.96%), which exceeded (3) of the five-point Likert scale, with a standard deviation of (0.541), as the opinions of the research sample were positive and tended to support the hypothesis for the second axis.

Analysis of the results of the third axis:

Table No. (13) shows the arithmetic means, standard deviations, and percentages of the study sample's responses related to the impact of social media on the development of scientific research methods and concepts.

Table no. (13) Analysis of the results of the third axis (teachers' answers)

percentage	standard deviation	arithmetic mean	Repetitions					The questions	N
			Strongly disagree	I disagree	neutral	I agree	strongly agree		
78,6%	0.728	3.93	1	2	10	49	12	An appropriate means of presenting research aspects through the use of many modern technologies to enhance the scientific research process and to view the latest developments.	15
			1.4%	2.7%	13.5%	66.2%	16.2%		
80.8%	0.711	4.04	1	1	8	48	16	It is a means of helping determine the appropriate time for students or professors to download various scientific research and books.	16
			1.4%	1.4%	10.8%	64.9%	21.6%		
80.8%	0.730	4.04	-	1	15	38	20	Members of the educational group for scientific research are allowed to benefit from recent educational scientific publications and discuss them among themselves in a way that allows for the integration of the process.	17
			-	1.4%	20.3%	51.3%	27%		
79.8%	0.672	3.99	-	3	8	50	13	An easy way to save and retrieve research dialogues in the field of accounting information compared to traditional methods	18
			-	4.1%	10.8%	67.6%	17.6%		
81%	0.617	4.05	-	1	9	49	15	It helps students and professors to keep up with the latest research developments in the field of accounting and expand their academic and practical horizons.	19
			-	1.4%	12.2%	66.2%	20.3%		
79.4%	0.702	3.97	-	2	13	44	15	An easy-to-use tool for gathering information for scientific research and obtaining scientific advice from various sources.	20
			-	2.7%	17.6%	59.5%	20.3%		
81.6%	0.736	4.08	-	3	8	43	20	Enables researchers to follow scientific forums on everything new and modern in the field of accounting and review research and scientific sources.	21
			-	4.1%	10.8%	58.1%	27%		
80.4%	0.463	4.02	**General average**						

It is clear from Table No. (13) that the general average of the intensity of the answers of the study sample members reached (80.4%), meaning that there is agreement in the opinions of the study sample on the existence of an impact of social media on the development of scientific research methods and concepts, as the total arithmetic mean reached (4.02%), which exceeded (3) of the five-point Likert scale, with a standard deviation of (0.463), as the opinions of the research sample were positive and tended to support the hypothesis for the third axis.

second: Analysis of the results of the questionnaire sections for students:

Analysis of the results of the first section:

Table No. (14) shows the arithmetic means, standard deviations, and percentages of the study sample's answers to the questions related to the impact of social media on presenting ideas, opinions, and exchanging information.

Table no. (14) Analysis of the results of the first hypothesis (students' answers)

percentage	standard deviation	arithmetic mean	Repetitions					The questions	N
			Strongly disagree	I disagree	neutral	I agree	strongly agree		
53%	1.176	2.65	11	20	10	17	2	A low-cost, fast, and easy-to-use way to obtain accounting information.	1
			18.3%	33.3%	16.7%	28.3%	3.3%		
61.4%	1.219	3.07	8	13	11	23	5	A new way to exchange ideas and opinions and share them with others (through the application of the group method)	2
			13.3%	21.7%	18.3%	38.3%	8.3%		
53%	1.162	2.65	10	20	15	11	4	It increases the capacity to absorb, raises morale and demonstrates different abilities during use.	3
			16.7%	33.3%	25%	18.3%	6.7%		
57%	1.132	2.85	9	14	16	19	2	A new way to obtain accounting information compared to the traditional way of obtaining such information	4
			15%	23.3%	26.7%	31.7%	3.3%		
56%	1.176	2.80	10	16	12	20	2	It works to develop the various capabilities of professors and students by asking questions and discussing the lecture topic among themselves.	5
			16.7%	26.7%	20%	33.3%	3.3%		
58.6%	1.191	2.93	9	13	15	19	4	It helps open channels of dialogue between students and teachers to solve educational problems and reach positive solutions.	6
			15%	21.7%	25%	31.7%	6.7%		
60%	1.042	3	7	10	20	22	1	It helps in sharing various information in the form of images, reports, etc. and presenting different points of view.	7
			11.7%	16.7%	33.3%	36.7%	1.7%		
57%	0.927	2.85	General average						

The results contained in Table No. (14), which includes (7) questions related to the first axis, indicate that the overall average of the intensity of the answers of the research sample members reached (57%) with a weighted arithmetic mean of (2.85) and a standard deviation of (0.927), as the opinions of the research sample were positive and tended to support the hypothesis for the first axis.

Analysis of the results of the second axis:

Table No. (15) shows the arithmetic means, standard deviations, and percentages of the study sample's responses to the impact of social media on educational services.

Table no. (15) Analysis of the results of the second hypothesis (students' answers)

percentage	standard deviation	arithmetic mean	Repetitions					The questions	N
			Strongly disagree	I disagree	neutral	I agree	strongly agree		
56%	1.176	2.80	12	11	15	21	1	It helps increase knowledge exchange between professors and students by exchanging accounting knowledge and information through social media.	8
			20%	18.3%	25%	35%	1.7%		
64%	1.147	3.20	7	8	16	24	5	It helps to free oneself from the constraints of time, place, and daily lectures and routines.	9
			11.7%	13.3%	26.7%	40%	8.3%		
59%	1.171	2.95	9	11	18	18	4	It helps in using modern technical means to follow up on scientific material in a more flexible manner.	10
			15%	18.3%	30%	30%	6.7%		
62.6%	1.200	3.13	8	10	13	24	5	A modern method through which new methods can be introduced into education, such as video or image education, etc.	11
			13.3%	16.7%	21.7%	40%	8.3%		
55.4%	1.155	2.77	10	15	17	15	3	It has a very effective and influential role in providing assistance to accomplish the required tasks with ease and simplicity.	12
			16.7%	25%	28.3%	25%	5%		
59%	1.241	2.95	11	9	17	18	5	It helps to keep abreast of recent scientific developments in the field of accounting through specialized scientific research and books published on social media.	13
			18.3%	15%	28.3%	30%	8.3%		
58.6%	1.163	2.93	9	13	13	23	2	It works to support professors to transform the role of the student from a recipient of accounting information to a user of that information.	14
			15%	21.7%	21.7%	38.3%	3.3%		
59.2%	0.973	2.96	General average						

It is clear from Table No. (15) that the general average of the intensity of the answers of the study sample members reached (59.2%), meaning that there is agreement in the opinions of the study sample that there is an impact of social media on educational services, as the total arithmetic mean reached (2.96) with a standard deviation of

(0.973), as the opinions of the research sample were positive and tended to support the hypothesis for the second axis.

Analysis of the results of the third axis:

Table No. (16) shows the arithmetic means, standard deviations, and percentages of the study sample's responses regarding the impact of social media on the development of scientific research methods and concepts.

Table no. (16) Analysis of the results of the third hypothesis (students' answers)

percentage	standard deviation	arithmetic mean	Repetitions					The questions	N
			Strongly disagree	I disagree	neutral	I agree	strongly agree		
60%	1.150	3	7	14	15	20	4	An appropriate means of presenting research aspects through the use of many modern technologies to enhance the scientific research process and to view the latest developments.	15
			11.7%	23.3%	25%	33.3%	6.7%		
59.6%	1.142	2.98	7	14	16	19	4	It is a means of helping determine the appropriate time for students or professors to download various scientific research and books.	16
			11.7%	23.3%	26.7%	31.7%	6.7%		
63%	1.219	3.15	7	13	10	24	6	Members of the educational group for scientific research are allowed to benefit from recent scientific publications and discuss them among themselves in a way that allows for the integration of the educational process.	17
			11.7%	21.7%	16.7%	40%	10%		
65.4%	1.177	3.27	6	12	7	30	5	An easy way to save and retrieve research dialogues in the field of accounting information compared to traditional methods	18
			10%	20%	11.7%	50%	8.3%		
59.6%	1.177	2.98	8	14	11	25	2	It helps students and professors to keep up with the latest research developments in the field of accounting and expand their academic and practical horizons.	19
			13.3%	23.3%	18.3%	41.7%	3.3%		
62.6%	1.214	3.13	6	16	8	24	6	An easy-to-use tool for gathering information for scientific research and obtaining scientific advice from various sources.	20
			10%	26.7%	13.3%	40%	10%		
64.4%	1.166	3.22	7	10	10	29	4	Enables researchers to follow scientific forums on everything new and modern in the field of accounting and review scientific research and sources.	21
			11.7%	16.7%	16.7%	48.3%	6.7%		
62%	1.021	3.10	**General average**						

It is clear from Table No. (16) that the general average of the severity of the answers of the study sample members reached (65%), meaning that there is agreement in the

opinions of the study sample on the existence of an impact of social media on the development of scientific research methods and concepts, as the total arithmetic mean reached (3.10), which is a degree of exceeding (3) on the five-point Likert scale, with a standard deviation of (1.021), as the opinions of the research sample were positive and tended to support the hypothesis for the third axis.

Testing Research Hypotheses

Testing the First Hypothesis:

To test the first hypothesis, it is clear from Table (17) that the results reached by the researchers are correct, as the T value reached (8.851), which is a statistically significant value at a significance level of (0.05), as its significance level reached (0.000 = sig 2-tailed), which is a value less than the acceptable level of (0.05). This means that there is a significant relationship between social media and the presentation of ideas, opinions, and information exchange, which confirms the necessity of rejecting the null hypothesis and accepting the alternative hypothesis, which states: Ha1: There is a statistically significant relationship between the use of social media in presenting ideas, opinions, and the exchange of accounting information.

Table (17) T-test results for the first hypothesis

Group	N	Mean	Standard Deviation	T-Value	P-Value (Sig. 2-tailed)	Statistical Significance
Students	60	2.85	0.927	8.851	0,000	Statistically significant
Faculty Members	74	3.93	0.437			

Testing the Second Hypothesis:

To test the second hypothesis, Table (18) shows the validity of the results reached by the researchers, as the T value reached (7.507), which is a statistically significant value at a significance level of (0.05), as its significance level reached (0.000 = sig 2-tailed), which is a value less than the acceptable level of (0.05). This indicates the role of social media as a modern means of providing educational services, which confirms the necessity of rejecting the null hypothesis and accepting the alternative hypothesis, which states: Ha1 There is a statistically significant relationship between the use of

social media as a modern means of providing educational services.

Table (18)

Group	N	Mean	Standard Deviation	T-Value	P-Value (Sig. 2-tailed)	Statistical Significance
Students	60	2.96	0.973	7,507	0,000	Statistically significant
Faculty Members	74	3.96	0.541			

Testing the Third Hypothesis:

To test the third hypothesis, it is clear from Table (19) that the results reached by the researchers are correct, as the T value reached (6.856), which is a statistically significant value at a significance level of (0.05), as its significance level (sig = 0.000, 2-tailed) is less than the acceptable level of (0.05). This indicates the role of social media in developing scientific research methods and concepts, which confirms the necessity of rejecting the null hypothesis and accepting the alternative hypothesis, which states: Ha1 There is a statistically significant relationship between the use of social media in developing scientific research methods and concepts.

Table (19)

Group	N	Mean	Standard Deviation	T-Value	P-Value (Sig. 2-tailed)	Statistical Significance
Students	60	4.02	0.463	6.856	0,000	Statistically significant
Faculty Members	74	3.10	01.021			

Conclusions

The study revealed the following conclusions:

1. A large percentage of instructors and students use social media for long hours a day.
2. Social media has an impact on providing a flexible, accountable learning environment that transcends time and space.
3. Social media has an impact on the dissemination and development of scientific research concepts and research discussion.
4. The study also showed that instructors are more convinced and inclined to use social media than students.

5. Students use social media daily and more than instructors, but not for educational purposes. They tend to use it in a non-interactive manner, such as (just liking, without commenting or sharing).
6. The results of the statistical analysis of the study showed a relationship between social media and the exchange of ideas, opinions, and information. The strength of the responses of the research sample members (professors) reached (87.6%), with a weighted arithmetic mean of (3.93), which is greater than the test means value (3), indicating the impact of social media on ideas and information exchange. The strength of the responses of the research sample members (students) reached (57%), with a weighted arithmetic mean of (3.93). (2.85) The sample tends toward the impact of social media on ideas and information exchange.
7. The results of the statistical analysis of the research showed that there is a relationship between social media and educational services. The intensity of the responses of the research sample members (professors) reached (79.2%) with a weighted arithmetic mean of (3.96), which is greater than the value of the test mean (3), indicating the impact of social media on educational services. Meanwhile, the intensity of the responses of the research sample members (students) reached (59.2%) with a weighted arithmetic mean of (2.96). The sample tends toward the impact of social media on educational services. 8. The results of the statistical analysis of the research showed that there is a relationship between social media and the development of scientific research methods and concepts, as the intensity of the answers of the research sample members (professors) reached (80.4%) with a weighted arithmetic mean (4.02), which is greater than the value of the test mean (3), which indicates the impact of social media on and the development of scientific research methods and concepts, while the intensity of the answers of the research sample members (students) reached (62%) with a weighted arithmetic mean (3.10). The sample tends towards the impact of social media on and the development of scientific research methods and concepts.

Recommendations

1. Encourage the use of social media in accounting education and ensure that accounting departments adopt these tools.
2. Guide students to use social media by holding workshops to highlight the

importance of using these tools as sources of learning and research contributions, rather than for entertainment.

3. Create educational platforms for accounting by creating official educational pages or groups managed by faculty members to present lectures and discussions on academic topics in an interactive manner.
4. Produce educational video lectures in the field of accounting.
5. Formulate university digital policies to regulate and guide the use of social media in the educational process, ensuring optimal use.
6. Encourage students to use academic forums and digital libraries and create discussion groups specialized in the field of accounting.

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Survey Form

Dear Brother/Sister

Greetings.

We present to you the survey for the research that aims to demonstrate "The Impact of Social Media Use on the Quality of Accounting Education." This survey is intended to fulfill the above research requirements.

We therefore kindly ask you to complete all sections and not omit any. We thank you and appreciate you.

Note: Please mark (√) in the appropriate field that expresses your opinion.

Part One: Demographic Information:

1. Gender: Male ☐ Female ☐
2. Age: 20 years and younger ☐ 21-25 ☐ 26-30 ☐ 31-35 ☐ 36 and older ☐
3. Academic Level: First ☐ Second ☐ Third ☐ Fourth ☐
4. Degree: Bachelor's ☐ Master's ☐ Doctorate ☐
5. Academic Title: Assistant Lecturer ☐ Instructor ☐ Assistant Professor ☐ Professor ☐

Part Two: Social Media Use:

1. Do you have a social media account: Yes ☐ No ☐
2. What are the most important social media platforms you use (you can choose more than one answer)?

Facebook ☐ Twitter ☐ YouTube ☐ Google Classroom ☐ WhatsApp ☐

3. Number of hours you spend using social media:

1 hour or less ☐ 2-3 hours ☒ 4-5 ☐ 6-7 ☐ 8 hours or more ☐

4. Degree of reliance on social media to obtain accounting information

20% ☐ 40% ☐ 60% ☐ 80% ☐ 100% ☐

5. Time spent per day using social media to obtain accounting information

1 hour or less ☐ 2-3 hours ☐ 4-5 ☐ 6-7 ☐ 8 hours or more☐

6. How do you respond to video lectures: Like ☐ Comment ☐ Share ☐
7. How do you respond to page-based lectures (not video): Like ☐ Comment ☐ Share ☐

International Journal of Financial, Administrative and Economic Sciences, London Vol (5), No (1), 2026
https://doi.org/10.59992/IJFAES.2026.v5n1p15 E-ISSN 2977-1498

Part Three: Survey Questions:

Axis One: The Role of Social Media in Presenting Ideas and Opinions and Exchanging Information:

strongly disagree	I disagree	neutral	I agree	strongly agree	The questions	N
					A low-cost, fast, and easy-to-use way to obtain accounting information.	1
					A new way to exchange ideas and opinions and share them with others (through the application of the group method(	2
					It increases the capacity to absorb, raises morale and demonstrates different abilities during use.	3
					A new way to obtain accounting information compared to the traditional way of obtaining such information	4
					It works to develop the various capabilities of professors and students by asking questions and discussing the lecture topic among themselves.	5
					It helps open channels of dialogue between students and teachers to solve educational problems and reach positive solutions.	6
					It helps in sharing various information in the form of images, reports, etc. and presenting different points of view.	7

Axis II: The role of social media as a modern means of educational services:

strongly disagree	I disagree	neutral	I agree	strongly agree	The questions	N
					It helps increase knowledge exchange between professors and students by exchanging accounting knowledge and information through social media.	1
					It helps to free oneself from the constraints of time, place, and daily lectures and routines.	2
					It helps in using modern technical means to follow up on scientific material in a more flexible manner.	3
					A modern method through which new methods can be introduced into education, such as video or image education, etc.	4
					It has a very effective and influential role in providing assistance to accomplish the required tasks with ease and simplicity.	5

The third axis: The role of social media in developing scientific research methods and concepts:

strongly disagree	I disagree	neutral	I agree	strongly agree	The questions	N
					An appropriate means of presenting research aspects through the use of many modern technologies to enhance the scientific research process and to view the latest developments.	1
					It is a means of helping determine the appropriate time for students or professors to download various scientific research and books.	2
					Members of the educational group for scientific research are allowed to benefit from recent scientific publications and discuss them among themselves in a way that allows for the integration of the educational process.	3
					An easy way to save and retrieve research dialogues in the field of accounting information compared to traditional methods	4
					It helps students and professors to keep up with the latest research developments in the field of accounting and expand their academic and practical horizons.	5
					An easy-to-use tool for gathering information for scientific research and obtaining scientific advice from various sources.	6
					Enables researchers to follow scientific forums on everything new and modern in the field of accounting and review scientific research and sources.	7