



UNIVERSITAS ANDALAS
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THESIS

**THE IMPACT OF COVID-19 ON THE MALAGASY VIRTUAL
ACCOUNTING ASSISTANT SERVICES: A QUANTITATIVE STUDY ON
DEMAND, PRICING, AND BUSINESS MODEL ADAPTATION DURING THE
PERIOD OF 2020 AND 2021**

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ABSTRACT

This quantitative study aims to obtain empirical evidence about the impact of COVID-19 on the Malagasy accounting virtual assistant profession (related on demand, pricing, and business model adaptation) during the period of 2020 and 2021. The research uses a likert scale questionnaire to collect data on demand, pricing, and business model adaptation from random Malagasy virtual accounting assistants via Facebook groups and pages, and email. The collected data is analyzed using descriptive statistical analysis, normality test, and simple regression analysis including Regression Coefficient Test, Coefficient of Determination Test and Correlation Testing. Excel Software 2019 is used to analyze the data. The findings suggest that COVID-19 has affected the Malagasy virtual accounting assistant services, but its impact may not be as significant as previously assumed. The study also recommends further research to investigate other factors that may have influenced the demand, pricing, and business model adaptation of Malagasy virtual accounting assistant services.

Keywords: COVID-19, pandemic, impact, Malagasy, accounting, virtual assistant, profession, demand, pricing, business model adaptation

