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Insights into accounting education in a COVID-19 world

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Insights into accounting education in a COVID-19 world

Abstract

This paper presents a compilation of contributions from 66 contributors on the impact of, and responses to, COVID-19 in accounting education in 45 different countries around the world. It reveals a commonality of issues, and a variability in responses, many positive outcomes, including the creation of opportunity to realign learning and teaching strategies away from the comfort of traditional formats, but many more that are negative, primarily relating to the impact on faculty and student health and well-being, and the accompanying stress. It identifies issues that need to be addressed in the recovery and redesign stages of the management of this crisis, and, it sets a new research agenda for studies in accounting education.

Introduction

The onset of the COVID-19 global pandemic has led to fundamental change in countries around the world. Healthcare systems, economies and the lives of citizens have altered in a myriad of ways that were, in the main, unimaginable at the beginning of 2020, such that we now talk of the requirements of public health guidance (social distancing, mask-wearing, 'working from home', etc.) as elements of a 'new normal'.

The higher education sector has been impacted profoundly by the pandemic. The lockdowns imposed in most countries resulted in the immediate closure of university and college campuses and the move to remote delivery of all academic activities and related support/ancillary services. As senior management in universities and colleges sought to devise institutional responses to the 'external shock' of the pandemic, accounting faculty were faced with the challenge of changing overnight their approaches to every aspect of their work: teaching, learning, assessment, pastoral student support, research, service, and engagement, not to mention their lives and the lives of their families.

The manner of operating universities and colleges remotely, and the duration of restrictions, have varied and continue to vary around the world, and on several levels: the individual, the department, the institution, and local and national policies. We found that we were drawn to talking to colleagues in our own institutions and other institutions (locally and further afield) about how they were adapting the nature of their work and the means of delivering that work remotely. In the course of those conversations, it was evident that there is a natural curiosity in the academic community to learn more about the similarities and differences of approaches and practices.

We have every expectation that *Accounting Education* will publish many research papers in the months and years ahead that will examine empirically many issues related to the COVID-19 pandemic. Indeed, to respond to readers' interests and developmental needs, we will make every effort to expedite such papers through the normal review processes of the journal. However, "a problem shared is a problem halved" and such research papers will not

meet the pressing need of accounting educators to share recent experiences and to learn from the practices of the community as we set about planning the next delivery of courses in the context of the 'new normal'.

As journal editors, we had discussed amongst ourselves whether we could provide a means for the global community of accounting educators to share its experiences during the pandemic, to learn from each other, and to consider what the changes might mean for the future of accounting education. The final catalyst for this project was an email from one of our associate editors, Nicola Beatson, suggesting we might build on our experiences and consider a special issue on this subject. The brainstorming that followed reminded us of the collection of six 'Postcards from the marquee' (Craig, 2011; Dixon, 2011; Lord, 2011; Vosslamber, 2011; Todorova and Bjorn-Andersen, 2011; Bjorn-Andersen, 2011) reflecting on the experiences and aftermath of Canterbury (New Zealand) earthquake disaster of February 2011 on the teaching and learning at the University of Canterbury published in this Journal in 2011¹. This discussion set us on the path towards the collection of the views of our community of accounting educators. This article contains descriptions from accounting faculty across the world on their experiences during the pandemic, their reflections on what had occurred, the vulnerabilities and strengths of accounting education in their domains, and their views on what the world of accounting education is going to look like as we move forward to a new, post-COVID-19 world.

Contribution of this study

There is a large literature on crisis management in organisations, but virtually none relating to accounting education, or education in general below the organisational level. This study opens-up a new field for accounting education research, one that considers crisis management in accounting education in response to a global crisis.² It is the first global survey of accounting faculty on the theme of crisis management in accounting education and on the specific effects of COVID-19, and highlights major problems encountered in the response and stabilization stages of crisis management (see Figure 1). In doing so, it provides building blocks for future research in this field; and establishes a clear list of factors that accounting faculty, and university management, should endeavour to address in order to be prepared for any similarly disruptive event that might occur in future, such as another pandemic, earthquake or flood; and to build resilience into the accounting education community.

¹ Accounting Education (2011) Volume 20, Issue 6, pp. 583-604

Craig, R. (2011) Introduction, Accounting Education, 20:6, 583-584, DOI: 10.1080/09639284.2011.632910

Dixon, K. (2011) One Down, Nine to Go: A View from the Podium at a University Engaging in Disaster Recovery, Accounting Education, 20:6, 585-588, DOI: 10.1080/09639284.2011.632911

Lord, B. (2011) Coping with Natural Disasters: Lessons Learnt by a Head of Department, Accounting Education, 20:6, 589-592, DOI: 10.1080/09639284.2011.632909

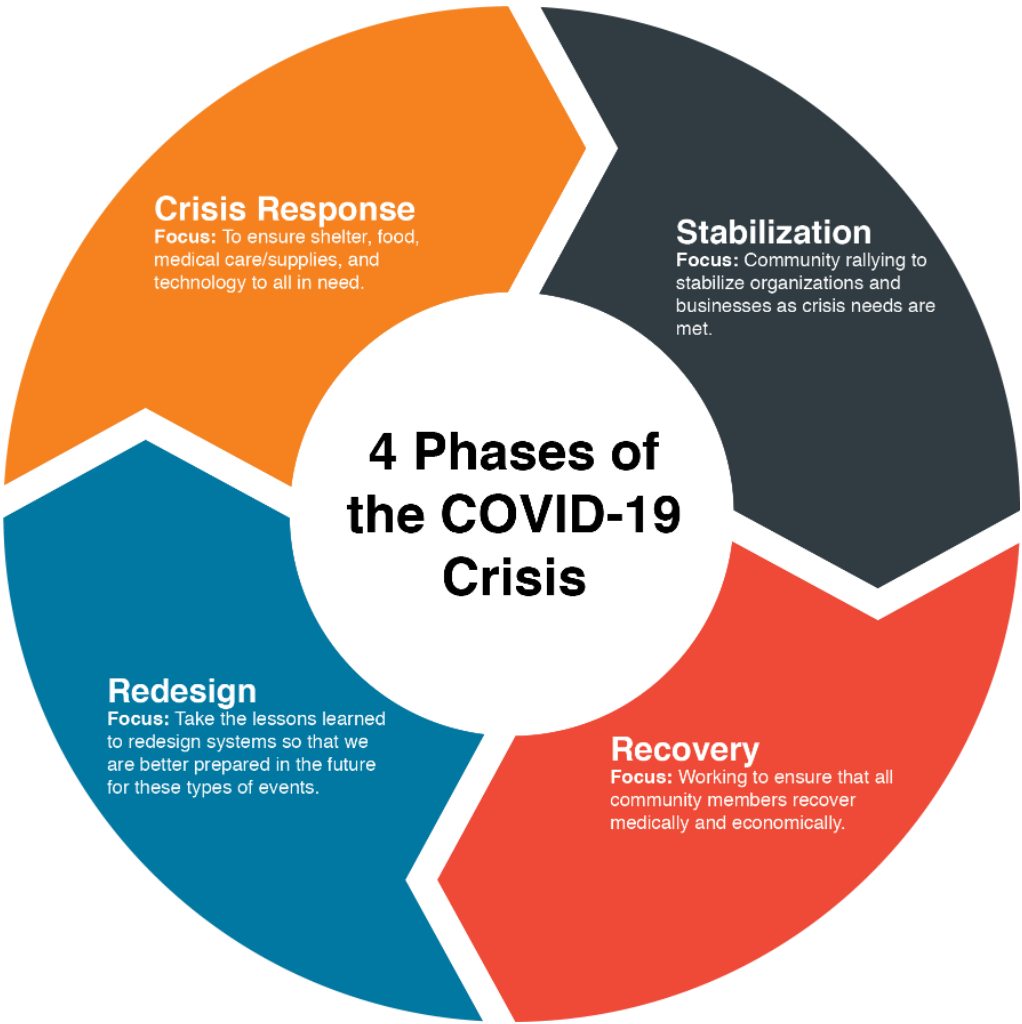
Vosslamber, R. (2011) Earthquakes, Accounting Theory and the Art of Flexibility, Accounting Education, 20:6, 593-596, DOI: 10.1080/09639284.2011.632912

Todorova, N. and Bjorn-Andersen, N. (2011) University Learning in Times of Crisis: The Role of IT, Accounting Education, 20:6, 597-599, DOI: 10.1080/09639284.2011.632913

Bjorn-Andersen, N. (2011) Disaster as an Agent of Change for New Educational Models, Accounting Education, 20:6, 601-604, DOI: 10.1080/09639284.2011.632914

² As shown in Figure 1, the other two stages of this model are recovery and redesign.

Figure 1. The KCONNECT COVID-19 crisis model³



³ Available on 6 July 2020 at <https://k-connect.org/covid-19-response/>

Method and Process

With the support of the journal's publishers, we began the task of generating this compiled article in mid-May 2020. We wanted to capture insights from around the globe. The first task was, therefore, to construct a list of countries from which we might identify an accounting educator and seek a contribution to the article. This list was generated from the locations of stakeholders of the journal (authors, reviewers, readers, etc.) and from our own experience and contacts with accounting educators.

We then identified potential contributors who might be interested in writing a contribution and complete the task in the short timeframe available. We drafted a guidance note that invited them to reflect on how they, their universities, and their colleagues had addressed the challenges arising from the COVID-19 pandemic and what they have learnt from their experiences (success and failures). We asked for the contribution to be between 750 – 1,000 words and suggested it might:

- provide a brief description of how the COVID-19 pandemic impacted on accounting education and accounting educators in his/her university (*Context*).
- outline challenge(s) that he/she faced concerning accounting education during the crisis (*Issue*).
- consider the learning and reflection (success and/or failure) which resulted from addressing the challenge and which may be of interest to, and/or informative for, readers of the journal internationally (*Insight and Impact*).
- [optional] highlight any potential accounting education research issues arising from the crisis (*Research potential*).

We provided a list of 40 suggested topics/issues they might address which spanned the domains of: Teaching and Learning; Research; Technology; Other (e.g. faculty and management related topics). The 'Guidance for Contributors' is included in Appendix 2, with the core text of the invitation e-mail sent to prospective contributors in Appendix 1.

With our plan in place we sent the emails at the end of the third week in May inviting the contributors in 50 countries to participate in the compiled article. The deadline for submission of contributions was 12th June (three weeks). Because we foresaw a likelihood that many would not have the time to do what we were asking, our list also included over 50 in reserve. Invitations that were not responded to within 48 hours were automatically withdrawn and a new invitation was sent to the person on the reserve list. Two days after we sent our first invitation, we received the type of response we had been preparing for:

Thanks for your email and the offer. I am afraid it will not be possible for me to participate. You know that I am the Academic Director of the BBA here, with more than 1.600 students enrolled. All the COVID circumstances with the online migration has been absolutely demanding and the perspectives for next months are the same or worse with all the uncertainties going on so I am afraid my dedication to research will be almost nothing.

However, that was the only negative response we received and, while a few never replied or made suggestions of others, we were overwhelmed by the speed and positivity of the responses. Within approximately 72 hours, contributors from over 30 countries had agreed to participate. One week after we first issued the invitations, we had 42 commitments to

deliver and the first contribution had been received. Another three agreements to participate came shortly after, giving us 45 contributions involving 66 contributors. Every one of them followed through on their commitment.

Virtually all the contributions were just over 1,000 words. The longest was over 1,700 but, at the same time, the contributors offered us a second, shorter, version to which we reinserted some of the text from the longer version that we felt should be retained. All the contributions were read, edited and sent back to the contributors for approval and insertion of any desired changes. By the last week of June, we had all the final versions, collated them into one document, which we read and used to construct a spreadsheet with the key issues indicated in the contributions. We then set about writing this Introduction. The paper was submitted to the review system before the end of June and was overseen by senior associate editor, Keith Dixon acting in the role of editor. Both he, and the anonymous reviewers had been contacted in advance and advised of the schedule we were working to. Over the course of two months, this paper went from an idea that arose when we were discussing a suggestion we had received from an associate editor, to a 125 -page single-spaced manuscript.

The 45 contributions are the heartbeat of this article. Each one examines key issues or experiences of the contributor(s) as accounting educators during the outbreak of the COVID-19 crisis in the first half of 2020. On first reading the contributions, we were struck by how many focused on the challenges of moving without notice to remote teaching, learning, and assessment. Given our guidance note and suggested topics, we had anticipated a relatively broad range of topics (such as, the impact of research projects stalling, staff motivation/management issues, the challenges of work-life balance, etc.). However, on discussing together our initial review of the contributions, we recognised that the topic choices of the contributors reflected accurately the reality: that teaching and learning issues dominated the concerns and work-efforts of the community during the period. While research projects could be left aside for a time without major consequences, and wider university support initiatives could be activated to assist staff management issues, etc., accounting faculty carried the immediate responsibility for ensuring continuity of student learning, assessment and progression. These contributions speak volumes of the effort and commitment of accounting faculty around the world to reinvent themselves, and accounting education, virtually overnight.

A summary of the findings

It must be recognised that the contributors to this article were still in the midst of the turbulent impact of COVID-19 when they wrote their contributions. As can be seen in the Guidance for Contributors in Appendix 2, they were asked to provide us with their reflection on what had occurred and what the future held. In terms of their remit and the 1,000 word ceiling on the length of contributions, the issues they each highlighted have been interpreted as being those they felt most strongly about. Many of the observations we identified came from only one or two contributors but, there is no doubt these would have been experienced elsewhere by those for whom other issues had greater relevance or importance. There are very few of the 71 different issues identified in their contributions that at least one of us had not experienced or knew someone who had; and there are several more we could add but,

we had set the stage to allow our contributors to tell their stories, and that is what we have done.

Forty-four of the 45 contributions were from countries where universities had switched at very short notice to online-only learning delivery of their teaching. The one exception was Taiwan, an island with a population of 24 million. The comparison is striking with what many have experienced elsewhere:

With its prior experience in fighting Severe Acute Respiratory Syndrome (SARS) in 2003, the Taiwan government was extremely alert about the outbreak of COVID-19 in early January of 2020. In the very initial stage of the COVID-19 pandemic, the national government promptly adopted a series of policies, including strict border control, a ban on medical mask exports, and good hygiene practice promotion, to better prevent the spread of this communicable disease. Such policy measures mentioned above, as well as others, have proven to be rather effective. Through June 10, 2020, Taiwan has had only 443 confirmed COVID-19 cases. [Taiwan]

It is clear from the contributions that most universities, schools and departments had no previous experience of coping with natural disasters and had not made contingency plans to deal with an occurrence of this nature. A surprising inadequacy perhaps, given the economic vulnerability of many of the institutions to student fee income. In the context of this mass change to an emergency online educational environment, benefits have been seen as well as challenges; along with downsides of this move away from the traditional ways of teaching, learning, and assessment that dominate accounting education in university settings. Unwelcome as this change has been there is an overwhelming message of optimism within the contributions. Irrespective of the problems encountered, many contributors have seen evidence of the benefits of elements of blended and online delivery. The changes and reflections of contributors suggest that changes will be made and, even when it is possible to return to campus, things learnt in this experience will mean that accounting education in most of the world will not return to how it was before COVID-19. The following sections discuss the most prominent of these issues.

Structural problems of an online-only world

Despite the vast range of social, technical, political and economic infrastructures in the countries from which these contributions come, the nature of higher education in accounting education in most appears to have been, pre-COVID-19, predominately 'traditional', in the sense that accounting education was dominated by large group lectures and small group tutorials, workshops, or other classes. Nearly all of the reports concentrate on the issues, challenges and opportunities of moving from that structural constraint. It is, perhaps, surprising that so few dwell on the bureaucratic structural issues as being a severe problem – lecture hours, room schedules, weekly timetables, teaching terms or semesters, examination periods, the 'teach-learn-study-assess-grade' cycle of teacher student interaction, etc. On the other hand, a range of personal, social, technical, political and economic infrastructures issues are recounted and discussed, including:

- Internet access issues, including affordability
- Broadband bandwidth overload issues, particularly when there are multiple homeworkers and home-students at home
- Power supply instability
- Students with no suitable equipment

- Students, and staff, whose online class experience was hindered by lack of a quiet space of access to computers, because the family was all together
- Shortage of suitable IT for learning or teaching
- Personal, particularly faculty, preference for face-to-face interactions, and inertia towards moving to alternatives (reflected in several references to relief felt or expected by faculty when they return to face-to-face)
- Learning resource access issues, for example, libraries and specialist software
- Loss of student support within the University systems.

Clearly many of these issues are highly related to the socio-economic and political conditions of the countries in which the contributors were located. Other structural conditions also arise from the specific socio-economic position of staff and students and the diversity of the students that each contributor's institution strives to serve. The uneven effects of COVID-19 on accounting education between different countries and even within some countries, is evident in the reports. Within some of the reports there are indications about how these issues have been mitigated, but it is less clear that these are, in general, long-term solutions.

A blended approach is tomorrow's world but, it carries risks

Almost half the contributors were convinced that the post COVID-19 future lay in a blended mix of face-to-face and online delivery, with the latter at a vastly greater level than previously. Further it is clear that many see the barriers to using some elements of online provision as having melted away or, at least, been less restrictively maintained than might have been anticipated. Although some contributions note that online-only might be used for some modules/courses/programmes, because universities and faculty have discovered that it was more feasible and achievable than expected, the majority view of these accounting educators was that a blended learning and teaching environment was the future. However, it is evident in many of the reflections that the switch to online was not as difficult as expected, and it was achieved in a short period of time. From a more managerialist perspective the possibility of utilising online delivery to increase student numbers with significant economies of scale raises major issues about what accounting education, or any education, is really about. The risks to the quality of accounting education if pedagogy is relegated below revenue generation without considering these issues is now even more apparent:

A rapidly expanding, new lexicon of teaching and learning is emerging. If we are not careful, it will drive managerialist agendas informing accounting education. Digital pivoting, remote learning, asynchronisation: – all can harness the (sometimes latent) potential and creative capacities of accounting educators, but will require a collective willingness to place pedagogy, and not technology, first. This tension between technology and pedagogy in the specific context of accounting education, given its inherent technical base, requires more careful, collective thinking across the accounting landscape of practice. [Ireland]

Many benefits of an online approach can be seen in these contributions, and many lessons have been learnt about what not to do and what must or can be done. It is clear that, properly orchestrated, the challenges and pitfalls encountered dealing with the crisis due to shortage of time and pressure on resources can and could be overcome. Of course, where Internet access, broadband limitations, students' lack of IT equipment (computers/tablets/smartphones), insufficient stability of power supplies, or a lack of

resources exist, even a blended mix of online and face-to-face is many years away from realisation on any great scale.

An obvious downside of the crisis and the move to online learning which was identified by some contributors was the economic consequences of the contraction of the foreign student market. The new “now” makes travelling abroad for an education less appealing; and, from what we know ourselves through our own international networks, this is a concern in many more countries than those whose contributors mentioned it here, particularly over the next 12-18 months.

What was mentioned most

As mentioned above, our analysis of the 45 contributions identified 71 separate issues and conclusions emphasised by the contributors. Most were negative in orientation, reflecting problems, challenges, bad experiences and fear. Of the 20 most mentioned shown in Table 1, only Issues 4 and 19 reflected a positive perspective on the shift to an online-only teaching, learning, and assessment environment. In the case of the most emphasised issue, assessment changes, while some considered that it was done appropriately, twice as many thought it was not. They felt that assessment change was often simply about pragmatism, with limited consideration of learning objectives, little consideration of the suitability of the new assessment to an online-only environment, and little consideration of the impact on faculty and students of the changes made. Arguably, the most striking of the comments made on this topic was:

My exams usually include machine-gradable multiple-choice questions and short computational problems to cope with the massive number of students. But now, for the two courses I teach during this semester, I am required to read and evaluate more than 1,000 five to ten-page research papers, which is a daunting task for any instructor. [Egypt]

More positively, however, there was considerable comment on the extent to which the change from closed-book to open-book assessment formats might improve assessment practices, promoting one contributor to note:

Future research might also explore the appetite and ability of accounting academics to transition from traditional knowledge-based to open-book applied assessments, and the potential for these to influence positive student behaviours and deeper approaches to learning. [UK]

Table 1: Issues emphasised in Contributions

		#	%
1	Assessment changed in an effort to suit an online environment	24	53.3
2	Stress – faculty	22	48.9
3	Faculty workload significantly increased	20	44.4
4	Blended including face-to-face will be the new 'normal'	18	40.0
5	Stress – students	17	37.8
6	Internet access issues	15	33.3
7	Students less engaged	15	33.3
8	Proctoring concerns	11	24.4
9	Faculty had to learn new skills quickly	10	22.2

10	Students with no computers, tablets, or smartphones	8	17.8
11	Students not connecting their cameras	7	15.6
12	Broadband overload issues	6	13.3
13	Changes of assessment constrained/delayed by accreditation concerns	6	13.3
14	Students want face-to-face	6	13.3
15	Faculty feeling isolated (no student body language/feedback in synchronous classes)	5	11.1
16	Students quiet online	5	11.1
17	Bureaucracy/Red tape	4	8.9
18	Lost revenue streams (resulting risks)	4	8.9
19	Students liked the flexibility of online	4	8.9
20	Students muted their audio	4	8.9

Stress⁴

The biggest problem reported or inferred for both faculty and students was, not surprisingly, the level of stress experienced. These quotations are indicative of just how difficult many faculty globally found the sudden shift to online-only:

- *Extra workload, overwhelmingness and burnout in both students and professors.* [Colombia]
- *This situation led to many [faculty] coming close to burnout.* [Estonia]
- *[Faculty] were exhausted.* [Portugal]
- *Many faculty note an increase in time to prepare for classes in the electronic environment, as well as a deterioration in their physical condition due to prolonged use of a computer.* [Russia]

Forty-five different stress-inducing factors were identified in the contributions. These are shown in Table 2.

⁴ The term 'stress' is used to reflect a wide range of work pressures, tensions and experiences reported or inferred by contributors. We do not explore theories concerning stress in analysing contributions, though we outline scope for future research in this regard in the 'Opportunities for future research' (3: Accounting faculty).

Table 2 Stress-inducing factors experienced by faculty and students

	Faculty	Students
All teaching cancelled because of a shortage of resources to shift to online	X	X
Assessment changed to match online situation	X	X
Broadband overload issues	X	X
Coursework assessments postponed, replaced, or weightings across assessment shifted towards final exam	X	X
Exams cancelled by external professional accountancy organisation that would have been used as the final assessment of the students	X	X
Exams replaced by research projects	X	X
Faculty reduced interaction with students after suffering anxiety issues and a sense of "who am I teaching?" when hearing other people talking on a student's mic	X	X
Increased training needed for students in online -v- face-to-face	X	X
Internet access issues	X	X
Loss of the university as a community	X	X
Online attendance lower than face-to-face	X	X
Personal economic issues	X	X
Poor public health care system delaying return to normality	X	X
Power cuts	X	X
Problems in giving extra time in online exams for students with special needs	X	X
Shortage of suitable IT for teaching	X	X
Student performance in exams down	X	X
Student workload increased	X	X
Students could not attend online classes because the family was all together	X	X
Students muted their audio	X	X
Students not connecting their cameras	X	X
Students quiet online	X	X
Students struggled to cope in the switch to online	X	X
Students want face-to-face	X	X
Students with no computers	X	X
Syllabus adapted	X	X
Absence of training for faculty in online technology	X	
Bureaucracy	X	
Changes of assessment constrained/delayed by accreditation concerns	X	
Faculty facing an enormous increase in marking because of a switch from MCQ + computation assessment to 5-10 page individual research projects (1,000 student cohort)	X	
Faculty feeling isolated (no student body language/feedback in synchronous classes)	X	
Faculty had to learn new skills quickly	X	
Faculty prefer face-to-face	X	
Faculty with no computers	X	
Faculty working strange hours because they were with their families/caring/home schooling	X	
Faculty workload significantly increased	X	
Loss of self-efficacy	X	
Lost revenue streams (resulting risks)	X	
Physical health of faculty decreased due to excessive time spent on a computer every day	X	
Potential workload issues in the future of getting students up to the level they should be at after F2F returns	X	
Proctoring/Invigilation concerns	X	
Research time down	X	
Steep learning curve for faculty	X	
Students less engaged	X	

Students missing university community		X
	44	27

To a limited extent, the situation was alleviated by the 15 factors shown in Table 3. However, most of these occurred in only one or two cases and much less frequently than most of the negative factors listed in Table 2.

Table 3 Stress-reducing factors

	Faculty	Students
Online attendance greater than face-to-face	X	X
Students believed that self-reflection activities included as part of the online teaching process helped them understand the content of their lectures	X	X
Taiwan did not switch to online but, medical checks on entry to campus, permanent use of masks on campus, all windows open in classrooms	X	X
Faculty liked the flexibility of online	X	
Faculty were offered webinars on how to deliver their online teaching	X	
Inclusion of externally produced courses (<i>Coursera</i> , etc.)	X	
Research opportunities increased	X	
Strong Government-led instruction in how to deliver online teaching	X	
Students understanding/empathising with the difficulties faculty faced	X	
Students volunteered and went to homes of older faculty to help them set-up and use the online technology	X	
Training in online provided to faculty by universities	X	
University virtual staff community established	X	
Students liked the flexibility of online		X
Student performance in exams improved		X
Students were offered webinars on how to manage their online learning		X
	12	6

Student engagement

Apart from the most obvious unspoken factor impacting student engagement – the distracting disruption to study and lifestyle caused by the switch to online-only – 15 factors were identified in the contributions that would have further negatively impacted student engagement. These are shown in Table 4, in order of frequency.

Table 4 Additional factors that negatively impacted engagement

<ol style="list-style-type: none"> 1. Stress – students 2. Internet access issues 3. Students with no computers 4. Students not connecting their cameras 5. Broadband overload issues 6. Students want face-to-face 7. Students quiet online 8. Students muted their audio 9. Online attendance lower than face-to-face
--

- | |
|---|
| <ol style="list-style-type: none"> 10. Power cuts 11. Student workload increased 12. Increased training needed for students in online -v- face-to-face 13. Students attending classes with people beside them talking at the same time as the tutor 14. Students could not attend online classes because the family was all together 15. Students struggled to cope in the switch to online |
|---|

There were some factors that increased (or had the potential to increase) engagement, but these were far less commonly mentioned than the engagement reducing factors. They included:

- Online attendance higher than in face-to-face.
- More questions from students during online classes than in face-to-face.
- Students believed that self-reflection activities included as part of the online teaching process helped them understand the content of their lectures.
- Flipped learning adopted.
- Students were offered webinars on how to manage their online learning.

Support for faculty

It is difficult to ignore the fact that everyone was stretched beyond their comfort zone by the switch to online-only: faculty, students, administrative staff, support staff, and university management. It is clear that little time was given to consider the psychological, emotional, and physical impact of what was demanded (not requested) of faculty although, in a few cases, faculty were involved or consulted. Almost half the contributors wrote of issues that implicitly require third-party intervention, i.e. a need for support for faculty, support that was not forthcoming in many cases. It was impossible for faculty to do their suddenly redefined job in the same time and with the same work-life balance as previous to COVID-19.

Table 5 contains a list of issues where support was reported to be needed by faculty, but were not addressed sufficiently in the eyes of the contributors. The first in the list is the most obvious and, possibly, the most likely to have long-term repercussions on individuals and their families. Five themes seem to stand out: too little time was given for faculty to do what was needed; too little recognition was given to the need to provide effective training to faculty; too little thought was given to the need to provide training to students so that they would be aware of how they should be responding to and interacting with faculty online; too little consideration was given to the impact of decisions upon the health and well-being of staff; and, while faculty had to bend with the wind, the rules, regulations, and slowness of bureaucracy appeared to move at a very different, and much slower pace.

Table 5 Issues requiring more support to faculty than was provided

- | |
|---|
| <ol style="list-style-type: none"> 1. Stress 2. Faculty workload significantly increased 3. Faculty had to learn new skills quickly 4. Bureaucracy and red-tape 5. Faculty feeling isolated (no student body language/feedback in synchronous classes) 6. Research time reduced |
|---|

- | |
|--|
| <ol style="list-style-type: none"> 7. Loss of the university as a community 8. Increased training needed for students in online -v- face-to-face 9. Absence of training for faculty in online technology 10. Faculty suffering anxiety issues relating to personal privacy – the invisible watchers when students attended class 11. Steep learning curve for faculty 12. Faculty facing an enormous increase in marking, for example, when an MCQ + computation based assessment was replaced with a 5-10 page individual research project for a class of 1,000 students, all of which had to be marked by one person. 13. Loss of self-efficacy 14. Physical health of faculty decreased due to excessive time spent on a computer every day |
|--|

In some cases, faculty were well-supported:

- Effective training in online provided to faculty by their universities
- Establishment of a virtual online community for faculty
- Permission to include externally produced courses (*Coursera*, etc.)
- Strong Government-led instruction in how to deliver online teaching
- Students understanding/empathising with the difficulties faculty faced
- Students volunteered and went to homes of older faculty to help them set-up and use the online technology
- Provision of a safe face-to-face environment for those who continued in that mode of delivery

But such cases appear to have been the exception, though the adaptation of students to the situation is likely to have been a major factor in the ability of faculty to do what was expected of them. In other cases, faculty reported taking the initiative and were self-motivated to learn how to utilise technologies, for example to use video-conferencing even though their university was not requiring them to provide online teaching.

Support for students

Faculty were very focused on supporting students. That did not, however, prevent students suffering stress. Nor did it compensate students for the loss of the physical form of the university as a community or the loss of peer support. Nor did it overcome their inability to attend online classes because they were in a family environment, or help many cope in the switch to online. And, in some cases, the help provided to students, intended to ensure that they were engaged and achieved the intended learning outcomes, or had more appropriate assessment, had the downside of being perceived by students as increasing their workload. The support given to students took many forms and motivations as outlined in Table 6.

Table 6 Support introduced for students

- | |
|--|
| <ol style="list-style-type: none"> 1. Providing affordable or free internet access 2. Providing computers to students who needed one |
|--|

3. Addressing broadband overload issues through scheduling and form of delivery so as to maintain a service to the students
4. Coursework assessments postponed, replaced, or weightings across assessment shifted towards or away from the final exam
5. Adopting flipped learning to encourage engagement
6. Syllabus adapted to fit the perceived difficulties in delivering some intended content
7. Provision of increased training to students on coping online
8. Changing teaching style and acquiring tools and expertise so as to embrace the very different online environment and make classes more engaging
9. Faculty delivering online before universities had decided whether or not to do so
10. Inclusion of externally produced material that introduced variety and expertise in online delivery in place of more risky but, potentially cheaper, first-attempt presentations by inexperienced faculty
11. Addressing the problems inherent in scheduling extra time in online exams for students with special needs
12. Helping students to see for themselves the benefit to their learning of what was being done differently for them by their instructors
13. Provision of a safe face-to-face environment for those who continued in that mode of delivery

A lack of flexibility

Bureaucracy and red tape has already been mentioned as one of the difficulties faculty faced as it attempted to change how teaching and assessment were conducted to fit better with an online-only environment. This was not only within universities or government but, also, within accountancy bodies. Many such bodies accredit accounting programmes in universities, either via giving exemptions from some professional examinations or because their professional examinations are embedded into the programme assessments. In some such cases the professional bodies were not willing to be flexible or were constrained by regulatory structures.

Other aspects of inflexibility caused considerable concerns, not least the loss of face-to-face invigilation (i.e. proctoring) of examinations. In some cases, acknowledging that there was too much risk of cheating if examinations were conducted as un-proctored open-book assessments, a switch was made to other forms of assessment. In others, the importance of having an examination was maintained and proctoring technology was used, or software locking was used to endeavour to prevent students switching from the exam to somewhere they could find the answers. However, many decided to live with the risks, proceeding with un-proctored, open-book examinations, either using the technologies already in use, such as *Turnitin*, or simply trusting students not to cheat. Which raises the obvious question: what is so special about an examination that the same learning objectives cannot be assessed in other ways?

The consistent response to that question has always been, “so that we know the student actually wrote the answers.” It is, perhaps, time to embrace the modern world and find solutions that work rather than stick with a tradition that encourages memorisation, surface

learning, and penalises those who lack the ability to express themselves quickly, clearly, and coherently in writing. In Italy, for example, the use of individual oral exams continues. Considered too costly in most other countries, it is maybe time to rethink that viewpoint. We are facing an educational world where virtual is going to become increasingly the norm, large class lectures will inevitably give way to virtual classes taught synchronously or, more likely asynchronously, as universities look at ways to use what has been learnt during this period about the risks, costs, and benefits of doing things differently.

Finally, the need to learn quickly how to use software and technology, the steep learning curve reported, and the stress of handling all the related issues hide a number of cases of faculty who taught themselves. There may have been a slowness in response or an intransigent underinvestment in training of faculty in online technology at a higher level in these organisations than is manifest in the contributions. Some universities did not have the resources to cope with online-only. Others, or their students, were located where it was impracticable to make the change. However, the sense coming from several contributions is that some universities could have been quicker in increasing their provision of training to both students and faculty in the technologies they were about to be using.

In addition, not mentioned by the contributors, the provision of asynchronous training plus a manned help-desk has the capacity to be far more effective than synchronous training to faculty who have extremely differing demands on their time that makes it difficult to attend, and even more difficult to pay attention in the way that would have been expected at the beginning of this year. It would not be unreasonable to infer that some universities failed to realise that faculty were in an environment that made synchronous training more inefficient than asynchronous whereas the opposite should usually have been the case before COVID-19.

Quality of the online-only provision and its consequences for the future

It is impossible to deliver high quality materials, assessments, support, and marking when faculty are working beyond manageable levels in an alien environment to which they are not accustomed: the quality of education and the level of achievement of the original learning objectives may have been impacted during these last few months. This is why the contributions included statements like:

The majority of our colleagues, noting the importance of personal contact between an educator and a student, as well as among themselves as a professional community, believe that online learning is unsustainable as an environment in which the teaching, learning and assessment process can be permanently located. [Russia]

Another wrote of the pitfalls that the short-termism inherent in the approach adopted virtually everywhere may have sacrificed quality to a pragmatic perceived need to 'get the job done':

The long-term objective after COVID-19 is to ensure accounting education sustainability is not affected in the quality and delivery of objectives. More attention has, however, been given to the short-term consequences, the spill-over of the potential cost and measures may increase the long-term cost if not properly managed. [Nigeria]

And another wrote:

When on-campus classes resume, faculty must be prepared to disseminate individualized learning as students are more likely to exhibit increased variability in their pedagogic skills as a result of their individual experiences during the pandemic. [Pakistan]

Very few made comments like these, but they probably reflect the unvoiced thoughts of many others. The future is uncertain, and there are considerable consequential risks inherent in the rushed, often short-term-focused solutions taken across the world a few months ago, to address the cessation of face-to-face activity. It is vital for both faculty and students that this is acknowledged and, if possible, addressed if there is to be a smooth transition to what becomes the new norm in accounting education, one that will look very different to the one we were all used to just a few months ago.

Opportunities for future research

The analysis of the contributions within the previous section has outlined how accounting educators and students have grappled with a wide range of learning and teaching issues as a result of the changes to the accounting education operating model during the COVID-19 crisis. While some of the challenges are due to particular contextual factors (regional or institutional factors, etc.), many were encountered by accounting educators around the world. This article contributes to the sharing of experiences and also highlights the potential to map a research agenda for accounting education which would generate new knowledge to inform the scholarship of accounting teaching and learning in our future 'hybrid' operating environments. Many ideas for future research can be identified from these contributions that would lend themselves to empirical investigation and would enrich the field of accounting education research. Our consideration below of possible future research topics is not an exhaustive list but, we hope it inspires our accounting education community to examine comprehensively these and/or other relevant topics and to disseminate their findings and contributions. We also suggest that accounting educators might use the opportunity afforded by the recent crisis, and the changes it has engendered and facilitated, to consider research that is based on these events or draws data from them.

We have grouped potential research topics into categories below, but we realise that many topics span categories and/or can be approached from multiple perspectives.

1. Blended and online learning, teaching, and assessment in accounting education

The COVID-19 crisis forced accounting faculty and students to shift to an online teaching, learning, and assessment environment with little or no notice. This brought about significant changes for both groups and it is highly likely that some, or many aspects of the changed delivery model will be with us for many years. To inform our practice in the years ahead, there is a need to examine empirically a wide range of related issues:

- Students' preferences for, and satisfaction with, different forms of blended and online learning (synchronous/asynchronous; video –v– voiced-over presentations, discussion boards, etc.).
- Impact of different delivery modes on student engagement and alienation (behavioural, cognitive, affective, social, etc.).

- Impact of different delivery modes on student performance and achievement (grades, higher order learning, critical thinking, etc.).
- Examining ways to engender good study skills, especially the self-efficacy, self-reliance and time management skills that are so important in more blended or online learning environments.
- Examining ways to develop professional skills (oral communication, negotiation skills, team-working, creativity) in an online or blended model.
- Building learning communities among students in blended and online environments.
- Exploring ways to provide pastoral/social care to accounting students.
- The preparedness of accounting faculty for good online or blended instructional design.
- Investigating the efficacy of teaching practices and behaviours under blended/online/hybrid models.
- Team-teaching and collaboration, and how this is facilitated in online and blended courses.
- Action learning research concerning various dimensions of instructional design.

2. Assessment in an online/blended operating model

A significant number of contributions reported having to alter their planned assessment strategies. In many cases, assessment changed from closed-book, invigilated examinations to open-book, at-home examinations. There is a need for future research to explore a wide range of issues pertaining to examinations and other forms of assessment in accounting:

- Designing appropriate examinations for the open-book, at-home setting: duration; types of questions; alignment with learning objectives; teacher expectations of student responses; etc.
- The opportunities created/necessary to move towards assessing deeper learning/critical thinking (rather than techniques and procedures).
- Academic integrity issues.
- Students perceptions of issues regarding at-home examinations.
- Student performance in at-home examinations.
- Grading rubrics and grading issues related to 'at-home' examinations.
- Examination proctoring/invigilation.
- Designing alternatives to examinations/assessment innovations.
- Assessing group work and skills development in an online/blended operating model.
- The challenge of meeting the assessment requirements of professional bodies and regulators.
- Action learning research concerning assessment design and implementation.

3. Accounting faculty

Accounting faculty have experienced considerable uncertainty and stress concerning their work during the crisis. A wide swathe of the contributions in this article describe experiences of stress related to: the suddenness of the changes and unclear goals; lack of institutional

guidance; lack of familiarity with/competence concerning online learning platforms and tools; concerns for students' well-being; technology related problems. Contributors describe the huge effort they invested in recent months to make courses and student learning as good as they could in the circumstances.

We also have to recognise the blurring of boundaries which has occurred between the work and home lives of accounting faculty and we need to be cognisant of the 'spill-over' effect of work stress and pressure into other domains of accounting educators' lives. At the time of writing, many are preparing for new semesters or academic years where further adaptation will be required in teaching and assessment practices. The sustainability of the excessive work effort of accounting educators requires serious consideration and there is a pressing need to research a wide range of matters connected with the well-being of accounting faculty:

- Assessing job satisfaction, work burnout and work engagement of accounting faculty and examining related antecedents and consequences.
- Examining professional identity issues brought about by changes in individual faculty's role and practice.
- Exploring topics related to competencies of faculty concerning online learning and continuing education needs.
- Exploring the reasons why individual educators, or groups, are resistant to change and want to return to the norm of face-to-face teaching, despite the benefits seen; and how these individuals and groups might be engaged to change.
- Examining the potential change in the teaching/research balance in the work effort of accounting faculty and the related antecedents and consequences (including career development opportunities such as, promotion, mobility, etc.).
- Faculty's sense of connectedness and participation in academic communities (departments/schools/networks/research groups, etc.).
- What do faculty reactions to the crisis tell us that can inform us to better train or coach accounting educators?

4. *University accounting curriculum*

The delivery of accounting courses online in recent months has revealed that much of the computational and procedural parts of the accounting curriculum can be addressed quite effectively with online learning. While there is considerable need to investigate many issues related to online teaching, learning, and assessment of accounting, as is discussed above, there is also scope to consider whether the enforced changes have created an opportunity to free-up the time of teachers and students to explore, more deeply, accounting from different perspectives, considering wider issues such as political, social, and environmental matters. Thus, we hope that recent experiences may inspire colleagues to design and implement new courses, modules, or components in their programmes; and that the rigorous research of that practice will enrich the accounting curriculum debate in the literature.

5. *University accounting and professional accreditation*

One of the outcomes from COVID-19 reported here has been a renegotiated relationship, at least on a temporary basis, with the professional bodies who are involved in the accreditation of certification of accounting education for professional entry purposes. However, it also

generated something of a worrying free-for-all, possibly indicating the need to consider the nature of the relationship between universities and professional certification bodies in the relation to the maintenance of appropriate professional standards. Perhaps this opens up avenues for research into how this relationship might be reset in the longer term, in ways that reduce the perceived restrictions of professional requirements that some see as undermining the underlying aims of a university education.

6. Technology

IT-enabled learning has been at the heart of accounting education during the COVID-19 crisis and there is hunger among many accounting educators for evidenced-based good practice guides and practice exemplars. Thus, there is a great opportunity for studies that:

- Examine the efficacy of different technological tools in accounting education.
- Explore how to leverage the potential of technology for assessment innovation.
- Use technology to introduce novel types of learning activities for students (e.g. shared learning activities with students in different universities and countries).
- Examine collaboration practices and initiatives among accounting educators.
- Examine the ways in which technology can support practices that foster deeper student learning.

7. Socio-economic impact

The differential effects of COVID-19 on accounting education within some countries, and between different countries, that are shown in the contributions is a source of inspiration for research in the field. In particular, the challenges and opportunities that are reflected on highlight some of the potential areas of critical accounting education research.

One of these, and one of great importance, is the effects of modes of learning on accessibility, (in)equality and completion/dropout. It is clear that online education, either as an alternative or as part of a blended approach, provides potential gains for those in poor socio-economic conditions. These benefits of flexible access to learning that can be moulded around other commitments, and, potentially, at lower cost (in many dimensions; tuition fees, lost earnings, travel, living away from family) are often lauded by proponents of online provision. However, some of the contributions indicate warnings in this regard, such as, the effects of multiple forms of technical “deprivation” (for example poor/limited and/or unaffordable internet access, access to appropriate physical technology, connection to a stable electricity supply); the provision of quiet spaces for work away from crowded home life; the encouragement of faculty and fellow students; and, more unexpected perhaps, loss of access to university-provided living, pastoral and financial support. There are clearly research opportunities that deal with these broader, more holistic, issues.

Concluding remarks

The contributions from accounting faculty located in 45 countries describe the response and stabilization stages of managing the COVID-19 crisis. Many matters of concern for accounting education are seen, not least the vulnerability and strengths of accounting education and the community of accounting educators. A range of potential accounting education research projects can be identified, which should stimulate future research on what is, and what is not,

possible, on what we can do and on what we cannot do, and on what is needed should a similar situation arise in future.

One of the most striking conclusions from this research is that despite the broad remit offered to the contributors, almost all of them concentrated on the challenges and opportunities arising from the switch to an emergency online teaching format. This was clearly the dominant issue on the minds of our contributors from across the globe. Furthermore, the reports highlight that accounting education, and the challenges it faces, are not the same everywhere. However, even though different issues have been raised among the contributions, it is highly likely that most are relevant to the majority of accounting educators located elsewhere.

Another strikingly common view expressed was a degree of optimism that the crisis could lead to positive changes in the future: that we will not revert to an emphasis on traditional 'chalk and talk' didactic lecturing. It is also evident in many of the contributions that the social aspects of learning and dialogue – including non-verbal cues within the classroom – between students as peers and between students and faculty, are now recognised as valuable in a way not previously recognised. Perhaps this is so, in part at least, because they were found to be missing in the online space. Both of these issues highlight that faculty must focus on pedagogical matters, not just on technological issues in the future.

Though less commonly expressed, it is also evident that many of these accounting educators have faced decisions concerning synchronous versus asynchronous technologies. Through their experiences during this pandemic, many have realised that what is most important when facing such choices is how best to encourage students to be active learners. In this sense, many seem to accept that synchronous online lectures are not a good idea, giving rise to a questioning of their traditional modes of teaching. Thus, there seems to be optimism for what is now called "flipped teaching" – where information dissemination is done pre-class, online or offline, before the use of valuable staff time in more meaningful learning dialogue.

Against this optimism, serious concerns were raised. The most common of these is the stress and damage to the mental and physical well-being of accounting faculty and students resulting from the lack of prior preparedness. In the one contribution where good preparation existed, Taiwan, a very different outcome occurred to those reported elsewhere. Had COVID-19 occurred 10 years ago, online would have been a realistic option to only a few. Twenty years ago, it would have been impossible. While we could argue that we have been fortunate this time as online delivery in some form was available to many of us, the impact on the health of accounting faculty and students suggests very clearly that we were not ready for a change on the scale we have experienced. This needs to be addressed so that the health and well-being of accounting faculty and students is not at risk should this type of event recur.

In addition, there are serious hints in the contributions to the dangers to accounting education (indeed all higher education) from the 'success' of the changes made. It is without doubt that the apparent success of the switch to online will lead to pressures from those institutions and individuals who are proponents for online education to move further in that direction. While staff and students accepted the shift to online education as a short-term emergency solution, it is unclear how they would react to it becoming the standard mode of

provision. That said, the co-existence of face-to-face and online in increasingly blended formats is, it seems, here to stay.

In addition to highlighting issues raised by the contributors, we have summarised some of the potential accounting education research themes arising from the COVID-19 crisis. Some of these are a direct result of the crisis and the fact that so few institutions and, as must be acknowledged, faculty seem to have been prepared for the nature of the events that arose from it. As you read through these very personal reflections on what faculty from around the world have experienced over the past few months, others will undoubtedly occur to you.

The global differences in accounting education mean there is no global solution, but they do not mean that we cannot learn from each other.

Thanks and acknowledgements

We thank all the 66 contributors from 45 countries for their commitment, and willingness, at extremely short notice, to sacrifice time they did not have to write to us with their thoughts, challenges, solutions, and frustrations. We also thank Senior Associate Editor, Keith Dixon for managing the review process; the reviewers for their timely and insightful reviews; James Cleaver, Portfolio Manager: Business, Management & Accounting Journals at Taylor & Francis Group, for agreeing to and facilitating this project; and Associate Editor, Nicola Beatson, for giving us food for thought that resulted in the article you have before you.

THE CONTRIBUTIONS

The contributions are presented in alphabetical order by country. Each contribution is followed by a brief biography of the contributors. These are followed by a reflective essay from one of the anonymous reviewers, highlighting the clarity the contributions brought to him of the issues faced, and offering his own experiences as a father who witnessed at first hand the impact COVID-19 had on his son's education.

ARGENTINA

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Context

The University of Buenos Aires is public and free, and it has been a centre of academic excellence for nearly 200 years. Due to COVID-19, 280,000 students are following over 100 courses of study in a virtual mode, according to Alberto Barbieri, its Rector.

The School of Economics has 1,500 professors and 25,000 students taking five courses of study. Fifteen thousand students are studying to become certified accountants, and the accounting department has 500 professors. Shortly after the academic year had started, in March 2020, the beginning of a long quarantine interrupted face-to-face classes.

Changes in the form of assessment

The teaching of classes suddenly shifted to the virtual mode, thus resulting in adaptation for the needs of a large number of students, and of many courses. However, the implementation of an assessment methodology has been even more complex, as it requires both a renewal of testing tools, methods and contents, and a change involving a new understanding by teachers and students, including the reconsideration of the way materials are provided, classes are delivered and practice-based activities are conducted.

The School of Economics reacted to this issue, and to the uncertainties of the education community as regards assessments with a view to guaranteeing the academic quality in the virtual modality. Face-to-face assessments are carried out by means of classroom mid-term and final tests, which are generally synchronous. In the current situation, virtual follow-up activities have replaced face-to-face mid-term tests, but final tests will be administered in the classroom, whenever possible.

Follow-up activities are compulsory and graded as “validated”, “pending” or “absent”. The “validated” status is equal to a pass in face-to-face mid-term tests, but without a numerical mark, and the “pending” or “absent” statuses allow students to redraft their assessment. The follow-up activities are defined by professors and communicated to students in advance, and the following instruments are used either on an individual or combined (group) basis: questionnaires, monographs, assignments and tests with closed-ended questions.

As regards virtual assessments, it is possible to work with a combination of synchronous and asynchronous tests, but, at the same time, monitoring-related difficulties arise. These issues have been widely researched in the field of distance learning but, incorporating the virtual modality to a community with a strong classroom teaching tradition requires adaptation by teachers and students, as well as of the study materials to be used and the technology available to all the actors involved. All these factors require time for development and implementation which the outbreak of COVID-19 has not enabled.

In the virtual mode, to the same or maybe to a greater extent than in the face-to-face mode, students require access to a wide range of support materials for assessment purposes, including bibliography, cases, videos and podcasts, among others. Although the School has a well-stocked library, not all the materials are digitalised and available in a remote way. To mitigate this, the School has reinforced agreements with important publishers to make digitalised material available to professors and students.

The socioeconomic context, including the individual living situation of citizens and the level of development of public infrastructures in Argentina, adds more difficulties to the complex process under analysis. A wide resource gap between the various economic levels of the population, and geographic dispersions with significantly unequal resources hinder harmonisation and limit the implementation of technology-based non-classroom assessments. In addition, this problem is magnified by the existence of massive courses in terms of student numbers.

Assessments address the knowledge of various accounting aspects: basic or general accounting theory, accounting theory applied to particular situations, accounting practice and the capacity to face laboratory conditions making it possible to know how students may react to cases comparable to situations that they will have to deal with in their professional practice. This last issue is difficult to address virtually. The situation is even more intricate when it comes to assessing the skills related to complex professional accounting competences, also known as “professional accounting practice”, required by state rules regulating the standards of certified accounting courses in Argentina.

Challenges and lessons

By the end of the first semester of 2020, professors and students will have moved from face-to-face assessment to virtual follow-up activities combined with classroom final tests. What lessons can be drawn from this situation?

Basically, the institutional growth has been consolidated, incorporating a virtual assessment modality, no longer as an abstract or circumstantial idea, but with the rich experience obtained in the field.

Additionally, technological knowledge has been incorporated both by professors and students, turning the use of platforms and applications into something normal and, in some cases, renewing hardware and other technologies. Steps are currently being taken so that teachers and students from Argentina may be given free access to network data for educational purposes. These aspects will facilitate new virtual assessment methodologies.

A hybrid between virtual and face-to-face assessment modalities, such as the one used in COVID-19 times at the School, makes it possible to consider the real possibility that a mixture of virtual follow-up activities and face-to-face final exams may become more efficient than an entirely classroom-based or an entirely virtual assessment process.

Moreover, a teaching methodology integrating face-to-face meetings with virtual follow-up may become a valuable assessment alternative to mitigate the effects and difficulties implied by the existence of courses with large numbers of students.

Finally, lessons learned through COVID-19 and the practices adopted by the School of Economics of the University of Buenos Aires may lead to a change in the regulations on university teaching that require face-to-face assessments, and, simultaneously, a substantial cultural change will have been brought about at the School.

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National and Institutional Context

In Australia, the 2020s began with an enduring and severe bushfire season, with uncontrolled major fires burning across the country. The fires engulfed millions of hectares, destroyed thousands of buildings, caused untold devastation to the lives and livelihoods of countless people, and wreaked havoc on flora and fauna – at least 1 billion animals perished, including many endangered species⁵ – some of which may have now become extinct. These fires played out warnings from the scientific community about the effects of climate change – no longer a distant possibility, but rather a lived reality, writ large across a scarred landscape.

Then, as the bushfires were slowly being brought under control, the implications of the nascent ‘COVID-19’ started to stir the nation’s psyche. For the university sector, the ‘novel coronavirus’ infection loomed like a black cloud, with the first epicentre of the virus in China – a major source of Australia’s international students. The country’s heavy economic reliance on education exports (worth tens of billions of dollars annually), and of universities on international students, has been well documented. International students accounted for 27% of all enrolments in Australian universities in 2017, with China being the most significant country-of-origin. The tertiary sector represents Australia’s third largest ‘export industry’ – behind only coal and iron ore; it was expected to grow at an annual compound rate of 3.8% until 2025.

The devastating bushfires were already having a negative impact on international student arrivals for 2020. Yet, it was *during* February/March, when international students commonly arrive to commence studies, that the seriousness of COVID-19 was being realised. The timing could hardly have been worse for universities. The new academic year started on schedule in the first week of March, and in mid-March our own university responded to the first COVID-19 case on campus, with students advised that the risk of infection was very low. In quick-fire succession, however, a series of measures such as cancellation of non-essential travel and a rapid move to a cost-saving posture signalled the impending institutional impacts.

As the apparent crisis escalated, mid-way through the second week of semester the university announced an immediate one-week pause in teaching. This was to allow staff to prepare a transition to online learning. With the virus starting to rage overseas, the Australian Government soon implemented travel bans including prohibiting direct arrivals from China; later, all international arrivals were stopped.

It seemed that the “rivers of gold” that flowed from international student revenues⁶ may be in danger, and universities across the country worried as it became clear that they would quickly feel the ‘economic’ effects of COVID-19.⁷

⁵ Verified by RMIT ABC Fact Check (<https://www.abc.net.au/news/2020-01-31/bushfire-animals-verdict/11913606?nw=0>).

⁶ Denniss, R. (2020). Hauls of academe. *The Saturday Paper*, Melbourne, June 6–12: 5.

⁷ One familiar idiom is that Australia’s economy in the 19th and 20th centuries “rode on the sheep’s back” – a reference to the importance of wool to Australia’s national prosperity. In the 21st century, an astute observer

Impacts and Challenges – Technology, Systems, and Socio-politics

Herculean staff efforts saw classes recommence in online mode after just one week. Lectures changed from synchronous face-to-face learning to (mostly) asynchronous recordings; tutorials and workshops were run in synchronous ‘live-online’ manner – the emergent and eponymous ‘zooming’. Assessments and exams were recast for online and alternative modes. In the ensuing weeks, staff spent considerable time perfecting their technological capacity across a range of platforms.

As accounting educators, we were particularly conscious of the need to continue to provide a high-quality learning experience. This awareness that was heightened due to the impending ‘census date’, up to which time students could withdraw enrolments without financial or academic penalties. The university’s *financial* imperative to retain international students was prominent, and it offered assistance grants and other support for students, encouraging them to stay enrolled.⁸

Things became more challenging when, just days from census date, the country’s Prime Minister told international students “it’s time to go home” if they could not “support themselves”. In this context, we felt that it was a major achievement when few students actually withdrew from our classes prior to the revised mid-April census date. From then, we knew they were ‘there’ for the entire semester’s journey with us.

After a few weeks, online class attendance had held up well – surprisingly, better, on average, than we might have expected for face-to-face classes. Student engagement was, on the whole, excellent. At the time of writing in late June, we have arrived at the end of our semester; exams have been conducted online; we are engaged in marking and grading student work. For us, this arrival, intact, is *itself* a measure of success, truthfully reflecting persistent efforts to maintain quality of our ‘offer’ in terms of online materials, design for learning, and interaction with students. There is an undeniable sense of satisfaction and achievement on the part of all involved.

These achievements were not, of course, costless. Our ‘offices’ shifted from the university campus to our own homes; classrooms came with us, too. The intrusion into private spaces and family lives was manifest. At the same time, the levels of stress associated with above-the-call-of-duty workloads were, in our cases, ameliorated only by supportive families and the sounding-board role played by close colleagues. Research plans were sidelined – not by the direct impacts of COVID-19, but due to being squeezed out by the enormous effort required to keep teaching and other academic responsibilities afloat. It is questionable whether such levels of commitment are sustainable, within current workload models.

Insight and Impact: Learning, Reflection, and Research Potential

might suggest that the growth in Australian education exports meant that the country had come to “ride on international students’ backs”.

⁸ Academic measures included adjustments to the recording of academic results to minimise the potential effects of any poor COVID-19-related grades.

Although parts of the above story have been told from personal perspectives, influenced by our own institutional context, we are aware that key elements of this story are not dissimilar to the impacts in other university accounting departments across the country.

As we reflect on our experiences, we realise that, whilst the daily grind and practical exigencies of the day have often been at the forefront of our individual efforts, at the other end of our efforts are our students. In the time of a COVID-induced financial crises for universities, we are powerfully reminded that we, as educators, *do not* see them as a source of university ‘revenue’, as ‘national income’, or as purchasers of our nation’s ‘exports’, but as *people*.

All education helps to shape the whole person – as individuals, and as citizens of local, national, and international communities. COVID-19 has revealed how the ‘economics’ of university disciplines such as accounting may hit hard up against our educational mission. COVID-19-induced reflection on what accounting education *is* and what it *could be* may reveal a gap. The neoliberalisation of universities – and society more broadly – can blind us to wider possibilities for accounting and accountability; and for accounting education.⁹

The move to enforced-online teaching may challenge us to rethink what value-adding we as educators provide. While the accounting curriculum has remained largely unchanged for many years,¹⁰ our COVID-19 response has shown that much of what we teach may be amenable to asynchronous learning. We could take this opportunity to recast what we do, including in face-to-face learning, and counter the persistent narrative that accounting is simply procedural and calculative. We might find ways to help our students to see accounting as a financial, managerial, and social technology that is intricately connected to their lives, in many dimensions.¹¹ We might all come to see accounting – and the world – differently.

The renewed push in Australia for ‘job-ready’ and vocationally-trained graduates¹² may yet push us in a different direction, but we see possibilities to once again rethink accounting education. If COVID-19 has taught us anything, in many different ways, it has taught us that the seemingly unimaginable may be closer than we care to think.

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⁹ Boyce, G., Greer, S., Narayanan, V., & Blair, B. (2016). *Bringing the social into accounting curriculum: integrating a sociological approach into learning and teaching accounting*. Canberra, Australian Government – Department of Education and Training, Office for Learning and Teaching, <http://www.olt.gov.au/project-bringing-social-accounting-curriculum-integrating-sociological-approach-learning-and-teaching>.

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¹⁰ Boyce, G., Narayanan, V., Greer, S., & Blair, B. (2019). Taking the pulse of accounting education reform: Liberal education, sociological perspectives, and exploring ways forward. *Accounting Education* 28(3): 274–303.

¹¹ Boyce, G. (2004). Critical accounting education: Teaching and learning outside the circle. *Critical Perspectives on Accounting*, 15(4–5): 565–586.

¹² Marshman, I., & Larkins, F. (2020). The vocationalisation of university education. *Campus Morning Mail*, June 21 <https://campusmorningmail.com.au/news/the-vocationalisation-of-university-education/>

natural environments, professionalism and the public interest, public administration and discourse, and accounting education.

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BELGIUM

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Introduction

On Friday 13 March 2020, COVID-19 entered our academic lives and we received an email from the vice-chancellor of our university telling us that, from Monday 16th of March, we had to switch unprepared from traditional campus-education to online teaching. In other words, students and staff were no longer allowed to access the buildings of Ghent University. Below, we present our eight lessons learned, based on our expertise of online teaching in this first year undergraduate course. This information is enriched with survey results of our first year undergraduate students.

Before we proceed, we want to stress that participation in higher education in Belgium does not involve any formal selection method or entrance criteria. This means that in Belgium no national school-leaving examinations are completed at the end of secondary education and no entrance examinations are organized by the university. As a consequence of this open-gate admission system, we have large groups in the first year (n= 700 per course). This is particular challenging for accounting education, which is scheduled in this first year.

Lessons learnt from online teaching

1. *Structure is of utmost importance.*

The most common concern of students is that they no longer see the wood for the trees. Due to COVID-19, the regular weekly schedule of the campus activities disappeared. Instructors post videos and learning materials on the online blackboard system at any time of the week and at any time of the day (even during the night). Apparently, this really makes students nervous and overwhelmed. Therefore, we advised instructors to communicate at fixed times of the week and to cluster the messages. We also recommended that instructors stayed close to the on-campus class schedule and used the timeslots assigned for their courses. Consequently, streamlining the communication flow and posting the recorded livestream-sessions week by week provides a sense of structure that makes students feel more comfortable.

2. *Students prefer online-synchronous teaching.*

Students like to see the instructor (in the video) as if he/she is teaching like in an on-campus class. The clue is that these live sessions should be didactic in nature. The instructor should pose questions and provide time to think, even in the video. Students

really do not like voice-over PowerPoints. They experience this as boring, time-consuming, and exhausting. Students like the fact that the teacher sets the pace of the lesson.

3. *Communication should be COVID-19-proof.*

In Belgium, the rules and guidelines of COVID-19 have constantly changed over time. This made the information flow very turbulent. At different times, instructors had to respond and communicate very quickly and very frequently. If communication is not clear from the beginning, students start complaining on social media which makes the problem worse. We recommend that you cluster the communication and communicate only once per week. If possible, communicate first in a live session with the students and post the information afterwards on the blackboard system. Since written communication is sometimes the only form of communication, it is wise to clearly emphasize why certain decisions are made. Take the time to communicate and we advise to ask a specific student to go through the communication before sending it out to the entire group. Finally, a live stream Q&A session can also help to clarify assignments or tasks.

4. *Accounting instructors need an online blackboard/whiteboard-equivalent.*

The blackboard is still one of the most important tools in a classroom. Accounting is a fairly technical course, where you need a blackboard or a whiteboard to draw, for example, T-accounts. A diagram on the blackboard helps the instructor and students to focus. A well-thought out board scheme helps to explain a specific topic in detail and to build a particular line of reasoning stepwise with the students. In a live streaming class, many students complained that the blackboard was not readable. In an online setting we need a tool that makes it possible to create drawings and diagrams that are legible and recordable. For us the app 'Goodnotes' on the tablet had all the functionalities of a white board (or chalk board) in class. Especially the pointer option, which was missing in other apps.

5. *Virtual creativity.*

In most cases online classes are very time-efficient because an instructor wants to focus on the most important topics, without spending time on breaks or funny things. However, we would like to advise you to make your online session as enjoyable as an on-campus class. Include photos of students on the livestream or play music during the break. Students really appreciate that you go that extra mile.

6. *Ask a buddy to help you during the online synchronous lesson.*

If you are teaching in a livestream-session, you are alone in the room. In a real classroom session you see the reaction of the students and you notice when something is wrong. In a livestream, the instructors are not always aware of the technical problems. That is why we recommend asking a buddy to follow your livestream sessions, so that the buddy can contact you immediately by phone if something goes wrong.

7. *Plan your online-lesson-design.*

If you want to design a powerful online lesson, include a strong beginning, body and ending. Add a clear 'hook' for the lesson, this can be a brainstorm (Padlet) or a discussion of a video clip (assigned before the online lesson). In the body part, it is important to differentiate in terms of learning activities, for example, you can lecture, ask question, take a poll, do an exercise, Include moments of interaction with the students. Perhaps you

can ask them to alter their status or to write something in the chat. Moreover, pay attention to the ending of the lesson. This might be the most important part of the session. Make a good board schedule, ask a critical question, prepare a summary, do the one-minute paper, or an online exit-ticket.

8. *Don't forget yourself.*

Due to COVID-19, university lecturers and instructors talk to the computer or a camera all day long. The most important way to motivate your students is to be motivated and passionate yourself. All accounting education teachers have selected this profession to interact, collaborate and work with students. We need this interaction to continue and to give the best of ourselves. Therefore, we advise teachers to have many online (and if possible safe off-line) interactions with students and to stay connected.

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Context

Brazil is a large, diverse, and complex country with a volatile institutional environment and what has been described as a weak political system and a legislature that discourages innovation. Moreover, according to the Global Inequality Report in 2018, Brazil has the second highest concentration of income in the world (behind Qatar). This report shows that while the richest 1% (c.1.4 million people) hold 28.3% of the total national income, the 50% poorest (71.2 million) control only 13.9% of the country's income. Economic and social development in Brazil has faced a constant struggle to overcome a range of different crises. Between 1940 and 2003:

[Brazil] has had seven different currencies, three written national Constitutions, inflation rates between 4% per year and 4,500% per year, and has part of its ethos

solidly anchored in the eighteenth century in social terms while the other part pulses with the latest advancements of technology, habits of consumption and styles of life.¹³

Within this context of institutional instability and social and economic divides, Brazil is currently facing the global COVID-19 pandemic. At the time of writing (June 2020), Brazil has the second largest number of COVID-19 cases in the world and has been widely disrupted by this disease. In general, the governors of the Brazilian states implemented measures of social distancing by mid-March 2020, which included the suspension of all face-to-face classes and other in-person academic activities. In response to this situation, the ministry of Education issued a new guideline authorizing remote teaching in all Universities in Brazil. However, only 6 out of 69 Federal Universities (large institutions controlled by Central government) had adopted remote teaching as of mid-May 2020. That is, less than 100,000 out of 1.1 million students were able to attend classes remotely. On the other hand, the smaller private colleges moved to remote teaching in larger numbers, with 78% of these colleges embracing remote teaching.

Challenges and inequality

In May 2020, the Brazilian Accounting Association (ANPCONT) carried out a survey among its member institutions (33 PhD/Masters programs) to examine the effects of the COVID-19 pandemic on accounting education. Members reported that the greatest hindrances to teaching included:

- i) a weak, unstable or no internet connection
- ii) lack of preparation time prior to the announcement that courses would move online
- iii) poor access to the resources and infrastructure necessary to move courses online
- iv) inadequate training of academics/educators in the use of online tools
- v) red tape and/or inadequate bureaucratic processes.

Brazilian educators are faced with significant bureaucracy and red tape in federal (university) institutions, which may undermine their efforts to respond to crises, such as COVID-19, in an agile and timely way. In addition, research (as well as anecdotal accounts) suggest that problems with internet connectivity are prevalent in Brazil and have adverse effects on the university community. Many students do not have access to the equipment and resources necessary to complete courses online. A 2018 report by ANDIFES (The Brazilian Association of Rectors of Higher Education Institutions) showed that more than half of students come from low income households with incomes at or below the minimum monthly wage (R\$1,045, equivalent to around US\$205). In deciding to suspend undergraduate courses instead of moving them online, the Federal University of Pernambuco (UFPE) stated that such considerations were upmost in their minds, specifically noting “*the difficulties that this part of the student body faces in access to appropriate hardware (computers, notebooks, tablets and the like) for distance learning activities, as well as access - of good quality – to the world wide web*”.¹⁴

¹³ Castor, B. V. J. (2003). *Brazil is not for amateurs: patterns of governance in the land of "jeitinho"*. Xlibris Corp., 22-12.

¹⁴ https://www.ufpe.br/agencia/noticias/-/asset_publisher/VQX2pzmP0mP4/content/nota-sobre-a-suspensao-de-atividades-academicas-nas-modalidades-presencial-e-a-distancia/40615. Published 24/03/2020.

The COVID-19 crisis thus appears to have compounded existing inequalities in Brazilian society - disproportionately disadvantaging students who are already in underprivileged groups. At the same time, more affluent students who are in a position to fully engage in online classes are often denied the opportunity to do so (at Federal/State universities, at least) because classes have been suspended rather than being offered online. Brazil's educators thus face a particular challenge in responding to the disparate resources, needs and circumstances of its diverse student population.

In order to address these challenges, it has been suggested that flexibility and creativity in programme delivery are vital to tailor course materials and methods to the needs of each student group. Both synchronous and asynchronous modes of engagement appear necessary in order to ensure that the shift to online learning is not prohibitive for students with inferior or unstable connectivity who cannot access the classes in real-time. Yet, the use of asynchronous tools may have unintended (deleterious) consequences for classroom cohesion and student engagement, outcomes that should be closely monitored and addressed, moving forwards, if such modes of engagement continue to be adopted.

Potential Opportunities

At the same time, it may be suggested that the COVID-19 crisis represents an opportunity to make positive changes to accounting education. First, online teaching has the pragmatic benefit of eliminating commuting times for students and faculty members. Campus-based universities are rare in Brazil, and it is not uncommon for students to commute considerable distances to attend classes. In addition, many Brazilian students are committed to full-time work or internships during day-time hours, restricting their study hours to the evening. Online classes eliminate the need for lengthy commutes, affording students more time to devote to their studies. Accordingly, some accounting lecturers have reported an increase in student attendance levels since the switch to remote teaching.

Second, the move to online education reflects a broader trend in the accounting profession towards digitalisation. As such, the crisis may reenergise attempts to incorporate digital practices in accounting education and offer an opportunity to expand the accounting curricula to include digital elements. This raises the question of how accounting associations and the accounting community more generally can contribute to open platforms aimed at enhancing accounting education in the digital era.

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CANADA

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Context

I teach at a French-language public university in urban Canada, with more than 2,200 students enrolled in its graduate and undergraduate accounting programs. Most of the accounting courses use Moodle to post teacher slides, paper-and-pencil problems and solutions, and instructional videos. During the five years preceding the pandemic, a number of accounting courses had already adopted a mix of face-to-face classes and remote delivery, consisting of five or six pre-recorded online sessions. To varying degrees, this experience made some instructors comfortable with blended teaching. After the lockdown, the school closed for two weeks so the university administration could determine its course of action. It decided to switch all courses to an online format, with Zoom as the medium. In addition, all synchronous sessions would be available for students to view asynchronously. The school also made a number of decisions about student evaluation and grades, including giving instructors the option of changing the original course assessment method. For each course, students could choose between a letter grade and a pass/fail grade, with the understanding that a “pass” wouldn’t affect their cumulative grade point average. In any event, students could defer the completion of any course until the end of summer 2020.

Challenges faced by this contributor during the crisis

During the winter semester, I was teaching one advanced accounting course covering leases, pensions and deferred taxes, among other topics. Although all my meetings were in-class before the COVID-19 crisis, I still used Moodle to post my slides and paper-and-pencil problems and solutions. To resume teaching after the two-week break, I quickly had to figure out how to use Zoom by taking a course on the university’s tech department website. To ensure that I mastered the videoconferencing tool, I did some practice sessions that included learning to upload the recorded video to Panopto and link it to Moodle. The whole experience was very stressful for me since I’m not technologically savvy.

I also had to decide whether I would change the assessment method for my course given that some students were facing difficult challenges in finishing their semester. Since they had already written the midterm, I offered to base their letter grade on the midterm or the final exam, whichever was higher. In addition, the university gave them the choice of selecting a “pass” as previously mentioned or defer completion of the course. The university released its rules and student decision deadlines sporadically, which added to the instructors’ workload because we had to communicate the new rules to the students every time there was a change.

I used the same type of exam that I would have given in class, i.e. five problems to solve in three hours. I told the students that even though it was an open-book exam, they needed to be well prepared as they wouldn’t have much time to refer to their materials during the exam. Contrary to my expectations, a number of students ran out of time and couldn’t finish the exam. The acceptable response formats were Excel or Word documents or pictures of paper-and-pencil answers. The students who chose the latter option did better in terms of completing the exam. The exams had to be uploaded to Moodle and downloaded and printed for grading. This administrative step was quite time consuming, such as when I had to scour the Internet for a way to open a document that was in an unfamiliar format.

Teaching accounting from home was nice since I didn't have to spend time commuting, but there were also many drawbacks. I missed the interaction with students, as they weren't inclined to ask questions during the live sessions on Zoom. I didn't know whether students were able to stay motivated since I couldn't see them. One of the advantages of face-to-face instruction is that I can go around while they work, answer their questions and assess their level of motivation and understanding of the subject. Although I provided several question periods on Zoom, only one student asked questions about the material. Less than half the group joined in the live sessions, and I don't know how many of the other students viewed the recordings asynchronously. On the technical side, I had problems moving from screen to screen when I wanted to explain materials that were in different documents. I always feared that my home Internet system would go offline as often happens where I reside. In terms of interactions with colleagues, I missed our usual lunch time discussions.

Insight and impact

Overall, even though students were able to complete their semester by going online, I find that the whole experience during the COVID-19 crisis was somewhat of a failure. I was less engaged in my teaching and I think students felt the same about their learning. Further, the entire process of going online generated a great deal of stress and anxiety for both students and instructors. At my university, several students are older and have young kids. With children at home during the lockdown, they had difficulty concentrating on their studies and some had financial worries or were concerned about loved ones at risk of contracting the disease, such as their grandparents living in retirement homes.

Since the university has now decided that all courses will be online for the 2020 fall semester, I need to reflect on my course design, delivery and assessment to make changes in order to mitigate the pitfalls mentioned previously.

Research potential

Several research issues linked to the pandemic can be of interest. First, the cognitive, psychosocial and technological issues experienced by students in the COVID-19 context can be investigated and related to the satisfaction they derived from their online learning experience. Second, instructors can be surveyed for their perceptions of technical teaching tools, their experience using them during the COVID-19 crisis and whether they plan to increase their use, opt for online teaching or choose a mix of online sessions (synchronous or asynchronous) and in-class meetings.

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Context

The health crisis the world is going through has left countless questions for the different professional disciplines, in the case of the profession of *Public Accountant Auditor* it evidenced the urgent need for this profession to adapt to disruptive technology / disruptive innovation. There is also an urgency to think about how integrity will accompany this need for adaptation, especially considering that these transformation processes will come together with a new way of working and new ways to educate them.

Public Accountant Auditors in Chile have their training validated from the contribution they make to the economic dynamics prevailing in the country, with a traditional view of the way their duties are carried out. Currently, a significant number of them are carried out with methods that do not require automatization, such as the direct observation of evidence in the field, manual reviews; and of methods that require semi automatization, related to the usage of office tools. Some of these approaches have been questioned today, as to the relevance of continuing to execute them in the immediate future, given the impact of COVID-19.

Challenges & reflections

The appearance of these new social interactions also had an impact on the School of Auditing community of the University of Valparaíso, since due to COVID-19-, it was important to work collaboratively to share experience and views on digital teaching-learning methods. This transformation presents difficulties due to the restrictions of Internet network access or the availability of technological equipment to the students. To which is added the difficulty for some teachers who had to stop delivering master classes in a physical classroom.

Currently our degree is on the verge of undergoing the certification process, so in its new plans and programs, the Public Accountant Auditor of the University of Valparaíso can be seen in a scenario of constant change where ethical considerations and the management of digital competence take centre stage.

However, the current status of social interaction to which the professional has to adapt, has brought new questions about formative training, in which the handling of technological supports will be a necessity for them to perform successfully, as well as the use of technology to interact with the different actors linked to their professional performance.

What are we really going to have to tackle, as an educational institution, to fulfil our commitment to train full professionals? Namely, global experiences which impact individuals through the constant uncertainty and its associated emotional and physiological narratives that lead both teachers and students to enter into learning contexts that permeate the public sphere of the classroom, within the private sphere of their homes.

In this scenario, technological devices have become the connecting support of these various realities, the only tool that for the moment allows, as a first and urgent step, to enable collaborative practices between the teachers and their students in order to generate learning environments.

Very few of the actors in this community are prepared to assume the rapid adaptation to change that is required. The emergence of new academic and student leaderships is evidence of this. These new leaders are characterized by a high management of their soft skills, among which their negotiating power, assertive communication, curiosity to learn, willingness to collaboratively learn and high community awareness stand out. For these reasons, trust has been placed in these leaders to make new political agreements, thanks to which the series of demonstrations against 100% remote interaction to carry out the teaching-learning process has ceased.

This reality has involved the revision of academic plans and programs, so that basic processes, such as including teaching-learning methodologies that use virtual platforms and resources, are modified effectively to achieve learning outcomes for students. As well as incorporating more complex processes, such as developing, for example, competences linked to emotional intelligence, which are indispensable for the creation of educational environments conducive to learning.

In this way we are beginning to look at how this links with and impacts on various perspectives of the integrity of the professional work of the Public Accountant Auditor and how this can be considered as part of the education program, taking advantage of the application of ethical dilemmas in the current situation. It is important to ask how vocational training is being addressed, so that students can question and resolve, at the height of this disruptive scenario, issues which they will encounter in their work as an auditor, such as: is it fair to reduce the number of employees to lower costs in the midst of a crisis like the current one? Should we prioritise the values and ethics of the company or the financial results? Should the normally designed audit plan be executed?

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CHINA

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Context

When COVID-19 broke out in China, it was the winter vacation. In order to prevent COVID-19 spreading, the Ministry of Education of China clarified the principle of “suspending on-campus teaching but ongoing online learning” for all universities in the coming spring semester of 2020. This means all the teaching activities in universities would be moved from campus to online teaching in only two or three weeks, which was a huge challenge for all the universities. Although some universities had a few online teaching courses before, these online courses

were very limited. However, nearly all the universities completed the transfer of teaching modes in time. Undoubtedly, the guidance of the Ministry of Education and the cooperation of social forces have played a very important role in this unbelievable achievement.

Reaction and Planning

My university, The Central University of Finance and Economics, is located in Beijing. To ensure all the online courses can be conducted smoothly in the coming spring semester, my university has taken a series of measures as follows:

- (1) conducted a survey to find out how many ready-made online courses existed and encouraged teachers to use these online courses;
- (2) searched for suitable network platforms and finally selected two platforms as the official network teaching platforms of our university;
- (3) cooperated with the technicians of the network platforms to set up an online teaching training group, which helped teachers to learn how to set up an online video recording course quickly and trained the students how to login to the platform, watch the video class and complete discussion and homework;
- (4) conducted two internal tests before the new semester started to make sure there was no problem for teachers, students or the platforms to conduct the online teaching and studying.

In this process, the Ministry of Education issued many documents to provide guidance on online teaching methods. The online education platforms also undertook several system upgrade and capacity expansion. With the guidance of the Ministry of Education and the corporation of the companies of online education platform, my university completed the transfer from the offline courses to online courses in two weeks. As far as I know, most universities and colleges completed this transfer successfully before the start of the coming spring semester.

The accounting school of my university adopted two modes of online teaching, namely online recorded video courses and online live video courses. The online recorded video mode means that teachers record the courses and upload these videos to the teaching platform and students' login to the platform to watch the videos and finish their homework; while the online live video mode means that teachers and students could login the platform at the same time and they can see each other, so all the teaching and discussion can be conducted face to face online.

Challenges and Opportunities

Both modes have their pros and cons. For courses with a large number of students, such as the fundamental accounting for undergraduates, our school advised teachers to adopt the online recorded video mode to prevent network jams caused by too many students online at the same time, while for courses with a small number of students, such as advanced accounting for postgraduates, our school recommended the online live video mode because teachers and students could communicate more timely with less risk of network jam.

After a whole semester of online teaching, we found that nearly all the teaching tasks have been completed successfully online. Although lecturing, discussions, Q&A, homework, testing

and examination were all conducted smoothly online, this mode brought some challenges to teachers, students and the online education platforms. For teachers, because students' faces cannot be seen in recorded video teaching mode, it requires teachers to prepare more detailed lectures and slides, more questions and answers after-class, more discussions and homework and more difficult exams, which greatly increases the workload of teachers compared with on-campus teaching. For students, this online teaching mode, where teachers are not around, requires students to have greater self-control skills, more concentration and stronger communication ability with their teachers. For online education platforms, when all universities adopt network teaching, these platforms are required to enlarge their capacity greatly to avoid network collapses. At the same time, a large number of customer service staff were urgently needed to solve the technical problems each university encountered during their teaching process.

Just like the two sides of a coin, although online teaching brings some challenges, it is the only way to ensure that university education can continue under the circumstance that the COVID-19 is spreading. Moreover, teachers, students and the society realized the great advantages of online teaching through this epidemic. First, online education can be carried out anytime and anywhere, which can break the limitation of time and space. Second, online teaching can be watched repeatedly, so students can re-listen or re-learn the contents according to their learning needs. Third, online learning can achieve personalized learning easily. Students can arrange learning schedules according to their own time, choose learning contents or even teachers they like and control the learning progress by themselves, which could effectively enhance the relevance of learning and greatly improves their learning efficiency. Last, but not least, many accounting teachers suggested that online teaching allows them to share more online video materials with students, which greatly improves the students' ability to understand complicated accounting issues. A survey conducted by my university showed that more and more teachers and students have adapted to online teaching and began to enjoy the convenience it brought.

The Future

In fact, not only the accounting schools have adopted online teaching, but other accounting organizations and institutions have also adopted online working. For example, the International Accounting Standards Board (IASB) has held many online meetings in the past six months, the discussions at the meetings were recorded and uploaded to the IASB official website, so that people all over the world can listen or watch the whole discussions on accounting standards through audio or video, which led to unprecedented attention on the formulation of accounting standards.

Undoubtedly, the spread of COVID-19 provides great opportunities for online teaching in accounting. As the Chinese Ministry of Education has stated, after the spread of COVID-19 is over, online teaching must become the new normality for Chinese education.

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Context

After the World Health Organization declared the pandemic effects of COVID-19, the municipalities of Bogotá and major cities in Colombia ordered a lockdown from March 16, 2020. One of the sectors that was immediately impacted by these decisions was education, at all levels, with students and professors forced to implement challenging ways to continue their journey to knowledge using online resources. In this context we offer some thoughts about these challenges and opportunities for Accounting Schools from our experience as female professors of Financial Accounting courses in Universidad Nacional de Colombia (UNC).

Challenges

Our Accounting School is currently enrolling 770 students from different regions, economic class and social status. The first major challenge that one can identify is the inequality for students to access to proper resources related to online education, such as computers, internet connection, databases, among others. Moreover, many of them are struggling to satisfy their basic needs for food, health and even housing. It is important to mention that, as a public sector university, UNC offers multiple aids to low income students as well as the proper technical conditions to meet high quality education requirements (computer labs, libraries, meeting rooms). Those services are usually offered in the campus, but after the lockdown, many students were left behind with limited access to aid programs.

As professors, before thinking on how to address the online teaching challenges, we are facing the social inequality situation of our students as a critical issue to consider. For them, this economic pressure may lead to desertion or to not complete their courses as expected. For instance, by the end of May, 265 of our accounting students have cancelled one or more courses, and 7 of them decided to cancel the semester.

To make the story short, one major concern is related to social inequality as an obstacle to overcome if we want to continue offering high-quality education. Our students are among the best in Latin America, but they certainly need access to better conditions to fulfil their goals through online learning.

Beyond that, professors and students are trying to beat those obstacles and starting to implement online activities, facing the academic challenges related to this turn of events. So far, a non-exhaustive summary of the major challenges that we can identify are related to:

- Low quality internet connection and lack of proper equipment, with negative impact and aversion to online activities.
- Limited interaction with students, with professors *monologuing* or *talking to an electronic mute wall*. Due to connectivity problems, most students keep their cameras and microphones off, professors cannot witness their reactions, know who is really attending

and many questions remain unanswered. In a class of 40 students, if only 4 or 5 interact you don't know if this is due to lack of interest, personal difficulties (health, hunger) or connectivity issues.

- Extra workload, overwhelmingness and burnout in both students and professors.
- Professors have to innovate, design new online activities, learn to use virtual platforms and apps, deal with emails and messages, attend virtual meetings. Students need to adjust their learning styles to multiple professors' profiles. We were forced to move to online activities immediately, with no time to reflect about the best way to implement the strategy.
- Need to find the right life-work balance in the pandemic context.
- Challenges to promote questioning and critical thinking in the students. Some of us have been promoting flipped learning strategies to encourage questioning and critical thinking in the students, and this is a good background to adapt the courses to online format. The challenge online is how to ensure a balanced professor-student interaction and to overcome the professor's monologue.
- Assessment for relevant topics in accounting, beyond technical issues: In the case of assessment activities, we envision more opportunities than challenges, and we want to offer some insights about it.

Opportunities?

Working online may allow the students to reflect that they don't need to memorize content, and to the professors to ask questions that lead to critical thinking and to apply the topics to specific cases, instead of asking issues that can be answered copying from the book. Either for on-site or online courses, our main concern should be to promote the development of skills and competences in the future professionals, not only considering a technical accounting focus but also including discussions related to the need for social and cultural awareness, shared values and that they will be working in unprecedented dynamic and risky contexts. This multidimensional approach would allow students and professors to expand their discussions and to jointly contribute to the betterment of accountants' and auditors' professional profiles, beyond the requirements of outdated national laws or international standards like those issued by the International Accounting Education Standards Board (IAESB).

We need to review our traditional assessment practices to include innovative ways to check how we are advancing the development of skills and competences in students, and in the professors who may need to rethink their role in the classroom, the curriculum and in society. One day we will be back to face-to-face classes, but we should not go back to traditional teaching and assessment activities that prioritize memorization and grading over competences development, in a broad sense. Balance is needed when assessing the relevance for technical issues, social awareness, teamwork, personal and professional ethics and to consider that all these dimensions are worthy in a context of continuous changes and future crisis.

The assessment problem is not arising from the COVID-19 crisis, but this could be an opportunity to review it and to think about different ways to promote a meaningful learning process. For instance, in our classes we ask the students for examples in which an accountant

needs to solve organizational information problems arising from the COVID-19 crisis and how to propose solutions to them (situations related to going concern business, impairment, measurement, depreciation, among others). Initially, most of them remain silent and shy, but slowly they overcome the shyness and start to propose solutions, based on their knowledge on those topics and deepening the discussions raising more and new questions. They do not feel that these are assessment activities, but actually the examples allow the professors to identify possible mistakes and to explain where some information may be misunderstood. Other activities are related to working on assignments in small groups using online spreadsheets and video calls, with the professor working with them as one member of each team. Future actions may be to invite professionals to be part of the class, part of the small teams, to discuss real life situations that accountants are facing nowadays.

Undoubtedly, assessment is a challenge that we need to discuss furthermore. Nevertheless, we should avoid the wrong idea that assessment and grading is the main purpose of education and prevent that it *becomes a tree that does not allow to focus in the forest of meaningful learning*.

Some questions arise for future research in Accounting Education, considering the Latin American context, where the economic and social background is worsening the COVID-19 crisis, and it will continue affecting our lives once the virus situation may be over in other places. It is necessary to deepen the discussion related to assessment and learning, grading systems, new ideas implemented by professors, perception of students and proposals they may have about their own learning process, how to face future uncertainty and new crisis, theoretical approaches to improve our practices, among others. Also it is important to develop research that lead to a better understanding of the crisis and its impacts on higher education systems, highlighting topics such as desertion, virtual communities, on-site versus online activities, and especially, the role that culture and social conditions play in designing other views for building a more inclusive and sustainable world.

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DENMARK

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Introduction

This contribution represents experiences from teaching management accounting under the COVID-19 lockdown 2020 in Denmark. The course examined is an introductory course in management accounting taught in the second semester on our bachelor of business science programme. The course is divided into three main topics and is team-taught, with one professor responsible for each topic. Lectures are given to the full class by the professors and are followed by tutorials with around 30 students in each group. Instructors supervise students during the tutorials.

Challenges along the way

When lockdown was announced, the university had no facilities available for online teaching and there was no pedagogical support for lecturers. Lecture activities were reduced to power point presentations with additional voice-over made by the professor. Tutorials were reduced to discussion forums on our learning platform.

I took over the introductory management accounting course on the 30th March. At that point it was obvious that we were losing our students. We saw this in their lack of participation in the discussion forums. The instructors reported that students were frustrated due to a lack of information from the lecturers and university and they had a feeling of being left alone. Some of the smart tutorial instructors had been able to stay in contact with their students through media that was outside the established learning platform. They used media like Skype, Adobe Connect, and Discord in order to do video conferencing. They also used Facebook to gather and answer question from students. These experiences showed us that it was possible to do online teaching.

We decided that we, the lecturers, had to do something similar to the smart instructors in order to rebuild a connection to our students and get the course back on track. For my lectures, I decided that I should introduce three initiatives: make as much material as possible available online; provide virtual online lectures via the conference software we now had at hand; and increase the level of information communicated to the students. Regarding the tutorials, all the instructors were told to do the tutorials online via conference software.

I had the philosophy that the more possibilities I offered to enable students to be active and engaged learners the better. The material made available was the power point presentations that was intended for the originally planned lectures. In addition, I made screencasts of the exercises normally demonstrated during lectures. The approach I used to solve the exercise was to start with an empty spreadsheet and then develop a solution while explaining what went on. The screencast software I used only allowed 15 minute recordings for each file. At first, this time obstruction caused me some difficulties, but seen in hindsight it is probably a good idea not to make videos much longer because the focus of the specific topic may be lost. I was not sure if I was allowed to do online lectures because of ambiguous directives given to us by the management, but I decided to do so anyway. I decided to follow the original time schedule that was prepared for the course.

The lectures followed the structure that I would have followed in a lecture hall. I did not go through the calculations related to the planned exercises. Instead, I referred to the screencasts available, and elaborated more on the learning objectives related to the exercises. My experience from doing lectures via conference software is that it takes more time. Making sure that the right screen is shared, remembering to turn on the sound, etc. An interesting observation made was that I received more questions during the online lectures than I normally do. I mainly received the questions via the chat function. Most often the questions were about repeating or elaborating on a point made. Lectures were recorded and made available on the learning platform. This should be seen in the light of the decision to give the students as many possibilities for accessing material as possible.

The level of information shared with the students was increased. For each lecture, I carefully explained my objective with each element of the lecture, such as textbook reading, additional texts, exercises and screencasts, etc. I encouraged the students to send me emails between lectures and to ask questions during lectures. Many questions were about the changes due to the new situation, for instance exam format. Though not allowed to, I answered these questions, but I also emphasized that my answer may be changed due to changed circumstances. For me it was important to embrace the frustration felt by the students in order to help turn their frustration into positive engagement such that they actively studied the content of the course.

Lessons learned and experiences that will be used in future courses.

The main lesson learned from this COVID-19 semester is that lecture hall and classroom teaching creates a valuable space for learning because this it provides good possibilities for the social act of learning through wondering, raising questions and providing feedback. My hope is that we can return to this physical space soon. When we do, I intend to bring some of my recent remote teaching experiences with me:

- I will provide students with more material before the lectures, because it seems as if they actually watch the screen casts, and use them as stepping stones for further and more reflective learning during lectures. The idea is that it will then be possible to use the lectures for discussions of more difficult aspects of curriculum.
- In order to foster a more lively debate during lectures, I intend to facilitate some kind of chat function in the lecture room. Through such an initiative, I expect more questions from the students, as was experienced during the online lectures.

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EGYPT

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Context

COVID-19 has created an impetus to many governments around the world to take stringent actions to curb the pandemic outbreak and Egypt is no exception. The Egyptian government has taken many precautionary measures to curb its spread. Schools and universities have been closed since March 14 and many governmental university residences have been re-designated as medical isolation units for Egyptians repatriated from abroad or COVID-19 patients with mild symptoms. This in turn has disrupted the lives of millions of students, educators, and other community members in this, the most populous, country in the Middle East. To mitigate the effect of university closures, the Supreme Council of Universities, which plans and oversees all higher education policies, has required all state universities to move to an online learning paradigm instead of face-to-face instruction in order to salvage the academic year. The government has offered many initiatives to support online learning, including increasing the monthly download capacities for landline internet for all users by 20% for free and providing free access to the educational platforms.

The dramatic switch to online learning has been an abrupt dislocation for accounting students and faculty members and has torpedoed our academic year plans. At our university, the accounting department is the biggest department of the Faculty of Commerce and it serves the needs of more than 22,000 undergraduate students who either major or minor in accounting and more than 350 postgraduate students. In the past two years, we have started to use Moodle as a platform to upload course syllabus and lecture notes.

Challenges and innovations – teaching and learning

I am a lecturer in accounting and, also, an academic coordinator, therefore, my responsibility is twofold: teaching and planning and overseeing teaching and learning activities. COVID-19 has presented new challenges that I have to deal with which include: how our students can complete their courses remotely; how to support students and staff in this shift; how to adapt my accounting pedagogies to the new crisis teaching format; how to evaluate and assess the progress of our students.

Choosing a suitable mode of online teaching has been far from seamless as we were urged to consider many factors. The first factor is the large number of students enrolled in many accounting courses (for example more than 3,000 students are enrolled in a management accounting course). The second factor is the socio-economic situation of students which plays a key role in influencing students' access to internet connectivity and computers or smartphones. The last factor is the technological infrastructure of our university which we believe is not good enough to provide the expected highly concurrent access from students and faculty members. As a result, we decided that asynchronous mode of teaching is the most suitable mode for online teaching.

Faculty members were asked to create video recording of their lectures and upload these files, related resources, and assignments to the Moodle platform. Then, students can access these resources via Moodle or the faculty YouTube channel at any time. To support our students and instructors and reduce their anxiety, we established a task force including academic coordinators, IT unit, student union, and student affairs. The task force is responsible for helping students who do not have access to a computer and/or the internet or struggle to deal with online learning. Also, to empower instructors to successfully deliver

their courses online, a WhatsApp group for instructors was created to share timely and accurate information, respond to their inquiries, and support those who are not techno-savvy to cope with this transition.

As a lecturer, I thought I was prepared, as I previously worked as an e-facilitator in another institution and I am familiar with many online educational platforms. However, it turned out that I was wrong. I was asked to be ready for moving online within a week which is impossible during normal time. It was a shock; however, we do not have the luxury to object or negotiate during these difficult times. I reprioritised the intended learning objectives and course structure and tried to adapt my pedagogies to maintain my students' motivation and engagement to complete their courses.

Assessments and examination

As the COVID-19 crisis has affected teaching and learning activities, it also has a serious impact on assessments and examination. All written or oral exams have been cancelled for all students, except for seniors and postgraduate students. Instead, students are assigned to conduct individual research projects to assess their progress. Regarding senior students and postgraduate students, the final written exams have been postponed to July. For me personally, I feel testing accounting subject matter with a research paper only is not fair or sufficient, especially for undergraduate students. I believe that this type of assessment will favour those students with excellent writing skills rather than those with excellent problem-solving skills and knowledge of the subject matter, which is unfair. Also, my exams usually include machine-gradable multiple-choice questions and short computational problems to cope with the massive number of students. But now, for the two courses I teach during this semester, I am required to read and evaluate more than 1,000 five to ten-page research papers, which is a daunting task for any instructor. However, I believe that to keep abreast of this rapidly evolving crisis, stupendous efforts and a great deal of flexibility are required from faculty members.

Reflections

Despite the short window to prepare, we were able, somehow, to figure out how to move ahead to confront this challenge. Our strong commitment to our students was the trigger to adapt to difficult situations that once seemed improbable. The skills gained from this experience can be the foundation that shapes our striving to enhance accounting education in the post-pandemic period. However, we must acknowledge online learning turned out to be an unsatisfactory experience for many students because the educational content was not well prepared, and due to the lack of social and academic contact. Also, some faculty members, who are not used to using technology, were not happy with this shift. I believe that there is still a long way to go before we can have effective online learning.

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ESTONIA

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Background

The Emergency Situation (ES) created by COVID-19 started in Estonia on March 12. At that time, there were nine weeks left to teach. Moodle was used at TUT as an e-environment supporting face-to-face learning. The most common use of Moodle for the lecturers was to store slides and other lecture materials that students had to acquire before class. The materials of the exercise class were usually distributed to the students in paper during the class. The tests and exams were also paper-based.

The response

As Moodle was used to support contact learning, it was not enough for full e-learning. Therefore, in the first weeks after ES, passive e-learning dominated, according to which students had to get acquainted with the study materials independently in Moodle. The lecturers posted instructions in Moodle, which included a syllabus for the coming weeks, what materials they had to read and what exercises to solve.

Although TUT educational technologists had previously organized training for those conducting e-learning and introducing e-learning tools, after the start of the ES, instructions for using different e-environments began to appear. At the same time, as our staff were taking-up the challenge, the e-learning facilities of Moodle were quickly improved with the addition of current e-tests, recording and playback of online lectures, chat forums, and descriptions of problem solutions all introduced.

As a result, in the following weeks the proportion of e-learning began to grow. During the interactive (live) lectures and exercises, the lecturers encouraged students to post their questions on the forum so that the information reached everyone, but it was done modestly.

Student participation

It should be noted that the activity of students participating in online lectures was very different. For example, 100% registered for an online lecture in Intermediate Accounting, 100% of whom also actively participated and each participant sent an average of 4.42 messages. However, in Financial Accounting for Financial Managers these figures were 57%, 91% and 0.75 respectively; and in Basics of Financial Accounting 57%, 90% and 0.36.

The impact on teaching and learning

The impact of the ES on teaching and learning was most noticeable in the fact that e-learning eliminated the chance to have synchronous feedback from the students. The computer is not able to convey whether the students understood or not. While in the classroom, it is perceived and the lecturer can react immediately, give an example, and so on. Also, e-learning does not allow for the same flexibility of group tasks in a session, therefore the development of communication and cooperation skills suffered.

Students, especially those who studied in addition to working, were also challenged to do their studying and research at home, where concentration suffers due to the unavoidable contact with other family members. There were cases where students' research surveys were not completed by the deadline because the interviewees lacked time and the feedback on their questionnaires was poor.

At TUT, we also provide in-service training in accounting, mainly to practitioners who have previously studied in other specialties and who want to improve their professional skills. These sessions were also interrupted. In order to find out about the options for continuing, a survey was conducted among the participants of the lower level courses (Accountant and Financier program), which surprisingly revealed that they mostly did not want to study in the form of e-learning. In contrast, participants in higher level courses (Chief Accountant and CFO program) agreed with a switch to e-learning.

The impact on assessment and student performance

At the University level, it was decided to permit students to take exams in the classroom. However, some of the lecturers conducted a survey among the students to discover if there was anyone who could not come. About 10% answered that they lived far away and did not dare to travel by public transport and some reported that they had suffered from COVID-19. The decision was then taken to hold e-exams.

When preparing for the e-exam, lecturers knew that it was impossible to check during the exam that the exam was taken independently and without assistance. In addition, it is impossible to ensure that the screen image is not recorded. Therefore, an "open book" exam was allowed. As it is difficult to find and invent new questions and tasks, most of the questions and tasks already prepared for this year's exams were used for the e-exams.

The fact that the start time of the exam was the same for everyone was conducive to students doing the examination independently. The exclusion of co-operation was supported by the fact that Moodle allowed us to order the questions at random during an exam, so any students who took the exam in the same room as other students did not have the same questions at the same time. In this way, several randomly selected questions were asked about each learning outcome.

In addition, it was possible to create the tasks in Moodle so that the values of the numbers changed for the same task, which ensured that even if a student had the same task as another, the numbers were different and (s)he had to recalculate the answer.

Contact teaching in my subject ended when the ES started. Comparison of the exam grades with the previous year showed that preparing during the ES and taking the e-exam resulted in 16% lower points than under normal conditions.

The impact on faculty

The quick move to e-learning demanded a large amount of additional time from lecturers to prepare e-lectures. The ES also increased the administrative burden and caused prepared action plans to be deferred. Hours available for research reduced. This situation led to many

coming close to burnout. In order to restore motivation, it is important that universities value such an effort.

Conclusion

The forced transition to e-learning was certainly a valuable experience that accelerated the learning and use of e-learning opportunities more in the future. At the same time, a survey among students showed that most or all of them wanted face-to-face learning and very few preferred only e-learning.

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COVID-19 effects at the Aalto University School of Business Department of Accounting

The COVID-19 lockdown started affecting teaching in the middle of March 2020 when the school transferred to remote teaching and learning. We focus on the bachelor level courses: Management Accounting 1 (MC1), Financial Accounting (FA), Internal Control (IC), and Bachelor thesis seminar (BT). All these courses were affected but handled the remote teaching somewhat similarly and somewhat differently.

In MC1 the lecturer gave written material for students. In FA the Zoom application was used to have exercise lessons, e.g. for the preparation of cash flow statements. In the IC course, the lecturer had a little bit more time to adapt to the Zoom and Panopto execution that he used. BT was taught online by using Teams or Zoom applications. The accounting faculty continued seeing each other in the voluntary online coffee break sessions which were held occasionally.

Challenges that we faced concerning accounting education during the crisis

The first challenge was the requirement to *react urgently* to the changing circumstances. All lectures were suddenly held online. Aalto University disclosed updated COVID-19 instructions regularly and helped the teachers to adapt to the new situation. Teachers' means to adapt to the change differed a little bit and some lecturers had better readiness for the transformation to remote teaching.

In the BT course, the introduction lecture was held in the classroom (before the shutdown) but after that, the sessions were held remotely. More specifically, online meetings were held. Also, the lecturer and the student opponents commented on the research plans by email. To deal with the challenge of online meetings usually taking more time than face-to-face meetings, the lecturer divided the thesis class into *smaller subgroups*. Each sub-group was

made up of the lecturer, the presenter (student), and the two opponents (students). The group size of four people was easier to manage in the Teams application and so online meetings were held with each subgroup separately. For example, one subgroup presented their work in the morning and the other in the afternoon.

Exams in courses were taken *remotely* on a digital platform which is a developed version of Moodle. Exams included true/false quizzes and tables with calculations (e.g. financial statements or cash flow). There was a limited experience of how the technique and grading would work in action. Additionally, one challenge was to take into account the *students with special needs* which required adjustments in the learning environment. For example, one student needed more time for the exam because of dyslexia. Organizing the extra time was difficult because the remote exams were partly based on the idea that students do not have time to find information from any sources.

The learning and reflections

At this stage, MC1 and FA courses have ended and exam results accompanied by student feedback on the courses are available. We compared the results and feedback with the same courses the year before. We emphasize that although we found interesting viewpoints, we should refrain from making bold conclusions.

We document that the exam grades are on average 10-20 % better than in the year before. This may imply that the level of difficulty of the exam has been lower than before. This may be because the exam followed the open book mode and thereby was not controlled. Hence, the students might have used some outside help. Moreover, students had more time to prepare for the exam because many other activities were closed.

In the course feedback, the students are asked to rate their perceptions of the teaching and their own effort and achievements. Interestingly, the response rate, which normally is very low, raised from 5 % to 15 % in MC1 and FA. Overall, the average scores of most of the asked six questions were lower than the year before in both courses (though the FA course, where prerecorded videos were used in the exercises, got better scores concerning teaching and used learning technology than before). Students scored their study efforts lower than before. This could indicate that in accounting courses students are not used to studying remotely, which requires more independence, and they find it difficult.

In the BT course, students got, on average, good grades. One explanation could be that they had more time for writing the thesis. However, in immediate and unofficial feedback students commented that working alone without the full group's support was stressful.

As the COVID-19 influence on teaching may continue in the next academic year, it is good to consider the lessons learned so far. First, it is very hard to replace contact teaching. For teachers, remote teaching means that lectures will have to be renewed. Remote lectures could be shorter and concentrate on the most important issues leaving more responsibility for the students to work independently. This means that the students have more freedom when and where they study but they also have to take more responsibility to self-regulate their learning.

Second, remote teaching may be worth considering in the thesis supervision process to assure students' learning. Combining contact teaching with remote teaching in this course seems to be a promising area for future developments, when students are expected to take responsibility and write advanced written assignments independently, but they would also have contact sessions which reduces unnecessary loneliness and stress.

Third, distractions may disturb the students' thesis writing process. The observation that bachelor thesis grades were good (and casually observed to be even better than normal) may reflect that students had more time because they were not working part-time. They may have also partied less.

Potential research avenues

The COVID-19 outbreak and the adjustments in teaching have provided insights that could be examined more deeply in future studies. In the Finnish system, the bachelor thesis seminars differ considerably from the other courses that are taught at the undergraduate level. Advanced written assignments like a thesis require more independent work and the ability to dig deeper into a specific topic of accounting. Thus, students should adopt a suitable approach to learning, self-regulate their learning, and have a feeling of self-efficacy and academic integration¹⁵.

We see it as a promising avenue for future research to examine if remote teaching combined with contact teaching can help students to regulate their learning, increase their self-efficacy, and decrease their procrastination in the thesis writing process. Hence, the casual observations documented above could be predisposed to scientific research in the future.

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¹⁵ Miihkinen, A. and Virtanen, T. (2018). Development and Application of Assessment Standards to Advanced Written Assignments. *Accounting Education*, Vol.27, No.2, 121-159.

FRANCE

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Context

We are facing today an exceptional situation impacting our economy and society. It has become evident that education is a key area when a crisis occurs, and one of the first to be affected. Equally, it is a key factor in bringing solutions for the recovery of our economies and societies.

On 11th March 2020, The World Health Organization declared the situation a pandemic. The next day, President Macron, announced that primary, secondary and high schools, as well as public universities were closed indefinitely. The national lockdown ended on the 11th May, progressively restarting activities in various industries.

SKEMA Business School is a global higher education institution, present in five different countries¹⁶ (and continents). It guaranteed the continuity of education, from the early start of the crisis, relying on an already existing deep culture of pedagogical innovation and technical skills and capabilities that were channelled and developed to face the exceptional situation. We were able to switch entirely and immediately to teaching online, while integrating this exceptional learning curve to our model of pedagogical innovation.

What could seem a detrimental crisis situation represented, in fact, an opportunity to carry on the transformation of our pedagogy, relying on innovation, digitalization, globalization, trans-disciplinarity, and hybridization. Accounting education was part of this transformation process, with a variety of situations including fundamental courses in general graduate studies, graduate accounting tracks preparing for the accountancy profession, post-graduate programs in audit and accounting, both in full-time, and in work-and-study formats, fundamental accounting courses for non-financial managers in the EMBA.

Challenge(s) faced concerning accounting education during the crisis

The lockdown following COVID-19 required a prompt reaction from our faculty, who had to rethink and test new pedagogies. For most of the majors at SKEMA, the semester was well underway, with students already engaged in a partly online learning process. This facilitated communication in class, and enabled inclusion more easily for isolated students. However, some of our accounting programmes had to be set-up for the first time for online education and assessment, with students returning from their internships in early April, and having to complete another full semester before graduation.

A variety of online learning solutions were implemented in the accounting programme: mixing synchronous (Teams, LiveEvents, Skype) and asynchronous solutions (videos, simulations,

¹⁶ The campus are in Paris, Lille, and Sophia Antipolis, in France; Suzhou, in China; Raleigh in the US; Belo Horizonte in Brazil; and Stellenbosch, in South Africa.

reading materials, applied exercises), with blended and hybrid sessions, following various scenarios adapted to learning objectives, to the type of audience, and to the level of the group. We believed that it was important to include customized approaches, include interactivity, learning with peers, and pace the rhythm of the training by alternating and mixing various modes of delivery. The role of the teacher as “author” of the learning scenario, and as facilitator in class became essential.

Keeping the attention of the class during « seminar » classes (usually organized over half days or full days) was a major challenge. The solution was to build a hybrid scenario alternating traditional lecturing moments, autonomous activities (students had to prepare case studies, answer to questions individually or in group), presentations of results in class, and collective feed-back sections. Using break-out rooms with various tools enables the teacher to « visit » virtual working groups, give guidelines, and facilitate the learning process.

Another challenge was assessment, including issues of fraud prevention, data privacy, intrusion, etc. More than focusing on technological and legal aspects, we prefer to raise the importance of properly designing the evaluation, and alternating modes of assessment. For small groups, oral examination is a reliable form, also written open questions or case studies, and reflective subjects that can be linked to a professional project. However, objective exams are often the best way to assess acquisition of knowledge in quantitative disciplines. Designing customized questionnaires with the help of tools and applications (like our K2 – Moodle-based platform) reduces the risk of fraud.

Another challenge was replacing the planned “in company” experience in executive education managerial accounting courses. This has proven to be an opportunity to innovate, and the company visit at SAP was transformed in a very successful “virtual” visit, with presentation of the latest AI solutions, and an immersive experience for the students.

This period also challenged the time spent outside class, both for student and trainer, however the faculty considered it as an opportunity to acquire new skills and reflect deeply to education aspects of their mission, and academic citizenship through mentoring and support to students.

Insight and Impact

More than the transfer of knowledge, online learning and the use of new technologies help develop soft skills such as the ability to communicate, to manage time and work in a team. But, technology is both an enabler, and a source of alienation. It is the teacher who holds the key to a successful use of technology, by developing learning scenarios, and changing roles. However, while use of IT is common today, despite the fact that accountants were among the earliest users of computers, traditional educational tools such as books and whiteboards are still widely used. The recent crisis challenged this approach.

For our accounting faculty, the crisis brought an opportunity to spend more time interacting with smaller groups, including more flipped classrooms and teaching by problem, and rethinking learning scenarios. It also made us assess collectively, with colleagues from other

disciplines,¹⁷ the use of technology (proctoring, visio-conferencing, filming and broadcasting live events, etc.).

Lessons learnt for the long term include acknowledging the true value of the trainer/facilitator in class (whether virtual or with physical presence), as well as the importance of feedback, and increasing social interaction in the “epistemic” community. Sharing practices in our academies leads to increased interactions in the teaching team, with possibilities of developing more hybrid and trans-disciplinary courses.

Putting students in “real professional” situations, with virtual team working, project management, use of technologies helped develop precious soft skills and employability skills, in line with the transformation of working places. Moreover, this period revealed the reflective experience of the students, and the importance of critical thinking for developing professional judgement and other relevant skills for the accountancy profession.

Research potential: highlights any potential accounting education research issues arising from the crisis

The advice is not to rush, if it is not related to an expertise (or a project to develop an expertise). However, the crisis brought an opportunity to explore trans-disciplinary topics, including accounting education. Our research center continued its regular seminar series (thanks to the multi-campus organization already in place), with wide participation of the members, helping the community to stay united. In addition, we developed ad-hoc forums of discussion around accounting education and research in COVID times, which provided the opportunity to socialize and discuss the more general implications of the crisis, as well as to develop a long-term strategy.

For Accounting Education, SKEMA provides a rich field of research and experimentation (multi-cultural environment, augmented intelligence & digitalization, various settings with the international campuses). We have already published in the area of active learning and developing soft skills in accounting and we intend to further explore these fields for the benefit of the accounting teaching and research community.

Overall, the COVID experience has led to sharing efficiently and timely best practices, developing agile pedagogical skills to cope with the situation, and engaging massive technical and pedagogical support from other services. It was a very successful integrated operation, as proven by good feedback from students, and reflected by social networks, and by the media. It is time now to deepen the analysis of key success factors through research, and capitalize on the experience that was acquired in critical times. Finally, the crisis can lead to disruptive solutions, and push a change of paradigm in education.

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¹⁷ SKEMA faculty is organised in three multi-disciplinary academies, instead of traditional departments based on disciplines.

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GERMANY

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Introduction

The University of Münster is one of the largest universities in Germany. The Münster School of Business and Economics (MSBE) has more than 5,500 students and offers bachelor and master programmes in business administration, economics and information systems. The summer semester was supposed to start in the usual way with face-to-face classes on April 6, 2020. But when the COVID-19 pandemic arrived in Europe in mid-March, it quickly became apparent that it would not be a normal semester. A crisis management team was established both at the university and school level making some general decisions: all university buildings including libraries were closed for students and visitors; faculty and administrative staff were asked to work from home; the start of classes was postponed for two weeks to April 20, 2020; and all classes should be delivered digitally. Moreover, company visits and events on campus (e.g. case study workshops in collaboration with firms, receptions hosted by companies) had to be cancelled. These measures were initially limited until May 31, but later extended for the entire summer semester. Classes ended on July 17 as planned initially so that the summer semester was two weeks shorter than usual due to the late start.

Impact of the pandemic on teaching and learning

Although the MSBE has used Learnweb (a web-based teaching system based on Moodle) for several years and has technical equipment to record lectures in some large classrooms, the digital infrastructure had to be extended significantly within a very short period of time to enable a digital semester. The university's IT department decided to purchase ZOOM licences for both digital classes and internal meetings. Initial concerns with data protection and other legal issues related to ZOOM could be solved. Based on the technologies available, each faculty member had to redesign his/her classes into a digital format.

The courses offered by my team and myself in the summer semester are quite diverse. They range from an introductory accounting course for about 900 first-year bachelor students, electives for master students (up to 60 participants), a seminar in advanced accounting (about 50 participants) to interactive business simulations and case study courses for bachelor students (about 20 participants). We decided to use ZOOM meetings for the lectures and

tutorials whenever possible to maintain interactivity with our students. A “ZOOMIQUETTE” was developed by MSBE to define some general rules (e.g. students are muted, no recording of the classes by students to protect copyrights).

We encouraged the students to actively participate in the classes by using the chat function to ask or answer questions, to raise their hand or to simply unmute themselves to contribute to the class. Like in traditional face-to-face classes only a few students (always the same) made use of these opportunities to interact. Interaction could be enhanced, however, by using the breakout sessions and the survey function in ZOOM. Surprisingly, the presentation of seminar papers and their discussion worked very well via ZOOM and stimulated an intense debate about the seminar topics. Here, even more master students participated in the discussion than in previous years’ traditional seminars.

For the largest class with more than 900 students we followed our IT department’s advice not to use ZOOM for technical reasons but to record the lecture. We considered this remote delivery not ideal for several reasons. First, it implies a one-way lecture with no immediate feedback from the audience. I held the “ghost lectures” in an empty lecture theatre – a strange experience. Second, as the lectures were no longer live events but recorded, less spontaneous comments and jokes were possible. Third, remote delivery might hamper continuous learning as students postpone their work until the exam is approaching. However, due to the circumstances, we had to accept these disadvantages. The recorded “eLectures” were made available to the students via Learnweb week by week for exactly one week to encourage the students to follow the classes continuously.

The tutorials accompanying the lecture were delivered via ZOOM in parallel sessions for about 50 students each. In addition, we offered short online courses for selected topics in cost accounting (product costing, variance analysis, target costing; learning time 20-40 min. each) that we had developed in the last few years (with a huge effort). Students can take these online courses via Learnweb to prepare or to recap a class. Finally, questions and short exercises for self-study were available via Learnweb for this and all other courses. Here, we took advantage of our previous years’ investment in developing digital teaching and learning elements which are highly appreciated by our students.

While redesigning the classes into the digital form worked quite well, the biggest challenge turned out to be the examinations. Most courses are assessed based on final written exams which require physical attendance of the students. Considering the hygiene requirements and contact restrictions that the German federal government had implemented under the COVID-19 pandemic, traditional exams were hardly possible. To take the exceptional circumstances into account, the federal state government of North Rhine-Westfalia issued a “Corona-Epidemie-Hochschulverordnung”, effective since April 18, which allows alternative assessments such as online exams or a change of assessment mode. The regulation also allows the students to cancel their exam (even if they have passed) and to retake it without any consequences for the total number of trials or failures.

At MSBE, written exams took place in the first week of June (resit exams for the last winter semester) and in July/August (for the summer semester) either with physical attendance or as online exams depending on the number of students taking the exam. For small groups up

to 20 students, online exams were mandatory, for groups between 21 and 85, online exams were recommended and, for large groups with more than 85 students, exams with physical attendance were organised. Both types of exams involved specific challenges. Online exams took place via ZOOM meetings with breakout sessions, but more people and more time were necessary to administer the closed-book exam (e.g. check students' identity, to control for cheating). For physical exams, much larger classrooms were needed to comply with the hygiene requirements and contact restrictions. Some exams therefore took place in Halle Münsterland, the city's exhibition hall. The organisation of these exams including the disinfection was supported by a specific campus management unit of the university.

Reflections

While it is too early to assess the effectiveness of the digital semester, a few experiences and lessons learnt can be summarised. Overall, the digital classes worked well from an administrative point of view. A mix of different approaches was necessary due to the diverse nature of the courses and the technological constraints. In some cases, the digital format allowed more flexibility compared to traditional classes (e.g. short exercises in digital breakout sessions, integrating a corporate guest speaker from rather far away). The first online exams went smoothly, although organising the assessment required a significant effort.

An important shortcoming inherent in the digital classes is the lack of social contacts. Studying at university is not only about learning accounting (or other topics), but also about personal development through social interaction – with fellow students and with faculty. Feedback from our students shows that they miss this a lot, in particular, as many fellow students are not in Münster but taking their digital classes from their parents' home. Some even say they would never study at an online university. Still, our students may have gained a valuable experience in working digitally which will definitely become more important in business in the future. Moreover, this exceptional semester has stimulated the further digitalisation of teaching and learning at MSBE and the positive experiences will certainly change future accounting education at university.

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GHANA

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Introduction

The arrival of COVID-19 in Ghana seemed very remote when it first appeared in China, and the thought of infection in Ghana was not on the national agenda. Gradually the reality began to hit home when it was realised that imported case(s) could trigger the presence of the virus in the country, which is what happened. When the number of confirmed cases in the country

was only six, a decision was made to restrict public gatherings, including closing down all educational institutions to curtail the spread of the virus. This brought academic activities to a standstill in most tertiary institutions, including our universities – whose management at this point needed to strategise to chart a new path for academic activities quickly. Preparing students and lecturers to adopt the new methods of teaching and learning due to the advent of COVID-19 has been challenging.

Impact of COVID-19 on Accounting Lectures

The dramatic change from delivering lectures face-to-face to a virtual environment has had an impact on teaching and learning of accounting which in some cases reflect the entire experience of the universities in general. The impact will be explained from the perspective of the key challenges encountered by staff and students, and the positive outcomes from this new approach.

Key Challenges Encountered by Staff and Students

The students of the accounting departments are scattered all over the country and without prior usage of the virtual system to deliver lectures; the new era called for an all hands-on deck approach to achieve our aim. Even though some virtual infrastructure was already in place, it was not fully activated to be used under such circumstances whereby the entire university's teaching and learning were moved online. This meant that other virtual tools such as Zoom, Skype, WhatsApp, Radio, Emails, Google classroom, Podcasts, etc. were required to supplement the Moodle system that was already in place.

With these tools, coverage and accessibility improved, but it came with its challenges. The ICT units of the universities have to organise training for lecturers on the use of Moodle since this was the first time some colleagues were using it. The availability of laptops with webcam and smartphones were some of the challenges which hampered the delivery of accounting lectures and learning during the changeover. Also, there were issues of internet accessibility in some areas, costs of data, the stability of the Internet, and power-cuts all affected student participation in lectures. In most instances, these challenges resulted in students joining lectures mid-way and trying to ask questions to comprehend and catch up, thereby slowing the pace of the teaching.

There was also initial anxiety and stress of using technology to deliver accounting lectures on the part of some lecturers and students. That is, how the experience was going to turn out in terms of getting the lectures across like a conventional lecture and how the students would cope amid these technological challenges.

The COVID-19 pandemic also impacted severely on the practical accounting sessions, particularly tutorials. The accounting software in use, for instance, was installed on the universities' computers and students were required to enter transactions on the computerised accounting application and generate the relevant reports. But, with students away from the campus and without personal software on their computers, it was not possible to continue this activity. Thus, the objective of delivering hands-on-practical knowledge to the accounting students through the use of accounting application could not be achieved as lessons could not be delivered and tested practically. As a result, an essential part of preparing students for the industry has been lost.

Other aspects of our students' education were also lost, including guest lectures where speakers with practical industrial experience shared their experiences with students on current issues in accounting. The tutorial sessions where students work in groups and have a chance to practice more practical questions were also discontinued. As technical universities, one of the key training requirements of awarding degrees and certificates is the competency-based training of which industrial attachment is a crucial part. This attachment helps students to see accounting in "practice" at the workplace and is also where some students experience the work environment and team working in the real-world for the first time. However, due to the pandemic, this was also not achieved.

Another area the pandemic has impacted is assessments and project work. Most sit-down mid-semester examinations were converted to assignments and short quizzes affecting the solid practical base of our mid-semester examinations. Project work where accounting students undertake on-field practical data and surveys has been turned into long essays due to concerns of contracting COVID-19 in the field. This may affect their project skills which are needed in the field of work. Further, the poor internet connectivity, high cost of data and frequent power-cuts affected students' engagement. These affect the ability to ask and receive feedback, thereby reducing the enthusiasm in teaching and learning.

Positive Impacts

The positives of the current approach to teaching are that lectures are fully recorded and made available online, which makes it easy for students to refer to them at any time. Also, it has improved the adoption of technology among accounting staff with some devising innovative ways to enhance their teaching. It has also changed our perception of accounting and university education in general and to appreciate that virtual lecturing is vital going into the future.

Conclusion

There is a need to do more in terms of the application of virtual tools for teaching accounting in higher education, especially the practical sessions where computer applications are used. The need to enhance our technological prowess is not a luxury anymore. It is a real necessity for both students and lecturers for survival in the field of higher education. Future research should assess the impact of COVID-19 on accounting students' engagement and performance.

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ICELAND

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Introduction

Reykjavik University is the second largest university in Iceland with approximately 300 staff and about 3,500 students in seven different departments. As one of the largest departments at the university, the Department of Business Administration has approximately 700 students and offers bachelor programs, master's programs and a PhD program. Related to accounting education, the bachelor programs in business administration and in economics include financial and management accounting courses. A specialized master's program in accounting and auditing is offered as a three-term study program (90 ECTS credits). This master's program is in focus of our consideration of the COVID crisis.

Most students on the master's program have jobs alongside their studies. Additionally, a number of courses are taught by external fly-in teachers. While some courses are taught in weekly sessions, the teaching takes place in blocks in many courses. Teaching blocks are intensive three-day teaching sessions, typically from Thursday to Saturday, with two blocks per course.

Impact of COVID-19 crisis

When COVID-19 struck in early March 2020 the spring term was about two thirds finished. As in many other countries, the government implemented strict measures to fight the pandemic with, e.g., travel bans, social distancing rules and infection tracing. Reykjavik University had to move all its teaching online and close its physical campus. This meant that many courses in the master's program were not yet finished and had to be converted to online delivery with very short notice.

Teachers and students approached the necessary adjustments in teaching, learning and assessment in a very positive and constructive way. As students in Iceland are typically tech-savvy and have their own laptop computers, nobody needed to fear exclusion due to lack of necessary equipment or access. Adjusting the teaching style to online delivery was a bigger challenge. Teaching in the master's program in accounting and auditing follows an applied problem- and case- based approach and therefore relies on ongoing interaction between teachers and students. Purely relying on asynchronous online teaching, based on recorded lecture material, was not an option that would meet either students' and teachers' expectations or Reykjavik University's approach to excellence in teaching and learning. Instead, synchronous "live" interaction following the initial schedule proved successful in combination with individual and group work on problems and cases. In a situation in which students were largely bound to study from home – a situation that is also psychologically challenging – this teaching and learning approach helped motivate and activate students to achieve the intended learning outcomes.

Even though continuous assessment already represented at least 30% of the final grade of master's courses, the assessment structure of the courses was adjusted so that a minimum

of 50% of the final grade is covered by assessment elements during the term. This adjustment was implemented to give the students some flexibility and to accommodate the changes in teaching format.

Our experience showed, however, that synchronous teaching components can be more time-consuming and exhausting for students than comparable in-class situations. To consider this and allow for necessary flexibility, some teachers made short recorded lecture components available online. Ultimately, both the fully synchronous and blended approaches came close to the classroom situation. Implementing these alternative approaches required joint effort of teachers, program director and administrator, IT and teaching support functions. Individual guidance for teachers and frequent communication between all parties has been a key success factor for nearly seamless implementation. While information on various online teaching tools was promptly available, a suitable setup for each course needed to be identified and implemented.

As in other fundamental change processes, difficulties and challenges occurred, but could be tackled in most instances with everyone's good cooperation. Group work when students do not have the opportunity to meet in person is particularly challenging, but students' open-mindedness and the variety of available online and cloud solutions helped mitigate this difficulty. In a sense, faculty, accounting students and administrators came together to solve a joint problem created by an outside "Black Swan" event. There was a sense of urgency but also of cooperation and a high level of flexibility in solving this problem with communication between the parties being of paramount importance.

Beyond the steep learning curve described above, one key learning from moving the entire teaching online is the critical importance of the learning technology infrastructure in place. Reykjavik University had recently implemented the Canvas learning management system and had already moved all course information, material sharing and grading to this platform. This platform proved very useful for synchronous and asynchronous teacher-student interaction and online assessment methods. However, despite the state-of-the-art platform, not all accounting teachers were initially familiar with its functionality. Even though Canvas has numerous functions to support online and blended learning, these were not always used pre-COVID-19. Some teachers had used Canvas in the same way as the previous system – primarily to distribute teaching material in preparation of sessions in the classroom. Moreover, as there is a significant number of non-Icelandic fly-in faculty in the master's program, they are more familiar with the teaching technology at their home university and needed to familiarize themselves better with Canvas. None of these issues significantly impeded the change and all teachers demonstrated willingness to go the extra mile to make it work.

The future

One positive result of this process is all teachers in the accounting program now have had a "crash course" in online and blended learning. There is now an opportunity to expand teachers' knowledge and skills in online delivery even further and implement a blended teaching approach that combines the benefits and opportunities of both in-class and online teaching when times are back to a more normal situation. Particularly with accounting students that are already working in the industry, this would create even more flexibility and quality for the program. Such developments will focus on combining recordings, virtual live

sessions and problem-based classroom experiences into several accounting courses. In a sense the pandemic has spurred developments of, and insights in, blended learning approaches that would otherwise have taken much longer to implement

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Introduction

The global deadly virus has created a huge amount of extraordinary losses in almost every sector including higher education in several countries, including India. Accounting educators of India are finding it hard to shift from conventional chalk-and-talk-based teaching to online shared screen and chat-based teaching. Accounting students are struggling even more in coping up with the new equation in learning. Accounting is a number intensive subject that is perceived to create a number of non-monetary roadblocks to newcomers such that they keep doubting the state of their progress in the course that stands primarily on the going concern concept. This means that it is essential for the participants in accounting courses to get support from their teachers on a regular basis.

The doubts of the students should be clarified by the educators as soon as they arise so that the learners do not develop the accounting syndrome. Indian accounting instructors are familiar with classroom (offline) based teaching and they are used to teaching accounting by solving numerous classroom exercises and mini cases with the help of the boards in the classrooms. Indian students are used to the continuous handholding and doubt clearing by their instructors in their accounting classes. COVID-19 has totally changed the landscape of education for both the participants and the teachers of accounting in India.

The impact of COVID-19 on teaching and how some resulting problems may be addressed

We discussed the major issues we had encountered during this COVID-19 period with other lecturers of accounting courses in India. The major challenges emerged from our discussions were: a lack of focus on doing; difficulty in engaging the participants; lack of bonding with the

students; difficulty in getting involvement from the participants; and, difficulty in tracking the performance of the participants. Therefore, accounting educators need to adopt innovative approaches in the design and delivery of the accounting courses in order to achieve the bottom line of accounting education: successful learning. Accounting educators cross the break-even point in their endeavors only when their students accomplish the intended learning outcomes.

In our experience, the COVID-19 period would be better managed by Indian accounting educators if they followed the DEBIT (Doing Engaging Bonding Involving and Tracking) approach which is described below:

Doing: The teacher must ensure that the learners are given a lot of individual classroom exercises that are related to the topics covered so that they can learn accounting by doing (solving more problems or cases). These assignments could be given at the rate of one for every thirty minutes of the session with shorter deadlines (for instance 5 minutes) and must form part of the evaluation framework with a weighting for the component that is material from the student perspective.

Engaging: An absence of active interactions from the students in online teaching is a major issue. Therefore, instructors must adopt a two-way communication approach in their classes such that the students are engaged in the discussion in a continuous manner. They could randomly initiate and sustain the interaction with as many participants as possible so that the dullness in the online classes disappears.

Bonding: Online teaching has the problem that everything and anything may go wrong at anytime. Learners must be motivated to have the tolerance for errors/issues such as interruptions in Internet connectivity, poor board visibility, audio visual malfunctioning, and so on. Accounting educators should encourage students to have tolerance for these problems through building a personal bond with them.

Involving: Students experience frequent and unavoidable distractions while attending online classes and these distractions cause irrecoverable costs to the accounting educators. Hence, the challenge is to know how to involve the participants in the online classes. The instructors may make short videos on the topic and send those to students in advance so that they have prior understanding of the topic of discussion for that session. This means that the accounting educators may get more time for classroom exercises, case discussions, and doubt clarification. The instructor could also keep asking students whether they are understanding the discussion and whether they have any issues they wish to raise about it. Prior understanding of the topic, encouragement to ask clarification of doubts and the need to participate in classroom exercises may enable the students to concentrate on the classroom discussion.

Tracking: Some students may exhibit hidden academic indiscipline such as not participating in the classes when their online classes are in progress. These participants may be motivated to actively engage in their classes through allocation of higher weights for the continuous evaluation components such as submission of classroom exercises, active participation in classes, submission of weekly assignments, and surprise online quizzes conducted in the

session. If the marks scored by the students were communicated to them on a regular basis, they would be able to take remedial measures to improve their academic performance.

Online accounting classes should not be conducted using a “push” delivery model. Rather, Indian accounting educators should employ a “pull” strategy of learning, by implementing the DEBIT approach. Doing so may enable Indian accounting instructors, and others, to address some of the challenges faced by them in online teaching and ensure that learner achievement is maximized.

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IRELAND

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Introduction

On Thursday 12th March 2020, the Irish Government ordered all primary, secondary schools and third level institutions in Ireland to close. Working in a face-to-face university, proud of its campus surroundings and overall student experience, this sudden shift to remote learning (from the morning of Friday 13th) became emergency remote teaching and a scramble to redesign assessment mechanisms. Now, a few months later (mid-June 2020), there is time to reflect, learn and plan for the road ahead.

Redesigning the assessment process

At the outset of the COVID-19 crisis the immediate challenge facing Irish accounting educators centred around assessment. The needs and requirements of multiple stakeholders were at play: maintaining exemptions from professional accountancy bodies; meeting assurance of learning requirements of accreditation processes for external bodies (AACSB, etc.); preserving institutional standards of academic integrity for degree programmes – all while simultaneously managing staff and student anxieties and expectations.

Across the Irish third level institutions, end of semester examinations had already been set and reviewed by external examiners. Now, rules for physical distancing meant the spatial proximity of candidates in traditional examination halls was out of the question. “The Interruption” (as one radio presenter termed the COVID-19 crisis) forced a rapid (frantic?) search for acceptable alternatives. To share experiences and learn from each other across the island of Ireland, the Irish Accounting & Finance Association (IAFA) convened a virtual meeting of its Council.

Working under the principle of ‘no academic disadvantage’ for any individual student (agreed across the Irish university sector) the design and integrity of the assessment process became the predominant focus. At UCC, written examinations were substituted with an online format. For accounting and finance modules this took the form of timed, hard-written open-book examinations, administered via the virtual learning system. Examination papers were amended to accommodate an ‘open-book’ format. Using Canvas (our VLE), examination papers were released to students as ‘assignments’ at the time slots originally designated for end of semester exams (with minor adjustments made to accommodate time zones of international students who had left Ireland). The duration of examinations remained unchanged; however, students were allowed an additional 20 minutes ‘technology time’. Completed scripts were scanned using MS Lens and uploaded to Canvas as assignments.

Prior to the ‘real’ examinations, all students taking accounting and finance modules, were offered ‘trial runs’ for that module, allowing practice for this new approach and to enable students to submit legible, complete, focused documents for grading. Students experiencing technical difficulties or lacking the technological requirements (hardware or internet connectivity) could defer taking the exam until the autumn sitting with no academic or economic penalty.

Completed examination scripts were downloaded by individual module lecturers and graded off-line. External examiners ‘visited’ remotely; University examinations boards were run using MS-Teams. The entire examinations process was completed within the original time scale planned for at the beginning of the academic year and with few large discrepancies in student performances pre- and post-COVID.

Reflections

Reflections on the transition to, and impact of, this approach to assessment are now emerging. New challenges await, as the university sector grapples with lost revenue streams and the uncertainty that comes with the “positioning to pivot” necessary to enable movement from on-campus to remote learning at short notice on the advent of a second wave. In these early days, the following points of reflection are apparent:

- Accounting educators in Ireland have perhaps over-emphasised the exemption requirements of the professional accountancy bodies. Exemptions must serve as more than simply a ‘lowest common denominator’ to determining module design and approaches to assessment. The successful negotiation of accreditations, based on the redesign of assessment practices predicated on sustaining the academic integrity of our university qualifications, offers scope for conversations about and acceptance of a broader range of assessment approaches in the future.
- The important role educators play as part of the instructional eco-system of accounting education extends beyond the teaching and assessment role. During the initial days of the COVID crisis, assessment clearly dominated the accounting education agenda. Now, as we plan for a new academic year, we face fundamental challenges requiring potentially radical thinking and innovation, in re-designing academic programmes to suit remote and/or blended learning. Assessment practices must now be given proper consideration as part of this. Experiences of an albeit reactive transition to open-book examinations, for example, resulted in greater

consideration of the multiple purposes of assessment (formative, summative, certification).

- Despite the ‘digital native’ characterisation of the student body, our students clearly distinguish between using social media and technologies to organise their personal lives and to structure their educational experiences. As accounting educators, we are learning about how our accounting students are learning and we need to be responsive to their interest and willingness to become partners in the learning process.
- Students are resilient; if treated as more than simply passive recipients of the learning process, they will react and respond accordingly. We already know much about scaffolding the learning process and have many exemplars of and empirical evidence supporting good practices at our disposal; perhaps now we need to mine the legacy of our own and others’ research outputs in accounting education!
- A rapidly expanding, new lexicon of teaching and learning is emerging. If we are not careful, it will drive managerialist agendas informing accounting education. Digital pivoting, remote learning, asynchronisation: – all can harness the (sometimes latent) potential and creative capacities of accounting educators, but will require a collective willingness to place pedagogy, and not technology, first. This tension between technology and pedagogy in the specific context of accounting education, given its inherent technical base, requires more careful, collective thinking across the accounting landscape of practice.
- The current crisis – or “Interruption” – is potentially a long time in the lifetime of an undergraduate or postgraduate accountancy student. Employers value the total student experience graduates bring to the workplace, including staff-student and student-student interactions. Findings meaningful ways of enabling this in ‘the new normal’ are key to the experiences of our students.

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ISRAEL

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Background

This first confirmed COVID19 case in Israel was reported on February 21, 2020. Three weeks later, on March 13th, all educational activities at Israeli universities—as well as at all other educational institutions (other than daycare centers) were shut down by governmental decree.

Originally slated for the second week of March, the start of the second semester was postponed at many Israeli universities (including at our university) by one week to allow

senior administrators to decide how to deal with the situation. There were early rumors that all universities would close and that the semester would be lost. This did not happen. Within days, the government decided that all universities would teach by distance. Complying with epidemic regulations requiring a reduction in non-vital physical presence on campuses, the majority of administrative staff were put on leave, while academic staff were asked to prepare urgently for online instruction. Initially Unicko was the chosen platform and all lecturers were quickly tutored to teach this way. Within a month, the University decided to change the platform used and direct access to Zoom sessions was implemented on all course websites. Lecturers were told by the Rector's office to record each lecture and make it available for access by students for the entire semester.

We assumed that the immediate shift from face-to-face lectures to exclusively teaching online would result in the appearance of different course lecture methods among the academic staff. *A priori*, we thought that one of three different teaching methods would be used during this COVID-19 distance learning period:

Method 1

We thought that some lecturers would retain their lessons as originally prepared for face-to-face presentation and would present them via the Zoom platform as if they were in a physical classroom full of students. Accordingly, these lecturers acquired whiteboards for their homes and in every lesson stood next to the whiteboard in front of their laptop and video camera. As in regular classes, lessons conducted in this method occasionally would pause for questions raised by the students participating online. The whiteboard we expected could routinely be used for problem solving and on-the-spot graphical explanations in order to achieve a full and concurrent understanding by the participating students.

Method 2

We thought that other lecturers would reorganize their lessons: instead of lecturing standing next to a whiteboard, lectures would take place while the lecturer sits next to the computer and shares his or her screen with the students. In this type of lesson, the use of whiteboard and spontaneously written explanations are replaced by the use of digital media, partially prepared by the lecturer and partially borrowed from other sources. A typical lesson of this kind would generally begin with a PowerPoint presentation pre-prepared by the lecturer, which then turned into a live demonstration of the issue being taught.

Method 3

Along with these two teaching approaches, we assumed that there would be a third method of distance teaching adopted by some lecturers in which they prerecorded lessons which the students were required to watch before participating in an online session dedicated solely to Questions & Answers. With this method, students would be required to learn the subject on their own by passively watching the pre-recorded lectures and waiting for the online Q&A session in order to clarify any questions they had while watching the recording.

What actually happened

We discovered that these three approaches were not generally adopted in the core areas of our Accounting program: Financial Accounting, Auditing, Taxes, Managerial Accounting and Law. The typical approach in 14 courses taught by 10 different instructors (who usually scored

extremely high course evaluations) was that the teacher sat by his/her computer talking and showing exhibits. Most of the students in the 'Zoom' classes do not turn on their video option and many students also muted themselves. We must therefore presume that many students were engaged in other activities while passively/half listening or not listening at all. Most of the students in most of the classes were unhappy with the Zoom format classes and indicated that the quality of the class was inferior to the quality they were used to in the case of face-to-face classes.

Recommendations

We believe that the teaching experiences which resulted due to the COVID-19 pandemic should be used as a preliminary base for the preparation of accounting education for other forced (and voluntary) distance learning situations which the future might bring upon us (including earthquakes and pandemics or biological and chemical wars). We believe that universities must educate for a new environment: one where all classes are non-face-to-face and one where different teaching methods are used. We believe that each method has distinct advantages that can be used in distance accounting education. We know that with sufficient brainstorming between people across the globe, for example between the contributors to this paper, additional distance-based methods can be developed in order to ensure the highest possible quality of accounting education. We are hopeful that (certainly in the case of Accounting Education) this paper can be the engine that motivates such a move.

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ITALY

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Context

The COVID-19 epidemic exploded in Italy just at the beginning of the lessons of the spring semester 2020. In fact, at the end of February the first COVID-19 cases were recorded in the northern regions, where universities immediately closed, and lessons immediately transferred to online channels. In the rest of Italy, the situation worsened in the following weeks, until the Government's decision to impose lockdown on the whole nation, starting from March 10, 2020.

Personally, I was lucky enough to teach in the classroom for the first two weeks of the course, after which from the third week onwards I carried out distance lessons using the Microsoft Teams platform, on which I conducted the oral exams from June 2020. In this way I was able

to get to know my students in person: this also allowed me to interact better with them online.

Challenges and innovations

Since I started teaching, I liked to actively interact with the students during the lessons, therefore in carrying out distance learning I had to change my teaching style, as getting students to interact during an online lesson is more complicated than in the classroom. I completely changed the syllabus of my course Performance Measurement in Public Sector, cutting out some parts and adding other parts that were better suited to being studied in depth from home. I also halved the time of each lesson, since it was impossible for a student to maintain concentration for more than three quarters of an hour. So, while when I was teaching for an hour and a half per lesson in the classroom, now I had to reduce the time online to 45 minutes, dedicating the remaining time to students' questions.

The aspect that struck me the most during the online teaching was the rediscovery of the social role of the teacher. I felt like a comfort to my students, like a psychological and moral support during the months of difficulty. Three quarters of my students were away from home, so they lived away from their families and for the first time in their lives they have been stuck away from home for so long. They were unable to spend Easter with parents and family members and, in some cases, they were unable to give their last farewell to their loved ones who died because of COVID-19. The on-line lessons were some kind of safety for many young students, who found themselves alone, afraid and disoriented. Being focused on the lessons allowed students to stay focused on one goal, while the external context was really tough and uncertain.

In this scenario, the technical problems were not highlighted even though they existed. Numerous students who were away from home experienced network connection problems, or difficulties in managing their available data in the last days of the month, also asking me to record the lessons so that they could always follow the classes. Other students who lived with their families pointed out to me the impossibility of using the home computer or the wi-fi connection because at the same time the parents worked from home and their younger siblings had to follow school lessons. Therefore, the university students had to succumb to the needs of other family members, but it was very nice to know, through their stories, the unity of their families. I was thrilled to see both the students discuss their thesis (in their final oral examinations) wearing jacket and tie in front of the computer, and the parents crying during the proclamation of the final grade of their child.

From the teacher's point of view, the main challenge has been to get students involved and maintain their interest in the subject despite the distance. To this end, I tried to get students to work during the semester, assigning them small research tasks and then allowing them to write an essay for the exam. I was pleased to hear their quarantine stories during the video calls, as well as to read numerous emails sent to me every week after uploading the in-depth material on the web page of my course.

Changes for the future?

I think COVID-19 has definitively changed our way of teaching, since I believe that in Italy we will continue with distance lessons for crowded courses in the next academic year. Then in

the future maybe the two ways - in presence and online - will coexist. It will, therefore, be strategic for universities to set up advanced platforms for online teaching, so as to provide the remote teaching of the same content usually covered in the classroom and also to better guarantee a problem-free interaction between students and teachers. I also believe that online courses will be a marketing tool for universities in the orientation phase, in order to attract new students. In Italy students studying away from home are widespread.

In a period in which travel – even between regions of the same country – will tend to decrease, providing online courses could allow universities to not lose an important number of enrolled students, who will also be able to take advantage of the educational offer by living miles away. At the same time, advanced online courses will make it possible to attract students previously enrolled in universities which did not offer on-line courses.

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JAPAN

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General description of the impact of the COVID-19 on accounting education

The COVID-19 pandemic has had an enormous impact on education at the universities in Japan. Accounting education is not an exception to this. In early April 2020, Kwansei Gakuin University (located in the Hyogo Prefecture of Japan), a large private tertiary school, decided to provide a distance learning environment during the whole first semester (until the end of July, 2020). The actual delivery methods applied for distance learning fully relied on each academic, who choose to utilize on-demand video, real-time online meetings, or even offline pedagogies using a learning management system such as Blackboard. Similar decisions to modulate distance teaching and learning methods were made in more than 700 other universities in Japan. This drastic shift in pedagogy caused great anxiety among accounting academics, administrators, and even students because most universities in Japan had no experience in delivering distance education before the crisis. Regardless of the demand to respond to this new teaching method that has suddenly arisen at other universities, including Kwansei Gakuin University, it seemed that most of the stakeholders have reacted in good conscience and smoothly adapted for their new roles and expectations by using online technologies.

Teaching and Learning pedagogies using on-demand digital materials

At Kwansei Gakuin University, a survey was launched by me on May 25, 2020 to determine the perceptions of accounting students regarding the current teaching and learning situation using distance learning. Participants included students from the 2nd to 4th years who took an introductory course in management accounting and received on-demand type lecture videos delivered by YouTube on a weekly basis. This survey revealed that 68% of the participants (n

= 70 effective responses) were satisfied with the online learning environment. Some quotes for open-ended questions indicated that participants who responded with favourable comments mostly perceived flexible accessibility, no time constraint in attendance, and an iterative learning opportunity as some of the benefits of on-demand teaching materials. In contrast, other students pointed out a few drawbacks from their new experiences. They were unsatisfied that they could not give nor receive timely questions and feedback from lecturers and friends in the course. In particular, some students articulated that interactive face-to-face situations are important for effective learning because they allow them to ask questions immediately, discuss issues with other students instantly, and understand the learning material quickly. This was the primary reason why they were not satisfied with on-demand type distance learning materials.

Other students further mentioned that they lost their learning engagement and concentration easily. This comment was associated with the Japan Chamber of Commerce and Industry (JCCI)'s decision to cancel the Official Business Skills Test in Bookkeeping (OBSTB) (<https://www.kentei.ne.jp>). This test scheme is very popular for entry-level accounting students and it normally works as a strong driver to motivate learning, thereby encouraging them to seek professional accounting careers in the future. Accounting academics often urge students to sit for the OBSTB to assess their comprehension and achievement in learning accounting. Since the JCCI has not facilitated an online-based exam system, they have decided to cancel an examination opportunity (in June) this year.

Research

Research activities among accounting academics have also been affected by the COVID-19 pandemic crisis, both in positive and negative ways. All conference participation and presentation opportunities were cancelled or postponed, which will delay the publication process. On the other hand, during the lockdown period, we had unexpected yet sufficient time to ponder new research ideas, read additional articles, and communicate with other academics. All these activities have helped to enhance our future research outcomes. Data collection also became easier in some ways because online interviews and surveys were more accessible to participants and researchers during the COVID-19 period. There was no option for anyone but to communicate with people via online platforms during the lockdown.

Accounting training activities in businesses were also influenced by the COVID-19 crisis, shifting them to adopt an online meeting system (e.g., Zoom, Microsoft teams). Some companies even asked the researchers to provide accounting training using an online platform during the crisis. With this training opportunity, they investigated the effectiveness of online-based teamwork and leadership among employees by comparing their decision-making processes and outcomes between face-to-face and online interactions. In general, it was reported that discussion and meeting processes became more democratic (i.e., less bureaucratic) when they used a remote meeting system rather than a real meeting room. New technologies may allow individuals to avoid cultural and societal influences from decision-making processes. It would be of great interest to see how personal characteristics change due to the use of remote devices and how they would affect cognitive learning outcomes (e.g., decision-making skills and judgment skills) in terms of accounting education.

Summary

It was found that the COVID-19 crisis changed the way we communicate, which had a significant impact on accounting education and research activities. Overall, we observed that the major difficulties were solved by adopting new technologies and ideas; students and academics are getting accustomed to the usage of new tools. A more advanced aspect in the current situation may be to incorporate virtual reality into the educational context. Examples of these include “Second Life (<https://secondlife.com>)” or “Welcome to Animal Crossing: New Horizons (<https://www.animal-crossing.com/new-horizons/>).” Incorporating virtual reality into the accounting classroom will enable us to elevate educational and research activities by making them more authentic. For example, some Japanese companies or organizations arranged several gatherings, such as internal business meetings, music concerts, and even wedding ceremonies, in a virtual reality context during the COVID-19 period (<https://www.asahi.com/articles/ASN5R5GFNN5RUCVL00D.html>). Similarly, we can facilitate lecturers and conferences in virtual reality. In this environment, participants can enjoy instant interactions with lecturers and other students in a virtual classroom and they can encounter other participants during virtual conferences. This new solution may help to mitigate most of the drawbacks of distance learning illustrated by students and academics.

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KUWAIT

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Overview

In Kuwait, all levels and fields of education, including accounting, have been paralysed by COVID-19. However, the magnitude of disruption and the reaction to it has varied among private and public universities. Both were enforced to suspend studies because of a countrywide lockdown, yet within three weeks, private universities managed to convince the authorities to let them resume studies fully through e-learning (EL).

Being for-profit universities and the core businesses of listed companies in the Kuwaiti stock market would explain their eagerness to complete the academic year, deliver the goods (graduation certificates) on time for customers (students), improve their reputation (goodwill) with their major client (government), which sponsors about 80% of students. Furthermore, before the outbreak, private universities were already adopting blended learning approaches, using EL methods for up to a third of the teaching, learning and assessment activities. Teachers and students were used to it, so the task involved reacting promptly and upscaling EL from 30% to 100%, which they achieved, regardless of the quality.

Conversely, the situation appears chaotic for the main public accounting education providers: Kuwait University (KU) and the Public Authority for Applied Education and Training (PAAET).

These institutions lack their private counterparts' sense of urgency to recommence because most students are locals studying for free and all Kuwaiti academics are tenured. Hence, it was easier for KU and PAAET to postpone the second semester until August 2020. Moreover, some officials are proposing further suspension, if the risk remains, until November 2020 or January 2021, while others are suggesting ceasing this academic year completely.

Ultimately, this has led to disruption of students' education and graduation, loss of job opportunities, and delays in their life plans (e.g. financial and housing independence, marriage). Similarly, all the academics' concerns have been put on hold, such as promotions, research grants and even basic IT services (e.g. email password renewal). These severe consequences are due to the chronic symptoms of excessive bureaucracy, government departments, including KU and PAAET, suffer from such as inflexibility, centralisation and overspending, which in turn impede performance and decision-making. To address this challenge, I illustrate how these symptoms are manifested and have exacerbated the problem. My focus is the oldest Kuwaiti university, KU, whose decisions and views are considered benchmarks for others (e.g. PAAET). I then discuss where AACSB accreditation stands in assuring the continuity of learning.

Kuwait University Faculty Association

The KU Faculty Association (KUFA) is showing inflexibility in its firm opposition to EL during COVID-19. They argue that graduation certificates will not be recognised by the government since e-learning is illegal and unregulated. Nevertheless, if students' interests are a top priority, amendments to or exemptions from law are possible, as indicated by the extreme measures recently taken by governments in response to the pandemic that violate fundamental privacy and human rights laws.

Therefore, KUFA's resistance to change is more likely driven by the desire to protect the status of a segment of their voters, specifically technology-illiterate academics who are unable to transition quickly from their comfort zone of 'traditional teaching' to EL. Exposing this inability will probably damage their reputation. Additionally, EL use would be expanded after the crisis which they might be incapable to follow. Consequently, it is a win-lose situation. On one side, academics from different colleges are enjoying a teaching-free break, while still receiving their monthly salaries as long as the suspension lasts. On the other, students in all disciplines, including accounting, are suffering great loss.

The Government and their advocates (i.e. KUFA) appear to have insufficiently considered the impact of such a centralised 'one size fits all' determination to halt all academic life in such a large organisation as KU, which comprises 17 colleges providing numerous programs. Certainly, the level of EL suitability and the ability to transition to EL differs among disciplines and colleges. Had each college been allowed to decide for itself, programs using comprehensive education packages (textbooks supplemented by online teaching and assessment tools) like accounting and business would have been able to convert to EL similarly to private universities.

Technical readiness

Another principal objection of KUFA and PAAET to pursuing EL is their lack of technical readiness. This perplexing excuse leads us to question their large budgets over the past

decade. For example, in one year (2018/2019), despite expenses at KU and PAAET of USD1,837 million and USD 980 million, respectively, even basic EL tools were either not provided or academics and students were not trained to use them. This demonstrates how accounting education has been hit by inefficient overspending in the public sector.

Accreditation

A critical point is the role of accreditation in this crisis. The accounting program at KU is offered through the College of Business Administration, which has been accredited by AACSB since 2005. Ensuring the continuity of education during crises and ability to move to EL is not mentioned in the AACSB 2020 standards. The absence of such a basic yet substantial requirement supports the view of sceptical academics who already consider the accreditation pointless and burdensome. Contrarily, those who still appreciate its value are concerned that this unjustified discontinuance of studies would cause loss of accreditation.

Conclusion

Unequivocally, KU and PAAET's reaction to COVID-19 represents a failure of adaptability at the public tertiary institutions that has hampered accounting education. This challenging phenomenon has implications. Academics are advised to be prepared for global- or national-scale crises. Examples include multiple lockdowns if new waves of COVID-19 or other pandemics occur, political unease, ongoing protests (e.g. Hong Kong in 2019 and 2020) and natural disasters. To minimise education disruption, business schools need a practical disaster plan that will enable lifting all legal, technical and other barriers and facilitate a smooth transfer to alternative forms of learning when necessary. Academics should have compulsory training in using EL tools as part of their evaluation, promotion and contract renewal. Accounting academics at large universities are advised to become involved in effective lobbying for more autonomy and decentralization to move to EL or take other necessary actions during difficult times. Accreditation bodies such as AACSB should revisit their accreditation process and include mechanisms to ensure continuity of learning during disasters.

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LEBANON

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Context

28 February 2020 was a remarkable day. It was the last day of classes taught at the Lebanese American University (LAU) with the physical presence of both faculty and students. During the few days that followed, faculty and students were not aware that the initially expected few days of closure would last until the end of the Spring 2020 semester, and beyond. After

two weeks of closure, alternative plans of delivering education started to take place. However, these plans were not devoid of challenges, as they had to be implemented instantly and with no previous preparations or expectations. Addressing these challenges and reflecting upon them enables us to learn from this experience, explore how it has affected university accounting education, and assess whether the impact is temporary or permanent.

Challenges, teaching, learning and assessment

The first challenge encountered by both faculty and students was moving to remote delivery very quickly. This challenge is associated with two complementary factors: institutional and infrastructural issues, both of which ought to be met for a better remote delivery experience. In the case of LAU, infrastructural issues have affected institutional procedures, therefore interrupting online delivery processes. Institutional procedures were perfectly planned to equip both faculty and students with the most recent online platforms that ensure a better online experience of both teaching and assessments. This was accompanied by numerous online meetings arranged for faculty members to update them on the available platforms and on how to use these platforms. Institutional investment was therefore both in having the most recent online platforms and in supporting faculty members with the skills on using these platforms.

Institutional resources, however, could not be properly utilised by faculty or by students without a good internet connection. In the case of Lebanon and LAU, institutional policies were not supported by infrastructure resources because poor internet connection, due to the lack of political investment in information technology, was a significant hurdle to online delivery of education. This has impacted accounting education as most faculty members have resorted to recorded lectures rather than live sessions, which has ultimately affected students' engagement in their courses. This issue was addressed in an email sent by the Provost on 25th March with the subject line, *Class schedule and exams during COVID-19 crisis:*

There are numerous advantages to recorded lectures such as record/view at convenient times, work well with slow internet connection, and could be reused in the future. ... For lecture courses, it is apparent that asynchronous means (pre-recorded lectures) are better for students to follow the course than synchronous methods (streamed classes). Follow up live sessions and/or live office hours should be regularly scheduled).

COVID-19 and the emergent remote delivery have impacted the nature of assessments as well, especially for introductory courses in accounting that initially had more than 85% of their grade based on exams. This was highlighted by the Provost in the same email:

It is important to keep in mind that in these situations substituting exams with interactive and take-home work is more robust.

The current situation has resulted in a shift from the traditional weightings within grades. The main reason was proctoring issues. In an email sent on May 14th entitled, *Online exam guidelines*, the Provost wrote:

One of the main challenges of online education is remote assessments, especially with the potential internet connection issues and students not being properly proctored.

Several guidelines were given:

- *Increase the number of assessments and give each one of them a small percentage. This will make it less feasible to bring external help for each small exam/quiz.*
- *Use more analytical and essay type questions that can be checked on Turnitin.*
- *Final exams shall not be cumulative, and their percentage shall not exceed 30% of the collective final grade. This decision encourages faculty members to rely less on normal exams and provide more research papers, projects, or take-home work.*

Consequently, there was a move from heavy reliance on exams towards reliance on projects, assessments, and oral examinations.

Impact

The impact of COVID-19 on education in general, and accounting education in particular, has successes, failures, opportunities and threats, which enable us to learn more from this experience. Successes include a structural change in the education process towards more reliance on projects and oral assessments rather than the traditional examinations. This enables a move towards critical thinking and personal development, which are largely demanded by accounting education researchers. Failures of the education experience in the COVID-19 period are mostly related to infrastructural resources such as poor internet connection, but this is related to the country and/or specific areas within a country. This gives an advantage to students and faculty living in certain territorial areas over others. Another failure is the lack of engagement in the online education process, increasing absences of students on their online lectures, as well as higher chances of cheating.

The opportunities provided by the COVID-19 experience in relation to teaching is that they have driven faculty more towards education than research. A major criticism of accounting education researchers is that faculty are often more occupied with their research than with teaching. However, the rapid move towards remote assessments, with most faculty not being prepared for these processes, have increased faculty focus on teaching, which is a good thing. Threats of COVID-19 on accounting education is that it might stimulate a global demand of online programs and certificates, even after this pandemic comes to an end. This might impact enrolment in universities and may consequently lead to a cut in hiring new faculty members and/or affect the salaries of existing academic staff.

COVID-19 has created another type of delivery of education through deviating from heavy reliance of traditional exams, assigning research projects and oral. However, it might open the road to further innovations in the learning and assessment processes that would best cope with and address contemporary challenges that the world is facing, and might face in the future.

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MALAYSIA

Zubir Azhar

Context

As an unprecedented global crisis, COVID-19 has affected many professions worldwide including accounting education in Malaysia. Given social distancing is deemed an imperative measure to prevent the rapid spread of COVID-19, the conventional teaching and learning in all Malaysian public universities offering accounting programmes have been shifted to online modes. Typically, a comprehensive online course would require robust academic design of lesson plans, effective teaching materials, and sound technological support. However, as a result of the current crisis, most accounting academics and students must 'delve' into what is available to them without much hesitation. This has given rise to significant challenges in terms of their readiness and ability to adjust themselves to such new norms, due to lack of online teaching and learning experiences. These challenges are expected to have important implications on accounting education.

Challenges, teaching and learning, and assessment

First, students who are in the economic distress category appear to experience poor internet access, due to issues such as affordability (cost incapacitated) and connectivity (remote location). These issues obstruct the learning process as academics cannot ensure that all students are able to be present and actively involved throughout specified learning hours. Although posting learning materials online might seem feasible and convenient to many, it does not guarantee effective teaching and learning as compared to face-to-face classroom teaching environment. Transitioning to remote learning has also contributed towards little assurance that all students would have the same access and attitude towards such materials as accounting lecture videos, solutions manuals, and additional online resources for them to take the learning processes to the next level. All of these would require the availability of good internet connection to undergo the learning journey successfully.

Next, some academics' limited experience using online modes prior to this crisis and unfamiliarity with the technologies are expected to hamper the delivery of quality accounting education. Although these academics might seem to have tried their best to learn and make use of the available technology mediums to aid their teaching online, such literal experience may hinder constructive teaching and learning outcomes. It could be that they may find technological options a burden, and thus end up devoting less time to the content delivery. Furthermore, they have to deal with a huge number of students that is highly likely to restrict the effectiveness of online learning. The needs of dividing classes into smaller groups, formulating smaller revised modules and communicating at a slower pace with limited interactions (as other personal 'gestures' are not immediately available) in an online environment further add to this burden which has far-reaching implications.

Various teaching alternatives have been suggested to overcome the challenges facing accounting education during the COVID-19 pandemic. Whilst many of them seem to work well, there is room for improvement, from the perspective of both accounting academics and students, to ensure quality teaching and learning is not compromised. Again, the lack of internet access among students has been a primary concern to most academics when it comes to online learning. Although they have tried their best to ensure that students have benefited

from online learning, this has proven to be an obstacle. Interestingly, this does not seem to deter online learning amongst students, as most universities (with the support of the Ministry of Higher Education Malaysia and some telecommunication companies) have supplied free internet or data plans to those who could not afford them and to those in remote areas, so that they have better access to learning materials. Such endeavour has relaxed many students' struggle to deal with internet connection-related issues, which is essential to better online learning experience.

To further enhance students' learning experience, Malaysian public universities have incorporated both synchronous and asynchronous learning approaches. While lectures are conducted asynchronously, interactive sessions are held synchronously to enhance students' comprehension. Nevertheless, it should be acknowledged that synchronous assessment is still a challenge to many academics as some students still have poor access to the internet. There is also a dilemma as to how final exams are to be conducted—whether it should be a closed-book or open-book examination, or whether other assessments should be done in lieu of final examinations. This gets more challenging when professional bodies' responses (mainly their requirements) have to be considered, in terms of how assessments should be conducted. Any drastic alterations to the traditional assessment methods could jeopardise students' eligibility to be granted exemptions for professional accounting examinations. Hence, efforts amongst the Malaysian accounting academics have been directed towards aligning online assessments that would be able to test students' abilities and knowledge effectively without putting the professional bodies' accreditations and exemptions at stake.

Therefore, the abrupt transition to online learning has led to uncertainties and challenges as many academics struggle to familiarise themselves with and/or fully embrace numerous online learning platforms made available to them. The struggle gets compounded especially when academics are expected to deliver online lessons in such a way that students are appropriately engaged. The high uncertainty of when the pandemic will end, and when we will be able to return to 'old normal' calls for more effective methods of educating accounting students as online learning could possibly be the 'new normal'. Nevertheless, a more robust educational plan should be developed and put into practice to deal with similar 'sudden changes' in the higher education environment. Focusing on transforming how knowledge is delivered would mean that accounting education could be more dynamic, encompassing and flexible.

Thus, studies should be conducted on how accounting education can be provided in such a way that ones' circumstances do not prevent them from receiving quality education and how technology can aid this. Similarly, academics' journeys that concern their emotional imbalances following the emergence of the COVID-19 pandemic and the increasing emphasis of online learning should also be thoughtfully considered. Such studies are essential in catalysing the technological reform(s) in higher education not to merely facilitate the unfavourable situations caused by the COVID-19 pandemic.

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MEXICO

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Background

The Tecnológico de Monterrey (<https://tec.mx/en>) was founded in 1943, in the north of the country, in the city of Monterrey, by Don Eugenio Garza Sada, MIT graduate who led a group of entrepreneurs, with whom he shared the dream that education can transform society. It is a private, non-profit institution, independent of political and religious partisanship; and has a geographic footprint of 26 campuses located in different cities of the country, and has 93,168 students and 9,916 teachers. At the beginning of August 2019, the institution launched the TEC21 Educational Model, under the following pillars: challenge-based learning, personalization and flexibility, inspiring teachers and a memorable university experience. This model focuses on the development of disciplinary and transversal competences.

Facing the COVID-19 crisis (<https://tec.mx/es/coronavirus-covid-19>), on March 12, 2020, it was the first institution in Mexico to take the decision to suspend its in-person activities and transform its academic operation at the preparatory, professional and postgraduate levels to start on March 23.

Responses and Challenges

To enable this to happen, the agile response was the establishment of the Digital Flexible Model. At EGADE Business School, at the postgraduate level, teachers had 48 hours to transform their courses at the end of the term January - April 2020; at the Business School, professors had a week to prepare for academic continuity. For teachers of quantitative subjects such as Statistics, Accounting and Finance, the challenge was even more interesting. How to replace the use of the blackboard in class, as a support resource, for the development of problems? How to go from two hours of in-person class with the interaction of a classroom, to the Zoom connection? How to prepare to use Zoom in combination with a Wacom tablet and Excel, to support the teacher's explanations? How to handle evaluation in a digital environment?

Solutions

At first, the Digital Flexible Model was adopted with an “emergency” approach to the crisis. The teachers were trained in the basic use of Zoom to teach classes via web conference, the use of the technological platform and the use of basic interaction tools such as Socrative, Menti, Quizlet, and Remind.

After four weeks, and due to the decision to end the semester digitally, the Digital Flexible Model evolved into a Digital Plus Flexible Model (<https://tec.mx/en/plus-digital-flexible-model>), incorporating the following elements: academic continuity 2.0, sports and cultural activities, LIFE@Home, take care of your mind, boost your skills, taking advantage of the options of courses and certifications in Coursera and EdX, benefits of TEC value and

connection with the community. Within academic continuity 2.0, at the institutional level, training was reinforced for teachers in the topics of active learning, technological platform (Canvas), classes by web conference, interaction and communication, evaluation of the use of technology and the production of audio-visual content.

Collaborative support

The Business School also implemented more specific strategies to reinforce teachers from all disciplines and with special attention to quantitative disciplines, including Accounting and Finance. These strategies were the following: a) Organization of (Cyber) Academic Cafes, as informal spaces to share practices from teacher to teacher, b) Open forums with the dean to talk with teachers and get insights for strategic and operational decisions, c) VideoTips where teachers share short videos of a maximum of 5 minutes developing an application to facilitate active learning, interaction or production audio-visual content, and d) Support to teachers, space to organize relevant files and links to documents, in order to provide teachers with relevant materials, in the face of the bombardment of resources on different social networks. These strategies are managed through the Ms Teams platform.

Challenges for accounting and finance teaching

The most significant challenges that the Accounting and Finance professors faced were the need to incorporate elements and tools to make web conference sessions more attractive and promote interaction and active learning, to incorporate within the topics of classes the current and real problems of many Mexican companies related to business continuity, liquidity and financing, compliance with labour and health regulations, and the means for a digital evaluation that strengthens academic integrity.

Awareness

At the institutional level, at the Business School level, and among the professors of the institutional Accounting area, there is a clear awareness that COVID-19 has impacted the design of the courses, the way of delivering content and the learning assessment tools.

Lessons learned

Nowadays, teachers must know the basic aspects of instructional design, continuously incorporate interaction tools to maintain attention, learn to produce audio-visual resources because, as a colleague mentioned in a focus group, “I compete with platforms and professional designers”; and must be open to new forms of evaluation. They must also be prepared to incorporate face-to-face as an element of value in the design of their courses, transform themselves to be on a par with the transformation of education that we live with today.

Finally, and considering the Accounting profession in Mexico, the COVID-19 experience has also had an impact on the design, management and delivery of course content for continuous professional development, which is offered by the Mexican Institute of Public Accountants (IMCP), through its federations throughout the country. For universities, the incorporation of digital education was necessary for academic continuity; for the Accounting profession, incorporating digital skills is a matter of survival.

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NEW ZEALAND

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Context

The University of Otago is New Zealand's residential university; it is the 'cool' place to go to University in New Zealand. Over 80% of the student body comes to Otago each year from outside our home city of Dunedin (University of Otago Annual Report, 2019). The face-to-face experience of university, at all levels, is at the heart of how we define ourselves as an academic institution. Prior to COVID-19 the Department of Accountancy and Finance had no distance learning presence at all. At the beginning of 2020 it was inconceivable that we would offer any (let alone all) of our courses online. But that changed rapidly when New Zealand went from minimal precautions (March 21) to complete lockdown (March 25). Courses went from face-to-face to online within a two-week window.

It would be possible to document the drama that unfolded around the transition to online teaching, but we anticipate that others will have such stories to tell, and to be honest, the University handled the transition as well as can possibly be imagined. Even with each day bringing new responses, new requirements and suggestions, the support for the transition was substantial and mostly effective. Even though many faculty simply tried to present an online equivalent of their face-to-face teaching, some adapted to the ideas that underlie distance teaching as the semester evolved. But again, we anticipate that others will provide that side of the experience.

Learning from the students' perspective

What occurred to us during this time of COVID-19, was how learning was taking place from the students' perspective. What was life like for the people in the screen, often huddled in student flats with their peers, sometimes back at home with mum and dad in their old bedrooms, vying for the use of the wi-fi with younger siblings and older adults? Some of these students were in our home city of Dunedin, many were scattered across New Zealand, and quite a few were in their home countries outside of New Zealand (and still are there). But most importantly, to us, is that they were not together. Otago was no longer a residential university, no longer a place where students gather together to study, to play, to learn from one another, to grow up. Interestingly, over three quarters of our international students chose to stay in New Zealand, rather than return home, a testament perhaps to the aggressive and health/safety focus of the New Zealand government.

The contributors of this brief piece study the psychological concept of self-efficacy: what it is, where it comes from, and how it affects achievement.¹⁸ And so, we look at the effects of COVID-19 on the self-efficacy of our students, in particular those in the large introductory course (n = 458) in accounting taught by the first named contributor to this piece. We also look at the effects of the students' sense of belonging at the University, because it is such a central feature of the Otago experience. With regard to self-efficacy, it has been argued¹⁹ that self-efficacy has four basic sources: encouragement from others; prior mastery experiences, vicarious experience (watching others succeed or fail) and physiological response (how we react to what occurs). We know that in introductory accounting courses, these students derive their sense of self-efficacy in learning accounting in large part from the encouragement of the lecturer, as well as through positive experiences in the course.²⁰ They also garner self-efficacy from viewing their peer's efforts and through their physiological responses to their experiences in the course.

It did not take long for us to realise that all of these influences on students' self-efficacy change in a shift from face-to-face learning to distance learning. The lecturer, who prioritises a high energy, highly encouraging and entertaining presentation – had lost her audience. There were no students present to provide the feedback and response that she would use to help students develop their confidence in their ability to succeed. And then there were no vicarious experiences, or at any rate limited ones. Tutorials did not involve seeing others who might be viewed as similar succeed, and if one's flatmates were not in that course there would be no opportunity to support one another. Doing well in homework and assignments also changed to a degree, although not as dramatically. With regard to physiological response, it is simply hard to know, but there is no question, that overall, the impact on student self-efficacy could hardly be seen as positive. The sources of self-efficacy were either seriously impaired or, at best, equal to a face-to-face experience.

In addition to the problems associated with self-efficacy, the idea of “belonging” to the University, feeling that this place is *your* place, took a real hit during lockdown. None of the aspects of the University that make it a great experience, and develop that sense of “this is my home,” were available to students. No common dining, no support on schoolwork, no late night chats about potential significant others, no burning of couches in the street after a rugby win, no ‘pint night’ at the local university bar on Wednesday.

We do not know yet the full impact of COVID-19 upon teaching and learning accounting. We know that self-efficacy, and a sense of belonging were likely negatively impacted, but how much and with what consequence? These are factors that we believe to be critical to learning. We aren't saying that they cannot exist in an online environment, but we are not sure how that would work and how it would be engendered. We do know that very different factors would have to come into play, and honestly, we are delighted that our Prime Minister

¹⁸ Beatson, N. J., Berg, D. A., & Smith, J. K. (2018). The impact of mastery feedback on undergraduate students' self-efficacy beliefs. *Studies in Educational Evaluation*, 59, 58-66, and Beatson, N. J., Berg, D. A., & Smith, J. K. (2019). The influence of self-efficacy beliefs and prior learning on performance. *Accounting & Finance*.

¹⁹ Bandura, A., (1997). *Self-efficacy: The exercise of control*. WF Freeman, USA.

²⁰ Beatson, N. (2019). *The Role of Self-Efficacy Beliefs in Accounting Education* (Doctoral dissertation, University of Otago).

announced (during the writing of this piece), that we could return to seeing our students face-to-face. Learning in the time of COVID-19 has, with luck, come to an end.

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NIGERIA

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Introduction

One of the main objectives of accounting education is to build a quality human resource that is prepared to respond adequately to modern business accountability, government socio-political and economic needs. This was all put on hold when COVID-19 arrived in Nigeria. To prevent the spread of the COVID-19 pandemic, most governments world-wide have temporarily closed educational institutions, including Nigeria. Given this situation, significant losses are expected in terms of economic damage, changes of date for students' registration, examination and mode of studying and teaching. Therefore, it is essential to assess the effect of COVID-19 on education since the pandemic requires rapidly short-term measures and long-term contingency plans for active management to reduce the cost on education.

The emphasis so far by the Nigerian government has been on short-term consequences and measures. The focus has been on dealing with the ability to maintain access to education and ensuring that accounting students sustain their knowledge and skills while temporarily remote, alternative or, at-a-distance learners. In the long-term, it is unclear how accounting education systems will be able to uphold the ability to mitigate contingency and manage risk in the future to ensure education sustainability.

Lecture Management during COVID-19

As an aftermath of the outbreak of COVID-19 in Nigeria; an e-learning structure was put in place to ensure that students were academically engaged while the lockdown lasts. However, this e-learning structure has been challenging for public institutions due to their large number of students.

Teaching is carried out using pre-recorded short video clips in addition to audio notes, and other resource materials are given to their students. Most universities discourage the use of Zoom because of data usage. The use of pre-recorded short video clips suffices to enrich

students' learning experience, particularly for numerate courses. The Open Broadcaster Software (OBS) Screen Recorder was also used in recording during lectures, and a personal system screen was used for annotating. While laptops with touchscreens are engaged in the process, windows whiteboards are used in conjunction with OBS to solve and record numeric problems. At the end of each week, most universities' management teams look forward to receiving feedback from all Lecturers, to perfect delivery of the service. The telegram is mostly encouraged in the universities using official email.

Based on the feedback from parents and accounting students, a significant challenge of the use of e-lectures has been identified as the unfriendly cost of data required for the download of lecture materials. This has affected the attendance of most students and, by extension, the quality of knowledge impartation. In this regard, most Nigerian universities are imploring their faculty to compress their lecture materials such as notes, videos, voice-note, and slides, among others, before uploading them on the e-lecture platform.

Student engagement

It has been observed that accounting students' attendance has not improved as expected. A measure to motivate students' participation in the on-going online facilitation should be considered, such as the introduction of continuous mock assessment and mandatory assignment to grade students' performance.

Assessment

With all these measures, however, there are challenges where it comes to conducting an examination and conducting final year research that involves the use of primary data and oral presentation. Most of the final year students were forced to change their project topics. Oral presentations, such as postgraduate proposals, have been carried out using Zoom. With Nigeria having a Corruption Perceptions Index score of 26 as at 2019, and thus perceived as more corrupt, online examination poses a significant challenge to be addressed.

Costs

The long-term objective after COVID-19 is to ensure accounting education sustainability is not affected in the quality and delivery of objectives. More attention has, however, been given to the short-term consequences, the spill-over of the potential cost and measures may increase the long-term cost if not properly managed. The consequences of this cost on accounting education depend on several factors, including the effects of containment measures to minimize the spread of COVID-19; the period these measures are required; how long schools are closed; and the extent to which economic activities are affected. Regrettably, in the absence of a vaccine, one cannot predict how long containment measures will be in place and how economic activities will be affected. However, there is a need for assessments of the cost-benefit of policies to go beyond the primary objective of preserving lives and consider other approaches to reduce long-term risk on accounting education. In Nigeria, the reopening of schools and training of professional accountants must be a high priority.

Therefore, an alternative measure is to consider how the schools can reopen with appropriate measures in place to restrain the spread of the virus. Some of the challenges faced that hinder the opening of Nigerian schools are its inadequate and poorly equipped health system.

According to the summary report published by UNICEF in March 2020,²¹ the younger generation is more contagious than, the older generation; however, the death rate is higher among the older generation. Against this background, proper attention is required to manage the challenges before the reopening of schools. There should be adequate preparedness standard measures to be enforced by the Nigerian government agency.

Recommendations

To ease reopening of schools, colleges, and universities and curtail the virus in Nigeria, the following is needed:

- Provision of water tanks, soaps, sanitizers, infrared thermometers and other necessary equipment.
- Each educational institution must have in place a building specially designed to accommodate any students who are suspected of having any type of infectious disease.
- Educational institutions must have testing kits, each student must undergo a test before resumption with written undertakings from parents or guidance, and the medical certificate must be presented. The schools upon resumption must carry the confirmation of the test result.
- Resumption of students should be done in batches; the final year students can be allowed to resume first followed, in turn, by other levels.
- The traditional lecture period should be reduced as much as possible with e-learning used to complement the lecture period.
- Examination duration should be drafted in batches considering the population of students.

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NORWAY

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Context

On 12 March 2020, the Norwegian Government declared a state of emergency; lectures were immediately cancelled at all universities. After just a week or so, most of us had reflected upon 'now what?'. In most circumstances, the answer was clear: the virus is not imposed upon us by the rector, so we have to go on teaching for the benefit of our students.

The digital infrastructure (99% of all Norwegians under 54 years of age have a smartphone and 99% of all Norwegians have internet access) has been available for years, hence the

²¹ "Key Messages and Actions for COVID-19 Prevention and Control in Schools", available on 22 June 2020 at https://www.who.int/docs/default-source/coronaviruse/key-messages-and-actions-for-covid-19-prevention-and-control-in-schools-march-2020.pdf?sfvrsn=baf81d52_4

answer to 'what (do we do) now?' for most educators was 'go digital'. The main obstacle to being effective within the 'digital native' arena was the lack of digital skills in a faculty of a different generation who previously had relied almost exclusively on 'chalk-and-talk lectures'. Nonetheless, those educators and administrative personnel already familiar with digital solutions were able to provide guidance to their colleagues on tools that could supplant classroom-based instruction.

Even though there was considerable hesitancy and insecurity about going digital, most lecturers did their very best to deliver sound online education. In fact, the challenge represented an opportunity to align learning and the habits and interests of millennial students by making use of tools and platforms that are a daily presence in their lives. However, some lecturers showed themselves, basically, to be uninterested in teaching using online modalities. Probably this was indeed a matter of fear of the unknown.

The main teaching methods were streaming lectures in front of an empty auditorium, recording sound to PowerPoints, and arranging question-answer sessions through the University's own learning structure, Microsoft Teams, or Zoom. The main challenge here was talking to 'black screens', i.e. students did not turn on their cameras (which most of them have on their devices). Moreover, some colleagues shared the 'burden' with recording or streaming lectures. The more advanced 'daredevils' recorded video using OBS Studio or their smartphones. Also, tablets were used as a substitute for smartboards to illustrate calculations and bookkeeping. These recordings were accompanied by voiceover. Feedback from a selection of students indicated that they preferred asynchronous videos.

Challenges faced

The main topic for discussions revolved around how to design the exams and what grading system to apply. All exams were converted into digital open-book exams from home. All of a sudden, spreadsheets were available – something that should have been the case for years. For all practical matters, use of the standard grading scale A–F was retained; just in some instances, the scale was changed to Pass/Fail. In some courses, there was considerable pressure from students to change the grading scale. The argument here was that 'the other' students, in all likelihood, would probably share information during the exam.

Interestingly, the approach among lecturers regarding open-book exams from home was not 'will they cheat?'; rather, it was 'they will cheat, and we have to prevent that as far as possible'. A resolution to this was attempted through increasing the number of questions, as well as introducing questions that would demonstrate deep understanding(!) of a topic and, to some extent, testing the entire curriculum through multiple choice questions (something that is rarely used in Norway). The main issue regarding multiple-choice questions was whether or not to introduce negative points for incorrect answers. The argument for negative points was not based on probabilities; rather, it was intended *to punish cheaters*. There were other arguments. Some, for instance, conveyed the view proposed by Dixit²² that exam outcomes should be related to skills and not merely pure luck.

²² Dixit, A. (2005). Restoring fun to game theory. *The Journal of Economic Education*, 36(3), 205–219.

Of course, there also were challenges produced by the closing of kindergartens and primary schools: all of a sudden, lecturers had to be babysitters and prepare lectures at night or during weekends. Recognising this, current research was postponed. This also revealed which courses relied on cooperation among colleagues and which courses that were highly privatised by the current lecturer.

Insight and impact

The main takeaway from teaching activities, spring 2020, is the epiphany that blended learning may improve learning outcomes. Short videos explaining essential topics, demonstrating how to solve exercises and take available quizzes (through platforms such as Kahoot), will most likely be permanent supplements to the auditorium. Such means may also ignite considerations of how to teach in the auditorium. Repeating textbook content, for example, may be left for discussions (based on actual cases and guest lectures provided by practitioners). It is relevant to ask if the resistance thus far displayed against blended learning is due to a lack of insight regarding the potential of online learning or, alternatively, a matter of convenience. Hence, spring 2020 hopefully – though unintentionally – has given new insight into effective teaching and learning.

Furthermore, sharing experiences regarding teaching has been something new for the majority of the faculty; quite a few realised there was great potential from discussions with colleagues. They also saw that discussions did not threaten the kingdom represented by their own courses. Yet, it is fair to say that sharing and caring is *not* the main motto among Norwegian accounting lecturers; this has not changed over the past few months.

In addition to benefitting from making segments of the teaching asynchronous, evaluation of learning outcomes may be permanently changed. There are now more discussions about assessment throughout the semester. Also, the open-book exam format is no longer regarded as incapable of testing skills – maybe quite the contrary.

Of course, one explanation of resistance may relate to what we experienced: 'digital fundamentalists' seizing the opportunity to sell 'digital superiority' and condemning the auditorium as a possible means for learning. To borrow from Quattrone:²³ "Management accounting goes digital: Will the move make it wiser?" If so, we have indications that Barak's claim that digital natives are open to change also holds for Norwegian accounting students.²⁴ Indeed, they are ready for change towards blended learning. Thus, the lecturers resisting change represent restrictions to progress.

Research potential

Based on the observation that possible cheating on exams was a hot topic, one interesting path for further research is what characterises the mind-set of accounting and business administration educators. Do we educate with an eye for the greater good? And how does this influence the society for which we educate our candidates? Another interesting path to explore, is to pose the question: will open-book exams negatively influence learning

²³ Quattrone, P. (2016). Management accounting goes digital: Will the move make it wiser? *Management Accounting Research*, 31(June), 118–122.

²⁴ Barak, M. (2018). Are digital natives open to change? Examining flexible thinking and resistance to change. *Computers & Education*, 121, 115-123.

outcomes, or do they present the possibility to focus on techniques as well as problematisation – and hence deep learning? Also, does digital teaching inhibit or enhance constructive alignment.

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Introduction

The entire world stands helpless against what we experience right now during the COVID-19 pandemic, as we brace ourselves to cope with its challenges across every micro and macro level activity. Pakistan, an emerging market economy, is no exception and we outline here the existing and impending challenges and issues in higher education in general, and accounting education in particular.

General Issues Encountered by Faculty and Students

The virus outbreak led to an anarchic shift from physical classroom setup to online teaching. Some universities followed a standardized online platform while others choose to be flexible in their selection. The majority of the doctorate faculty, aged fifty and above, felt vulnerable to the sudden shift as they grappled with online learning mechanisms. In addition, learning content was compromised due to time constraints. Indeed, faculty have serious concerns about learning loss, as they feel that the gap between high and low achievers has widened due to the current situation. Keeping participation as an integral part of class discussions, specially under case study learning, was also challenging.

Teachers across different universities in Pakistan were also faced with the dilemma of assessment and final grading. Again, diversity in grading policies were witnessed amongst universities; some opted for a simple pass or fail strategy, while others continued with their existing Grade Point Average marking. On the Administration front, there were key decisions required concerning student attendance policies, choice of online platforms, preferences of synchronous versus asynchronous learning models and the new student intake.

Moving on to consider the difficulties faced by students with distant education during the crisis. There were many generic challenges: adaption issues; lack of adequate training for online/distance learning; absence of motivation due to uncertain assessment policies; difficult in practicing self-discipline throughout regular classes; social and family issues at home; anxiety about the virus; the peak of the semester occurring amidst Muslim holy month of Ramadan. Accessibility, connectivity and, most importantly, the lack of an uninterrupted

power supply in the wake of the energy crisis in the country, were some other common problems faced by both the faculty and the student body.

Issues specific to Accounting Education

Though the online medium swiftly took over from the physical on-campus education, engaging students in technical courses like Financial Accounting and Financial Reporting, remained challenging. This was especially significant in case-study based courses wherein primary learning takes place through collective discussions which were not easily enabled using online media. In addition, we expect a likely delay in the issuance of Professional Accounting Certifications since professional accounting institutions could not conduct their certification exams within time.

At the under-graduate level in Pakistan, there are two streams of students entering first year of university: accounting and non-accounting background students. Students studying accounting for the very first time found the online environment to be testing, as peer to peer learning became restricted due to social distancing. Students otherwise would sit around with batch mates for problem solving and conceptual understanding. Moreover, a sense of hopelessness and incapability to comprehend accounting concepts and frameworks overwhelmed students, with some opting to drop out, leading to academic delays. Students were also observed to be concerned about forthcoming and prerequisite accounting courses for the Fall 2020 semester.

The above situation amongst accounting students was further complicated by the uncertainties in assessment methods. This fuelled the demotivation and frustration among both the students and the faculty members. Accounting involves testing of concepts through practical problem solving. With take-home assignments and the availability of all open resources and means of communication, it became exceedingly difficult to gauge true understanding of students.

The consensus amongst faculty members is on the urgent need to closely observe and review the contemporary debates and discussion on the evolving business environment due to COVID-19. The outlook remains uncertain which makes it difficult to finalize any response in the curriculum. However, one thing is for sure - accounting qualifications will require some new digital and business skills. The new professional qualifications are already changing the focus from historical and diagnostic analysis to predictive and prescriptive analysis: COVID-19 has increased the pace of evolution of accounting qualifications.

Potential Future Challenges

According to the 2017 UNDP report, Pakistan currently has the largest generation of young people ever in its history. Around one third of our total population is between 15-29 years of age. These individuals form part of the enormous intakes by our institutes of higher education. Usual class sizes for undergraduate and graduate programs is often between 40 and 60. Even if on-campus classes resume with some social distancing protocols, it will be difficult to continue classes of this size keeping in view the seating arrangements and space availability within the existing architecture in most institutions. This means either lesser enrolments or extended academic hours, both of which carry their own issues and limitations.

For the immediate future it is most likely that not all students and teachers will resume on-campus classes, as some may have their own health, safety, and immunity concerns. This means we need to be adequately prepared for a hybrid learning model. This may carry an additional burden on the institutions as usual online platforms may not be directly utilized for dual replication. Last but not the least, if and when on-campus classes resume, faculty must be prepared to disseminate individualized learning as students are more likely to exhibit increased variability in their pedagogic skills as a result of their individual experiences during the pandemic.

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Background

Before the pandemic, the AGH University of Science and Technology and the Cracow University of Economics had been using blended learning for more than ten years on the online Moodle Platform. However, at the moment of the lockdown on 12 March 2020, there were three groups of accounting educators that differed in their skills and experience with respect to distance learning:

- advanced group, comprising teachers who were proficient in new technologies, used synchronous and asynchronous approaches while teaching e-courses and had gradually and voluntarily been improving their knowledge and skills in the area,
- intermediate group: educators who had conducted courses on the universities' e-learning platforms but using mostly basic methods and asynchronous approaches, moderately familiar with new technologies, but open to them,
- beginners: educators unprepared for the remote teaching and showing no interest in the e-learning approach, lacking appropriate skills and motivation.

First response

Following lockdown, educational activities at higher education institutions (HEIs) in Poland were suspended. In order to ensure continuity of the educational process, educators were strongly encouraged to switch to distance learning and given the choice of teaching courses synchronously or asynchronously with the use of any tools supporting distance learning they found useful.

Similar to other Polish HEIs, organizational units responsible for e-learning in each institution provided support to educators as regards the use of distance learning tools. This support included various forms of training and consultations via phone or e-mail aimed at helping teachers to cope with the challenges posed by the new educational environment. Since no strict regulations were provided, educators used various software applications, such as Moodle, ClickMeeting, MS Teams, Zoom, or Skype. Their approaches varied from simply sending teaching materials via e-mail, through uploading additional teaching resources to their online courses, to real-time webinars.

Challenges concerning accounting education during the crisis – educators’ and students’ perspectives

The general image of accounting as a difficult subject implies that it should be delivered in the environment which facilitates an immediate reaction in the case of questions or non-verbal signals indicating that students have problems with understanding the issues being discussed. This was one reason why, before the pandemic, e-learning was not widely used by accounting educators in Poland: the traditional ‘chalk and blackboard’ approach was valued by many who, until then, had disregarded the use of distance learning in accounting. The most severe difficulties the switch to e-learning presented to the profession included an excessive amount of work associated with designing and updating course materials as well as technical problems.

Our own experience and opinions gathered from colleagues reveal that the first major challenge they encountered was the need to rethink and redesign their courses within a short period of time. This was true for the beginners, but also for those who had conducted blended learning courses before, as they needed to extend the on-line course’s content to include the topics that used to be discussed during face-to-face (F2F) meetings. The variety of new tools available and the uncertainty about when traditional delivery might be possible again caused confusion and prevented many from more active engagement in the remote teaching. One of the problems indicated by the beginners was how to draw T-accounts (commonly used in F2F delivery of the accounting subject to explain journal entries) while conducting webinars. Others mentioned a generally high level of computer anxiety and a low level of computer skills.

Asked about their experience regarding accounting education during the pandemic, students indicated that they had trouble with processing a large amount of varied teaching materials distributed by the educators. They lacked clear communication on what needed to be done and when, as well as a loss of regular contact with the lecturer. The synchronous approach to accounting education was seen as far more useful than, for example, sharing notes. Students valued the real-time online classes during which problems were solved ‘step by step.’ They contrasted this approach with the situation when the solution is ‘handed on the plate,’ and then they need to address a similar problem by themselves. They valued the possibility of asking questions as they arise during the online accounting lectures. The personal engagement of the lecturer in the remote delivery was also appreciated. Students also appreciated our providing a link to the recorded lecture, which made it possible for them to listen to it at a convenient time and so avoid technical problems with their Internet connections.

What next? Collaboration and trust

Polish culture has a very high preference for avoiding uncertainty and is characterized by the emotional need for rules and resistance to innovation. COVID-19 has pushed accounting educators out of their comfort zones. Many of them have been forced to discover the unknown, and plenty of them have stepped up to this challenge. Therefore, we believe that, after life gets back to normal, online accounting education will continue to a greater extent than before the pandemic.

So far, most educators' energy has been devoted to mastering the new distance learning tools and to transforming F2F traditional delivery into its remote version as quickly as possible. The next stage of the development of distance accounting education will aim at using it more effectively, building online relations with students, motivating and engaging them efficiently. The whole educational process has to be reconsidered, taking into account the new tools available. The collaboration of accounting educators and knowledge sharing will be particularly welcomed.

Another issue is the need for more trust. University authorities should trust educators to acquire the necessary technical and methodological skills to ensure a sufficiently high level of classes. Lecturers must trust students to approach their on-line classes and examinations responsibly. Since the Polish educational system is typically focused on fraud and its prevention, further development of distance learning will certainly be accompanied by many regulations aimed at minimizing the risk of fraud.

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PORTUGAL

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Background

In Portugal, in early February 2020, there was a certain disbelief about the possibility of COVID-19 affecting us. However, the news started bringing alarming information on a daily basis and, by the end of the month, one could feel a sense of fear and alarm in the air. People were shocked with what was happening in Italy and, later on, in Spain. We feared that we would be next in line. Then, in early March, the first cases were identified, with Porto being the first city to report COVID-19 cases. These patients were assisted at the Hospital São João, which is quite close to ISCAP/IPP. ISCAP is the accounting and business school of the IPP, the

largest Polytechnic institution in Portugal. I was teaching five different groups of students enrolled in the financial accounting course within the accounting programme and was extremely worried about the idea that the virus could be among us already.

However, only after COVID-19 was declared as a pandemic by the World Health Organization did IPP issue a statement announcing that academic classroom activity was suspended, initially from the 12th to the 27th of March, though it ended up lasting the whole of the rest of the semester.

Despite all the anxiety and uncertainty surrounding the whole situation, there was a sense that one should focus on the positives and try to move on as much and, as soon, as possible. There was a constant concern to calm students down and to carry on activities in order to bring some normality in that very new and strange situation. Later on, students complained that they ended up having a huge increase in their workload. And that some teachers would expect them to have more spare time as they would not travel to ISCAP facilities and so on.

The impact on faculty

Lecturers had also a huge increase in their workload when they suddenly, in most cases, had to adapt their syllabuses and teaching to the new paradigm, which was extremely stressful. In many cases, they were working from home along with their children and other relatives. Many felt that they had no space/computers, or time, to organize their personal lives and everyday routines, which had to be adjusted on an ongoing basis with little information in advance. Fortunately, by the end of May, things were calmer in regards to the health threat. But people were exhausted and fearful of what was still to come.

Changes in teaching

Synchronous modes of classes were adopted in the financial accounting course. At first, via short explanatory videos using voice and the lecturing material made available to students, along with lecturers' assistance through email during classes. However, after one or two weeks, lecturers started trying to learn how to use video-conferencing platforms such as Zoom and Teams to connect with students. I was a bit anxious and resistant towards the idea of using these platforms to lecture, but students were very supportive and appreciated that shift. They knew me from face-to-face classes so that had a positive effect. There was a sense of solidarity among people, in terms of coming together to solve problems and try and help others. A kind of survival instinct.

Difficulties in the online classroom

I was working with students in a completely new environment. During classes students would not show themselves on their computer camera. So, speaking to students through a computer for, sometimes, 6 hours a day and not seeing their faces and body language to interpret whether they were following my reasoning or not, was one of the things I struggled with the most. From time to time, I would ask them to talk to me in order to be sure that they were understanding my explanations and so on. I also needed to feel I was talking to actual people and not just to a computer.

Also, because of the measures for social protection and parenting, many workers were working from home. Thus, for example, I would ask a student whether she understood a

certain theme or explanation, and when she replied we could clearly hear her parents talking in a working style/mode. That was awkward and felt really uncomfortable. I was sorry for the student as we clearly were invading her space and family privacy. So, I stopped asking her questions like I would usually do in face-to-face classes. However, I also felt my privacy affected and felt somehow vulnerable. Indeed, to whom am I teaching? With whom am I interacting? And several other questions one could pose, such as those relating to social inequality and digital divide themes.

I asked students how they felt about the online classes and, although some mentioned they enjoyed the experience, the majority expressed their preference for the classroom environment rather than spending that time in front of a computer at home. And they worried that, afterwards, ISCAP would adopt that system and that long-distance learning would become the norm. Socialising was a major concern. In fact, they said they were missing the class environment and the interaction with colleagues and teachers. Some also complained about the difficulties in having a structure and creating work/study routines.

Assessment

Assessment was a concern. Online assessment presents many challenges, one of which being a very limiting way of evaluating students when that is the only means of assessment. However, I decided not to worry too much with things like academic dishonesty. I felt students were considerably affected by all the abrupt changes in their studies and lives. There was some effort put to prevent that from happening but, personally, from the previous contact I had with them, they seemed to be engaged with the course and their studies. And, on the whole, their grades did not suggest unethical behaviour as the norm. Nevertheless, I understood that in the coming semesters/years, in case we would continue adopting that system, it would have to be carefully addressed.

The future

One can sense that the coming years will present several challenges and changes for humanity. Education will be subject to profound changes as society will change and transform. Accounting and accounting education will surely witness and assist the process.

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QATAR

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Background

The COVID-19 lockdown in Qatar, which brought about the sudden transition to remote learning, affected higher educational institutions differently. Some universities were more

prepared than others in terms of their existing technological infrastructure, professional development programs, established pedagogical culture that supports student-centred learning and the willingness of their faculty and students to learn and experiment with a new approach. Many of these factors seemed present in my flipped Intermediate Accounting course prior to and during the COVID-19 pandemic. However, remote learning highlighted that the most important success factor is the instructor's ability to mix compassion with ingenuity in order to deliver a meaningful learning experience to the students.

The flipped classroom

Many view a switch to a flipped approach as a way to address the problems of working in an online-only teaching and learning environment. However, my experience of transferring a traditional flipped learning approach to one solely online highlighted several unexpected issues that needed to be addressed. I had applied the flipped classroom method to my Intermediate Accounting course from the start of the spring 2020 semester. The reason for adopting this approach stretched beyond choosing to be innovative. I wanted to address basic learning deficiencies related to solving accounting problems by having out-of-class and in-class learning.

The flipped classroom method required implementing a number of sequential steps. The first step was recording lecture videos for each of the topics covered in the course. The second step was applying Just-in-time-teaching (JITT) at the start of class meetings. This was essentially a diagnostic quiz composed of rudimentary questions from the recorded videos to ensure that students grasped the basic concepts. The third and most time-intensive step was engaging students via in-class problem-solving activities. The most common form of engagement was peer-assisted learning (PAL) where students take on the role of the instructor and teach each other. The fourth step was formative feedback via frequent quizzes and timely and detailed individualized reports. These steps were implemented methodically up until the University's decision to shift to remote learning.

The impact of COVID-19

On 9th March 2020, exactly half-way through the semester, the University announced that learning must be conducted online. Within 48 hours, I sent the 44 students instructions on how to access Collaborate Ultra via Blackboard so that we could have our synchronous meetings. I also included the following "Please make sure you view Videos 1 & 2 from chapter 15 before our next live online meeting." Effectively, this was the type of announcement that I normally would have sent my student prior to the lockdown.

During our first live online meeting, I took time to reassure the students that all will be well. We agreed that we would continue with the flipped classroom approach, where they would utilize out-of-class time to view recorded lectures while using synchronous online meeting time to focus on problem solving activities. The fact that our first meeting mirrored our pre-COVID-19 sessions gave students confidence that learning would continue with minimal disruption. However, I was conscious that our challenges were about to begin.

Areas of concern that arose when flipped learning moved entirely to an online environment

Within a few days of the transition, I was able to identify three areas of concern that required careful planning. The first was maintaining a level of engagement similar to that of the pre-

lockdown period. As part of the flipped approach, students were accustomed to interacting with each other inside the classroom. Although, meeting synchronously did provide them with an opportunity to be in contact with me, they did not have the same group-environment as before. It became clear that they had to interact outside the live meeting and on an individual level rather than on a group level. I turned to the discussion board as an asynchronous tool to be used for peer-to-peer interaction. I elicited assistance from the top performing students so that they could serve as moderators for the discussion, which I sometime had to instigate. I would post a statement and ask students to comment on its relevance or accuracy. On other occasions, I would post an accounting problem and ask students to solve it.

The second area, which was problematic for the class was obtaining a regular flow of formative assessment. Prior to the lockdown, I administered an ungraded diagnostic quiz and a graded summary quiz each week. The outcomes of the two quizzes helped shape the students' perception with respect to their standing in the course. My challenge was finding a balance between providing feedback and overwhelming students with added tasks in the middle of a worldwide health crisis. I wanted to send a signal that assessment was for their benefit and not a tool to be used for judging them. As a result, I decided to provide the students with the diagnostic quiz one day before the synchronous meeting so that they could examine the questions and prepare prior to our meetings. I noticed an increase in participation and motivation during the synchronous meeting. As for the graded quizzes, I turned to Blackboard's online tests, which served as an excellent tool for instantaneous feedback. In order to divert attention from grades, I informed the students that I would select only on their top quiz grades.

The third area that posed a challenge was providing personalized attention to students. To address this issue, I used the weekly graded quiz results to send personalized emails to underperforming students asking if they needed help. Furthermore, I held weekly live office hours and invited at-risk students to meet with me one-on-one so that I could address their concerns. I also distributed a short survey to elicit feedback from students. Finally, I met with a focus group from the class to hear their concerns and ask what I could do to assist them in the learning process.

Conclusion

My students had various needs and required my attention on multiple fronts. Applying the flipped classroom method prior to the lockdown provided students with tools to self-discover and to manage their time and resources. However, what they needed was not only technological support, but also a person on the other end of the screen to guide them through the turbulent period. The sudden transition to remote learning at Qatar University showed that the optimal pedagogical modality for student success is one that blends technology with continuous faculty and peer interaction.

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RUSSIA

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Context

The COVID-19 pandemic has significantly impacted accounting educational institutions in Russia. Three stages can be identified in the process of change that resulted.

The first stage (late January - mid March 2020) was characterized by weak involvement of the academic community, as it was associated with events taking place in other countries (China, and then Iran, Italy and other countries). The administrative staff of the Financial University and the Plekhanov University focused on isolating students enrolled in double diploma programs abroad and foreign exchange students, as well as organizing their educational process. Due to the insignificant proportion of foreign students in the total student body (about 5%), the transformations during this period did not affect any activity of faculty members.

The educational system of Russia was completely switched to distance learning during the second stage (March 14 – April 5, 2020). This period was very short and tense. New announcements were made daily, requiring rapid mobilization and intensive organizational work. The stage began under an order issued by the Ministry of Science and Higher Education of the Russian Federation on 14th March. The rectors initiated institutional changes two days later, when it was announced that faculty were stop contact work with students from March 17. From March 27 to April 5, the work of almost all economic entities was suspended by the decision of the President of Russia.

The third stage began on 6th April 2020. From that moment the switch to distance learning was complete, and it continues at the time of writing, two months later. This period is characterized by a focus on methodological issues (innovations in delivery and interaction with students, changes in form and nature of assessments and examinations, etc.).

Issues

For Russian universities, the challenges of quickly moving to remote delivery were facilitated by two circumstances. Firstly, the tradition of correspondence education established in the USSR since the 1930s. Secondly, the legality of the use of distance learning in the federal legislation of modern Russia. The total number of students studying accounting at Plekhanov University and at the Financial University is currently around 1,200 and 600, respectively, and 2/3 of them were already students of distance and online learning. Students in these groups often currently work in accounting and have a large amount of out-of-class activities.

Accordingly, the teaching methods for these groups during the pandemic did not undergo significant changes. Of course, the learning process was complicated by the lockdown and spread of infection; many students and faculty members were forced to work at home, with children and family, or in country houses, not always in suitable conditions.

As for the institutional and management issues, 496 of the 741 universities in Russia are state-owned. They are located in regional centres and more than 80% of students study in them. The management system of Russian state universities is strictly centralized and hierarchical. Therefore, organizational actions of accounting faculties are subordinate to university-level decisions. Faculty focused on solving methodical issues. The changes made in the universities in Moscow were carried out under strict state control of the Ministry of Science and Higher Education of the Russian Federation.

In March 2020, the Rector of the Financial University appointed the Vice-rector for digitalization as Project Manager and expanded his area of responsibility. Under his supervision, the Institute for Online Education conducted intensive training courses for university employees, created a bank of digital tools for teaching and assessment purposes on its website, and developed step-by-step instructions for faculty on various software products. Also, other issues, including preserving wages, making changes to employment contracts, the electronic resource service, protecting and maintaining empty buildings, etc. were addressed at the highest level of university management.

Significant changes occurred in the use of educational technologies. It is worth noting that students orientated faster and easier than professors. However, when some faculty from the 65+ group had problems with the technology, this problem was addressed not only by technicians, but also by students who, on their own initiative, volunteered to attend their professors' houses and helped set up their equipment for working online.

Since there is no single learning management system (LMS) at the Financial University covering the entire educational process, in the first week each faculty member was allowed to use any familiar tool for remote work: email, university portal, *Zoom*, *Adobe Connect*, *Skype*, personal websites, digital libraries, etc. Later, all faculty were recommended to use the *MS Teams* system for webinars. *MS Teams* is configured to use corporate accounts of students and faculty members, and the meeting records are stored in the Cloud. Using a single platform facilitated the personal identification of participants in webinars, technical support, monitoring the implementation of the schedule, and quality control of the provision of educational services by the top management of the university.

For faculty with no experience of remote delivery, the transition to online learning was difficult. Professors were forced to create innovations in delivery and interaction with students. Laboratory-based practical work (*practicum*) is a very popular method in accounting education in Russian universities. For instance, the *practicum* implemented at the Plekhanov University is an imitation of the activities of a real company, its purpose is to correctly record more than 150 transactions based on more than 100 primary documents, calculate tax liabilities of a company, and prepare financial statements of the organization. At the Financial University, the *accounting practicum* was implemented using the popular Russian accounting software 1C, the educational versions of which universities use for free.

Laboratory work is traditionally held in computer classes under the supervision of a professor in groups of 15-20. In practice, accountants have long been using the cloud version of the accounting software. In the spring of 2020, remote access to 1C on the university's server was

organized urgently, which brought the training closer to real conditions. However, student engagement decreased significantly. This is explained by the lack of visual contact and the inability to view all student desktops at the same time, which prevented instructors from fixing errors and giving recommendations in a timely way. The solution to the problem could be to transfer the *practicum* to an asynchronous model (error analysis at a webinar on previously completed tasks) or by reducing the maximum number of students in each group from 20 to 5.

Insight and Impact

The goal of Russian government – not to interrupt the educational process during the pandemic – was achieved by mobilizing all the administrative resources of the universities. The centralized management structure of state universities was a positive factor in this case. While all our colleagues note the lack of lively communication and discussions they are now experiencing, surveys conducted by university management show both student and faculty satisfaction with the organizational measures taken. The reverse side of the coin of the rigidly hierarchical management structure in state universities is the lack of flexibility in improving teaching techniques and low motivation of faculty to implement innovations due to due to the high bureaucratization of the management processes.

A sudden transition to online learning stimulated the activation of solutions to address long overdue issues. The need for the development of LMS was recognized as a key technological aspect of university activity. Faculty recognized the need to pay attention not to mechanical observance of the class schedule, but to improve a design of classes and to focus on achieving the result. However, many faculty note an increase in time to prepare for classes in the electronic environment, as well as a deterioration in their physical condition due to prolonged use of a computer.

Looking to the future, the cost-effectiveness of online learning may be a serious competitive challenge to traditional educational programs. However, the majority of our colleagues, noting the importance of personal contact between an educator and a student, as well as among themselves as a professional community, believe that online learning is unsustainable as an environment in which the teaching, learning and assessment process can be permanently located.

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SINGAPORE

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Introduction

Singapore reported its first COVID-19 case on 23 January 2020, the same day the city of Wuhan, China was put into an effective lockdown. Singapore started implementing travel control measures on 1 February 2020, first on arrivals from China and then other regions, and eventually on banning all short-term visitors from entering or even transiting in Singapore on 23 March 2020.

As COVID-19 cases increased, Singapore raised its “DORSCON” (Disease Outbreak Response System Condition)²⁵, which used a 4-stage colour scheme from green, yellow, orange to red) was raised from Yellow to Orange on 7 February 2020. This started successive rounds of enhanced social distancing measures.

Educational institutions were asked to suspend all overseas activities and bring all Singaporeans studying overseas on exchange programmes home. Classes with more than 50 students were moved online, scheduled assessments were postponed, replaced or moved their weightage to final examinations.

As the spread of COVID-19 remained unabated, the Singapore Government imposed a “Circuit Breaker”²⁶ from 7 April 2020. During the “Circuit Breaker”, only limited essential services are allowed to operate, and gatherings at home or public places are banned. As a non-essential service, all teaching and extra-curricular activities at Singapore universities were suspended.

Moving teaching and learning online

Students studying accounting, both at undergraduate and postgraduate level, were affected by these measures, just like all other students. Instructors had to quickly find ways to provide lessons online. Given the pedagogy imperatives, the University has indicated a strong preference for asynchronous online teaching rather than asynchronous recording and playback of lessons.

The transition from face-to-face to online, whilst difficult and sudden, was helped by policies and practices put in place after SARS (Severe Acute Respiratory Syndrome) in 2003 and H1N1 (previously known as the “swine flu”) in 2009. At Singapore Management University, all instructors are required to attend an “Emergency Preparedness for Teaching and Learning” (EPTL) workshop and conduct a minimum of 45 minutes online lesson for at least one of his/her teaching sections once a year.

The COVID-19 restrictions, however, are significantly beyond replacing 45 minutes of instructional time. With all classes now cancelled regardless of size, all lessons were delivered online, via Webex or Zoom or other teleconferencing tools. Instructors first instinct is to try to replicate or simulate regular class activities online. Technologies do wonders in connecting people in these unprecedented times, but conversations with instructors across disciplines highlighted a number of teaching and learning activities that are not quite the same in a face-to-face class versus an online session.

²⁵ <https://www.gov.sg/article/what-do-the-different-dorscon-levels-mean>.

²⁶ <https://www.gov.sg/article/what-you-can-and-cannot-do-during-the-circuit-breaker-period>.

Instructors are accustomed to reading students verbal and non-verbal cues, such as eye contact and body language, in class. Chat messages in Webex or Zoom and limited gallery pictures do not convey the same nuances. Most teleconferencing software use algorithms to automatically put those that speak higher in the gallery view and often have a limit of how many can be seen in the gallery view. Some students may also turn off video camera during online classes, either due to privacy preferences or to minimise Internet bandwidth. This makes it harder for instructors in keeping track of engagement with students and monitoring participation or contributions from students.

No current technology platform can replicate the ability of an instructor to walk around the classroom and checking on students work and progress. Asking students to screen share helps, but it is limited to what students have typed out on their screen. This is especially important in accounting, where a number of teaching and learning activities are centred on helping students understand how to record, process and classify business transactions.

Face-to-face final examinations were no longer possible and would have to be conducted online. Accounting programmes, with professional accreditations and requirements on course content coverage and conduct of assessments, have additional challenges compared to other degree programmes. They had to convince professional bodies that the examinations would be invigilated, and that additional measures would be in place to prevent potential academic dishonesty. This took a while to sort out with a particular UK professional body but was eventually resolved satisfactorily.

Moving exams online presents new challenges as well. Instructors had to learn how to add a “lockdown browser” function and enable proctoring software for their exams. Lockdown browsers prevents users from switching to other applications or screens when taking exams. Proctoring software (such as “Respondus Monitor”) records videos of students taking the exam and employs basic algorithms to check if there are suspicious activities such as the presence of other people, an examinee looking away from the computer and logging of computer activities. Whilst suspicious activities are flagged, instructors have to spend time reviewing them in order to be satisfied that there was no breach of academic integrity in the examination.

Setting online examination questions posed new challenges, in particular, the limited question types in the institution’s Learning Management System (LMS). LMSs have the usual multiple-choice questions (MCQs), matching, calculation and free text entry question types. It was difficult to design comprehensive final exam questions where students could be asked to produce worksheets or financial statements. Some instructors resorted to asking students to write answers on papers, take pictures and email the answers to instructors. Exam marking became a very laborious process of sorting out emails, attachments, rotating, zooming in and out of pictures, before the marking could even commence.

Post Circuit Breaker

With the previous academic term completed, programmes are now planning ahead for the new academic year. The “Circuit Breaker” period has ended on 2 June 2020, and Singapore is

transitioning through three phases²⁷ to resuming activities safely: Phase 1 (“Safe Reopening”), Phase 2 (“Safe Transition”) expected within weeks after Phase 1, and Phase 3 (“Safe Nation”) will depend on COVID-19 situations months after Phase 2.

Under Phase 1 guidelines, classes may resume with appropriate safety measures and capacity limit. In practical terms, this means a maximum class size of 30 people and a total campus footfall of no more than 40 per cent. A number of graduate programmes are running on “hybrid mode”, where students are rotated to attend face-to-face classes or participate online on a two-weekly rotation basis.

The hybrid mode is especially important for graduate programmes, where students put a high value on networking and learning from each other in discussions and group projects. The hybrid mode presents a new challenge for instructors, how to effectively manage learning and discussions to those in class and those joining remotely. Instructors are enlisting the help of their teaching assistants to monitor and relay online questions or discussion points to instructors and the class.

For the new academic year starting in August, instructors have more time to plan for their lessons to be online, in contrast to the abrupt switch in the middle of an academic term in March. COVID-19 has brought havoc to many academic plans, but the coming terms will be a period of great experimentation and innovation. This will open new areas of research on effective teaching and learning strategies in a post COVID-19 world.

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SOUTH AFRICA

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Context

The academic year in South Africa runs from February to November. The lockdown took place towards the middle of March, one week before the end of the first teaching block. The response to the lockdown has been very different across universities. Some universities were able to continue academic activities, while others cancelled all engagements with students due to lack of resources. The universities that were not able to conduct online teaching are planning to extend their academic year into 2021.

Challenges and innovations – teaching and learning

At the University of the Witwatersrand the beginning of the second block started in the middle of April and was conducted fully online. Access to high speed internet is not available

²⁷ <https://www.gov.sg/article/ending-circuit-breaker-phased-approach-to-resuming-activities-safely>.

in many parts of the country and for that reason it was decided to deliver course content in an asynchronous manner. Videos of lectures and tutorials were created and delivered through the University's Learning Management System (LMS).

One of the main challenges that the University had to deal with was ensuring that all students had access to devices to access online content. To this end the university procured laptops that were loaned to students who had no personal devices. The majority of the students however accessed the online content through their smartphones. Another problem that had to be resolved was student access to network data. Each student was given 30GB of free data for them to access and download teaching material. 20GB of this data was only available from midnight to 5am. The University also entered into an agreement with the main telecommunication companies in the country to zero-rate the access to the LMS of the University. This meant that once students were able to access the LMS they could browse and download any of the learning material without having to use their data allowance.

For many students an added challenge was to create conducive learning environments at home. Many of them live in small houses in townships. As the whole family had to be at home during the lockdown it was hard for them to maintain the study routines that they were used to when they had access to study spaces in the University. Some students adjusted by changing their study timetables and working at night. An analysis of the usage of the free data that was given to the students revealed that a majority of them accessed the LMS at night time, which means that they changed their study habits to work when the rest of the family was asleep, and to take advantage of the free data that was given to them.

The design of the learning materials and the interaction with students during the lockdown were carried out using a Community of Inquiry Framework. To further support and motivate students to work during the lockdown, lecturers prepared a planning document or roadmap for each week that was shared with the students. The document specified the learning goals for each week as well as a series of activities that students were expected to complete. These activities included the watching of video lectures, interspersed with short interactive examples or activities, the completion of tutorial questions, the completion of weekly multiple-choice questions (MCQs) that tested whether or not students had watched the lectures and completed the tutorials, as well as the completion of a weekly self-reflection.

In order to encourage student participation assessments were re-weighted for the second teaching block. Low-stakes marks were allocated for the submission of tutorial questions, self-reflections and MCQs. For the first two weeks of the second block the completion of these tasks was voluntary as the University stipulated that during this period no assessments could be given to students. We found that in the first two weeks very few students completed the tutorial questions, the self-reflections and the MCQs. Once marks were awarded for the completion of these tasks the majority, of the students started to complete them.

We were guided by the literature on self-regulated learning, and insights from online Learning and Development practitioners, when we devised the questions for the self-reflections. These self-reflections covered two main areas: content knowledge and skills development. We wanted to make sure that the students really interrogated the principles that were covered each week so that they could identify for themselves whether or not they still had knowledge

gaps after completing all the learning activities. The second focus of the self-reflection was to address skills development and to encourage students to adapt their learning approach to take account of the new learning environment as well as the objective difficulties of having to study at home.

Insights, impact and future research

The self-reflections provided lecturers with valuable insights into the circumstances facing the students. Feedback on the content that students were struggling with allowed these areas to be addressed timeously. Students also received individualised feedback on their study skills as well as motivational support. At the end of the second block students completing the final year of their degree in Accounting were asked for feedback on whether they had benefitted from the self-reflections. Out of a class of 436 students, 363 students completed the survey. Data was collected using a five-point Likert scale ranging from strongly disagree to strongly agree. To the question of whether the self-reflections had helped them grasp better the content that was covered each week, 40% of the students agreed that it had helped them and 11% strongly agreed. 28% were neutral, 15% disagreed and 7% strongly disagreed. As to whether the self-reflections on their own abilities had helped their learning, 13% strongly agreed, 44% agreed, 22% were neutral, 14% disagreed and 7% strongly disagreed.

As can be seen the majority, of the students found the self-reflections regarding acquisition of knowledge and skills development valuable. The feedback points to the importance of encouraging students to develop self-regulated learning skills. Under the current circumstances in which students must work on their own, under objectively difficult learning conditions, further research should be carried out to determine effective ways to foster the development of self-reflection skills by the student body.

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SPAIN

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Background

According to the data published by the Spanish Ministry of Health on June 4, 2020, the number of people infected and diagnosed by COVID-19 in Spain is 240,660 cases while the number of people that has death is 27,133. This makes Spain among the five countries with the highest number of registered deaths, along with the United States, the United Kingdom,

Italy and France. When the Spanish government declared a state of alertness throughout the country by Spanish Royal Order 464/2020, of 14th March 2020, the number of infections was 4,231 and 121 deaths were registered. This regulation required, among other things, the closure and prohibition of access to universities.

Thus, in the middle of the second semester of the 2019/2020 academic year, Spanish universities were required to quickly adapt their learning approaches from a model based on face-to-face to a model focused on remote delivery. Also, this has had an impact on grading with a focus on e-submission rather than hard copy scripts. The changes have been carried out with the aim of ensuring compliance with the interests of their community and to reduce the impact of the health crisis among its students, faculty and management staff. According to recommendations made by the Ministry of Universities and the Spanish Universities Rectors' Conference (CRUE), these changes will be in effect until the end of the 2019/2020 academic year.

The implementation of online teaching in the Spanish university system

The Spanish university system is made up of 50 public universities and 33 private universities (83 in total). According to the integrated Spanish university information system for the period from 2018 to 2019, Spanish universities offered 2,920 undergraduate degrees, 3,567 postgraduate degrees and 1,137 doctoral courses, with a number of registered students of 1,293,697, 214,518 and 86,619 respectively. While teaching and learning in six (1 public and 5 private) of the 83 universities are based on remote delivery, the general profile of the Spanish university system is characterized by a learning approach that focuses on a face-to-face model.

Following the recommendations made by the Ministry of Universities, the regional governments and CRUE, all Spanish universities have implemented a set of key actions to maintain their teaching and learning as if the learning approach were still face-to-face. As a result, COVID-19 has caused the Spanish universities to make a remarkable effort to adapt to a digital university model.

Among other initiatives, the Spanish universities have adopted the following:

- To encourage the use of remote delivery instruments, such as Google meet, Adobe Connect or Big Blue Button.
- To prepare instructions to guide students learning.
- To promote tutorials through email and e-meetings to supervise students learning.
- To promote supervised Works.
- To include audio files in PowerPoint presentations to upload to the Virtual platform.
- To expand the capacity to access the virtual private network.
- To Increase the proportion of licenses for certain computer applications.
- To invest in reducing the digital gap between students and faculty and the purchase of electronic bibliography.

Assessment

With regard to the impact on the nature of examinations, the set of Spanish universities have introduced different forms of assessment to make it compatible with the right to privacy of students and to protect the data. Such changes have had to be approved through a report

that includes the movement of the learning approach from the face-to-face model to the online teaching model. This has had to be done for all the official undergraduate degrees offered by each Spanish university with the participation of their quality management systems and with the opinion of students as required by the accreditation bodies in Higher Education. The main recommendation made by different agents was to increase the weighting of continuous assessment on the student grading system.

Finally, Spanish universities have had to face another problematic issue with regard to the programmed use of virtual platforms both for teaching and for examination to avoid potential technical problems derived from this extensive use of Internet.

COVID-19 and its impact on accounting education in a Spanish public university

Within the University of Cadiz, the Faculty of Business and Economic Studies is located on three of the four campuses of the university: Cadiz, Jerez and Algeciras. It offers two undergraduate degrees with a strong emphasis on accounting – business & management and finance & accounting – and one postgraduate degree whose focus is on auditing and accounting. Likewise, and since this academic year, the Faculty of Business and Economic Studies has started to offer a double undergraduate degree that combines business & management with finance & accounting. In total, the Faculty of Business and Economic Studies has more than 1,700 students registered for the 2019/2020 academic year, representing 10% of all students registered in the University of Cadiz.

During the second semester, these degrees offered a total 17 accounting subjects:

- Four offered by the business & management undergraduate degree
- Eight offered by the finance & accounting undergraduate degree
- One offered by the double degree on business & management/finance & accounting undergraduate degree
- Four offered by the auditing and accounting postgraduate degree

Concerning how accounting faculty members have adapted their learning approaches to an online model, they have followed the recommendations made by policy makers and accreditation bodies. The main changes that they have introduced in their online classes have been the following ones:

- The general use of Google Meet, Adobe Connect or Big Blue Button as online instruments to teach the most relevant theoretical and practical themes.
- To support the understanding of those aspects that are more controversial, faculty members have also explained the content through the use of video or audio files.
- To resolve doubts, faculty has used the virtual platform of the university to meet with students and to explain those aspects that were not understood.
- To improve the learning process, faculty has also encouraged the preparation of activities to be fulfilled by students and this has been included within the assessment sheet.

As in the rest of Spanish universities, faculty members from the Faculty of Business and Economic Studies of the University of Cadiz have reported on adaptations made to the nature of assessment and examinations under the online teaching model. According to the recommendations made by different agents involved, faculty members responsible for the

teaching of the 17 accounting subjects offered during the second semester have increased the weighting of continuous assessment on the student's grading system. This has led to a remarkable increase in the workload of faculty members as they have to assess a greater number of activities.

We are currently in an examination period, and to avoid technical problems, the University of Cadiz has established different time sections for taking the exams. In general, the examination of accounting subjects is scheduled for the period from 12.30 to 14.30. Until the moment, in early June, there have been no relevant technical problems have arisen.

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SWEDEN

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Context

In mid-March 2020, the Swedish Prime Minister, Stefan Löfven, announced that the Swedish government recommended universities and higher education institutions to implement distance education due to the outbreak of COVID-19. In response to this announcement, the Vice-Chancellor at Karlstad University, like Vice-Chancellors of many other Swedish universities and higher education institutions, issued a policy decision regarding an immediate shift from campus to online education and examination. In the beginning of April, due to a recommendation from the Public Health Agency of Sweden, all employees at Karlstad University were asked to work from their homes. The University Library and other student services departments limited their opening hours while improving their online services. Students were offered webinars on how to manage distance learning. The shift from campus to online education and examination thus required students, teaching staff and administrative staff to have access to appropriate technical devices and an adequate Internet connection.

Technical applications such as a learning platform for written communication and examination (Canvas), a video communication tool (Zoom), and different recording applications had all been installed long before the COVID-19 pandemic. The transition from campus to online teaching was facilitated through an extended support function provided by the Center for Teaching and Learning Development at Karlstad University. The Center offered a support homepage, a service hotline for various questions, and webinars for teaching staff

on matters such as *Get going with Zoom, Work with groups in Zoom, Get even further with Zoom!, Record videos, Teaching online and Create Quiz in Canvas.*

During the first days after the change, some members of staff who teach accounting uploaded written tutorials on the learning platform for students to keep on studying. Meanwhile, they themselves were able to learn more about online education applications. Most members of staff participated in the webinars offered by the Center for Teaching and Learning Development. Teaching staff already familiar with online education applications were able to make the change immediately.

Accounting lectures were offered via Zoom where the member of staff and a Power Point presentation were visible for students. Students chose to turn their microphones and cameras off during the lectures, but were able to ask questions via the chat function. These questions were answered in connection with breaks or at the end of the lecture. Due to limited access to document cameras during the first weeks of online teaching, only a few members of staff were able to show bookkeeping and calculations step by step. Some members of staff chose to present and talk through completed bookkeeping examples and calculations instead.

Zoom was used to conduct seminars and supervisory meetings where teaching staff and students were able to see and talk to each other and share documents. As an alternative to lectures via Zoom, some members of staff chose to record and upload videos on the learning platform. Teaching staff did not use interactive applications, such as Padlet or Mentimeter, during the first month of online teaching.

Online examinations required temporary adjustments of the syllabus, which were approved by the Head of Department. In addition, against the background that students had access to the course literature and the Internet during the examinations, a thorough reconsideration of what might constitute appropriate exam questions was needed. Examinations were conducted via the learning platform Canvas, where both open-ended and closed questions were asked and students were able to give their answers during a set period of time. Examinations were assessed and the results communicated to students on Canvas.

Overall, students' reactions to the shift from campus to online education were modest. While some students provided positive feedback, others complained about difficulties to comprehend bookkeeping examples and calculations and said they required more time for the examination.

Challenges faced concerning accounting education during the crisis

Among the challenges faced during the first months of the COVID-19 pandemic and the subsequent shift to online education and examination, the limited interaction with students during Zoom lectures and the changed conditions for examinations must be highlighted. To be unable to see and possibly respond to students' reactions during lectures was perceived as frustrating and tiresome. Even though interaction with large student groups is also challenging on campus, it offers a dynamic situation where teaching staff can accommodate students' verbally or non-verbally communicated needs and wishes.

Devising appropriate examination questions was also perceived as challenging. Students' access to course material and other sources, the possibility of cheating and the learning outcomes that had to be tested were all to be taken into consideration. For example, while campus examination enables the testing of concepts that students are expected to learn by heart and remember, this seems pointless for online examinations. Mainly asking questions which require students to apply their knowledge is not always in accordance with the learning outcomes of a course and can mean a significant departure from previous examinations.

Other challenges for teaching staff were the lack of time to prepare due to the requirement to change to online education immediately, an increased administrative burden (for instance, having to check students' identities in connection with examinations) and some technical problems (for instance, Canvas was unable to process more than 150 students' uploads at the same time). Overall, teaching staff had to spend significantly more time on education and examination than before.

Insights from the shift to online education

There is a saying that the Chinese sign for crisis includes the word opportunity. Whether or not this is true, the COVID-19 pandemic also provided Swedish members of staff who teach accounting not only with challenges but also with several insights.

In times of online teaching, the information concerning courses provided to students is essential. Students seem to need and appreciate increased attention in terms of detailed and well-structured information and communication throughout the whole course.

To present and talk through completed bookkeeping examples and calculations in Zoom lectures does not seem useful for students' comprehension of financial and management accounting. To teach bookkeeping and calculations step by step using a document camera is preferable. However, also due to the limited and unnatural interaction with students during Zoom lectures, most members of staff agree that online accounting education is a stopgap measure until campus lectures can be provided again. Video communication tools seem convenient only for seminars and supervision when all participants can talk to and see each other and documents can be shared.

An insight concerning examinations is that students need increased training when it comes to developing writing skills and to applying knowledge. Correspondingly, in a situation where online examination is the only option, members of staff need to learn how to train students, how to formulate appropriate exam questions, and how to make use of technical solutions, for instance when it comes to self-grading questions. This is also true for technical solutions facilitating interaction with students in large groups.

What seems to be important to keep in mind is that the above-described situation, its challenges and insights, concerns students who already met their members of staff in real life and were accustomed to university studies. It is likely that the situation will be different for new students.

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TAIWAN

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Introduction

With its prior experience in fighting Severe Acute Respiratory Syndrome (SARS) in 2003, the Taiwan government was extremely alert about the outbreak of COVID-19 in early January of 2020. In the very initial stage of the COVID-19 pandemic, the national government promptly adopted a series of policies, including strict border control, a ban on medical mask exports, and good hygiene practice promotion, to better prevent the spread of this communicable disease. Such policy measures mentioned above, as well as others, have proven to be rather effective. Through June 10, 2020, Taiwan has had only 443 confirmed COVID-19 cases.

Impact on accounting education

The COVID-19 pandemic caused some minor impacts on university accounting education in Taiwan. First, all colleges and universities did not shut down schools, nor did they change from face-to-face teaching to fully online learning in the spring of 2020; rather, they chose to postpone the starting dates of the spring semester by one or two weeks in February for better preparation and disease prevention. Colleges and universities pushed back their spring semesters accordingly so that the length of the semester would not be shortened and good quality of higher education could be maintained during this difficult time.

Second, the majority of college courses were still taught under face-to-face instruction at the beginning of the spring semester, except for courses with enrolled students who were greatly affected by COVID-19. They were mostly international students who could not come to Taiwan due to travel restrictions or personal safety concerns. The instructors of these courses either used video conferencing software programs to give live lectures or videotaped the classroom lectures. Both blended teaching approaches accommodated the needs of students who could not be physically present on campus. As the number of COVID-19 confirmed cases increased rapidly around the world in March 2020, many universities in western countries closed their campuses and began to switch from traditional on-campus instruction to online instruction. However, all universities in Taiwan remained open and offered most courses via the traditional methods of teaching. The main reason was that there were relatively few COVID-19 cases confirmed in Taiwan. The other reason was that universities hesitated to fully embrace online instruction, because they were concerned about switching costs and higher education quality.

Third, with the development of COVID-19, various preventive measures were employed on campus. Most colleges and universities suggested that instructors implement online teaching methods if they have a large course with over 100 enrollees. For example, 3 out of 17 fundamental accounting, 1 out of 6 intermediate accounting, and 1 out of 2 cost accounting courses switched to online learning in March at my university. These 5 courses are large classes with more than 100 students. For courses still taught under face-to-face instruction, classroom windows were kept open even with air conditioners turned on. Students and faculty members were required to wear medical masks and had their temperature taken

before entering the campus and buildings. Keeping an appropriate social distance was also advised by the government. In the middle of April, it was suggested that instructors rehearse online instruction in order to prepare for any unexpected development of COVID-19.

Fourth, with the strict implementation of social distancing and mask wearing policies, the majority of instructors teaching accounting courses maintained their traditional chalk-and-talk way of teaching in Taiwan. Only a few instructors teaching large accounting courses chose to alter their ways of teaching the lessons. Among the 5 online learning accounting courses at the university, some provided recorded lectures and others uses video conferencing software to teach live lectures. Taking one fundamental accounting course as an example, a mixed online and traditional chalk-and-talk approach was used in this large class, which included around 120 students. In addition to teaching classes in the same pre-assigned classroom, the instructor used screen recording software to record live lectures and then uploaded the video files to the university online learning management system after each class meeting.

The cost of this blended style was relatively low, because it was easy to convert live lectures into recorded lectures. In this case, students could either choose to attend live lectures physically or watch online recorded lectures. Around 40 students chose to attend live lectures in a large classroom, while around 80 students chose to watch online course materials instead. New technology of online instruction has made learning accounting much more flexible in higher education. Students in this fundamental accounting course revealed that they preferred having such options of whether or not to come to campus and attend live lectures amid this COVID-19 crisis. With the availability of online recorded lectures, students can view and review course materials at any time and at any place whenever they like. In addition, by fewer students physically attending such live lectures, it helped reduce any risk of spreading the coronavirus.

Fifth and finally, uncertainty associated with university policies on online teaching amid the COVID-19 crisis did cause instructors' anxieties. For example, many college professors were not sure about whether or not their courses would be forced to switch to online teaching at short notice. Instructors had some difficulties choosing from a range of online learning software and platforms. It took some time for them to become familiar with different software or platforms. Instructors also did not know whether such new learning approaches or teaching arrangements would benefit student learning.

It is of note that some challenges associated with online or distance learning approaches still exist. Students have fewer chances to interact with their instructors and peers through online instruction. It also becomes more challenging for instructors to engage students and enhance their learning motivation when some attend live lectures while others watch recorded materials. Moreover, this university's students are much more used to studying in a formal classroom setting, and they might not be able to fully concentrate when watching online lecture videos in a more relaxing or casual environment. All of these factors could play some role in teaching quality and students' learning performance.

Conclusion

Taken all together, this COVID-19 pandemic not only has adversely affected people's lives and health, but has also had some important impacts on higher education. It is not yet clear whether switching to full or partial online instruction benefits college students in learning accounting. This rather exogenous negative shock offers us an opportunity to learn different teaching approaches and to examine the effects of various teaching strategies. We shall continue to collect related data and observe the feedback from students and instructors for future research.

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TURKEY

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Introduction

As a developing country, Turkey has a centrally planned and supervised education system from kindergarten to the highest level. Since 1981, the Council of Higher Education (YÖK) has had autonomy and has been the only public identity within the framework of powers and duties for the strategic planning of Turkish higher education, coordination between universities and, most importantly, establishing and maintaining assurance mechanisms. In Spring 2020, as the impact of the COVID-19 pandemic spread, the YÖK Executive took the decision that all higher education institutions, including private and state universities, had to move all face-to-face (F2F) education programs to emergency remote teaching platforms. It did so without considering whether they have had the necessary infrastructure capacity and capability of personnel to do so.

The impact at Istanbul University

The roots of the University go back to 1453 just after the conquer of Constantinople. Since then it has been leading institution in higher education in Turkey. Istanbul University has had tremendous experience of business education since 1936. The Business School of Istanbul University leads business education in Turkey and its surroundings. Since 2012, it has been the only state-owned AACSB accredited institution. Under law, the school does not charge tuition or fees to local students of its undergraduate and graduate programs except different types of MBAs. Before the pandemic occurred, it had several online MBA programs. The school has about 5,000 students at all levels, roughly 2,800 of those are undergraduate students within four sections; three in Turkish and one in English. Being the oldest, largest, biggest, and a state-owned institution, Istanbul University has been able to handle many

expectations, requirements, and challenges of online education due to its more than ten-years of experience in distance teaching-learning activities.

Nevertheless, the sudden shift of all F2F teaching to a remote teaching model was an unprecedented time for many faculty members, many of whom had no experience of distance education. However, within five weeks, the school managed to deliver its emergency remote teaching using online platforms provided by the university. In addition, the university administration quickly developed some guidelines and tutorial videos to help faculty make the transition. After a two-week preparation period, all courses resumed with the emergency remote education model.

Anticipating that the term will be completed by distance education, the syllabi of the courses and assessment were immediately changed. In the face of the new situation, all students who desire were given the right to withdraw from the course or to freeze the semester registration.

The university preferred a synchronous distance delivery model. Classes were held online using the university's technological infrastructure, at the same class hours as they had been for F2F. The technological infrastructure used allows students to participate in the course, express their views or make presentations using a microphone and video camera. Lessons were also recorded, and students could review asynchronously later. User-friendly software was developed and added to the learning management system so that faculty could add materials, enter live sessions with one click and create an exam.

Successes and failures

For this study, a **virtual roundtable** was organized with the fifteen-accounting faculty members of the Business School about their experiences of “successes and failures” of the mandatory emergency remote teaching period.

Engagement: Student engagement was previously designed for the F2F model. It was not easy to convert those to online format within two-week preparation period. Some faculty members who had no experience of this new world struggled a lot. This was a problem: students perceive that accounting education is boring and, it was agreed, faculty members struggled to make their online sessions fun and entertaining. In addition, faculty members have had challenges of adjusting the volume of activities of students and in differentiating levels of teaching.

Social Presence and Interactions: It was strongly agreed that sufficient interaction could not be achieved among students and between instructor and students due to the high number of students in undergraduate courses. Faculty members experienced challenges to providing quality feedback to the students because they have had difficulties in understanding students' questions and expectations. It was commonly observed that students rarely asked questions, very few students used their video cameras and microphones, and students who asked questions and expressed their opinions generally did so only using the chat facility of the platform. Overall, the high level of synchronous participation in graduate programs was very low at the undergraduate level. In line with the data received from the learning management system, it was observed that 97% of the students enrolled in the distance education system,

while 3% did not. This highlighted one of the most important difficulties in this response to COVID-19: the university could not provide any support in the cases of students who did not have any computer or internet connection at home.

Assessment: One of the most important building blocks of distance education is assessment. As the COVID-19 crisis erupted very close to the mid-term exam period, the university administration thought that mid-term exams could not be done reliably online and suggested that students upload homework or project assigned by their instructors instead of the exams. Some faculty members preferred to conduct exams, and they used methods of proctoring, such as Lockdown Browsers and Respondus Monitor or Zoom. One of the students opposed to camera proctoring practice and launched an electronic signature campaign themed “Why does the university not trust its students?” Ironically, it was observed that a few days later the same student asked who could help her during the online accounting exam from her Instagram account.

In order to reduce cheating in the final exams, the university administration suggested using open-ended questions rather than multiple choice. In addition, the infrastructure of the university did not allow instructors to conduct examinations with multiple choice questions. Adopting open-ended questions in accounting courses caused certain difficulties because the skill of students in preparing financial statements and calculating costs are generally assessed. Some faculty members addressed the problem by using the books of known publishers and conducting their exams more reliably online by preparing algorithmic questions and creating question pools.

Recruitment: The school does not have any issues recruiting undergraduate students for the next academic year because in Turkey undergraduate students are centrally placed by the YÖK using the students’ scores they had from the central placement exam. However, the school has challenges to recruit graduate students since everything traditionally used F2F education except the online versions of MBA programs. Most of the graduate students of the school prefer the programs with the case method applied in F2F sessions. It has been considered that the new F2F programs would not be opened in the fall semester in these days when uncertainties regarding the next period continue in campus-based education. It is obvious that such a possibility would create another challenge for the university and faculty members in financial difficulties.

Finally, for accounting faculty, distance education would be a generally accepted teaching method and might offer important advantages of time saving on and off campus. In addition, it is observed that distance education has not been favoured by students or faculty compared to campus-based education: the level of student satisfaction has been very low, and both groups expect to return to campus-based education as soon as possible. We believe this case of Istanbul University can be seen in other higher education institutes of Turkey. Some might be worse, some might be better depending on the existing infrastructure capacity and capability of the personnel.

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UNITED ARAB EMIRATES

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Impact of COVID-19 on accounting education/educators in the UAE

The spread of COVID-19 has caused a sudden shutdown in normal operations across multiple sectors, including higher education. UAE was prompt in enforcing radical measures to confront such spread through restricting movement and physical distancing. In the education sector, in early April 2020, the UAE Ministry of Education (MoE) issued a directive halting face-to-face classes in schools and universities, replacing them with online distance learning (DL) for the 2020 Spring and Summer semesters. The directive instructed all universities to adopt online DL, while complying with MoE's regulations on programs' accreditation concerning the length of the academic year (i.e. weeks per semester) and assessments. MoE's instructions categorically indicated that the online DL lectures must be held at the same time face-to-face lectures were originally scheduled, with an emphasis on recording students' attendance. With the emergence of this 'new normal', in particular the immediate full transformation to online DL, accounting educators in the UAE universities had to deal with significant challenges.

Challenges faced in accounting education during COVID-19

The challenges which surfaced - due to imminent online DL transformation - could be ascribed to two main factors: IT resources, and human capabilities (educators/students). UAE universities are characterized with relatively manageable class sizes (average of 25-40 students per class) and a lecturing system which involves direct contact/interaction between educators and students. Universities in the UAE have invested in IT applications years before the COVID-19 crisis and they managed to capitalize on their IT resources throughout this crisis. Accounting educators had specific challenges to adapt their capabilities to the DL transformation; these were mainly: acquire prompt IT training relevant to the transformation; ensure courses' effective delivery; and adopt effective online course assessment (e.g. tools and academic integrity). The first two were pressing in the early stage of transformation.

Fortunately, accounting educators in UAE universities, amongst others, were already acquainted with adopting IT applications such as Microsoft Office 365; learning management systems (e.g. Blackboard); interactive technologies (smart boards); and use of e-textbook. Accordingly, the challenge was to acquaint them with applications specific for online meetings and the preparation of DL videos/materials. Several DL training sessions were offered to deal with this. During these sessions, it was interesting to observe a common concern raised by many accounting educators at my university: 'how to use a whiteboard online?'. More interestingly, I have observed the same concern raised by accounting colleagues in other universities as well. Hence, training on using e-whiteboard applications was provided to accounting educators.

Discipline-based discussion sessions took place to get educators to consider effective ways to deliver the course materials. Throughout these sessions, some important questions were raised, such as: how to utilize online lecture time?; what to ask students to prepare before online lectures?; how to guarantee students' active participation?; and how to record students' attendance while making sure they actually participate in online lectures? Some useful suggestions made were: use publishers' resources (video supported materials and problem solving); avoid long recorded videos; update students with simple and concise guidance on what is needed to prepare before each lecture; ask questions during the lectures to ensure interactive online lectures.

The adoption of effective online course assessment was subject to the MoE directive, with an emphasis on academic integrity. The challenge was on how to utilize available IT facilities (i.e. courses' learning management system, and publishers' resources) in online course assessment. This, again, was subject to training sessions and group discussion. Unlike other theoretical subjects, assessment in accounting is characterized with the use of both quantitative and qualitative questions. The focus was on how to design and adopt relevant online questions; in fact, the type of questions used in professional accounting exams was a good benchmark. In addition, various specifications were used to ensure academic integrity in proctored (using a webcam) and non-proctored online assessments. Feedback on assessment was provided to students throughout the assessment process.

Students, on the other hand, were provided with training on online DL, in particular: how to prepare for, and interact in online lectures; and how to go through online assessment tools (especially, proctored online assessments using a webcam). Students' motivation helped a lot in overcoming obstacles throughout. I believe that, IT agility of these millennials, especially in social media and communication applications, has definitely helped in making students part of the solution - not the problem - in the immediate transformation to online DL in UAE universities.

Insight and Impact

The sudden transformation to online DL was pressing on both educators and students. The workload pressure in online DL was at least twice that for face-to-face lectures. This could be due to putting extra efforts to fulfil the transformation's needs and the psychological impact of the country's lockdown.

I believe that the online DL transformation will have an impact on accounting education, post-COVID-19, across UAE universities. The impact could affect three main aspects: course management; assessment of course/program learning outcomes; and programs' cost-efficiency. The IT applications utilized during transformation (e.g. use of e-whiteboard, recorded lectures, and video support problem solving) will surely become part of new normal in course management post-COVID-19. However, students' role in online DL (i.e. preparation and interaction in online lectures) need to be clearly articulated and communicated to students, as this helps in mitigating any adverse impact on educators from students' teaching evaluations. Similarly, the adoption of online assessment tools is expected to be the new normal post-COVID-19, which necessitates careful revision of the tools used, their integrity and effectiveness.

Last, but not least, some universities might consider adopting online DL post-COVID-19 as a way to save operating costs, especially in gender-separated university education. However, universities should analyze the costs-benefits of such adoption, given its unforeseeable long-term implications on students' skills and program learning outcomes.

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Context

Faced with significant uncertainty in the wake of the COVID-19 pandemic and the resulting lockdown on 23rd March 2020, UK universities swiftly implemented extraordinary measures which saw a transition from face-to-face to online instruction. In the absence of traditional invigilated examinations, UK universities were faced with the stark reality of how to assess students while remaining true to module/programme learning outcomes. Accounting departments were particularly impacted in this regard as a result of their close relationship with the professional accountancy bodies and the requirement to maintain professional accreditation standards.²⁸ The challenge therefore was one of replacing traditional invigilated examinations with alternative on-line assessments which would be fair to students yet acceptable to the professional accountancy bodies.

The importance of professional body accreditation to the UK university sector is well rehearsed. Given its importance as a powerful marketing tool in influencing the choice of programme by students, its loss could be a serious blow to business schools. As the majority of UK universities deliver accounting degrees which are accredited by accountancy bodies, the potential impact of changes to assessment upon accreditation was acutely felt across the sector. We draw on the perceptions of accounting academics, ascertained through informal interviews, to understand how this challenge was met.

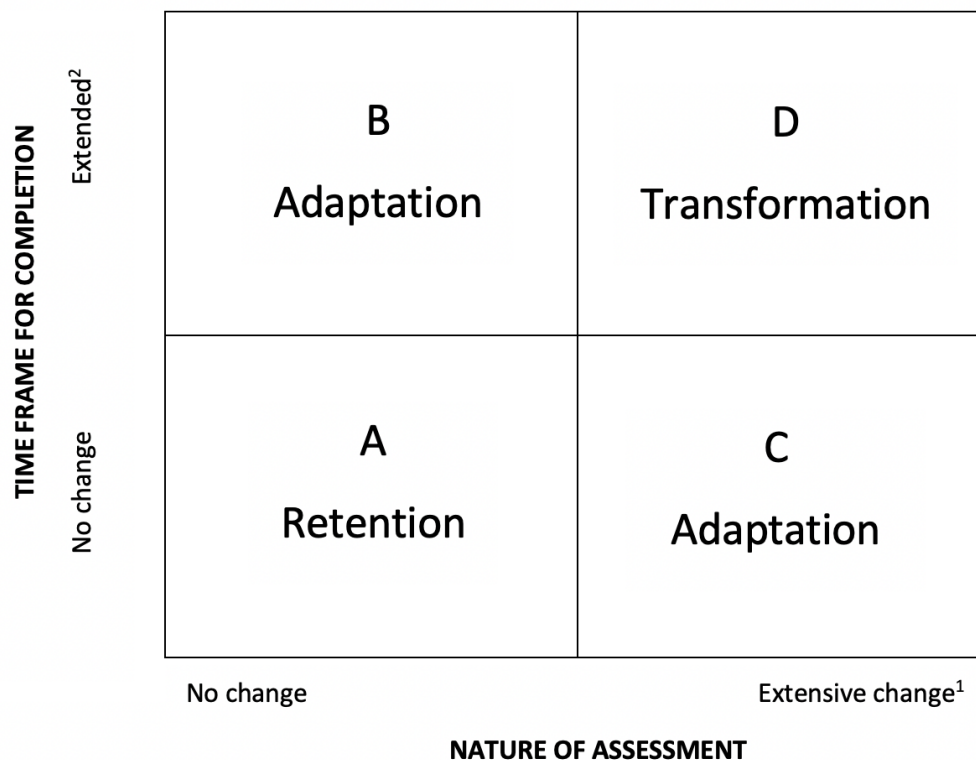
Addressing the Challenge: The Response Continuum

The challenge of addressing accreditation requirements posed two significant problems for UK universities. First, in the absence of consensus among UK professional accounting bodies on appropriate alternatives to traditional examinations, individual accounting departments

²⁸ UK Accounting degrees typically lead to exemptions from a number of different professional bodies including ICAEW, ICAS, CAI, ACCA, CIMA.

had to engage in lengthy discussions and negotiation with the professional bodies to find mutually agreeable solutions. This process was further complicated in that some accounting departments took decisions to change their assessments in the absence of a timely response from the professional bodies. The second problem centred around the impact of accreditation on the form and nature of assessment. Informal discussions with UK accounting academics, together with feedback collated by the BAFA²⁹ Committee for Departments of Accounting and Finance (CDAF)³⁰, point to a variety of alternative assessments replacing traditional closed-book examinations. One can visualise the alternatives using a two-by-two matrix (see Figure 1), representing a continuum reflecting changes in the time frame for completion and nature of assessment.

Figure 1: Continuum of Responses to the Challenge of Accreditation



¹ Extensive change to assessments includes removal of knowledge based (including MCQs) and short form questions, coupled with an increase in questions requiring greater application.

² Extended time frames for completion range from 1 hour through to several weeks, with many different durations between.

Quadrant A represents UK accounting departments experiencing minimal disruption to traditional invigilated examinations, largely maintaining planned examination times with minor extensions to permit download and upload of examination paper and answers respectively. The only change in quadrant A was in respect of mode of delivery (i.e. move to online). At the other extreme, quadrant D is characteristic of departments which transformed

²⁹ The British Accounting and Finance Association brings together those interested in accounting and finance teaching and research.

³⁰ <https://medium.com/accounting-education-by-bafa/covid-19-managing-the-challenges-of-professional-accreditation-in-accounting-336905846fde>

the nature of their assessments and extended the time frame permitted for completion (up to several weeks). Knowledge-based elements (including MCQs) and short-form questions were removed from examinations and replaced with discursive applied materials. Longer time frames were justified in terms of international student cohorts, potential technological problems and the need to facilitate special circumstances.

In contrast, those located in quadrant B relaxed the time frame whilst retaining the original content of examinations. While departments in quadrant C adapted assessment content, the time frame for completion was unchanged. A common challenge for those in quadrants B and D was the potential for student collusion and plagiarism. To that end, mitigations included the use of anti-plagiarism software and communications to students regarding integrity and academic offences. Concerns around collusion and plagiarism were less of a concern for those located in quadrants A and C given limited extensions to time frames. Interestingly, irrespective of where departments were located, there was commonality in terms of ensuring that online assessments were designed to meet module/programme learning outcomes and that accreditation standards were maintained.

So What? Reflections and the Potential for Change

The challenges of professional body accreditation have provided significant opportunity for learning and reflection. UK accounting departments appear to have been remarkably resilient in terms of speed of response to COVID-19. To that end, there was no perceived increase in student queries or complaints, with the exception of some concerns around technological problems (e.g. internet speed). Tentative early findings suggest that students were generally satisfied with the move to on-line examinations/assessments. Successes and failures appear to have been influenced by where accounting departments were located on the matrix. For departments in quadrants C and D, the process of adaptation or transformation provided a unique opportunity to reflect on the potential for improved student learning, development of deeper approaches to learning, and preparedness for professional accountancy examinations.

Those located in quadrants B and D were mindful and reflective of the potential for collusion and plagiarism to occur given the extended time frame permitted, this being less of a problem for those located in A and C. It was further identified that those in quadrants B and D had been heavily influenced by university level policy regarding the time frame of assessment. On reflection, it was recognised that the time frame permitted was excessive for accreditation purposes and that in future this should be substantially reduced. Finally, in contrast with the other quadrants, those located in quadrant B were particularly reflective of the possibility of grade inflation, and the potential impact on progression, given the combined impact of unchanged assessment and extended time frame.

In terms of failures, inconsistency in terms of response from the professional bodies was seen as an issue that was largely beyond the control of departments. However, learning and reflection suggests that departments should plan to work more closely with the professional bodies with a view to developing contingency plans detailing specific guidance towards developing alternative assessments. An additional consequence of meeting the accreditation challenge was an increase in the workload of accounting academics, in particular for those

located in quadrants C and D. Going forward, this is undoubtedly an issue that accounting Heads of Department need to address.

Future Research Potential

The COVID-19 pandemic has illustrated the dominance of the professional accountancy bodies in driving the agenda in UK accounting departments. This highlights the potential for future research to examine the relationship, and potential power imbalances, between accounting departments and the professional bodies. Future research might also explore the appetite and ability of accounting academics to transition from traditional knowledge-based to open-book applied assessments, and the potential for these to influence positive student behaviours and deeper approaches to learning. This research provides a unique opportunity to engage with key stakeholders, namely the professional accountancy bodies, accounting staff and students. Finally, while UK accounting departments demonstrated resilience in their response to COVID-19, few appear to have had contingency planning in place to respond to the current levels of disruption to professional accreditation. Future research could investigate the level of preparedness and contingency planning of accounting departments, and the implications of this for managing disruption to traditional methods of student assessment.

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USA

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Background

West Virginia University is the largest public university in the State of West Virginia. We are approximately 200 miles west of Washington, DC, in a state that is primarily rural and mountainous. Approximately half of our 30,000 students are from within the state, and the other half from the other 49 states, and 118 countries. On 10th March 2020, four days before the beginning of spring break, we received an email from our Provost announcing that immediately after spring break, courses would be suspended for one week, and then moved online for an indeterminate amount of time. Four days prior to that email, we had been forewarned to be thinking about how to "teach out" the semester from a distance. We were very fortunate to have nearly three weeks to prepare for the change. (I am aware of one university that only provided faculty four days' notice.) During the two-plus weeks of prep

time, our university's teaching support group (<https://tlcommons.wvu.edu/>) developed and taught webinars on the existing and new technologies that were available to help the process of moving online. Within the Department of Accounting, we teach in person undergraduate, master and doctorate programs, as well as an online Master in Forensic Accounting. A few of our traditional courses were offered online or face-to-face; over one-third of our faculty members (myself included) previously had online course development or teaching experiences.

Challenges of the quick movement to online

Most accountants prefer taking time to think through a problem and work out a solution. Course development usually takes months at a minimum. Due to prior online experience, I was not concerned, and quickly came up with a plan to use familiar technologies, to convert my accounting information systems course. That plan changed significantly when faculty were notified that some of the existing resources were not available. Having "all" classes online takes significantly more technology resources than when only "some" classes are online. The technology change took away some of the advantage of my prior experience. I tried each available software (there were new technology seminars every day). After evaluating available options, I decided what would work best for the short-term. Lengthy pre-recorded lectures were not feasible, so I adopted a synchronous approach in my lectures, recording them in real-time for students that could not attend online.

Student involvement

Due to our students' world-wide geographical disbursement, and the unknown Internet connectivity of our students within WV, we could not expect all students to logon during the normal class time. Approximate half of my accounting students attended the synchronous sessions. None used their video camera during the sessions. Seldom did they comment or ask questions. The students selected a face-to-face course for the semester and the quick change to online was difficult for many of them. Some told me of the struggles, and I spent much extra time communicating with them about their projects.

The course included group work, with portions completed in class. During those assignments, I traditionally ask and answer questions, and observe contributions by group members. The quick switch did not allow for the addition of ways to replicate that process. Assignments were submitted and graded without being able to gauge the group membership contribution.

The lack of control over exams was also a concern. While technologies exist to record students while taking online exams, they were not available during this period of time. This caused me to move to more subjective examinations, by the end of the semester.

The future?

On campus

The "online experiment" of spring 2020, will bring long-term changes to accounting and business schools. While the first COVID-19 upheaval was unexpected, now we know it IS a possibility, so we must be prepared. In the business school, and accounting department, all courses need to be redesigned to be taught face-to-face, online, or a combination of the two.

But even F2F courses must now be designed in advance, to move immediately to online. “Social distancing” will demand the lowering of classroom capacities. Some courses that meet multiple times per week, may be split into half, with one-half of the students meeting on one day, and the other half on another day, with the professor repeating the lecture for the second group. The largest of lecture classes may forever be moved online. But the big question is, will the students feel safe enough to come back?

Breaks within semesters are disappearing. In the fall, students usually have a one-week break for our Thanksgiving holiday, return for one or two weeks of instruction, before final exams. This fall, the Thanksgiving break is to be reduced to three days, and students will not return to campus after the break, but will have one week of online instruction, then online final exams. Our spring semester will start later than usual, and will not have the traditional one-week spring break -- preventing students from traveling to COVID-19 hot-spots during the break.

Off campus

During spring 2020, we have confirmed that faculty can teach and attend administrative meetings from almost any location in the world. The need for centrally located faculty offices has declined. The need for technology has increased. Accounting conferences that were not cancelled have been moved online. Accounting students have been catapulted into a virtual environment (many, against their will). Internships in many firms were not cancelled, but moved online.

Questions/Outcomes

While the current circumstances could not be avoided, research is needed to determine the impact of the disruption. Will accounting students learn at the same level, if they are forced online, versus choosing online? Will faculty’s accounting research thrive without having coffee with colleagues at the office, or at academic conferences? There are also severe budgetary consequences. How will university budget cuts and hiring freezes impact PhD students moving into academic jobs? What is the impact on long-term employment for accounting faculty? Will the effectiveness, efficiency, and quality of life of accountants improve or decline without having the choice to work at the office? There are many new questions related to accounting education, employment, and life, which need to be considered, based on the potential changes due to the pandemic of 2020.

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UZBEKISTAN

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Context

Westminster International University in Tashkent (WIUT) is the first international university located in the heart of Central Asia to offer a Western-style education with UK qualifications. WIUT offers a wide range of programs majority of which covers accounting related modules and strives to produce high quality graduates. International universities in Uzbekistan, like WIUT, provide accounting education based on international accounting standards while national universities focus more on national accounting standards. After a change of leadership of the country in 2016 Uzbekistan has been conducting wide range of reforms including area of accounting. Starting from 2021, it is planned to introduce international financial reporting standards (IFRS) to all joint-stock companies, commercial banks, insurance companies, state-owned enterprises and legal entities classified as large taxpayers. This puts some pressure to accounting educators of Uzbekistan to adapt their current teaching and learning system to be well prepared to such a significant shift in accounting requirements.

There is no doubt that all accounting educators would admit that the COVID-19 pandemic has had tremendous impact on delivering accounting modules due to a fast paced migration from direct teaching and learning to online teaching and learning. It has now become an important component of the objectives and strategies of many educational institutions. It helps educational institutions to increase financial viability. It also reduces financial distress for students. But online teaching and learning has negative sides also. A critical discussion of classroom is not easy to replicate in an online/virtual classroom set up. Maintaining student's engagement, motivation, time management, and availability of smooth network connectivity are the key issues for policy makers in the education sector

Impact of COVID-19 on delivery of accounting modules

The COVID-19 pandemic has several impacts in the case of our university. Firstly, communication with students happens mainly through University emailing system or Intranet. Some modules even started to use social network platforms such as Telegram or Facebook. Secondly, delivery of modules moved to an online platform. Quarantine measures forced all university educators to adapt their materials for totally new circumstances. We should admit that the format that was delivered did not mean online teaching. In other words, both lecture and seminar materials were developed in such a way that they required tutor instructions and face-to-face explanation. Thirdly, the assessment mode has gradually changed. Now instead of exams where students' physical presence was compulsory, educators were forced to find alternatives for that type of assessment and one of the options was home-take exams. And finally, our university modules are aligned to ACCA Fundamental level papers but due to move to home-take exam format this alignment became questionable.

Fortunately, technology allowed accounting educators to deliver their materials and sustain the quality. For most educators Zoom was a quite helpful tool which in combination with email, university Intranet and social networks allowed keeping the education process at a high level.

Challenges

Yet, it should be admitted that despite all available technological resources, both students and educators faced certain challenges. Access to the Internet became a serious obstacle for some students who live in rural areas. It meant that live sessions were not accessible for some

students. For that reason, educators had to think about ways of delivery that could allow even those categories of students to continue their education process.

In comparison with face-to-face lectures or seminars, some types of online teaching cannot provide instant feedback to students. One example could be video recorded lectures which are quite convenient for students in the way that they can watch them as many times as they want, but if they have questions concerning the topic discussed in the lecture, they cannot straight forwardly discuss it with their tutor. Accounting modules are full of calculations that raise many questions among students while solving module seminars. That is why simultaneous tutor explanation is crucially important for these modules. Online teaching puts serious limitation on tutor-student communication.

Another issue that became evident during online teaching and learning was connected with assessment of accounting modules. During this period most educators selected Home-take exams as the key assessment tool. In spite of the fact that Home-take exams have individual elements directed to prevent cheating, the students have an inclination to copy some parts of their peers` work.

Opportunities

Still, most accounting educators would admit that COVID-19 created many possibilities both for students and educators. Now traditional borders of teaching and learning have disappeared for ever. Now we know that university lectures and seminars are not the only options for teaching and learning, there are many other platforms that could assist in realising the same purpose. Yet, there are some conditions that should be followed in order to reach these goals. First of all, educators themselves should be ready for new modes of education. They should be aware of some technological aspects of the issue; also, they should go through certain preparation courses. Another issue concerns availability of internet connection in certain areas of countries. This is somehow outside of education issues but, considering COVID-19 lockdown the quality of internet connection becomes critical in teaching and learning in the area of accounting.

Considering the change in mode of teaching and learning new issues arise which require additional study and research. One of these might be the ways of acquiring instant feedback from students during online sessions on accounting modules in order to understand the quality of the delivered material.

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VENEZUELA

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Context

The city of Maracaibo is located in the Zulia state, in the west region of Venezuela. We have been under lockdown since Monday, March 16, due to the appearance of COVID-19. This lockdown includes the impossibility of developing the teaching-learning process in the physical classrooms. In this sense, the authorities of the University of Zulia have instructed the teachers that classes will continue by using an open Moodle web platform installed on the sed.luzfces.net portal, in addition to other technological tools such as Zoom, WhatsApp, YouTube, Latex, Facebook live, Instagram, etc. Suddenly, students and professor were forced to move from a traditional teaching environment to a new one mainly based in online resources.

Challenges

It should be noted that our country Venezuela does not have a stable power supply, with unscheduled interruptions of up to six to eight hours a day, as well as continuous failures in other types of public services, such as the internet and tap water. For this reason, the classes and assessments are usually done asynchronously, since it is difficult for all members of the student community to have access to the internet or have electricity at the same time.

Definitely to teach and learn from home in Venezuela is not an easy task and represents a big challenge, due to the difficulties related to public services availability and the low purchasing power of the population, including university professors and students, who have minimum access to smartphones, personal computers and Internet service.

Opportunities

Overcoming budgeting obstacles, the Faculty of Economic and Social Sciences, the School of Public Accounting, together with the Academic Vice-Chancellor's Office and the Department for Distance Learning (SEDLUZ), set up a new virtual campus dedicated to teachers and undergraduate and graduate students, as well as to administration and research activities.

The virtual campus is a website developed on the LMS Moodle platform with an open license, which tries to replicate the operation of the real university campus, including academic and administrative activities, access to information and resources, and improving communication and interaction.

In it, the university community can access services such as: classrooms, course status, student work, upload of files, request for exams, grades, repositories, scientific databases, papers from university journals and from the local management conference.

These resources allow the integration of the local community with their national and international peers through webinars, videoconferences, where our professors and PhD students can have an active participation.

To promote the best use of the platform, a special commission has been appointed to train the teachers and to offer technical assistance. This tool can be complemented with others such as: Google Drive, YouTube, Zoom, and those that the teacher considers useful. The virtual classrooms were structured in an iconographic way and each professor can personalize the features and administration of his/her class.

Beyond teaching activities, within the virtual campus teachers, researchers, students, administrative staff and university authorities can relate to each other according to their lines of research and common academic interests. With this aim, the electronic platform is also used to host microsites for research centres, journals, conferences, forums, workshops, to strengthen the research skills of professors and continue guiding students' progress, from undergraduate level to graduate studies.

Additionally, we have received some training to take advantage of social media tools and other applications that improve the interaction with students, especially through WhatsApp groups with videos, pictures and text and making videos with Latex and Camtasia.

Considering the Venezuelan context and constraints, in my opinion the crisis and lockdown related to COVID-19 is turning to be a novel opportunity to transform our teaching and research strategies and take advantage of modern ICT. The university administration is making a huge effort to update the infrastructure and keep the activities working, despite the odds. Professors and students are also struggling with social and economic difficulties, but willing to face these new challenges. Beyond the obstacles, with a proper use of the available resources and training in new learning strategies, professors can improve the interaction with students, understand the technical language that are the common ground for new generations and reducing the gap that our universities may have with international accounting academic practices.

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VIETNAM

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Introduction

The Department of Accounting in the School of Economics at the University of Danang is one of the leading groups in Vietnam for teaching and research on accounting and auditing. The School has offered undergraduate, postgraduate and research programmes in accounting for 40 years. The teaching at the School is based on face to face instruction using educational technology, such as Moodle and Edmodo. E-learning has been explored and trialled in the School over the last three years, but its use was quite limited. The COVID-19 pandemic has changed teaching practices, with increased use of e-learning. However, instructors and students faced many challenges.

The impact of the COVID-19 pandemic and the School's response

The COVID-19 pandemic resulted in the School closing from 3rd February to 30th April 2020. In response to that situation, the School took timely, effective actions to minimize disruption to students' learning by shifting to remote teaching. Teachers were asked to deliver all courses online using online learning management platforms and web conferencing tools, such as Google Meet and Microsoft Teams. However, in reality, remote learning did not permeate all courses. The Training Administration Department's statistics show that the progress to online teaching in the three months of shutdown reached about 61%, in comparison with the face to face teaching schedule. The quality of the online education was another issue. The students reported having less satisfaction with the quality of their experience due to their inability to quickly adapt to the shift to online learning.

For all 4th year students, the COVID-19 pandemic broke their internships, which has a negative effect on students' development of employer-valued skills. Apart from co-curricular activities offered virtually by ACCA, the COVID-19 pandemic also interrupted activities focused on students' development of professional and soft skills, which are important for fostering career interests and goals.

A shift from face to face learning to online, with little training, insufficient bandwidth and little preparation has posed challenges, which resulted, at times, in a poor teacher experience and students' academic quality not being reached. As a result, as soon as the School reopened in May, all courses were required to be taught in face to face classrooms for at least 40% of the remaining hours. The hours of face to face teaching for each course were decided based on the agreement between the teacher and the students, depending on the academic progress that students had made from online learning. This move back to face to face instruction is to assure the academic quality of the learning.

Challenges faced by the School and educators in accounting education

Adaptability

Switching from the traditional classroom and face to face instruction to a virtual classroom and virtual learning platform makes the teaching and learning experience entirely different. The transition was difficult for teachers as many were not ready to move their instruction online. They had difficulties in using the educational technology compared to their traditional methods. They found it quite challenging to write out themes and directions for accounting students in an effective way. This was extremely tough for older teachers who lacked computer literacy; it took them more time to get accustomed to the course management system and the methods of online education. The pre-dominantly one-way communication in online teaching was also another hindrance. Many students did not perform very well without face to face instructions and traditional classroom feedback. Most students reported having difficulty in following introduction to accounting and auditing courses.

Technical issues

Students can access virtual classes wherever they have a connected device with a strong internet connection. However, most accounting students of my School come from rural provinces (low-income students). They did not have reliable internet access and they lacked computer literacy. Students reported connectivity problems and they found it hard to follow the course management system, such that their learning experience became problematic.

Students' motivation

Traditionally, students prefer to learn in the face to face environment. Switching to online learning, it can get boring for students. The most difficult thing was that the teachers cannot motivate students to keep going. Students had difficulty following the courses due to the lack of in-person interactions with teachers, the absence of on-board illustrations and also being isolated from other students. As a result, direct knowledge sharing was limited. As online courses were not supervised in the same way as traditional classrooms, some students stayed motivated while others forgot the requirements of courses such as the need to submit assignments.

Learning and reflection which resulted from addressing the challenge

Remote learning may be increasingly popular due to its advantages in term of cost, time and convenience. Since the start of the COVID-19 pandemic, my School has demonstrated agility and creativity in virtual initiatives, mitigating somewhat the potentially negative impact of the crisis on the education in general and accounting education in particular. However, due to challenges of online learning, a mix of face to face and remote delivery is likely to be the best solution in the future in order to maintain and enhance the quality of learning.

The School has an opportunity to enhance its online education process in a number of ways. Firstly, online teaching and assessments need to be regulated, Secondly, better technology support is required for teachers and students. Guiding principles for teachers and students should be changed to be suitable for the virtual education environment. Additionally, the course management system must be improved and the high bandwidth issue needs to be addressed.

It is important for accounting educators to align, adapt and respond to advances in technology so their accounting students develop digital literacy and experience high quality learning in the virtual environment. Moreover, teachers need to accept the new learning circumstances with an open mind and be ready to embrace more online teaching. Students need to find the motivation to follow the new educational trends and also properly equip themselves for future challenges in their education and careers.

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Reflection

Coping with coronavirus – a reviewer’s reflections

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Although I still have some accounting research ongoing, and am studying French and music, I have now largely retired. We recently moved to a quiet seaside town on the south coast of the UK where the confinement (“lock-down”) experience seemed simultaneously peaceful and surreal - a bit like a landscape by Edward Hopper.³² For me, the fact that the UK has more-or-less the highest fatality rate in the world from COVID-19³³ was, and still is the parallel to the lurking but unspecified menace in many of Hopper’s paintings.

So, I was very pleased to be asked to referee this special issue – a purpose in life. I was impressed by the speed and efficiency of the contributors and the editorial team in assembling this issue, and I thought that it was an interesting experiment in real time data gathering for a longer term study of the impact of the pandemic on on-line education in general, and accounting education in particular. If I single out particular contributions in this reflection, it is not because I thought they were better than the others, but simply because they struck a chord with me personally. Our son, who is currently studying classics (2nd year), was also locked down with us, so we witnessed the effects at the student end as well.

For most contributors, the pandemic led to immediate workload intensification (e.g. a doubling in the UAE), in shifting teaching on-line. The obvious question this raised was – to what extent will on-line teaching become the new paradigm (the new “now”)? It is inevitable that on-line teaching will become more widely used. The materials have now been generated and the course of least resistance will be to recycle, upgrade and reuse them.

Many contributors see this as a positive development, a move to a more modern teaching paradigm, even though forced upon academia by a very unwelcome cause. There is a long record of resistance by accounting academics to distance learning, because of a feeling that students need their hands held through the learning of basic technical procedures (the debits and credits). I recall being on the Open University (OU) team trying to develop one of the first distance learning accounting programmes.³⁴ We argued with the University authorities that the nature of accounting teaching was such that we needed to be able to provide more tutorial input than other subjects, and so we should get a greater allowance of tutorial hours. The authorities firmly told us that the success of the OU model was to take subjects that everyone said could not be taught at a distance, and find a way of doing it! Having had our ears thus clipped, we proceeded to do so.

³¹ The reviewer’s name has been added (after the review process) to give due credit to the contribution made.

³² <https://www.metmuseum.org/art/collection/search/489258>

³³ https://www.worldometers.info/coronavirus/?utm_campaign=homeAdUOA?Si

³⁴ <https://www.open.ac.uk/library/digital-archive/module/xcri:B680/study>

Greater use of on-line teaching can free up academic time, and there will be positive outcomes. In some countries, it will facilitate the extension of (accounting) education to a much wider range of the population (e.g. Brazil) – more education of more students for comparatively little additional academic input. Other contributors observed that they already had more time for research, and all clearly somehow found time to compose the contributions to this issue. In a different vein, I found it very moving that the Italian contributor found time to take on a clear pastoral role as well as a functional role towards the students. More engagement of this kind with students and more research can only be good outcomes.

But this on-line shift is unlikely to be an unmitigated blessing. It seems to me likely to lead to further workload intensification for academics. For example, there could easily be requirements to provide on-line lectures as well as in person tutorials - i.e. flipped teaching becomes extra workload. At the limit the managerial line could be - you have already prepared the on-line lectures last year during COVID, so you don't need time to do them again, and so you can do this (whatever 'this' is) as well. The shift to recording of lectures and tutorials will also lead to greater surveillance – whether for quality control or for political correctness. What was contained within the classroom will enter the public domain; the governable educator as a development of the governable person.³⁵

There is also the question of how much extension in on-line learning the student body will welcome or tolerate. Certainly my son felt that on-line supervision of his work was a less satisfactory experience than face-to-face supervision. Several contributors (e.g. Sweden, New Zealand) were keen to be able to return to the traditional approaches. As the Australian contributor pointed out, it is difficult to see why students would wish to travel to another country to study if most of the tuition is on-line. The problem is not simply confined to the potential loss of lucrative foreign students. In the UK, there is already disquiet about decreasing amounts of contact time, and students might not even wish to travel across campus, let alone across town, if the lecture is going to be recorded and put on-line anyway. Universities and educators will have a difficult balancing act here.

The other issue that every contributor raised is that of conducting examinations on-line. Professional accounting bodies in UK simply cancelled exams.³⁶ Presumably the fear of cheating and a consequent reputational effect upon the organisations weighed heavier than any deleterious effects upon students. In my own case, I want to take a music exam, and both of the major music examining bodies (ABRSM and Trinity College) rapidly switched to (almost) entirely on-line assessment, essentially by submitting a video performance recorded via a smartphone for their assessment.³⁷ Both bodies are very mindful that many of their students need the results for UCAS (university entry) points. Our son's exams were entirely replaced by a requirement to submit 8 essays, a task which he found stressful at a distance, especially with zero library access, but which was nonetheless successfully accomplished. The Trinity College website gives extensive discussion of the concept of 'construct coverage' and the way

³⁵ Miller, P. and O'Leary, T. (1987). Accounting and the construction of the governable person. *Accounting, Organisations and Society*, Vol. 12 (3), pp. 235-265.

³⁶ <https://www.accaglobal.com/ca/en/campaign/exam-status.html>;
<https://www.icaew.com/coronavirus/exams-update>

³⁷ <https://gb.abrsm.org/en/latestupdates/> and <https://www.trinitycollege.com/page/coronavirus>

in which skills normally tested in one way, may nevertheless be implicitly demonstrated, and hence assessed in another way.³⁸ As the editorial introduction to this issue of AE points out, there is opportunity here to review what it is we want to test, and how we want to test it.

Every cloud, even one as threatening as the COVID-19 pandemic, has some silver lining. As the editorial introduction points out, there is an opportunity for a whole research agenda in terms of making on-line teaching and assessment work (better). One step in doing this might be to repeat this exercise in one and/or two years' time - i.e. to ask the contributors to reflect again, with the benefit of greater hindsight, and further experience, on what worked or did not work, on why or why not, on what promising developments stuck and which did not. Together a couple of data based issues of this nature could provide the basis for other more reflective papers. But I think we can go further than just the 'what works' type of research (vital though this is) and also start to consider what kind of effects are these developments having upon our academic community – upon students and academics – but maybe, above all, on what is sometimes termed, 'the academic project'.

³⁸ <https://www.trinitycollege.com/page/digital-performance/adapted-marking>

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APPENDICES

Appendix 1: Core text of the email sent to contributors

Dear <name>,

We hope this email finds you well.

The October 2020 issue of the journal *Accounting Education* (<https://www.tandfonline.com/toc/raed20>) will be dedicated to publishing a compilation of insights into the impact of COVID-19 on accounting education around the world.

We would like to invite you to be the contributor for <country>. Please see the guidance note for contributors attached, which describes the nature of the issue, the role/status of the contributions, and the submission deadline.

The timeframe for the compilation and production of this COVID-19 issue of the journal will be extremely short. Consequently, we need to have your response to this invitation within 48 hours. No response will be taken as 'no' and someone else from <country> will be invited in your place. Please email your reply to: <editor email address>

We hope very much that you will be willing to participate in this venture.

Best wishes,

Alan Sangster, Greg Stoner, Barbara Flood
Editors, *Accounting Education*

Appendix 2: Guidance given to contributors

Accounting Education

"Insights into accounting education in a COVID-19 world"

Guidance for Contributors

The October 2020 issue of *Accounting Education* will be dedicated to presenting insights into the impact of COVID-19 on university accounting education. The aim of this issue is to contribute to the enrichment of accounting education (teaching, administration, scholarship, and research) and the community of practice of accounting educators and accounting education researchers in the years ahead.

To this end, accounting faculty located in more than 40 countries from across the world are being invited to reflect on how they, their universities, and their colleagues have addressed

the challenges arising from the COVID-19 pandemic and what they have learnt from their experiences (success and failures).

One individual is being invited to contribute from each country by preparing a short piece (750-1,000 words in total) that:

- provides a brief description of how the COVID-19 pandemic impacted on accounting education and accounting educators in his/her university (*Context*)
- outlines challenge(s) that he/she faced concerning accounting education during the crisis (*Issue – see suggested topics below*)
- considers the learning and reflection (success and/or failure) which resulted from addressing the challenge and which may be of interest to, and/or informative for, readers of the journal internationally (*Insight and Impact*)
- [optional] highlights any potential accounting education research issues arising from the crisis (*Research potential*)

The contributions will be compiled into one large (issue-length) paper by the editors of the journal. In effect, each contribution will be the equivalent of a short chapter in an edited book. As a result, it is important to be aware that the contributor from each country will **not** be named as an author of the paper. Instead, as with chapters in an edited book, each contributor will be associated with his/her contribution by the inclusion of their name, university, and email address at the beginning and will also feature in the Contributors section at the end of the paper, which will serve as a contents list for the issue, including the page numbers of each contribution.

An example of the editorial style that will be adopted for each piece can be seen in the attached extract from Chapter 15 in *The Routledge Companion to Accounting Education* [Wilson, R.M.S. (ed.) 2014].

If an invited contributor wishes to write the piece in collaboration with a colleague, either in the same institution or a different one in the same country, that is acceptable. Please ensure the name, email address, and university/college affiliation of all involved is included on submission of the piece.

The timeframe for the compilation and production of this COVID-19 issue of the journal is extremely short. The submission deadline for invited contributions is **Friday, 12th June**. Please email your piece as a Word document to the editor who emailed you (Alan Sangster/Greg Stoner/Barbara Flood) and include a short biographical note (30-50 words). Contributors will be asked to edit/revise their contributions for resubmission to the editor by early July.

The article will be permanently available online free of charge on the journal website to all who wish to read it.

Possible topics

A list of suggested topics is provided below. It is not exhaustive and contributors are welcome to adapt a topic or write about an issue not on the list so long as it clearly relates to accounting education/accounting educators.

Teaching and learning topics:

- Challenges of moving to remote delivery quickly
- Blended learning approaches/choices – mix of face to face and remote delivery
- Lecturers' experiences of remote delivery/ blended learning
- Perceptions of students' experiences/ engagement
- Understanding and meeting students' preferences and/or resistance to online
- Synchronous and asynchronous modes of engagement
- Maintaining student engagement and motivation
- Innovations in delivery and interaction with students
- Impact on designing for “accessibility”
- Impact on the form and nature of assessments and examinations
- Dealing with “open book” exams
- Impact on grading (e-submissions rather than hard copy scripts)
- Impact on Exam boards and external examiner issues
- Lecturers' anxieties
- Will the COVID experiences change your course design, delivery and assessment choices forever?

Research topics:

- Impact of teaching and learning demands on lecturers' research
- Impact on research design and data collection options
- Challenges of supervising student research (PhD students/taught masters/bachelors)
- Organising/preparing a student for, or participating in, a remote viva voce
- Postponing/rescheduling accounting education conferences/events
- Lasting (expected/long term) effects arising the crisis (opportunities and constraints)

Technology topics:

- Learning new tools for teaching and assessment purposes
- Problems with tech/broadband for lecturers and students
- Institutional and infrastructure issues
- Investments in technology and support for online/blended teaching and learning

Other topics:

- Managing work-life balance during lockdown
- Benefits and drawbacks of providing accounting education from home
- Dealing with COVID illness - personal, colleagues, family, etc.
- Impact on academic programme directors
- Challenges faced by Heads of Accounting Department regarding workload planning or other matters
- Staff motivation / engagement /recruitment; “grieving” for a lost world /career/lifestyle
- Impact on student recruitment for new year (undergrad, postgrad, international, etc.)
- Liaising with professional accountancy bodies regarding changes in university examinations
- Dealing with graduate employers' expectations (perceptions regarding standards, etc.)
- Impact on students studying abroad (inbound or outbound)

- Impact on student work placements
- Preparing for remote accreditation reviews (AACSB/EQUIS/AMBA/Other)
- Strategic issues facing Business School/Accounting Department, e.g. changing priorities, scenario planning, offering/withdrawing courses for the new year, financial issues, risk management etc
- Challenges associated with returning to campus-based teaching and work
- What will things look like in 12 months time?

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