

Remote Learning under COVID-19 Social Distancing: Discussion, Pedagogical Resources, and Implications for Accounting Faculty and Students

ABSTRACT

The purpose of this work was to promote discussions and reflections upon remote learning in accounting education in Brazil during the quarantine period because of the novel coronavirus (SARS-CoV-2, COVID-19) pandemic. In section 2, I intended to bring the role of digital videos and webinars to help with the face-to-face education to remote learning transition. Accounting faculty can benefit from the American Accounting Association webinars and other instructional materials, besides other types of interactive technology. In section 3, I debated some of the implications for accounting faculty and students. Many of them had considerable changes in their daily personal and academic routines. They had to take care of themselves at the same time they needed to keep their commitment to their education lives. I hope I have raised some useful points and insights into the present scenario and how we should act while this pandemic lasts. Finally, in section 4, I summarize the key points from previous sections, especially focusing on the accounting professors and students. Overall, this work assists accounting instructors and students with instructional materials that can be used in remote learning. The keyword is "adaptation" and some of the implications brought by the COVID-19 may be irreversible. Then, accountants, accounting professors, and accounting students may have to get to be used to use modern technologies to keep track of this pandemic crisis and dynamic world.

Keywords: COVID-19, Remote learning, Social distancing, Accounting faculty, Accounting student.

1. INTRODUCTION

The purpose of this work is to promote discussions and reflections upon remote learning in accounting education in Brazil during the validity of social distancing and quarantine period due to the novel coronavirus (SARS-CoV-2) pandemic. The novel coronavirus causes COVID-19, which is a pathology in which symptoms are similar to the regular flu, but can cause, in addition, chronic respiratory conditions that may lead people to death, especially those who are 60 years old or more and with pre-existing diseases (e.g., asthma). Coronavirus has a high potential of transmission among human beings and extreme measures are needed to constrain its spreading. It was considered by the World Health Organization (WHO) a pandemic in March 11, 2020. In Brazil, the first case of COVID-19 was detected in the end of February 2020 in a person who was returning from Italy. Since then, COVID-19 has spread to many Brazilian states and cities and making thousands of victims.

COVID-19 has brought many significant changes to people's lives. More than never, individuals need to use masks, wash their hands frequently, use alcohol gel to disinfect hands and surfaces, stay at and work from home, maintain a minimum of two meters from other people and keep informed about other forms of preventions and potential treatments. It also has brought fundamental changes in the way we work, commercialize, interact with one another, and transmit knowledge. Focusing on this last point, schools have suspended their academic calendar and closed their doors. Other schools have transitioned their face-to-face classes to the virtual environment. And this is the point that I wanted to reach: the implications for instructors and students, with a particular look at the undergraduate accounting programs in Brazil.

In order to change from face-to-face classes to remote education due to one of the measures to restrict the spread of COVID-19 – that is the social distancing –, accounting instructors need to use technology. However, not every accounting educator had had the opportunity to work with distance education or had used some kind of technological resource in his/her classes. Therefore, the COVID-19 pandemic took away some accounting instructors from their comfort zone by making them use technology for the first time in their careers. From where I am viewing the implications of COVID-19, this is the primary one for the accounting instructors. They needed to transition to remote learning in an emergency fashion with no or little knowledge on how to deal with modern educational technologies. More of this topic will be discussed in section 2.

The change in the class format in consequence of COVID-19 also impacted how students learn, especially for those who had always taken face-to-face courses. Students are accustomed to lecturing-based classes where they act passively most of the time. However, transitioning to the virtual environment enables the instructor to use multiple tools to interact with students and register their participation. If video conferencing-based classes are adopted, students must be alert as the technology tools can measure pretty accurately how much time the students stayed in the class, how much time students took to complete the activities, and whether or not the student was actually attending the virtual class because of the on-or-off camera status. More student issues will be debated in the next sections.

This work contributes to prior literature by informing accounting professors and students about some educational resources that can be useful to transit from face-to-face education to screen-to-screen education in a timely manner. In addition, it highlights the implications of COVID-19 for accounting faculty and students and how they are dealing with their feelings and emotions during the quarantine period.

The remainder of the paper is structured as follows. Section 2 debates the emergency transition from onsite education to remote learning, as well as the tools that can assist in delivering content without significant losses of quality. Section 3 discusses the main implications that COVID-19 brought to accounting professors and students. And finally, section 4 brings my closing thoughts and future points that, on my view, deserve attention by both accounting academic and non-academic communities.

2. TRANSITION TO REMOTE LEARNING AND PEDAGOGICAL RESOURCES

Every formal education process, at some moment and level, resorts to an exposition/lecture format to transmit knowledge. In a conventional face-to-face class, the instructor is literally and physically in front of the students exposing a certain subject matter. However, the COVID-19 pandemic “gave” basically two options for higher education institutions (HEIs) that offer undergraduate accounting programs only in a face-to-face modality. First, onsite classes were suspended and will return after a more controlled scenario of the pandemic. Or second, onsite classes were transitioned to the virtual environment through the use of technology.

For those HEIs that have chosen for suspending their classes or academic calendar, both their accounting instructors and students are at home developing some activities that are not necessarily linked to the accounting program. They might be reading some non-academic books, doing physical exercises, watching television, and so forth. On the other hand, for those HEIs that decided to transfer their onsite classes to the remote ones are employing significant efforts to make it happen without loss of educational process quality. This section is about them. I precisely present some resources that accounting educators can use in their remote learning classes or to learn how to use new tools to teach, interact, or assess the students. These technologies are discussed below.

2.1. Digital video

The first of them is those tools that make viable the exposition/lecture of a determined subject matter. Screen-to-screen learning in times of COVID-19 quarantine is one of the few approaches that accounting educators have to deliver content in the moment and some studies can guide accounting professors to better serve their students (D’Aquila, Wang, & Mattia, 2019; Holtzblatt & Tschakert, 2011). For example, D’Aquila et al. (2019) developed YouTube videos about accounting topics for students to learn and practice exercises for exams. They found evidence that the videos created enhanced student performance, as well as students thought that they should be used in class, although it does not necessarily mean that traditional classes should be replaced by the video ones.

Videoconferencing has become an essential technology resource that can be employed to communicate with students orally and visually in both synchronous and asynchronous activities. In the past, Holtzblatt and Tschakert (2011) point out the accounting students were physically attending accounting courses, but with the advent of internet and videoconference, a notable advantage is that students can be anywhere while the instructor explains accounting topics. Students can literally be on the other side of the world. There is no physical barrier when it comes to screen-to-screen classes. The only concern is access to the internet. But even the internet nowadays is more popularized and mobile phone as well.

The camera of mobile phones is being used to record any sort of videos, from funny videos to the academic ones. Accounting instructors and students can take advantage of them too. A lot of accounting content videos exist on YouTube®, for example. Zoom®, Skype®, Google Hangouts®, and other screen-to-screen tools must be used as a communication tool between students and professors in these times of quarantine when accounting education must not be interrupted. And the results of D'Aquila et al. (2019) are promising. Digital videos can improve student learning. Based on this context, I do not expect a loss of quality in lectures and student performance when the onsite classes were transitioned to screen-to-screen ones.

2.2. Interactive tools to manage assignments and real-time exercises

A class is not only composed of the lecturing part but also by theoretical and practical activities. The instructor, then, must use, in combination with screen-to-screen technology, some tools to interact with his/her audience. This is the case of clicker systems (Carnaghan, Edmonds, Lechner, & Olds, 2011; Fan & Song, 2020; Nasu & Nogueira, 2020), virtual learning environment and virtual office hours (Lillie & Wygal, 2011; Nogueira, 2014), plickers (Krause, O'Neil, & Dauenhauer, 2017; Nasu, 2019), digital storytelling (Taylor, Marrone, Tayar, & Mueller, 2017), gamification (Bell, 2018; Buckley & Doyle, 2016; Durso, Reginato, & Cornacchione Jr, 2019), games (Azriel, Erthal, & Starr, 2005; Calabor, Mora, & Moya, 2019; Carens & Moya, 2016), business simulation (Levant, Coulmont, & Sandu, 2016; Riley, Cadotte, Bonney, & MacGuire, 2013), business cases (Calderon, Hesford, Mangin, & Pizzini, 2018; Hoelscher & Mortimer, 2018; Mintz & Nourayi, 2005), among other resources.

Clicker systems, such as Kahoot®, Socrative®, and iClicker®, are appropriate to promote active learning and student participation through questions and answers in an online platform. There are many types of clickers (Carnaghan et al., 2011), and each one of them can address better a necessity. In a comparative study, Nasu and Nogueira (2020) found that the preferred system by the students is Kahoot®, rather than plickers or paper-based quizzes. The instructor needs to assess the best clicker system that will help him/her reach the educational goals.

Virtual learning environments, such as Moodle®, and virtual office hours are educational management software packages that accounting professors can use to post materials, exercises, and send messages to students. They also can use to encourage student participation through discussion forums and chat rooms. Virtual learning environments are appropriate for both synchronous and asynchronous activities. Instructors can set day and time limits for students to post their exercises done. It can really help accounting educators to go digital.

Digital storytelling is “a multimodal instructional design framework that helps to explain complex concepts using narrative and metaphor” (Taylor et al., 2017, p. 1). There is evidence that digital storytelling improves student motivation, memory, and to make connections between theory and real-world aspects, as well as engagement and understanding of the course material (Taylor et al., 2017). Digital storytelling involves many modes of representations, such as linguistic, gestural, visual, auditory, and spatial (Istemic Starčić, Cotic, Solomonides, & Volk, 2016). Accounting faculty can record videos to tell stories and narratives in ways that students get engaged and learn how those stories and narratives are connected with accounting concepts.

Gamification and games are also interesting tools to involve students to learn accounting, especially because the new generation of students are more familiarized with modern technology resources and enjoy playing virtual games. Since students are already in the virtual environment while in the classes, accounting instructors can take advantage of digital video games that suit the course. In a teaching and learning process mediated by serious games in an accounting course, Durso et al. (2019) found that students reported that their skills had improved, such as curiosity, leadership, persistence, and adaptability. Gamification and games, thus, represent key alternatives for accounting educators to utilize in their online classes during this quarantine.

Similarly, business simulation and business cases are another two pedagogical strategies at the disposal of accounting educators to provide effective learning of both accounting concepts and technical skills, besides other competencies. Business simulations fit screen-to-screen classes because they are run in the virtual environment already. Business cases can be employed in distinct ways. Accounting instructors can provide the case in advance for students to read them. Then, during the screen-to-screen classes, business cases are discussed. And after the classes, students are submitted to a series of questions related to the cases. Additionally, business cases can be used to teach how to use a specific software package. For instance, Hoelscher and Mortimer (2018) designed a case to be utilized with the Tableau software. Thus, besides the accounting content, students also learn how to use this data analysis software.

Other pedagogical strategies do exist and can also be helpful in assisting accounting instructors and students. In this work, I highlight some of the most important teaching methods that I believe are effective to be used in a screen-to-screen format class. Accounting educators need to take into account what strategy best suits their classes and educational goals. Because remote learning due to COVID-19 is something that hopefully will end in the near future, easier teaching methods and more user-friendly resources may be prioritized because of the emergency to transition from onsite classes to remote ones.

2.3. Webinars

Another technology resource from which accounting faculty can learn how to transition to remote learning is the webinar. American Accounting Association (AAA), on its website (<https://aaahq.org/Education/Resources/Online>), is recording and providing important webinars that can be accessed to assist accounting instructors on how to make the transition from onsite classes to online ones. In particular, I recommend the following two: (i) “Transition to Remote Learning,” hosted by Jill Mitchell and DeAnna Martin (<https://aaahq.org/Education/Resources/Online/Transition-to-Remote-Learning>); and (ii) Tips and Tools for Organizing Your Online Course in a Hurry,” hosted by Wendy Tietz, Jennifer Cainas, and Tracie Miller-Nobles (<https://aaahq.org/Education/Resources/Online/Tips-and-Tools-for-Organizing-Your-Online-Course-in-a-Hurry>). Another two institutions that have been providing teaching materials and webinars for online classes is the Harvard Business Publishing – Education (<https://hbsp.harvard.edu/teaching-online-resources/>) and Deloitte in Brazil through its immediate responses to the crises programs (“Covid-19 – Plano de 100 dias”) (<https://eventos.lp.deloittecomunicacao.com.br/covid19-100dias?origin=covid19-plano100-anefac>).

In these emergency times to go online, accounting faculty can make the most of webinars and other explanatory resources to better prepare themselves and their classes.

Especially for those who have never worked with technology tools or in distance education, this is a great opportunity to get out of their comfort zone and experience something different that can help them even after the COVID-19 crises. Webinars and YouTube videos are useful resources to get information and learn how to teach at distance. It is not easy, so accounting instructors have to explore and test how to deal with new tools and imagine how they will make students learn better.

Time to learn new teaching methods and modification of the class design to accommodate the usage of new pedagogical tools has been seen as two of the main barriers to avoid technology use by accounting academics (Watty, McKay, & Ngo, 2016). Indeed, learning how to utilize new tools do take a significant amount of time and class redesign. But in a pandemic scenario where social distancing is necessary, there is no other way to keep teaching without the usage of technology resources. Then, it is an extraordinary circumstance that we are living in. But, from a positive perspective, once an accounting instructor learns how to manage these new materials and technology resources, they will be better prepared to address their students' needs after as this crisis passes.

3. IMPLICATIONS FOR ACCOUNTING INSTRUCTORS AND STUDENTS

This section debates the implications that the measures adopted to restrict COVID-19 brought to accounting faculty and students. While the use of mask, alcohol gel, and washing hands are essential measures to prevent COVID-19 to spread, the social distancing is the one that made more impact on how we socially interact, commercialize, and transmit knowledge.

3.1. Accounting faculty

There is much debate on whether accounting undergraduate programs should focus more on accounting technical skills or soft (generic) skills (Douglas & Gammie, 2019; St. Pierre & Rebele, 2014; Watty, 2014). Whilst generic skills are important for accounting professionals, an accounting undergraduate program cannot ignore the specific technical skills involved in the accounting profession. This debate will not be the focus of this study. The objective of this session is to discuss the consequences of quarantine for accounting faculty and how they can prepare their classes to develop both students' technical and generic skills.

The quarantine due to COVID-19 "forced" accounting professors who had taught only in face-to-face education to learn how to utilize technology tools that they had not used yet. It was a big step for those accounting professors who had never used digital video or webinar technology tools to deliver content. Especially for older faculty, they might have felt challenged when using these types of technology resources. Besides that, accounting professors may have made some adjustments in their home office in order to accommodate screen-to-screen classes, such as illumination, volume and microphone, distance from the camera, possibly some small changes in the layout of their desk office, and so on. Although these changes appear to be insignificant, one might argue that, in a screen-to-screen education format setting, every detail counts to provide better classes.

Additionally, these modifications made by accounting faculty might have occasioned anxiety, stress, or other type of preoccupation. Many accounting professors do not belong to new generations and, therefore, have bigger barriers to overcome when it comes to technology usage. Because onsite education is not recommended due to social distancing, older educators

might not feel comfortable using modern tools. There is a series of implications that COVID-19 has brought to them and I think that, in many times, students need to be patient with them, particularly in their first classes, which is more likely to things go wrong.

However, as shown in section 2, there are some helpful materials for accounting educators to transitioning to remote learning. First, I suggest that accounting educators watch some webinars that teach them how to use technology appropriately. Next, they must select the best digital video tool after exploring and testing some of them for their screen-to-screen learning. Then, try to incorporate some interactive tools, such as games and electronic quizzes. It might modify the dynamic of the classes and gets students more interested in accounting content. And finally, put into practice and repeat prior steps if necessary. They will also be able to use such technology resources even after the crisis of COVID-19.

As previously discussed, Hoelscher and Mortimer's (2018) educational case can be used to teach both accounting topics and also some soft skills, such as teamwork, data analysis, and software management ones. Games can have similar effects on student learning. Likewise, business simulations are important because accounting can be considered and applied discipline in which managers and accountants must work together in order to construct a successful company. Thus, business simulation as a pedagogical strategy can develop both technical and specific accounting skills as well as provide to students a holistic view of the business. Together with lecture-type screen-to-screen classes, interactive tools play an essential role to transmit knowledge and work student's competencies.

3.2. Accounting students

New generations of students are now entering the higher education world. Accounting students can expect teaching methods that make them think and apply the theory through practical exercises. With the COVID-19 quarantine, onsite students had to transit to screen-to-screen education. Because they are familiar with modern technology tools, this change might have not impacted significantly their routine. After all, I presume that, in general, students like to explore new technology tools or have the ability to learn fast how to deal with them, even if they were used for educational purposes.

For students who had already remote classes before the COVID-19 crisis, they are, presumably, more adapted to this type of learning style and might have felt less impacted by social distancing, academically speaking. Of course, they felt changes in their social and personal lives, but in terms of education, they kept studying from home. A higher impact was felt by those students who had only studied in face-to-face education.

A central point of the COVID-19 pandemic is adaptation. Prior literature suggests that students must develop adaptation skills since the workplace is a dynamic and changing environment (Douglas & Gammie, 2019; Natoli, Jackling, & Jones, 2017; Viviers, Fouché, & Reitsma, 2016). This pandemic came to support such a claim. Companies' employees are also transitioning from onsite work to home office. Likewise, students must be prepared to modify their academic and professional routines as the reality demands it from them.

Specifically for graduate students, their routine was affected in meaningful ways. For example, graduate students who work in labs with biological or chemical instruments and products are not allowed to be there by virtue of the quarantine and, thus, their research is stagnated. COVID-19 crisis has been challenging graduate students to continue to develop their research. I also cannot forget about the limited financial amount of their scholarship, especially

for those who live alone or away from their parents. For these students, the COVID-19 pandemic may be causing stronger impacts both in their academic and personal lives. In Brazil, graduate students who receive scholarships from government agencies (e.g., Capes) are required to live in the same city as their graduate program as one of the requirements of the scholarship policy. And this might make students travel to other cities or states in order to get a higher degree and pursue their professional careers in the academy.

4. CLOSING THOUGHTS

The purpose of this work was to promote discussions and reflections upon remote learning in accounting education in Brazil during the quarantine period due to the novel coronavirus (SARS-CoV-2, COVID-19) pandemic. COVID-19 has impacted many fields that are related to the accounting practice and teaching. The, accountants and accounting faculty had to promote and adapt changes in their daily routines to keep their work going without a significant loss of quality. In particular, I have discussed the implications of COVID-19 pandemic for accounting faculty and students and provided some pedagogical resources that can be helpful for both of them.

Many accounting instructors had to move from onsite education to remote learning out of the blue, without proper skills and training. For this reason, in section 2, I intended to bring the role of digital videos and webinars to help with this transition. Accounting faculty can benefit from AAA webinars and other instructional materials, besides other types of technology. In section 3, I debated some of the implications for accounting faculty and students. Many of them had considerable changes in their daily personal and academic routines. They had to take care of themselves without forgetting their commitment to their education life. I hope I have raised some useful points and insights into the present scenario and how we should act while this pandemic lasts.

In summary, COVID-19 has brought many challenges for accounting education, but also opportunities to its evolution. Many accounting instructors and students who had never thought about using technology in their classes are now facing the challenge of learning how to use technological resources. Some of the modifications brought by COVID-19 may be irreversible, and, with this in mind, adaptation is the keyword for us to continue our journey as accountants, accounting professors, and accounting students.

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