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AUT University

***Covid-19: Experience of online learning from
accounting courses at Unitec***

Authors



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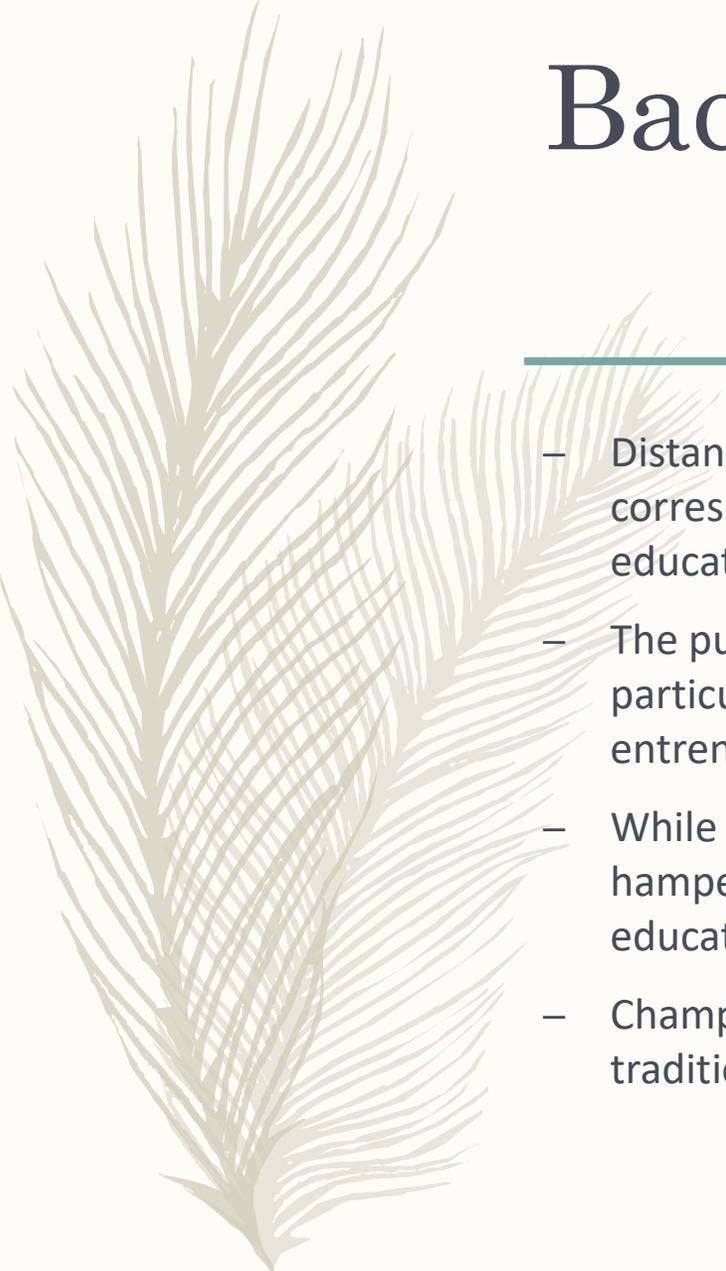


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Aim of Study

- The paper is reflection on the teaching and learning practice in Accounting in the first semester of 2020 when New Zealand was in a period of lockdown
- The pandemic lockdown in late March 2020 was a rare historic event that moved New Zealand into a mandatory state of lockdown
- While many businesses were forced to close their operations entirely, those in the tertiary education sector shifted to online classes and assessments for most of semester one.
- Distance learning was no longer an option or supplementary teaching and learning medium but the predominant one.
- The paper seeks to employ these reflections as a guide towards identifying distance and online teaching and learning pedagogies as a legitimate mechanism for future accounting education.



Background

- Distance Learning has taken on many forms over its 180 year history from the mail-based correspondence courses offered by Sir Isaac Pitman in the 1840s to the online extramural education programmes currently on offer.
- The push to online learning has been a product of the increasing demand for education and in particular, higher education coupled with the inability of geographically and physically entrenched education institutions to respond to this demand.
- While distance learning has been around for some time, its development and growth has been hampered by a lack of investment and negative perception as a second rate and inferior education model.
- Champions of the traditional face to face teaching environment have been the product of the traditional education model and unsurprisingly advocate for its continuation.



Current Context

- The New Zealand reaction to the COVID 19 pandemic was a nationwide lockdown commencing on the 25th of March 2020.
- The announcement was made with less than a week for individuals, families, and businesses to come up with a contingency plan.
- The tertiary sector was no different with little time for students and teachers to develop and adopt an alternative teaching and learning strategy.
- The reaction across the sector was varied with some transitioning to virtual classrooms online while others reorganised the semester timetable to have an earlier mid semester break and to extend the academic year to late December.
- Consequently, decisions were made that irrespective of the lockdown status they would continue with online classes and lectures using online platforms such as Microsoft teams, Skype or Zoom for the remainder of semester one and some through to the end of semester two of 2020.



Method

- Following the announcement of the Lockdown, the staff at the Unitec Applied Business School were given one week to migrate to online classes using the Zoom platform.
- Staff who were already proficient with this tool quickly became the “go to” resource for training and advice. The problem however was not confined to educating staff on using zoom but that there was more than one platform available.
- This is just a reflection of the descriptive analysis of the authors
- It is also reflection of the authors’ experiences



Quantum leap to Online Education

- Unitec Applied Business School were given one week to migrate to online classes using the Zoom platform with Echo 360 supplementing it.
- And the Accounting team had no choice
- Across the various courses offered at Unitec, some were able to make the transition to online learning more easily than others. In particular, the construction and trade courses struggled to shift a primarily hands-on programme to a virtual platform.
- This was a challenge for students who had expected a practical face to face learning experience and not the virtual exercise of online spreadsheet measurements and mathematical calculations. By comparison the Applied Business School enjoyed a much smoother transition.
- Staff at the Applied Business School were able to quickly adjust to the online zoom classroom platform and to modify their course content and delivery to suit.



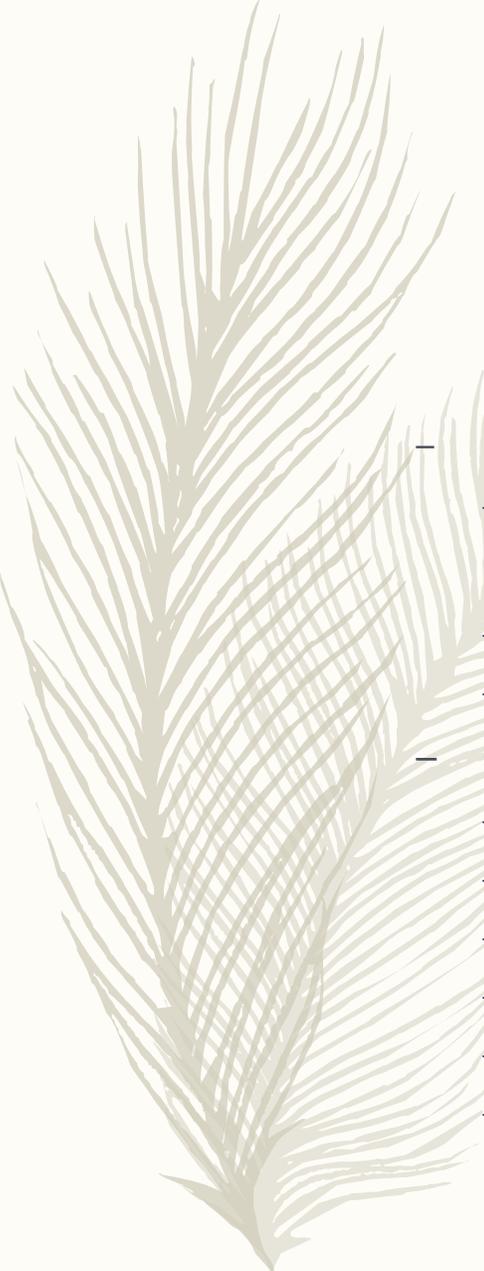
Key Components and Experiences

- **Engagement**

- Office hours and availability of teachers was also shifted to online platforms and students had easier access as lecturers also started to share their cell phone numbers.
- This created an environment that became more engaging for both the teacher and student.

- **Groupwork Work and Group Assessments**

- Some of the courses involved groupwork coupled with a group presentation in which all students in the group were required to participate. The exercise was originally designed for a face to face environment. Transition to an online platform resulted in a better than expected outcome.
- Meeting online was easier to arrange compared to face to face group meetings.
- Zoom hosting rights was given to the group presenting so they could share and control the view screen while the remainder of the class watched. The Zoom platform was not only a tool for the lecturer but one for students to use for collaborative learning (Premchaiswadi & Porouhan, 2015).
- Stein and Wanstreet (2003) suggest that allowing student choice between face to face and online platforms in relation to courses with extensive components of collaborative learning and groupwork enhances learning quality and student satisfaction.



Key Components and Experiences

- **Easier to timetable classes and supervisions**

- Many of the accounting courses scheduled additional catch up classes online to cover the week lost at the beginning of the lockdown period. These catch up sessions and additional voluntary tutorials were easier to arrange. Availability of rooms and access after-hours was no longer a constraint in an online environment.
- The duration of the online tutorials and classes was flexible and could be tailored to suit the specific needs of the students.
- Flexibility in scheduling online zoom sessions was particularly helpful for supervision of postgraduate students completing a thesis.

- **Online Sessions**

- A captive audience
- Monitoring attendance and participation and session duration
- Regular breaks
- Material became the focus of the session
- Use of chat and screen sharing
- Recording sessions



Key Components and Experiences

– Assessments

- One of the more significant challenges associated with the lockdown was administering assessments. At the beginning of the lockdown, expectations as to when it would be lifted suggested little change would be required for assessments. In particular, the final exam which would continue to be face-to-face and invigilated.
- With only weeks before the final exam time period, previously developed assessment needed to be aligned to an online open book scenario with student typing their answer rather than being hand-written.
- Other assessments including individual assignments and essays required little change as these were already submitted and marked online. However, extensions were granted more generously in light of the extraordinary circumstances staff and students were facing during the lockdown.
- Online exams and tests generally allowed more time for students to complete the assessment. (to recognize the longer time that it would take for students to type there answer and to import tables and pictures from other applications as part of their answer and efficiency of the internet and uploading their answer file to Turnitin)

Conclusion

- The lockdown created an immediate need for tertiary providers in New Zealand to transition to a distance learning online platform for both class delivery and assessments. However, it also created a very unique opportunity to expand alternative teaching and learning pedagogies in accounting.
- The pandemic in New Zealand has been a catalyst for online learning in accounting. The demand “pull” factors have been around for many years prompting change within and across the institution providing higher education in accounting.
- While the accounting profession has made significant shift to accommodate the demands of the market using the technology available, the same cannot be said of accounting education.
- The guardians of change are non-other than the professors and professional bodies that are at the forefront of accounting education. Mindful of the potential loss in qualification integrity through moving to a virtual teaching platform, these guardians have ignored the signals for change in the discipline’s teaching and learning strategies.
- The recent experience of online delivery of accounting courses at the Unitec Institute of Technology Applied Business School has provided evidence that online delivery mechanism in accounting can work positively for both teachers and students of accounting.
- At the very least the pandemic has been a wakeup call for a more thorough review and potential upgrade of teaching and learning practices in accounting to include more distance learning practices.