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Chapter 12

The Covid-19 and distance learning impact on the accounting students

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12.1. Evolution of accounting and accounting-related jobs

Accounting is a universal business language. Its role, as well as a function of accountants and other accounting professionals and their image, evolved over time and was a subject of research (Caglio, Cameran, & Klobas, 2019; Evans & Fraser, 2012; Germanou, Hassall, & Tournas, 2009; Henttu-Aho, 2016; Jacobs & Evans, 2012; Karlsson, Kurkkio, & Hersinger, 2019; Low, H. Davey, & J. Davey, 2012; Malthus & Fowler, 2009; Miley & Read, 2012; Nishiyama, Camillo, & Jinkens, 2014; Nowak, 2019, 2020; Osikowicz & Masztalerz, 2020; Renaud, 2014; Sugahara & Boland, 2006; Szukits, 2019; Varis, 2020; Warren & Parker, 2009; Wells, 2015; Wessels & Steenkamp, 2009).

Changes in the business world, ethical scandals, natural environment degradation, and other contemporary problems call for changes in business and accounting. Freeman and others argue that there is a broad need for 'accounting for stakeholders', as opposed to the 'accounting for shareholders only' idea, and aim to provide useful accounting information for all the interested parties, not only the owners of the companies (Freeman, Harrison, Parmar, & De Colle, 2010). Recent publications on accounting postulate that it is not only a technical activity but also a moral and social practice (Carnegie, Parker, & Tsahuridu, 2021; Carnegie, Ferri, Parker, & Sidaway, 2022).

Current events, such as the Covid-19 pandemic, influence accounting not only itself but also accountants and other professionals, such as controllers, and accounting students, who are future accounting professionals. Moreover, the future of accounting will be not only a consequence of normative postulates and practical requirements but also an effect of contemporary accounting education and attitudes of future accountants and other occupants of accounting-related professions (auditors, controllers, etc.) Therefore, there is a need to investigate how recent events, like the Covid-19 pandemic and distance education, influence accounting students.

The research presented in this chapter aims to identify students' best and worst experiences related to distance learning due to the Covid-19 pandemic, the changes in their attitudes toward group work, their expectations toward their performance assessment and teaching methods, and the content of courses. The study covers the influence of Covid-19, distance learning on academic education, and the occupants of accounting-related jobs. The study takes a qualitative approach and applies content and narrative analysis. The data is processed using NVivo Software, which is dedicated to elaborating qualitative data.

12.2. Research design

The inquiry presented in this chapter focuses on the impact of Covid-19 and consequent distance education on accounting students. It identifies their students' best and worst experiences related to distance learning as a result of the Covid-19 pandemic, the changes in their attitudes towards group work, and their expectations towards their performance assessment, teaching methods, and content of courses. A study takes a qualitative approach. It employs narrative analysis and content analysis. The open-question forms are distributed and collected via MS Teams assignments. The students are to address the questions about their best and worst experiences concerning distance learning, their attitude toward group work in the distance learning mode, and their postulates towards the content, teaching methods, and assessment of student performance during remote education**.** The data collected via MS Teams is elaborated with the use of NVivo software which is dedicated to qualitative data analysis.

The respondent group comprises 63 part-time graduate students majoring in accounting and controlling who selected the 'controlling' track. It includes 54 women and 9 men. The disproportion between female and male respondents is caused by a feminization of accounting-related studies and jobs in Poland, as revealed by many studies (Czarniawska, 2008; Kabalski, 2022; Masztalerz, 2018). The mean age of respondents is ca. 24 years. The group includes 28p eople aged 23, 20 students

aged 24, and 7 respondents aged 25. The 22-, 26-, and 30-year aged respondents are represented by 2 people each. There is also one respondent aged 27, and one respondent aged 28. Most of the respondents (47 students) declared professional experience in accounting (bookkeeping), with a mean time duration of fewer than 2 years. Some of them (11 people) also stated experience in controlling.

12.3. Best and worst experiences of distance education

One of the most important effects on the students is exerted by their distance learning experiences. The next part of the chapter explores the best and worst of them. The best experiences, identified based on the content and narratives of students, are presented in Table 12.1.

Table 12.1. Bests experiences related to distance learning

Best experience	Number of responses
1	2
Possibility of working from any place/during journeys	4
Lack of distractors around/better concentration	3
More sleep	3
Lack of transportation problems	2
Easiest subject passing	2
Higher understanding/patience of lecturers	2
Better organization of work time	2
Better comfort	2
Stress reduction	2
All handouts are in the same place	2
Own learning/working pace	1
More time to spend	1
Participation in lectures	1
Time savings	1
Excellent cooperation in a project group	1
Possibility of listening to recorded lectures	1
Flexibility	1
Higher absorption of knowledge	1
More rest	1
Satisfaction from completing tasks of one's own	1
Learning new software	1

1	2
Acquiring new skills	1
Getting acquainted with a new learning model	1
The positive approach of students to this form of learning	1
Possibility of using the gaps between the lessons	1
Getting up a moment before the lectures/workshops	1
Possibility of participating in the classes despite quarantine/isolation	1
Lack of necessity of preparing meals in advance	1
Lack of problems relating to taking notes during lectures	1
Demonstrating quick adaptation to the new reality	1
The positive approach of lecturers to this form of teaching	1

Source: own inquiry.

The respondents enumerate many good experiences with distance learning. They refer to the education itself and the life organization, which is easier thanks to switching into the distance learning mode. Primarily, students appreciate the possibility of learning from different places, even when being on a journey (4 responses), better concentration because of lack of distractors (3), more sleep (3), easiest subject passing (2), lack of transportation problems (2), higher patience of lecturers (2), better organization of work time (2), higher comfort (2), lower stress level (2), and the fact that all learning materials are located in the same place (2).

Students appreciate situations in which distance learning gives them flexibility. A student explains that her best experience is *a possibility of attending the classes while being house or any other place*. Another adds that the best distance learning experience is *participation in lessons during journeys and being abroad*. *No need to commute* is one of the most repeated advantages of distance learning. The better organization of studying, work, and own schedule is also appreciated. *When the workshop was recorded, it was possible to listen to them during a convenient time*, stresses one of the respondents. Another person adds that *gaps between the lessons can be effectively used*. A respondent appreciates that *All the didactic materials are inserted in one place, which increases the effectiveness of learning. No more problems with shortage of time while taking notes during the lecture.* Another student explains that one of the most significant advantages of distance learning is *a time saving, as all information is in one place, namely laptop*. The better organization of time and its savings result in better well-being. *I am more rested because of the possibility of studying at home* states one of the respondents.

Moreover, for many students, distance learning allows concentration. A respondent notices *better focus; nobody distracts m*. Furthermore, students appreciate distance

learning as a new experience and opportunity to heighten their competencies. A respondent comments that *distance learning and remote working demonstrate how easily one can adapt to a new reality, and how fast education can be applied to emerging needs.* Another person emphasizes that the *possibility of learning new software and different learning mode* is a significant advantage of switching into distance education. The students also see an improvement in their relations with the faculty members. A respondent stresses that *the distance learning increased the ease of communication. I notice that our professors distance themselves from too strict norms.*

Table 12.2 includes the worst distance learning experiences of accounting students. There are many bad experiences related to distance learning. However, most of them can be classified into two main groups. One is technical problems, and the second one is communication problems. The technical difficulties were especially problematic during tests, exams, or assignments with fixed deadlines. The communication problems related to the interaction (or rather lack of it) with lecturers and peer students.

Table 12.2. Worst experiences related to distance learning

Worst experiences	Number of responses
1	2
Technical problems	8
Problems with internet	7
Loss of internet connection during test/exams	6
Difficult contact with the lecturer	4
Lack of interaction with other students	3
Problems with MS Teams during exams	3
Computer and application timing discrepancy/delivery of an assignment at a different time for different people	3
Limited contact with other people	2
Equipment malfunction	2
Problems with a microphone while replying to lecturer's questions	2
Loss of connection results in loss of work that has been done	2
The necessity of permanent Internet access	1
The same study fee as during the lessons at the University	1
A lot of an individual work without help	1
Unclear information about the test given by the lecturer	1
Playing back the recording from the workshop	1
Lack of internet equals lack of workshops or problems with passing the subject	1

1	2
Difficulties in group work arrangement	1
The subject content unusable in work	1
At the University, it is possible to learn more than during distance learning	1
Incomprehension of some lessons	1
Lack of possibility of participation in workshops	1
Lack of contact with co-workers	1
Failing a test	1
Lack of possibility of participating in the classes because of loss of a laptop and a computer	1
Less time for test completion than during the traditional classes	1

Source: own inquiry.

The most common bad experiences are technical problems (8), problems with the internet (7), and losing an internet connection during a test or exam (6). Actually, all these three issues can be labelled as 'technical' ones. Students also faced problematic contact with lecturers (4) and lack of interaction with other students (3), which both are relation and communication problems. Moreover, there are bad experiences with MS Teams failure during exams (3), with the loss of internet connection resulting in loss of one's own work (2), microphone problems while answering teacher's questions (2), equipment malfunction (2), and limited contact with other people.

The students' comments on their worst experiences usually combine the technical problems, the problems with taking tests or exams, understanding the lecture or participating in a workshop. A respondent notices: *Weak quality of connection often leads to problems with understanding exercises.* A student explains that lack of internet *equals lack of participation in classes and lack of knowledge required to pass the subject*. As her worst experience enumerates *the terminated exam due to lack of electricity in town*.

A student says that the online exam is her worst experience: *Uploading an exam does not make it possible for everybody to deliver it at the same time, which means that not all the students have the same time for completing it.* A respondent enumerates *lack of tools, such as a printer and proper place for working* as problems, and another mentions *break of a laptop while passing the subject*. Another student complains about the *bad organization of some forms of the passing of subject, because of flaws of an internet connection*. Another person relates: *During the exam, when first there was a problem with activating the exam, and then, later, with sending it.* Another respondent, as the worst experience gives an *unexpected lack of internet during the exam.* Another person complains about *exams which have become much more stressful than before, because of disruptions in internet connection while completing the tasks*.

Also, problems with interpersonal communication are revealed. A respondent complains about *a massive amount of the individual projects without much help pf teachers*. One of the students explains that *while working in 'normal' conditions, there are many people around, and it is easy to ask and get help. In distance learning, it is not that easy*. Another person sees the worst experience in a *lack of direct contact*, and other in *lack of communication with lecturer*. Also, as another respondent points out, communication problems led to *difficulties in organizing group work*.

One of the respondents also observes that during online exams, *usually, [there is] less time for completing the test than during 'normal' test.*

12.4. Attitudes towards group work

Distance learning changes people's attitudes towards group work. While software gives much technical support for simultaneous work, co-workers or co-student suffer from a lack of 'real' contact. Table 12.3 summarises students' comments on teamwork during distance learning.

Table 12.3. Attitudes towards group work

Attitudes towards group work	Number of responses
1	2
Teams consisting of 2–3 people	3
Teams consisting of 2 members	2
Group projects	2
Work card or question	2
Presentation	1
Teamwork is a good form	1
Using work cards for teamwork	1
In the case form	1
Division into channels	1
Random groups	1
Work on the shared online file	1
Presentation of teamwork	1
Assigned time for a group task	1
Distant learning as a manifestation of teamwork (students and lecturer)	1
Group working – the effects to be presented by a team leader	1
It is better to give up teamwork	1
The assignment is to be done in a team after the class	1

1	2
It is not the best option for workshop conducting	1
The team submits the assignment within the given time	1
Case study based on the examples of situations that have happened before	1
The accomplishment of assignments in phases	1
More time for comprehensive assignments	1
Students have just chosen their learning track and may not know each other	1
The team members should not be imposed	1
It is difficult to synchronize	1
There is a lot of fuss	1
It is less effective	1
Communications via social media	1
SharePoint use	1
We are open to team working	1

Source: own inquiry.

The students enumerated their comments on the group work during the distance learning. These comments can be divided into positive attitudes (which include advantages of such a working method), negative attitudes (including the information on why group work is not a good option), and instructive comments (consisting of suggesting how the group work should be organized or imposed by a teacher). Most of the comments reveal positive thoughts about group work or instructive suggestions.

One of the respondents says: *Last semester, we had the course during which we worked in groups. Our leader was presenting essential issues, and the work was seamless. Each team self-organized their work.* Students are glad about the technical possibilities offered by distance learning. A respondent explains that *in an online file, we can together edit one file and do the project together, each person can do it simultaneously as if we were together. It is advisable to deliver the project after some time, so we have the possibility of consulting it with each other by phone*. Another respondent explains that teamwork in a distance learning mode includes *communication via social media, like Facebook, or by phone*. Another person explains that *SharePoint in MS Teams works when several people are editing one file.*

One of the respondents makes a very interesting remark that *the distance education itself is a manifestation of teamworking of students and a professor*.

One of the comments is sceptical towards the teamworking: *It is difficult to organize. Most of the students work, and meeting after classes so it is convenient for everybody,*

would be extremely difficult. The same applied to group work during 'normal' education: there is a lot of fuss, and the work could be more effective [without team work].

Also, there is one ambivalent attitude towards team working in distance learning mode: *I think this is a good idea. However, you have to keep in mind that now we have just been choosing our learning tracks, so we are divided into new groups, and we do not know each other*. From one point of view, this comment shows the ability to identify potential flaws of group work. On the other side, the student does not see the possibility and chance of 'added value' when working in more diverse groups, where people know each other.

12.5. Postulates

The last part of this chapter explores the students' postulates related to distance education concerning the assessment of students' performance, course content, and teaching methods. Table 12.4 includes the recommendations for evaluating students' performance and giving marks for the subject.

Not all the students give their preferences for the assessment of their performance. However, they predominantly enumerated tests as their preferred way of verifying their knowledge. 25 respondents enumerated this form. Many respondents also preferred projects. However, there is a disagreement about whether it should be an individual or group project. 9 students enumerated the project without stating whether it should be done individually or in teams. 2 people opted for an individual project and 10 preferred group projects. When counting the project preferences, it is revealed that 21 people think the project is the best way to assess the student's performance during distance learning. Other forms are less popular.

Table 12.4. Postulates concerning assessment methods

Postulates concerning assessment methods	Number of responses
1	2
Test	25
Group project	10
Project	9
Exercises	3
Individual project	2
Assessment based on systematically completed and verified exercises	2
Assessment based on completed assignments	1
Written form	1

1	2
Individual work	1
Paper on a specific topic	1
Being present during the class	1
Minor cases	1
Giving presentation	1
Less complicated the rules of passing the subject, smaller perspective of technical problems	1

Source: own inquiry.

A student explains that she prefers tests as *it is the least stressing form of assessment*. *Test of knowledge. Because of master thesis, we do not have time for the time-consuming project*. These two comments reveal that online test is perceived to be relatively easy to pass. Also, this form is appreciated because of practical issues. A respondent postulates a test as *it is the easiest form via software which we use*. A respondent proposes a *one-choice test in MS Forms or MS Teams*. She justifies it as follows: *during an online course, it is the smoothest method; the probability of technical problems is relatively small*.

A person opting for an individual project or test states: *Test or individual project [is the best way of verifying students' performance*]. In online working the communication in bigger groups is hindered. However, there are also students who prefer group projects. As respondent states: *Group project would improve our interpersonal and technical skills*. The comments on assessment are consistent with students' comments on their best and worst experiences.

Table 12.5 depicts the preferences for course content. Actually, many students did not give any idea of course content but enumerated their postulates relating to teaching methods and other teaching aspects. The most popular recommendation is to use as many references to practice as possible (7 people), and making lessons attractive (2 persons). The student would appreciate *content useful in everyday work in controlling*. Another respondent postulates *many useful, practical tips for somebody who plans to work in controlling in the future*. Another person suggests *giving examples, avoid basing only on definitions taken from books.* Another student recommends *a research project, explained in detail by a lecturer.* She adds: *I think that you can get acquainted with the subject from the practical side by doing a project. The theory and 'dry' knowledge do not make students eager to deepen their acquaintance with the subject*.

Among the postulate questions, the one about the teaching methods is also addressed (Table 12.6). Presentations and cases are the most critical recommendations (both enumerated by 6 students). Then the assignments are to be completed during

Table 12.5. Postulates concerning course content

Postulates concerning course content	Number of responses
As many references to practice as possible	7
Making students interested/doing interesting workshops	2
Combining the theoretical and practical knowledge	1
Up-to-date knowledge and up-to-date data	1
Content which is useful in everyday work	1
Presentations	1
Using Excel	1
Content which is easy to absorb	1
Access to materials	1
Uploading presentations in MS Teams	1
Many useful hints for somebody planning a career in controlling	1
Good communication	1

Source: own inquiry.

Table 12.6. Postulates concerning teaching methods

Postulates concerning teaching methods	Number of responses
Presentations	6
Cases	6
Assignments are to be completed individually or in groups during workshops	4
Projects	4
Work in groups	3
Making presentation available	2
Asking questions	2
Explaining based on examples	2
Using Excel	2
Uploading materials to MS Teams	1
Possibility of getting points for active participation	1
Practical presentation of concepts	1
Interaction with other students	1
Constant contact with students	1
Interesting workshops/not to make the students bored	1
Presentations should not include too much text	1
Discussions	1

Source: own inquiry.

workshops, projects (4 respondents both), and group work (3 responses). Also, students add more precise demands, like uploading presentations into MS Teams, the possibility of getting points for active participation, or that presentations should not have too much text.

A respondent postulates *constant contact with students, questions, open discussions.* Another student suggests doing *presentations [which are] uploaded after the lecture so that the students can go back to needed data*. Another person recommends *sending presentations, and explaining with use of examples*. Another respondent states that *the group work is the best, and asking the questions that students should address, so everybody is engaged or filling in the work cards*. Another student postulates *more case studies*. Another person opts for *multimedia presentation*.

The students' answers reveal that their comments concerning teaching methods have two primary aims: making studying more effortless and making its outcome more practical (focusing on skills).

The study reveals that the best experiences related to distance learning are flexibility, better time management, time savings, and lack of necessity of commute. The work experiences concern technical problems, which often result in a lack of understanding, participation in lectures or workshops, or problems with taking and passing tests and exams. Another group of bad experiences focuses on problems with communication and relations with peer students and with lecturers.

Generally, attitudes toward group work are positive, and the software which makes simultaneous work possible is highly appreciated. In the assessment of their work, students prefer tests or projects. In the course content, they appreciate practical references and recommend avoiding the 'theory only' approach. As the teaching methods, students recommend presentations, cases, projects, assignments, and group work. Students' preferences concerning assessment, course content, methods, and attitude toward group work are consistent with their best and worst experiences related to distance learning.

Online education, resulting from the pandemic, undoubtfully prepared students for undertaking the challenges of remote work. The future accountants are acquainted with the peculiarities of distance work. However, nowadays, accounting is defined as social and moral practice, and a new question emerges about how the pandemic and distance education influenced future accountants' ethical choices. This issue constitutes a new and fascinating field of study.

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