

Relation between the Introduction of Remote Teaching as a Result of the COVID-19 Pandemic and the Quality of the Academic Teaching of Accounting*

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* Presented at the 36th IBIMA International Conference, 4-5 November 2020, Granada, Spain

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Abstract

The aim of this paper is to present the relation between the COVID-19 pandemic and the obligatory introduction of remote teaching and the quality of the academic teaching of Accounting. The aim was achieved through research. The selected research method was a survey questionnaire sent in an electronic form. The survey should be treated as a pilot study. It was carried out in 7 groups of first-year students pursuing a first cycle programme at a public institution of higher education in the field of Finance and Accounting (full-time and extramural modes) and Management (full-time mode), who attended classes in Financial Accounting run exclusively by the author of this survey during the summer term 2019/2020. The most important and crucial results of the survey permitted the formulation of new research hypotheses, which will be verified at successive stages of the research: (1) combination of elements of remote and traditional teaching (blended teaching) might lead to the best performance in teaching Accounting; (2) effective remote teaching cannot take place without building, sustaining, and improving proper interpersonal teacher–student relationships and, to an extent, relationships between students.

Keywords: teaching methods, remote teaching, blended learning, teaching Accounting

Introduction

In the initial months of 2020, Europe saw the arrival of the COVID-19 pandemic. As a result, many governments imposed various restrictions on social and economic activities. One of them was closure of higher education institutions by Polish authorities and introduction of obligatory remote teaching. Hence, the spread of COVID-19 considerably affected the way in which the academic community functioned. Remote education, which was merely an option in the early 2020, became the only possible solution during the pandemic.

This paper is an attempt at showing the influence of the introduced obligation to teach Accounting remotely on students' opinions and reactions as a measure of the quality of this type of teaching. The research is a pilot study carried out in July 2020, i.e. just after the summer term ended, when all remote classes finished and the students were properly examined.

The formulated hypothesis provided that the remote teaching of Accounting, despite the initial concerns about low quality of remote classes compared to the traditional ones voiced by students, could to a

large extent replace the traditional teaching of Accounting and be of no lower quality. In order to verify the formulated hypothesis, research questions were asked in the survey questionnaire in the form of requests to indicate:

- the first reaction to the information about the necessity to have remote classes in Financial Accounting,
- the initial concerns and the actual drawbacks of such classes,
- the expected and real benefits from such classes,
- the opinion on the whole term with such classes,
- the preferred form of classes,
- the quality of the remote classes in Financial Accounting compared to other remote classes,
- the intention to recommend the classes to other students,
- the willingness to attend other remote classes in Accounting.

The research questions in the survey questionnaire have the following forms:

- single choice questions,
- multiple choice questions with a request to select up to 4 out of a dozen or so possible answers – the variants included also the option of adding a new answer by the respondent to the variants mentioned in the survey questionnaire.

The presented results are only a part of the research on the opinions and reactions of students pursuing various programmes of study, without limiting the research to students pursuing programmes typically related to Accounting, and teachers concerning the application and effectiveness of diverse methods of the academic teaching of Accounting.

Remote teaching of Accounting in the context of the current pandemic

There have been numerous studies in the field of teaching Accounting in different forms to date. Already almost 10 years ago, researchers stated that e-learning in the teaching of Accounting could contribute to the development of self-reliance in students and perfectly fit into university teaching [Kasperowicz, 2011]. Moreover, the scholars admitted that most of the academic community accepted remote forms of teaching and treated them as the natural consequence of the development of ICTs, and the education model desired in that case was a model combining traditional teaching and elements of remote teaching [Lubina, 2009].

A term which has recently become popular in both the relevant literature and the economic practice is VUCA [Waller, Lemoine, Mense, Garretson, Richardson, 2019]. It is an acronym formed from the following words: volatility, uncertainty, complexity, and ambiguity, which briefly characterise the conditions in which the contemporary human being functions in different areas of the continuously changing environment. The COVID-19 pandemic is such an unprecedented situation that it has intensified and enhanced the idea behind the concept of VUCA environment. This is because the reality of people functioning in every imaginable environment changed almost overnight. The changes could not be avoided by the academia either and it became necessary to shift from traditional to remote classes very quickly. Therefore, teachers had to reorganise the way in which they ran their classes and adapt their teaching materials to the new reality overnight.

Hence, making use of the equipment provided to them by their higher education institutions, academic teachers running classes in Accounting had to devise, for their own use, such ways and methods of running classes as would ensure at least:

- the achievement of the best possible teaching effects,
- the maintenance of proper positive teacher–student relationships,
- the avoidance of a considerable deterioration in the quality of remote classes compared to traditional ones

Results of the Conducted Research

The pilot study was carried out in July 2020 in 7 groups of first-year students pursuing a first cycle programme at the Wrocław University of Economics and Business in the field of Finance and Accounting (full-time and extramural modes) and Management (full-time mode), who attended classes in Financial Accounting during the summer term 2019/2020. The person running the classes was the person carrying out the research.

The survey questionnaire was sent to 139 students electronically in a message addressed to students from individual groups by means of the MS Teams application in the Office 365 Education package, i.e. the one used for all remote classes. Completed questionnaires were returned by 80 subjects. Nevertheless, due to fact that the term ended and students logged in the remote teaching application much less frequently, the study sample was considered representative and the pilot study was conducted.

The outcome was as follows:

Table 1: Results of the research

<ul style="list-style-type: none"> What was your first reaction to the information about the necessity to have remote classes in Financial Accounting? 		
definitely positive – 9%	positive – 15%	neutral – 61%
negative – 14%	definitely negative – 1%	
<ul style="list-style-type: none"> What were your first concerns regarding the information about the necessity to have remote classes in Financial Accounting? [4 answers with the highest number of indications by the respondents out of 13 are presented] 		
lack of direct contact with the teacher – 32	lower quality of remote classes compared to traditional ones – 40	
attendance in classes dependent on issues related to technology (hardware in working order, Internet access, etc.) – 36	lack of internal motivation and self-discipline to learn during the term – 40	
<ul style="list-style-type: none"> What are the real drawbacks of remote classes in Financial Accounting in your opinion? [4 answers with the highest number of indications by the respondents out of 13 are presented] 		
lack of direct contact with the teacher – 16	limited contact with other participants in the classes – 23	
attendance in classes dependent on issues related to technology (hardware in working order, Internet access, etc.) – 29	lack of internal motivation and self-discipline to learn during the term – 34	
<ul style="list-style-type: none"> What were the possible (expected) benefits from having remote classes in Financial Accounting in your opinion just after you received the information of the necessity to have them in this form? [4 answers with the highest number of indications by the respondents out of 11 are presented] 		
time savings – 43	possibility to learn in any place – 56	
reduced costs of learning (commuting, photocopying notes, etc.) – 51	continuous access to teaching materials – 44	
<ul style="list-style-type: none"> What are the real benefits from remote classes in Financial Accounting in your opinion? [4 answers with the highest number of indications by the respondents out of 11 are presented] 		
time savings – 38	possibility to learn in any place – 51	
reduced costs of learning (commuting, photocopying notes, etc.) – 46	continuous access to teaching materials – 54	
<ul style="list-style-type: none"> What is your opinion on the remote classes in Financial Accounting after the whole term? 		
definitely positive – 68%	positive – 30%	neutral – 1%
negative – 1%	definitely negative – 0%	

<ul style="list-style-type: none"> In the winter term, you attended traditional classes in Accounting run by another teacher. In the current term, in turn, you attended remote classes (in a majority of cases) in Financial Accounting. If you were to compare the form of running both of the classes, which would you rate higher? 		
Accounting (traditional classes) – 23%	Financial Accounting (remote classes) – 65%	
none of these – 12%		
<ul style="list-style-type: none"> How do you rate the classes in Financial Accounting compared to other remote classes which you attended during the current term? 		
definitely higher – 67%	higher – 29%	neutrally – 4%
lower – 0%	definitely lower – 0%	
<ul style="list-style-type: none"> Would you recommend attendance in remote classes in Financial Accounting to other students? 		
definitely yes – 45%	yes – 40%	neither yes nor no – 13%
no – 2%	definitely no – 0%	
<ul style="list-style-type: none"> Would you like to attend other obligatory classes in Accounting remotely again (in the future)? 		
definitely yes – 30%	yes – 34%	neither yes nor no – 20%
no – 16%	definitely no – 0%	

Assessment of the Value of the Findings

The formulated hypothesis was verified positively in the course of the conducted research. The remote teaching of Accounting, despite the initial concerns about low quality of remote classes compared to the traditional ones voiced by students, could to a large extent replace the traditional teaching of Accounting and be of no lower quality.

The highest percentage of the examined group described their first reaction to the information of replacing traditional classes with remote ones as neutral. Only 1 respondent indicated a definitely negative reaction. In most cases, the subjects' indications of their initial concerns coincided with their indications of the real drawbacks of remote classes. However, it needs to be noted that:

- despite the initial concerns about the low quality of classes voiced by 40 respondents (50%), only three subjects confirmed that this was the real drawback of such classes, and so the respondents' concerns did not materialise,
- in the question about the real drawbacks of such classes, the number of the respondents who indicated the lack of direct contact with the teacher decreased by a half (a drop from 32 to 16 indications) – the teacher was in touch with the students also outside the class time by exchanging chat messages and having voice calls during consultations,
- limited contact with other participants in the classes was indicated as a real drawback.

The subjects' indications that attendance was dependent on issues related to technology also seem to be significant. If a respondent's computer (or another hardware used by the student for e-learning purposes) was out of order, or he or she did not have a microphone or loudspeakers, or had problems with Internet access, his or her ability to actively participate in classes was largely hampered. Such cases occurred, however, very rarely in practice.

Nevertheless, one of the challenges related to the introduction of effective remote education should be counteracting digital exclusion, which – in extreme cases – could result in educational exclusion of impecunious students. On the other hand, remote teaching might contribute to reduced social exclusion. This is because it could lead to popularisation of education among the disabled since an educated person is more likely to find a place for themselves in the society [Hołowicki, 2014].

It should be mentioned that 78 out of 80 respondents expressed their definitely positive and positive opinions on the remote classes in Financial Accounting after the whole term. Only 1 person described his or her opinion as negative.

Moreover, more than 95% of the subjects rated the remote classes in Financial Accounting definitely higher and higher than classes in other subjects run in the same form. None of the subjects rated the classes lower or definitely lower. Additionally, more than 85% of the respondents would recommend attending in the classes to other students. 3 respondents would not do so (2%).

The highest percentage of the subjects (64%) declared that they would be willing to attend other remote classes in Accounting in the future. Other subjects, despite their positive opinions on the analysed classes, indicated that they were undecided (20%) and that they would not want to participate in such classes (16%), which might result primarily from the drawbacks of remote classes they indicated.

Conclusion

As a result of the analysis of the first part of the obtained results of the survey and as an effect of the conclusions drawn from it, it is possible to formulate new hypotheses, which will be verified at the successive stages of the research: (1) combination of elements of remote and traditional teaching might lead to the best performance in teaching Accounting; (2) effective remote teaching cannot take place without building, sustaining, and improving proper interpersonal teacher–student relationships and, to an extent, relationships between students.

It must be emphasised here that the results are only a part of the research on the opinions and reactions of students and teachers regarding the application and effectiveness of diverse methods of the academic teaching of Accounting. At the stage of further research, individual research groups will be analysed separately with the specification of the mode, field, year, and cycle of study. Moreover, more attention will be given to the dependence of the opinions and reactions of the individual groups under study on the applied method of teaching Accounting in the context of the subjects' sex and age.

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