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Legal, Library, and Accounting Barriers of e-Books for e-Learning during COVID-19 at Polytechnic in Pozega

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Abstract

The sudden and rapid appearance of COVID-19 surprised many, so the whole world switched to the digital environment at one point. Business meetings, classes, and social events took place via the Internet. In such an environment, e-books have played a major role in responding to distance learning. But the e-book is still a novelty in both the library and accounting businesses. In this paper, we will give an overview of legal, technical, library, and accounting issues that e-book brings and try to answer how to solve them and how to ensure the availability of e-books in the long term. We will also show how this affected students in the learning process.

Keywords: e-books; e-learning; legal content; accounting content; library content

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Introduction

The book has long been a source of information and, in the past, was made of various forms (clay, parchment to, paper), and today we are talking about digital form. A significant change occurred in the 20th century caused by the electronic revolution. The text from printed books began to be transferred to computer screens, thus creating an intangible form of the so-called book- the Electronic book. But what exactly is an e-book? According to the Croatian Encyclopaedic Dictionary, an e-book is a digitized copy of a printed book. According to the Informatics Dictionary, digitized textual and graphic content is formatted to look like a book. While Živković, 2001 says that it is a non-periodic publication with at least 49 pages without a cover, was published in a particular country, and is available to the public. What it represents has become extremely important when faced with the emergence of a pandemic because it is open to the public, brings image and sound, can be read on-screen, can be printed, and can be interactive, allowing changes and additions to the user. The paper will describe the advantages and disadvantages of e-books. And their role in the library business and how to deal with them in accounting. And what we are interested in is how familiar our students are with the e-book itself and how much they used it in these extraordinary conditions when the library was unavailable to them during the pandemic. Therefore, we conducted a short survey to see what problems or obstacles our students encountered when using electronic sources, and thus e-books.

Advantages and disadvantages of e-books

Nowadays, more and more people are moving towards world trends in the digitization of literature and modern digital devices for reading on the screen. Šestak 2013 lists some of the advantages of e-books: printing on demand. It takes the advantages of a printed book: durability and readability after damage. In addition, they do not require a source of electricity. The printed book has its own collector's value. It is essential to emphasize that they are more environmentally and economically acceptable because they reduce the use of paper and ink, do not require storage shelves, and save trees. The advantage is that e-books do not age; they can be republished, corrected, and supplemented quickly. They are also cheaper and faster, and easier to publish.

On the other hand, Keča, 2012 mentions one of the most important advantages: availability 24 hours a day, regardless of the user's location. They are available through the websites of publishers, bookstores, or libraries. With e-books, there are no delivery and distribution costs and no waiting for new editions. Once published online, we can download and read it without waiting. It has become imperative and exciting to contain multimedia content, hyperlinks, and interactive work. They can be adapted to people with specific difficulties. E-books make them more interesting for young people. Children are easier to search for because they have animations, sounds, and movies. In addition to being adapted for blind, partially sighted people, specific notes can be made, underlined, and marked. Due to the remarkable development of technology, e-books are developing more and more, and with the advent of the pandemic, they experienced their greatest prosperity. In a short time, they became the primary source of information in education in Croatia and the world.

In addition to their advantages, they also have their disadvantages. The most significant disadvantage of e-books is that the person who uses them must be information literate, which means that he must know how to use different technologies and be able to recognize, use, find and evaluate information.

Regarding e-books, the biggest complaint is the poor quality of the screen because they are not pleasant to read for a long time; they also damage human health (vision damage, headaches, and neck and back pain can occur). (Six, 2013)

However, as technology advances, so do these shortcomings and seek to address and adapt to the end-user. But what is, perhaps, the biggest drawback is the issue of archiving the e-book itself, i.e., ensuring long-term availability. Libraries, archives, and museums have always been custodians of printed heritage. Still, e-Books are now developing platforms, mainly in national libraries, that would "buy" everything in digital form and store it permanently for future generations. But there are significant problems with copyright restrictions. In addition, to preserve such books, it is necessary to develop technical and operational components that include the technology needed to protect e-books. (Krtalić and Hasenay, 2015)

E-books in the library business

There has long been talking about the need for e-Books for all users because libraries have been forced to start purchasing this type of material with technology development. Namely, at the beginning of the e-Book, special devices were needed to make them readable, so libraries acquired the Kindle. But soon, e-books developed so much that their versions could be read on ordinary computers, which greatly facilitated the reduction of financial costs for libraries. In higher education, they have become an essential learning tool. And with the advent of the pandemic, they were necessary for students. Many libraries acquired e-books through an institutional approach. Some ordered their pdf versions. Most Libraries started digitizing the material represented in their library to make it available when the library was closed. All possible ways were sought to make it easier for students in these extraordinary circumstances and provide them with all the literature for exam preparation, writing seminars, or diploma theses. But all this seemed highly lovely from the user's point of view to whom the library was suddenly available immediately without unnecessary visits or waiting for literature while another user returned the book. Still, a big problem is feeding e-Book into the library catalog behind all this. We have already talked about storage shortcomings because there is no way to store a book that has only one access through a subscription in the long run. After the subscription expires, the book itself becomes inaccessible to users and, as such, should not be included in the catalog and should be considered library property.

On the other hand, we have books purchased in pdf formats and stored in the catalog, allowing users to e-borrow. But with all these technical difficulties, the biggest problem is copyright, which limits Libraries in many ways. Zivkovic 2009 in its book lists cases when the library does not need to ask permission from the copyright holder, and this primarily refers to the digitization of literature to users who requested it: a) for private use - the work can be reproduced on digital media without fee and approval; b) for the protection and preservation of material - according to the Croatian Copyright and Related Rights Act, the library may reproduce a copyrighted work in one copy to replace the original, but does not allow its access but is digitized for protection; c) duplication for greater use for educational purposes but with the acceptance of the license l e) digitization of unprotected works - works whose copyrights have expired.

Copyrights create a problem with the availability of literature during the pandemic. Therefore, e-books began to be procured through platforms or in pdf formats, which led to doubts about storing such books in the library catalog and accounting. For all other cases, the library must request approval from the copyright holder.

An e-book from an accounting point of view

An e-book is intangible and can only be read using a specific device such as a tablet, computer, or smartphone or a unique e-book reader such as Amazon's Kindle. According to the above, it is an ordinary book and does not differ from the one intangible, i.e., printed form. Since it is something supernatural, from an accounting point of view, it may be asked whether it is long-term or short-lived and whether it is recorded on long-term or short-term assets. According to Nada Dremel, when purchasing an electronic book, it is considered that it is not the medium through which it is reproduced that is crucial but existence deadline. It is not considered an asset but only an expense if it is a book of short duration, i.e., temporary availability. If it is permanent literature, i.e., the period of its use has no deadline, then it is viewed as an asset. However, each budget user determines its expiration date of it.

Suppose the budget user obtains the e-book for permanent use by purchasing it. In that case, it should be classified as an asset. The e-book has been produced, and a group of 02 should be selected. According to the Ordinance on Budget Accounting and Accounting Plan (OG 124/14, 115/15, 87/16, 3/18, 126/19, and 108 / 20), accounts of groups 01, 02, and 04 belong to non-financial assets and are at his disposal. Since group 04 - Small inventory and car tires, can not be related to the e-book, this group is excluded. Therefore, groups 01 - Non-produced fixed assets and 02 - Produced fixed assets are considered. There is account 0241 - Books and subgroup 026 - Intangible built assets in this group, which is confusing because the e-book is actually in intangible form. For example, in subgroup 026, there are two accounting accounts to which an e-book could be classified. The first is 02639 - Other works of art, literature, and scientific work, and the second is 02641 - Other immaterial produced assets. There is no clear statement about it in the Ordinance, and it is up to each budget user to choose which account they will record the purchased e-book. According to Polytechnic in Pozega practice and knowledge, the procured e-book that has a permanent time of use should be recorded to account 0241 - Books and considered a long-term asset. Table 1 shows an accounting account for the budget user who purchased an e-book worth 245.00 HRK.

Table 1

E-book procurement: The budget user purchased an e-book worth HRK 245.00.

Accounting account	He owes	He demands
24241 - books (obligation to acquire non-financial assets)		245.00
42411 - books (expenditure on acquisition of produced tangible fixed assets)	245.00	
911 - own sources		245.00
02411 - books (produced fixed assets)	245.00	
242411 - books (closing the obligation to acquire non-financial assets when the bill is paid)	245.00	
111 - money in the bank (after settling the account)		245.00

Source: Authors' work.

Research results

Given all these advantages and disadvantages of e-books, we conducted a small survey among our students to see how they coped with finding literature during the pandemic. And how much they use electronic resources to fulfill their obligations to write seminar papers and finally graduate theses. We asked seven basic questions. The first question is how often or rarely do they visit the library? We wanted to see if more people use the classic library and printed materials or more people for whom the digital library and electronic sources come first (see Figure 1).

Figure 1
Library Services



Source: Author's illustration

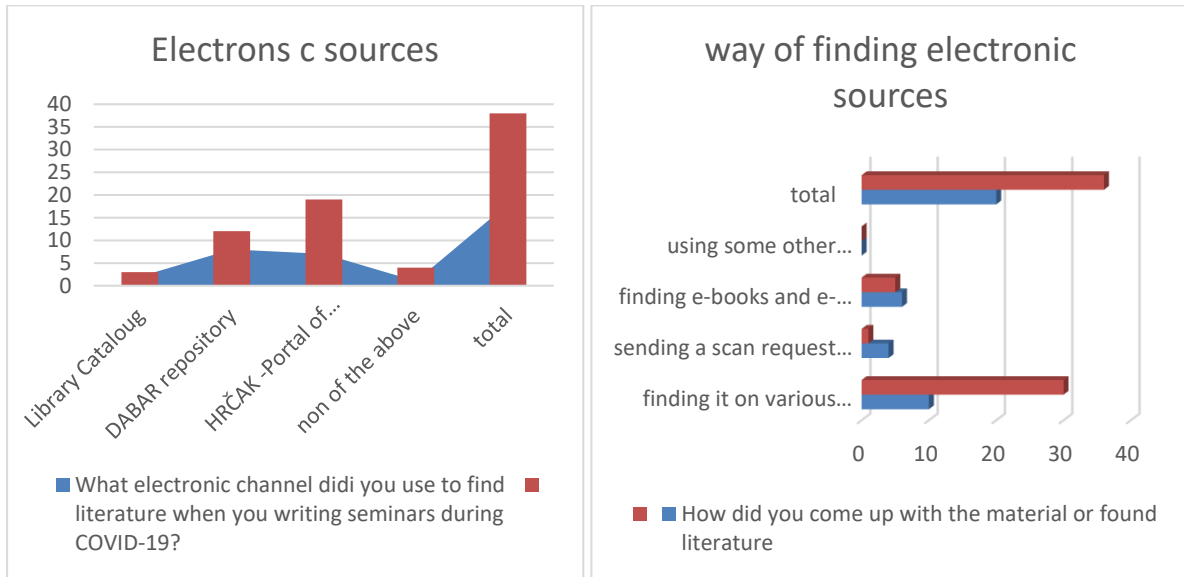
According to the survey results, we can assume that our students are information literate and pass all the literature on the Internet because sometimes they rarely come to the library. And the following two questions confirm the first question because when they come to their home library, they don't even know that their library has established e-lending, and thus e-books in the digital library. Besides, not knowing about this type of loan is logical, and it can be seen from their answers that most of them have never borrowed e-books.

As they used the Internet to find literature, we sought to investigate which channels were most used in the search. Ten years ago, people started talking about open science in Croatia, so repositories began to be established nationally. This network archive enables the storage and management of digital content (Hebrang Grgić, 2018). First, at the institutions themselves, and then tried to include them in a single repository where primarily final and graduate theses of all students in Croatia are stored, the so-called BEAVER. In addition to these types of works, most Libraries began to hold all the research and results of their professors in repositories, thus creating an institutional repository that unites the institution's teaching and research activities. Another thing that has been done at the national level is the Portal of Scientific Journals of the Republic of Croatia (HRČAK), where almost all journals published in Croatia are stored, and complete texts are available.

Researching the needs of our students and the channels they used to write the seminar, it is evident that these two channels (repositories of all our higher education institutions and a database of journals available throughout Croatia) were the most used. While only those few for whom the library is the first source used and library catalog. They can get all the necessary information for further search and relevant Internet resources using the library catalog. However, it can also be seen from the following question that they mostly searched for literature on various websites, which

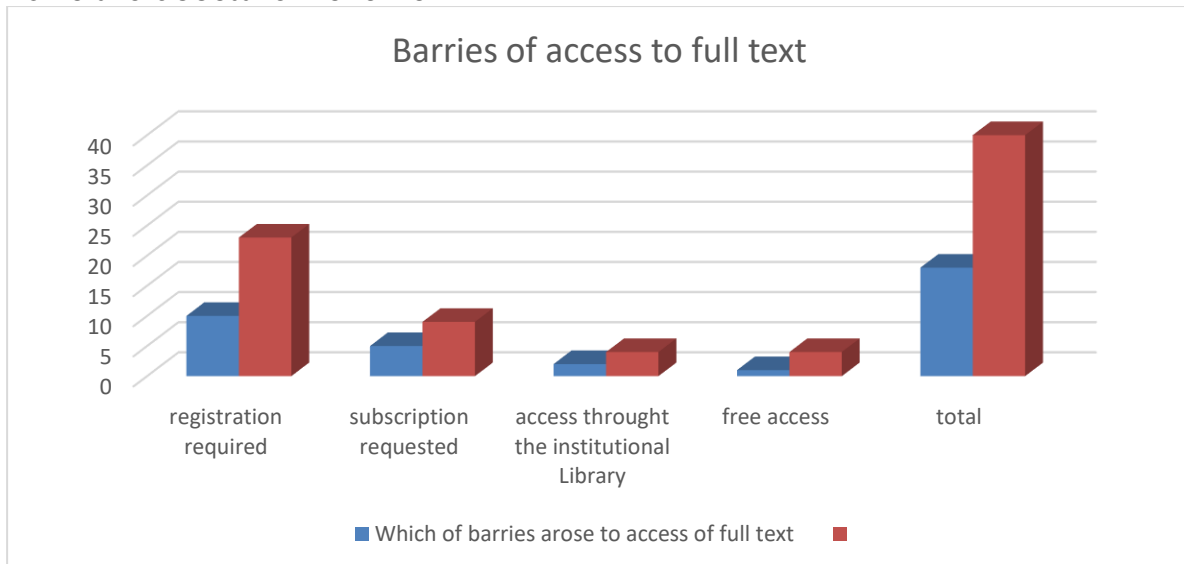
referred them to books available in the open, or few remembered to request a scan of literature from their library. Figure 2 shows what type of electronic sources respondents used to find literature, and Figure 3 presents ways of finding electronic sources.

Figure 2
Electronic sources



Source: Author's illustration

Figure 3
Barriers to access to the full text



Source: Author's illustration

From the following two questions, we wanted to see what obstacles students encountered when searching for information on the Internet. Whether all materials were immediately available to them or whether they were sometimes required to register, subscribe, or access the library. Most of them were required to register, subscribe, and access the library. Most students sometimes found themselves in such situations that they were denied access to the material or the complete text.

Conclusion

From all this, we can conclude that younger students are aware of the Internet and its opportunities but are insufficiently informed about the services served to make studying easier. During the time of Covid, they got to know some services and were forced to use them, but they were not even aware of what was allowed to them, only a few. The content of the digital library is not limited to documents or text. It can include any object that can be reproduced in digital form. Therefore, significant efforts have been made in the development of digital libraries. It is necessary to specify strategies for evaluating digital libraries that can lead to diverse data related to the efficiency, effectiveness, and quality of digital libraries. Guided by this, one should observe the changes in the information environment and understand that a new category of users is developing. And these users are satisfied because they do not see the library as a center of information, i.e., they rely on the Internet to obtain information and are pleased with them. This approach to library content in a way not limited by space or time is a critical advantage for digital libraries compared to more traditional forms of library services. It also means that digital library services have a constant global presence as they can offer rich scientific and other content. However, few libraries took the challenge seriously. They took steps to formulate effective strategies to address them and the challenges and developments during the COVID-19 pandemic. Even fewer informed users about establishing such forms of communication in libraries that came to life during the pandemic. So in front of libraries, before accounting and then users, there is still a long way to go to establish such a library that, at one point, could replace the traditional library because technical issues have not yet been resolved (bookkeeping, copyright, library catalogue, and access).

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