

Professional *shariah* audit training via the e-learning approach during COVID-19: challenges and prospects

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Abstract

Purpose – This study aims to explore and identify potential challenges and prospects for conducting the professional *shariah* audit training programme via an e-learning approach during coronavirus disease 2019 (COVID-19).

Design/methodology/approach – Questionnaires were administered to 296 participants who were enrolled in the professional *shariah* audit training programme via e-learning during the COVID-19 pandemic outbreak in 2020. These participants were final-year students from selected Malaysian public universities.

Findings – Findings show that several main challenges are faced in adopting an e-learning approach for conducting the professional *shariah* audit training programme such as the inability to do more hands-on, group and physical activities, different understandings based on academic backgrounds, difficulty in learning practical and technical topics, technical issues and problems during e-learning sessions. These lead to the unsuitability of conducting professional training via the e-learning approach. In terms of prospects of knowledge learnt via the e-learning approach, participants showed that they are able to master all six modules covered in the professional *shariah* audit training programme via the e-learning approach. These include (1) *shariah* principles; (2) *shariah* governance; (3) Islamic financial transactions; (4) *shariah* risk management; (5) *shariah* audit planning and programme; and (6) *shariah* audit fieldwork and communication.

Practical implications – Based on the findings, it is suggested to have more time spent and earlier preparation on the learning contents and sessions, more discussion on actual contents and practical exercises and competency of the trainers in delivering e-learning sessions.

Originality/value – This study is believed to be one among the pioneering studies on the potential challenges and prospects in adopting e-learning for conducting the professional *shariah* audit training programme due to COVID-19.

Keywords *Shariah* audit, Professional training, E-learning, Challenges, Prospects, COVID-19

Paper type Research paper

1. Introduction

The coronavirus disease 2019 (COVID-19) pandemic is a new tragedy in human civilization. It was first identified in December 2019 in Wuhan, China, and spread rapidly, resulting in an ongoing global pandemic (Hui *et al.*, 2020). As COVID-19 is primarily spread between people during close contact, either via coughing, sneezing or talking (WHO, 2020b), social distancing became the leading prevention approach adopted by most countries that have introduced restrictions on movements and lockdown orders, including Malaysia.

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Malaysia introduced several phases of movement control order (MCO) or also known as lockdown from 18 to 31 March, followed by 1–14 April, 15–28 April, 29 April–11 May, 12 May–9 June, 10 June–31 August and the latest is from 1 September–31 December 2020. Since the introduction of the lockdown, people are required to restrict their activities by working from home and almost all economic sectors were closed except for essential services. Included in the essential services are food, healthcare, water, energy, security and defence, solid waste and public cleansing, communication, banking and finance, and e-commerce and logistics (Bernama, 2020).

As education sectors do not fall under the essential services category, all activities related to education were suspended. Apart from the normal classes, students and teachers cannot attend related physical education activities such as tuitions, extra classes, sports trainings and co-curricular activities (Roslan, 2020). Moreover, other education programmes including tertiary education as well as professional training and programmes were also affected.

Therefore, the online platform has been utilized as a medium for learning processes for all educational levels starting from kindergarten to tertiary and professional education. The e-learning process has been adopted by almost all fields of study whether social science which is more focused on theoretical and philosophical-based learning or science which stresses practical-based learning more. Regardless of the different study backgrounds, there is a concern about the issues and challenges faced, especially by students or participants in the e-learning processes via online platforms (Rashid *et al.*, 2020).

Similarly, during the COVID-19 period, a group of experts from Universiti Sains Islam Malaysia (USIM) was involved in conducting a professional *Shariah* training programme known as the Certified Professional *Shariah* Audit (CPSA) programme for bankers and students in Malaysia. As the *shariah* audit function is required for the Islamic financial institutions in Malaysia, the competency of *shariah* auditors is crucially important, especially in ensuring *shariah* compliant practices by these institutions (Hanefah *et al.*, 2020). In order to have such competency, adequate knowledge and skills through a professional *shariah* training programme are required (Ali *et al.*, 2015, 2020).

However, there is no specific study made on the e-learning process including its challenges and issues for the professional *shariah* training programmes. In addition, as the professional training lack physical interaction due to the e-learning approach, there will be a question on the quality of such training towards participants (Hoque *et al.*, 2019). Moreover, the shortage and incompetence of the workforce including *shariah* auditors in the Islamic finance industry due to COVID-19 will impact the growth of the Islamic finance industry itself (Kamaruddin and Hanefah, 2022).

Therefore, it is crucial to examine the challenges and prospects of the professional *shariah* training programmes conducted via the e-learning approach, especially for students from various Malaysian universities during COVID-19. Findings from this study are expected to benefit all interested parties including education policymakers, professional trainers and educators to improve and enhance future professional training programmes, especially via the e-learning approach.

The remainder of the study is organized as follows. The next section reviews the literature on the impact of COVID-19 on education with leads to the adoption of the e-learning approach. The discussion continued with the need for professional *shariah* audit training and effort in conducting the training via the e-learning approach. Next, the research methodology employed in the study is discussed. Section 4 covers the findings and discussions of the study. Finally, several implications, limitations and suggestions for future study are discussed in the last section.

2. Literature review

In this section, a number of issues related to the potential challenges and prospects in adopting the e-learning approach in conducting a professional *shariah* audit training programme during

COVID-19 are discussed. This includes the impact of COVID-19 on the educational sector in Malaysia, the need for professional *shariah* audit training and the mainstreaming of professional *shariah* audit training programmes via the e-learning approach.

2.1 Impact of COVID-19 on the educational sector in Malaysia

Malaysia like the rest of the world was affected by this health crisis. The first closure of all educational institutions started on 18 March 2020 due to the implementation of the MCO. The enforcement involved all preschools, government and private schools including daily schools, boarding schools, international schools, expatriate schools, *tahfiz* centres, colleges and other primary, secondary and university educational institutions (Roslan, 2020).

The total number of schools affected by this closure was 10,220 schools consisting of 7,780 primary schools and 2,440 secondary schools. This involved a total of 4,987,401 students consisting of 208,131 pre-school students, 2,741,837 primary school students and 2,037,433 secondary school students. Besides, a total of 416,743 teachers were also affected consisting of 236,993 teachers from primary schools and the remaining 179,750 teachers from secondary schools (MOE, 2020).

For the tertiary education level, the total number of higher education institutions affected was 455 consisting of 20 public universities, 51 private universities, 10 foreign university branches, 39 university colleges and 335 colleges (MOHE, 2020). This involved at least 1,323,449 students consisting of 567,625 public university students, 633,344 private higher education institution students, 96,362 polytechnics students and 26,118 community college students. In addition, the closure of higher education institutions also affected a total of 67,616 academic staff of which 31,626 academic staff were from public universities, 25,961 academic staff from private higher education institutions, 7,263 academic staff from polytechnics and 2,766 academic staff from community colleges (MOHE, 2019). The number of students, teachers and academic staff in the educational sector constitutes more than 20% of the total 32.73 million Malaysian population in February 2021 (Bernama, 2021).

In order to continue the learning process, many educational institutions in the world including Malaysia decided to convert the teaching method from the traditional one (face-to-face) to e-learning. At the same time, all on-campus activities were cancelled or postponed until the crisis can be controlled (Sarea *et al.*, 2021). The online platforms used for education purposes in Malaysia during the crisis period include Microsoft Teams, Google Classroom, Google Meet, Zoom, Cisco Webex as well as custom-made e-learning management systems. Besides, the Ministry of Education Malaysia has collaborated with tech giants such as Google, Microsoft and Apple to revamp its year-old e-learning platform known as DELiMa. The latest version of DELiMa is equipped with a new display of user experience and personalization as well as DELiMa chatbot that will help answer any question about DELiMa (Xiong, 2020).

These e-learning platforms enabled the teachers and trainers to interact with their students and participants virtually through live or recorded lectures, chatting, training, online exams and quizzes and assignments. E-learning platforms also allowed students to arrange time flexibly, reducing the cost of textbooks and lowering the threshold for accessing educational resources. It makes e-learning platforms a great supplement to conventional teaching methods (Abu Karim, 2020).

It is expected that the COVID-19 pandemic will benefit participants as there will be lower-cost education due to the online transition. This shift to online education will enable students to save cost and time, which in turn will profit them (Zarret, 2020). However, education, including professional training, during the current crisis might face several challenges that could affect the quality of outcomes. This includes the student evaluation process, the faculty members' self-efficacy, digitalizing the professional training programme and the lecturing time and teaching methods (Sarea *et al.*, 2021).

2.2 The needs for professional shariah audit training

In line with the development and growth in the Islamic finance industry, the demand for talent in Malaysia and other countries is growing faster than expected. It is believed that the Islamic finance industry has a huge potential in creating vast employment and job opportunities for the country including *shariah* audit professionals. However, one of the greatest challenges for the Islamic financial services industry is to find a highly qualified workforce with sufficient knowledge and skill including *shariah* auditors (Shahimi *et al.*, 2015). However, this challenge can be overcome through adequate and appropriate *shariah* audit education and training.

According to Aziz (2011), there are several critical components in the development of a qualified workforce, especially in the Islamic finance industry. Firstly, human capital development programmes need to be comprehensive and holistic in meeting the requirements for all levels. Secondly, the education and training programmes provided must have the highest quality, be credible and globally recognized. Thirdly, the collaboration between industry and academia is vital to provide education and training programmes with the highest quality and meet all industry requirements at the same time.

A professional *shariah* audit training programme is important to fulfil the demands of the Islamic finance industry due to the lack of competent *shariah* auditors (Kamaruddin and Hanefah, 2017). A previous study identified that most *shariah* auditors are not equipped with both accounting and *shariah* knowledge. In this case, those with accounting knowledge basically do not have *shariah* knowledge and vice versa (Yaacob, 2012). Moreover, most *shariah* auditors are currently only equipped with auditing knowledge and at the same time lack *shariah* knowledge (Shafii *et al.*, 2014).

In order to enhance the competency of *shariah* auditors, both *shariah* audit knowledge and skills are needed. *shariah* audit knowledge can be obtained through university education. Meanwhile, *shariah* audit skills can be obtained through training and professional certification programmes (Ali *et al.*, 2015). For *shariah* audit knowledge, there are many local universities offering various degree programmes related to IFIs particularly Islamic banking, accounting, finance and *shariah*. However, at present, only several local universities in Malaysia offer a *shariah* audit subject as part of their accounting and business curriculums including USIM, Universiti Malaysia Kelantan (UMK), Universiti Kuala Lumpur (UniKL) and Selangor International Islamic University College (KUIS). Meanwhile, the International Islamic University of Malaysia (IIUM) is also providing related *shariah* audit knowledge through *fiqh muamalat* and Islamic accounting subjects even though no specific *shariah* audit course is specifically taught to their students.

On the other hand, to obtain *shariah* audit skills, there are several training and professional certification programmes being offered by various bodies. For example, a Bahrain-based organization, Accounting and Auditing of Islamic Financial Institutions (AAOIFI), offers certification for *shariah* advisors and auditors known as the Certified *Shari'a* Adviser and Auditor (CSAA). This certification programme covers related subjects on *shariah* compliance and reviews according to its standards on *shariah*, governance, accounting, auditing and code of ethics (Shafii *et al.*, 2014). However, as this certification programme is based on AAOIFI standards, it is not suitable especially in the Malaysian context as Malaysia has not made it mandatory for Islamic financial institutions.

Acknowledging this gap, USIM and the Islamic Banking and Finance Institute Malaysia (IBFIM) have initiated a *shariah* audit certification programme known as the CPSA. The CPSA programme covers technical modules related to *shariah* audit including *shariah* for Islamic finance, governance and auditing, accounting and reporting for *shariah*-based transactions, *shariah* risk management and internal control, *shariah* audit planning and programme and *shariah* audit fieldwork and communication. These modules are not only based on Malaysian standards and guidelines for Islamic financial institutions but also cover best practices in the world including AAOIFI standards and guidelines.

2.3 Mainstreaming professional shariah audit training programme via the e-learning approach

Currently, most educational institutions all around the world are investing in e-learning platforms regardless of educational programme type. The integration between the Internet and professional training programme is seen as a helpful way for the trainers to assess the participants electronically and provide e-feedback (Sarea *et al.*, 2021). This caused boundless growth of e-learning in general and in the professional training programme for accounting and auditing including *shariah* audit in particular (Mihret *et al.*, 2017; Helfaya, 2019). In this case, using technology in education enables trainers to get constructive and timely feedback from participants about the effectiveness of the teaching and learning methods used in delivering the material (Mihret *et al.*, 2017). Besides, participants also appreciated the use of e-assessment and feedback techniques in learning accounting subjects (Helfaya, 2019).

Normally, any professional training including professional *shariah* audit training must fulfil all four basic components including factual knowledge, experiential knowledge, self-regulative knowledge and sociocultural knowledge (Tynjala and Gijbels, 2012). As professional *shariah* audit training is being promoted to be conducted through the e-learning approach, it is critical for professional *shariah* audit training to assimilate learning of all four types of knowledge through an “integrative pedagogy” (Milligan and Littlejohn, 2014).

Besides, not all components of the traditional educational process will remain effective when transferred to the online environment (Yu, 2020). For instance, to have a better understanding of how *shariah* audits are conducted in a real situation, physical scenarios are normally assigned during the training. However, this assessment is limited if it is being conducted via the e-learning approach. In other words, the formation of professional competencies, as well as the social, cognitive and behavioural components that determine the further development of a professional *shariah* auditor’s identity, is difficult without physical interaction.

Furthermore, there will be another debate on the effectiveness of professional *shariah* audit training via the e-learning approach. In this situation, the selection of a proper e-learning method and the setting for the professional *shariah* audit training also play a significant impact on the participants’ understanding. Based on a previous study by Gegenfurtner and Ebner (2019), longer e-learning durations are positively associated with more knowledge and skills. However, it is noted that how the technology is used and implemented during the professional *shariah* audit training is more important for participants than which technology is used (Gegenfurtner *et al.*, 2014).

In order to mainstream professional *shariah* audit training via an e-learning approach, there are at least four critical factors that need to be paid attention to. These include technological, e-learning system quality, cultural and trust factors (Almaiah *et al.*, 2020). Normally, training via the e-learning approach will benefit participants including accommodating everyone’s needs, taking lectures at any time, at low cost, offering access to updated content and having little environmental impact (Bailey and Lee, 2020). However, there are also some limitations especially on the readiness to adopt online training, accessibility to online devices and Internet connectivity, privacy and technical issues, as well as participation and assessment level (Lukas and Yunus, 2021; Shabani *et al.*, 2022).

There is a phenomenological study by Perry (2012) on the experiences of students and site supervisors involved in professional clinical training via an online approach. In this study, online students viewed themselves as at least as well prepared as the other students who are going through traditional face-to-face training. Surprisingly, some of the online students even reported that their experience in online training was superior compared to other students who were going through traditional face-to-face training.

From the trainer perspective, a study conducted by Sarea *et al.* (2021) on 102 accounting trainers in the Gulf Cooperation Council countries revealed that they have a positive

perception of the transformation to e-learning due to COVID-19. In this case, accounting trainers did not only manage to change their teaching methods to cope with the COVID-19 situation, but e-learning also improved the trainer's efficiency in managing their time. This happened as the time spent on the preparation dropped.

In order to have good e-learning in professional training programmes including *shariah* audit, [Murphy et al. \(2007\)](#) highlighted several criteria that need to be fulfilled. They include the ability of respective training institutions to establish standards, monitor participant progress, review outcomes and assure quality. E-learning for professional training programmes must have sufficient contact and interaction between trainers and participants by utilizing various online platform tools to boost the understanding of the participants during the learning process ([Kamaruddin and Hanefah, 2022](#)).

In addition, it is believed that e-learning takes place as long as one of the interactions between participants and trainers, participants and other participants and participants and course content is operative at a high level. Besides, to design and evaluate any e-learning programme, there is a need to understand how the e-learning module tools are used (configuration), the instructional methodology, the presentation enhancements, the participant interactions, and how learning applications from different schools of learning theory impact participant performance, learning outcomes and participant satisfaction ([Bradley, 2011](#)).

Similarly, another study conducted in Malaysia found that course design, trainer characteristics, participant characteristics and institutional factors were considered four determinants of e-learning results and satisfaction ([Pham et al., 2018](#)). Course design in e-learning refers to course information, course organization, instructional objectives and course layout. Meanwhile, trainer characteristics in e-learning refer to pedagogical, technological and personal challenges faced by trainers in delivering the e-learning sessions. On the other hand, participant characteristics in e-learning refer to interpersonal relationships among trainers, participants and their peers during e-learning sessions. Lastly, institutional factors in e-learning refer to factors such as culture, policy, funding and technological infrastructure issues that require adequate Internet, strong operational e-learning policies, technical skills and knowledge among trainers. Improving all these four determinants will result in boosting e-learning satisfaction.

Apart from focussing on learning satisfaction, another concern is the beliefs and intentions of trainers to use and integrate technology into education. In this case, training institutions were supposed to provide adequate professional development and support for trainers to acquire technology and pedagogical skills to conduct e-learning sessions ([Rienties et al., 2013](#)). This will indirectly help trainers to shift from traditional learning to an online learning environment effectively.

Moreover, although trainers are skilled in terms of using the computer and exploring the online platform, and have positive attitudes towards e-learning and perceived support from administrators in implementing e-learning, the current workload and lack of time have become the major barrier that prevents trainers from giving their full commitments in e-learning sessions ([Alsadoon, 2009](#)). This includes existing administration works in the training institutions as well as other working scopes such as conducting research, publications and community engagements.

Finally, although mainstreaming professional *shariah* audit training programmes might be useful in terms of flexibility, trainers may be concerned about the participants' learning and knowledge ([Humphrey and Beard, 2014](#)). In this case, the lack of physical interaction between trainers and participants was the main criticism of e-learning ([Sarea et al., 2021](#)). Besides, the lack of an effective learning process because of the sudden transition to e-learning might lead to unexpected consequences that might affect the participants' future professional prospects ([Agugnom et al., 2020](#)).

3. Methodology

3.1 Data collection procedure

As mentioned previously, several Malaysian universities at present are offering *shariah* audit as a part of their curriculum. However, under the National Graduate Employability (GE 2020) Programme, USIM is awarded a grant from the Ministry of Higher Education to conduct the CPSA training programme for final-year students at Malaysian public universities. This is a part of the government initiative to equip final-year students with adequate knowledge and skills as an added value for them to be employed after their graduation.

In general, the CPSA programme covers the technical skills and understanding of *shariah* audit and review processes for the Islamic finance industry (IBFIM, 2019). This programme is developed based on academia-industry collaboration between USIM and IBFIM to ensure that the programme is offered with the highest quality and meets all industry requirements at the same time (Kamaruddin and Hanefah, 2017). It is expected that by enrolling in the CPSA programme, participants will be able to learn and apply *shariah* audit and review skills in Islamic financial institutions to ensure *shariah* compliance and assurance to all stakeholders.

The CPSA programme consists of six modules related to the *shariah* audit. The modules cover various aspects of *shariah* audit practices starting from *shariah* principles, *shariah* governance, accounting and reporting for Islamic financial transactions, *shariah* risk management, *shariah* audit planning, *shariah* audit programmes, *shariah* audit fieldwork and *shariah* audit communication. The module outline for the CPSA programme is summarized in Table 1.

Normally, the training is fully conducted via a face-to-face approach as was done in 2019. However, due to COVID-19, the e-learning approach was adopted to conduct the training. For this, training videos and online class sessions were fully used by all module trainers. Both pre-recorded and online class sessions were conducted through Microsoft Teams for all six modules. Pre-recorded training videos that cover every topic for every module were made by trainers and uploaded to Microsoft Teams at the beginning of the training programmes for self-learning purposes. Next, a series of online class sessions were scheduled five times for each module at the weekend. This training programme was executed from July to August 2020.

In order to explore and identify the potential challenges and prospects in adopting the e-learning approach to conduct the professional *shariah* audit training programme during COVID-19, a survey questionnaire was designed and used in the training. A survey questionnaire approach was chosen to generalize the findings from this study. Besides, Malaysian final-year students from public universities who are enrolling in the CPSA

Module	Description
Fundamentals of <i>shariah</i> for Islamic Finance	This module covers <i>shariah</i> concepts and principles in the Islamic finance industry
Fundamentals of Governance and Auditing	This module covers governance and auditing in the Islamic finance industry
Accounting and Reporting for Islamic Financial Transactions	This module covers <i>shariah</i> -based accounting and reporting for Islamic financial transactions
<i>shariah</i> Risk Management and Internal Control	This module covers <i>shariah</i> risk identification and mitigation in the Islamic finance industry
<i>shariah</i> Audit Planning and Programme	This module covers <i>shariah</i> audit process and programme based on scope, plan and processes in the Islamic finance industry
<i>shariah</i> Audit Fieldwork and Communication	This module covers <i>shariah</i> audit fieldwork and communications in the Islamic finance industry

Table 1.
CPSA module outline

Source(s): IBFIM (2019)

programme in 2020 were chosen as they are becoming among the first cohort who are embracing the e-learning approach for the professional *shariah* audit programme due to COVID-19. These participants were chosen based on the application made to join the CPSA programme in 2020. Several criteria had been looked at in selecting participants including their study background, current grade and current employment status.

The questionnaire is divided into four sections. The first section collected the demographic profile of the participants. The second section explored challenges faced by participants in the *shariah* audit training via the e-learning approach. Next, the third section collected data about the prospects of participating in the e-learning training programme to enhance *shariah* audit knowledge and skills. Finally, the last section solicited recommendations for improvement in conducting e-learning training programmes in the future.

Before the final distribution of the survey, a copy of the instrument was distributed to a number of academicians and experts to give their feedback on the wording, the content, the appropriateness of the questions, the coverage of the dimensions of the current COVID-19 outbreak as perceived by the researchers, the simplicity of the questions and the presentation. Amendments were made to the final version, and the actual survey was disseminated to the participants of the CPSA training programme under the GE 2020 programme initiative.

For instrumentation purposes, the first section on the demographic profile covered several background information of the participants including gender, university, region, academic background and *shariah* audit education. Meanwhile, one open-ended question was asked in the second section which is “What issues and challenges do you face in the training programme via the e-learning approach?” While for the third section, five questions on the prospects of knowledge learnt via the e-learning approach for each module were asked: (1) strengthening fundamental knowledge; (2) empowering knowledge understanding, (3) obtaining value-added; (4) gaining in-depth knowledge and (5) acquiring technical skills, which were adopted from previous literature (Kamaruddin and Hanefah, 2022). Besides, these five questions are able to reflect knowledge adaptive effectiveness, knowledge achievement effectiveness and knowledge integration effectiveness which were needed to measure the prospects of knowledge learnt (Wen, 2009). In order to measure such prospect questions, this study employed a 5-point Likert scale consisting of “(1) = strongly disagree” to “(5) = strongly agree”. Finally, the last section on the recommendation for improvement in conducting e-learning training programmes in the future was asked by using one open-ended question which is “What is your recommendation for improvement in conducting training programmes via the e-learning approach?”

For analysis purposes, the qualitative data were analysed by using thematic analysis where the data were grouped into several themes. Meanwhile, for the quantitative data, the descriptive analysis technique was applied to analyse the collected data. This technique was used to explore the participant perception regarding the challenges and prospects faced by joining the professional *shariah* audit training programme via the e-learning approach during COVID-19. This technique was chosen as it had been used widely in similar previous studies (Kamaruddin *et al.*, 2020; Sarea *et al.*, 2021).

3.2 Data collection sample

In total, all 296 participants from various Malaysian public universities answered the survey. Table 2 summarizes the background information of these respondents.

Based on Table 2, the gap between male and female students is quite huge (51.4%), where 72 males responded compared to 224 female respondents. This is not surprising as about 70% of Malaysian universities' students consist of female students (Khalid *et al.*, 2019; MOHE, 2020). These students come from 13 different universities in Malaysia where the most are from USIM (32.8%), followed by UUM (7.1%), UIAM (6.8%), UNiSZA (6.8%), UMK (6.8%),

Table 2.
Respondents'
background
information

Details	Frequency	Percentage (%)
<i>Gender</i>		
Male	72	24.3
Female	224	75.7
<i>University</i>		
Universiti Sains Islam Malaysia (USIM)	97	32.8
Universiti Islam Antarabangsa Malaysia (UIAM)	20	6.8
Universiti Teknologi MARA Malaysia (UiTM)	18	6.1
Universiti Malaya (UM)	12	4.0
Universiti Kebangsaan Malaysia (UKM)	17	5.7
Universiti Utara Malaysia (UUM)	21	7.1
Universiti Sultan Zainal Abidin (UniSZA)	20	6.7
Universiti Malaysia Terengganu (UMT)	18	6.1
Universiti Malaysia Sabah (UMS)	19	6.3
Universiti Malaysia Sarawak (UNIMAS)	7	2.4
Universiti Malaysia Kelantan (UMK)	20	6.8
Universiti Putra Malaysia (UPM)	7	2.4
Universiti Pendidikan Sultan Idris (UPSI)	20	6.8
<i>Region area</i>		
Northern region (Perlis, Kedah, Penang and Perak)	60	20.3
Southern region (Negeri Sembilan, Melaka and Johor)	49	16.6
Eastern region (Kelantan, Terengganu and Pahang)	82	27.7
Central region (Selangor, Kuala Lumpur and Putrajaya)	98	33.0
Malaysian Borneo region (Sabah, Sarawak and Labuan)	7	2.4
<i>Academic background</i>		
Accounting	68	23.0
<i>shariah/Usul Fiqh/Law</i>	62	21.0
Islamic banking/Finance	108	36.5
<i>Muamalat/Islamic economic</i>	58	19.5
<i>Shariah audit education prior to the programme</i>		
Yes	88	29.7
No	208	70.3

UPSI (6.8%), UMS (6.3%), UiTM (6.1%), UMT (6.1%), UKM (5.7%), UM (4%), and the least are from UNIMAS (2.4%) and UPM (2.4%).

In terms of regions, one-third of the students reside in the central region of Malaysia (33%). This was followed by students who reside in the eastern region (27.7%), northern region (20.3%) and southern region (16.6%). Besides, there are also about 2.3% of students from the Malaysian Borneo region (Sabah and Sarawak). For academic background, responses showed mixed backgrounds where 36.5% of the students had Islamic banking/finance background. Meanwhile, 23% of the respondents are students with an accounting background and are closely followed by both *shariah/usul fiqh/law* and *muamalat/Islamic economics* with 21 and 19.5% of the respondents, respectively. From these figures, about 88 students (29.7%) have learnt *shariah* audit while the other 208 (70.3%) students did not undergo any formal *shariah* audit course prior to the programme.

4. Findings and discussions

This section discusses the empirical findings on the potential challenges and prospects in adopting the e-learning approach for the professional *shariah* audit training programme due to COVID-19. There are three major findings based on the participation in the professional

shariah audit training programme via an e-learning approach, namely (1) challenges faced during the training programme; (2) prospects to enhance *shariah* audit knowledge and skills; and (3) recommendations for future improvements.

4.1 Challenges faced during training programme

A number of issues and challenges were highlighted by the participants of this professional *shariah* audit training programme. First, with the e-learning approach, participants are unable to do more hands-on activities which are crucial especially for the professional training programme. The response is as follows:

For future training programmes, the face-face approach should be adopted. More hands-on activities can be conducted by the trainers, which will allow the trainees to understand the subject matter better (Participant No.1).

Besides, team building and group activities are also affected via the e-learning approach as these physical activities are mostly conducted during face-to-face classes. The absence of physical activities is affecting the understanding of the participants. This concern has been issued as follows:

Face-to-face is more effective and in teambuilding (Participant No.25).

Face-to-face classes will allow better understanding compared to online classes (Participant No.5, No.18).

Physical classes are more effective in delivery and students' understanding (Participant No.22).

Moreover, the trainees' background also becomes an important factor for them to have a better understanding through the e-learning approach. In this case, participants who have a basic academic background in audit or *shariah* have more advantages compared to those who do not have such a background. This has been stated as follows:

Online classes are not that helpful to understand the subject matter given the diverse student's background. Some have not even taken audit classes in their undergraduate studies. Face-to-face classes are better as the trainees will be able to understand the modules better (Participant No.10).

Online learning is not suitable as not everyone knows about *shariah* audit (Participant No.11).

As I'm not from an Islamic finance background, the pre-recorded video itself does not help me to fully understand the subject matters thoroughly especially for advanced modules such as Module 5 and Module 6" (Participant No.142).

Furthermore, as this professional *shariah* audit training programme is considered at the professional level, some practical and technical topics covered in this programme are difficult to be learnt via the e-learning approach. The views are as follows:

This programme is very practical and industry related. Thus, it is a big challenge for trainees who do not have much knowledge about *Shariah* audit (Participant No.189).

Case study methods adopted in the modules are difficult for us to understand through online. Only face-to-face classes will make the student understand and analyse the cases (Participant No.60).

Apart from that, technical issues and problems faced by the participants during the e-learning process by using an online platform also become a challenge for conducting the professional *shariah* audit training programme via the e-learning approach. This issue has been raised as follows:

A very good programme. But cannot cope with online classes. Sometimes faced technical and other problems (Participant No.240).

Finally, as this training programme is at the professional-based level, the e-learning approach seems not to be fit and suitable to be adopted as a learning method for this kind of professional programme due to its difficulty and technical aspects. The participants said that they prefer this kind of professional programme to be conducted through the face-to-face approach as follows:

E-learning is not easy and user friendly for trainees to understand the *shariah* audit content. Prefer face-to-face sessions (Participant No.79).

Online sessions may lead to a weak understanding of the professional modules by the trainees (Participant No.114).

The videos uploaded in the MS Teams are useful, but still not the same as face-to-face sessions (Participant No.132).

In summary, the majority of the trainees prefer face-to-face classes rather than online sessions. The trainees came from various backgrounds and not all of them have knowledge of *shariah* audit and Islamic accounting. Online sessions were conducted mainly because of COVID-19 but almost all do not want online classes. Some of the issues and challenges raised by these participants are similar to the concern of [Humphrey and Beard \(2014\)](#) and [Sarea et al. \(2021\)](#) which is the lack of physical interaction between trainers and participants. Future professional training sessions must consider this important input from the participants.

4.2 Prospects to enhance *shariah* audit knowledge and skills

The following [Figure 1](#) displays the level of *shariah* principles’ knowledge and skills mastered by participants via the e-learning approach.

Based on [Figure 1](#), the majority of the trainees emphasized that they were able to master *shariah* principles’ knowledge and skills for *shariah* audit via the e-learning approach. Remarkably, 98.7% of trainees agreed (69.3% strongly agree and 29.4% agree) that they are able to strengthen fundamental knowledge of *shariah* principles via the e-learning approach. A similar agreement also goes on empowering knowledge understanding (98%), obtaining value-added (97.6%), gaining in-depth knowledge (98.7%) and acquiring technical skills (98.3%). The remainder, between 1.3 and 2.4%, agree moderately on each item. Interestingly, no one disagreed with any of the items asked in the questionnaire. Hence, from the findings, it can be concluded that the trainees are able to master *shariah* principles’ knowledge and skills for *shariah* audit via the e-learning approach.

Next, the level of *shariah* governance knowledge and skills mastered by participants via the e-learning approach is illustrated in the following [Figure 2](#).

Next, as can be seen from [Figure 2](#), the highest agreement among trainees on mastering the *shariah* governance knowledge and skills for *shariah* audit via the e-learning approach is

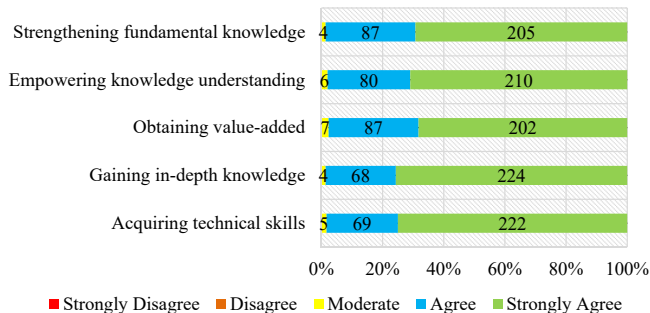


Figure 1. Mastering *shariah* principles’ knowledge and skills via the e-learning approach

in gaining in-depth knowledge with a value of about 98.6% (67.9% strongly agree and 29.7% agree). This is followed closely by strengthening fundamental knowledge (97.3%), acquiring technical skills (97.3%), empowering knowledge understanding (96.6%) and the least is obtaining value-added (95.3%). The remaining votes are on the moderate agreement between 2.4 and 3.7% for each item. Thus, from the results, it can be concluded that the trainees are able to master *shariah* governance knowledge and skills for *shariah* audit via the e-learning approach.

The following Figure 3 portrays the level of Islamic financial transaction knowledge and skills mastered by participants via the e-learning approach.

From Figure 3, trainees mostly agree that they are gaining in-depth knowledge of Islamic financial transactions (98.3%, 71.6% strongly agree and 26.7% agree) and strengthening fundamental knowledge (98.3%, 65.5% strongly agree and 32.8% agree) by mastering Islamic financial transaction knowledge and skills for *shariah* audit via the e-learning approach. This is followed closely by empowering knowledge understanding (98%), obtaining value-added (97.6%) and the least acquiring technical skills (96.6%). The remaining votes are on the moderate agreement between 1.7 and 3.4% for each item. In other words, trainees are able to master Islamic financial transaction knowledge and skills for *shariah* audit via the e-learning approach.

Meanwhile, the level of *shariah* risk management knowledge and skills mastered by participants via the e-learning approach is shown in the following Figure 4.

Figure 4 exhibits the trainees' agreement on the prospects of mastering the *shariah* risk management knowledge and skills for *shariah* audit via the e-learning approach. The results show that most trainees are mastering *shariah* risk management knowledge and skills by gaining in-depth knowledge which is 99.3% agreement (75% strongly agree and

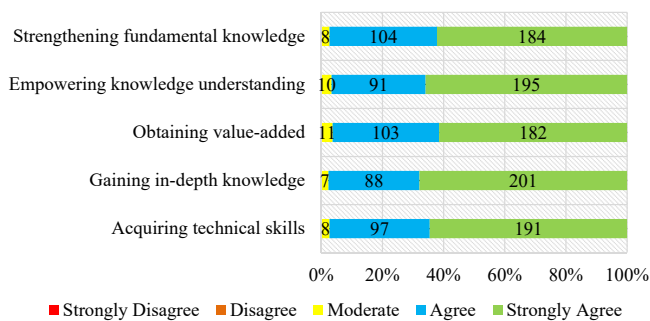


Figure 2. Mastering *shariah* governance knowledge and skills via the e-learning approach

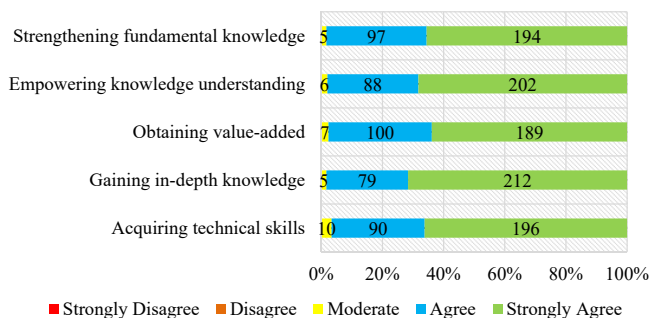


Figure 3. Mastering Islamic financial transaction knowledge and skills via the e-learning approach

24.3% agree). In line with both are strengthening fundamental knowledge and empowering knowledge understanding, both with 99% agreement. This is followed closely by obtaining value-added (98.3%) and the least is acquiring technical skills (98%). On the other hand, the remaining votes are in moderate agreement between 0.7 and 2% for each item. Therefore, it can be interpreted that trainees are able to master *shariah* risk management knowledge and skills for *shariah* audit via the e-learning approach.

Further, Figure 5 presented the level of *shariah* audit planning and programme knowledge and skills mastered by participants via the e-learning approach.

As seen in Figure 5, the agreement in mastering *shariah* audit planning and programme knowledge and skills for *shariah* audit via the e-learning approach is dominant. The results indicate that most trainees (99%) are able to strengthen fundamental knowledge and empower their knowledge understanding. Contrarily, a minority (5%) has moderate agreement especially on acquiring technical skills. Hence, it can be concluded that trainees are able to master *shariah* planning and programme knowledge and skills for *shariah* audit via the e-learning approach.

Lastly, the level of *shariah* audit fieldwork and communication knowledge and skills mastered by participants via the e-learning approach is shown in the following Figure 6.

Figure 6 shows that the majority of the trainees (99.3%) agree that their understanding of *shariah* audit fieldwork and communication knowledge and skills for *shariah* audit via the e-learning approach is much higher. Secondly, most trainees also agreed that they are able to strengthen fundamental knowledge and gain in-depth knowledge with 98.6% of the agreement for these both items. Next is the agreement on obtaining value-added and acquiring technical skills which are 97.6% of the agreement for both. The remaining vote is on the moderate agreement between 0.7 and 2.4% for each item. These results highlight the prospects of mastering the *shariah* audit fieldwork and communication for *shariah* audit knowledge and skills via the e-learning approach.

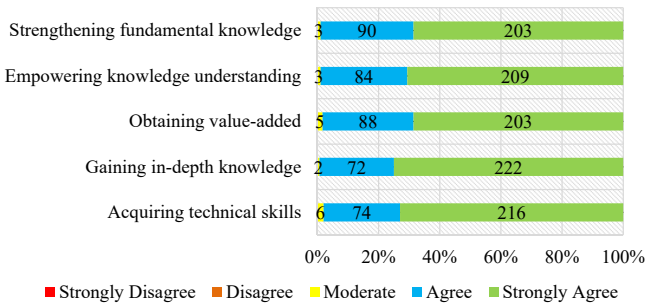


Figure 4. Mastering *shariah* risk management knowledge and skills via the e-learning approach

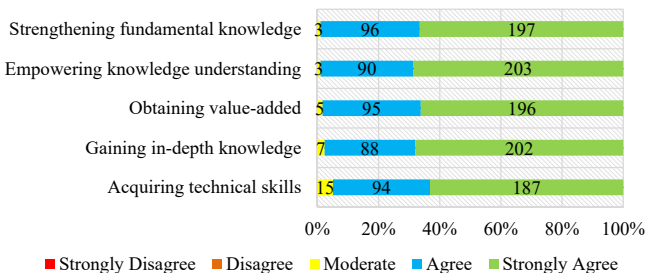


Figure 5. Mastering *shariah* audit planning and programme knowledge and skills via the e-learning approach

In order to have a better understanding of the prospects of professional *shariah* audit training via the e-learning approach, the average means from all six modules as depicted in Figure 1–6 have been summarized in the following Table 3.

Table 3 displays the results relating to the level of *shariah* audit knowledge and skills attained by trainees after enrolling in the professional *shariah* audit training via the e-learning approach. In general, the data indicate that 92.76% (mean = 4.638) of the students mastered *shariah* audit knowledge and skills. Among all six modules, the most significant is the *shariah* principles (93.6%, mean = 4.680). This is followed closely by *shariah* risk management (94.36%, mean = 4.677), *shariah* audit fieldwork and communication (93.54%, mean = 4.635), Islamic financial transaction (92.48%, mean = 4.624), *shariah* audit planning and programme (92.4%, mean = 4.620) and the least is *shariah* governance (91.78%, mean = 4.589).

Overall, our results suggested that all modules for the professional *shariah* audit training programme can be delivered via the e-learning approach. However, based on the results, there is an issue, especially in acquiring the technical skills of the professional *shariah* audit training programme via the e-learning approach as most of the moderate agreement made by participants is on this item. This is similar to the concern of Humphrey and Beard (2014) and Sarea et al. (2021) on the e-learning approach which is the lack of physical interaction between trainers and participants. Besides, the results are also consistent with a previous study by Kamaruddin and Hanefah (2017) where comprehensive *shariah* audit training can enhance the *shariah* audit knowledge of the trainees. Therefore, findings from this study are supporting the prospects to enhance *shariah* audit knowledge and skills via an e-learning approach.

4.3 Recommendations for improvement in the future

Apart from the challenges and prospects in conducting the professional *shariah* audit training programme via the e-learning approach, several recommendations for future

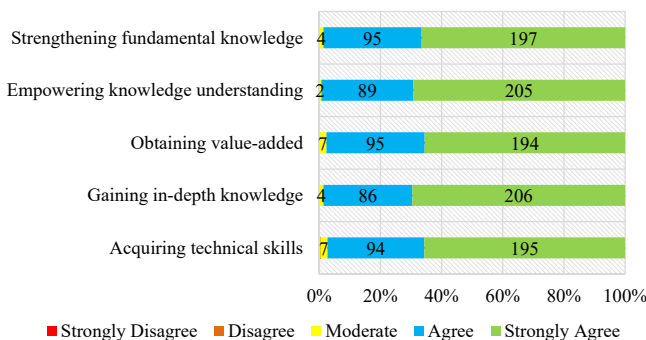


Figure 6. Mastering *shariah* audit fieldwork and communication knowledge and skills via the e-learning approach

Modules	Full sample mean
Mastering <i>Shariah</i> Principles Knowledge and Skills	4.680
Mastering <i>Shariah</i> Governance Knowledge and Skills	4.589
Mastering Islamic Financial Transaction Knowledge and Skills	4.624
Mastering <i>Shariah</i> Risk Management Knowledge and Skills	4.677
Mastering <i>Shariah</i> Audit Planning and Programme Knowledge and Skills	4.620
Mastering <i>Shariah</i> Audit Fieldwork and Communication Knowledge and Skills	4.635
Overall mean	4.638

Table 3. Prospects of professional *Shariah* audit training via the e-learning approach

improvement were suggested by the trainees. First, the e-learning approach is possible to be adopted if more time is spent and earlier preparation is made especially on the learning contents and sessions. This is based on the following suggestions:

Need to find time and space to meet the trainers more. More interaction is important to understand the modules (Participant No.178).

Need more live sessions with the trainers. Will give more opportunity for the trainees to ask questions and discuss the modules (Participant No.191).

Better if the videos are uploaded in the system at least two or three months before the classes start. Will give more time for the trainees to understand the content of the modules better (Participant No.232).

Need more time for the trainees to understand the content of the modules (Participant No.284).

This suggestion is contradicted by the findings made by [Sarea et al. \(2021\)](#) who found that e-learning is able to improve the trainer's efficiency in managing their time as the time spent on the preparation has dropped. Perhaps the time spent required for e-learning sessions is different based on the difficulty of the subject or programme.

In addition, as this programme is at a professional-based level, more discussion on actual contents and practical exercises are required especially on the practical and technical aspects. This is based on the following ideas:

Need to discuss more actual cases, reporting and findings. A real case and simulation must be done as an exercise (Participant No.64).

The modules are good, but the exam questions are very practical oriented. Need to expose the students with real cases and reporting. Trainees are fresh graduates without any industry experience (Participant No.66).

Need more practical exercises for each module (Participant No.82).

Must expose the trainees with real cases and questions that will help them to understand the subject matter better (Participant No.199).

Modules are good for the trainees to understand the subject matter. But exam questions were more oriented to industry rather than just theory only. Need more practical examples and discussions related to Islamic banks (Participant No.201).

This finding is like [Murphy et al.'s \(2007\)](#) suggestion that e-learning for professional training programmes must have sufficient contact and interaction between trainers and participants by utilizing various online platform tools to boost the understanding of the participants during the learning process.

Lastly, the competency of the trainers is also highly required to ensure a better understanding of the professional training programme via the e-learning approach. This is based on the following arguments:

All trainers are knowledgeable and experienced, and it helps us to have a better understanding of the modules (Participant No.53).

Given the pandemic it is a challenge to have physical classes. But the modules and the trainers managed to make us understand the content and case studies. Nevertheless, the trainers must ensure online classes are fully carried out and understood by the participants (Participant No.128).

We are graduates of *shariah* and do not have the knowledge of Islamic accounting, finance and auditing. Need to give us some basic understanding of these subject matters. We, however, had the opportunity to learn from those who had the knowledge in these areas (Participant No.144).

Overall, there are some recommendations for improvement in the future in conducting the professional *shariah* audit training programme via the e-learning approach. This includes having more time spent and earlier preparation on the learning contents and sessions, more discussion on actual contents and practical exercises and competency of the trainers in delivering the e-learning sessions.

5. Conclusion

This study was carried out during COVID-19, and the findings are very helpful to all interested parties including education policymakers, professional trainers, educators and others. Although online classes have become the alternative to the face-to-face method during the COVID-19 pandemic, this study shows that almost all trainees prefer face to face rather than online training classes. The majority also agree that they understood the subject matter conducted online, but they still prefer the traditional face-to-face method.

In terms of challenges faced by the trainees in the training via the e-learning approach, several challenges were found including difficulties to conduct hands-on, team building and group activities, difficulty learning especially on practical and technical topics covered as well as technical issues and problems faced during e-learning process by using the online platform. Despite these challenges, the results still show some significance in mastering *shariah* audit knowledge and skills which show the prospects of conducting such professional *shariah* audit training even via the e-learning approach. Based on the prospects, several recommendations were also identified including having more time spent and earlier preparation on the learning contents and sessions, more discussion on actual contents and practical exercises and competency of the trainers in delivering e-learning sessions.

In a nutshell, the findings from this study have several practical implications. Firstly, this study calibrates the prospects of conducting professional *shariah* audit training via the e-learning approach. This is based on the significant attained *shariah* audit knowledge and skills among the trainees. Secondly, this study also highlights the potential of professional training programmes such as the CPSA to fill the gaps in the qualified and competent *shariah* auditors' workforce which are currently in demand in the Islamic finance industry. Thirdly, as part of the graduate employability programme initiated by the government, a training programme like CPSA will also provide additional value to students when addressing the challenges in seeking employment after their graduation, especially due to COVID-19, even though it is conducted via the e-learning approach.

In interpreting the findings of this study, certain limitations must be acknowledged. This study only focused on the experience of Malaysian universities' final-year students. As the programme is developed as an industry-based programme, it is also important to understand the challenges and prospects in conducting professional *shariah* audit training from other related parties such as practitioners and regulators. Future research could include these parties to cover a wider picture of the challenges and prospects in conducting professional *shariah* audit training via the e-learning approach. In addition, even though the study showed that this kind of training has significance in enhancing *shariah* audit knowledge and skills even via the e-learning approach, researchers might need to further investigate the similar situation implemented in other countries as well. After all, COVID-19 is a challenge to all, especially educators and trainers around the world in this context. Nevertheless, the pandemic has brought about a number of innovations in the field of education and training. Lessons learnt during COVID-19 will be useful to face future challenges as the pandemic occurs every century.

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