# Adapting to COVID-19 disruptions: Student engagement during the pivot to online learning

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# Adapting to COVID-19 disruptions: Student engagement in online learning of accounting

**Abstract**

**Purpose**
This paper provides insights on student engagement in the learning of accounting during the COVID-19 disruptions and the pivot to online learning.

**Design/methodology/approach**
The paper is based on reflections of academic staff members teaching accounting papers at two large New Zealand universities. Further supporting information was derived from student feedback collected via paper appraisals.

**Findings**
The findings of the paper suggest that there were some successes as well as numerous challenges in engaging students in online learning of accounting. Strategies that seem to have worked well include the utilisation of synchronous and asynchronous channels to proactively facilitate and provide learning support to students in online learning. The challenges include frustrations with online technologies and the difficulties of making personal connections with students so engaging some of the cohort in the learning proved difficult. At risk students were less likely to participate in online live sessions due to issues such as the lack of proper computer equipment, connectivity issues, family responsibilities, or the home environment.

**Practical implications**
This paper has the potential to inform and enhance practices of higher education institutions, accounting educators and other stakeholders such as support staff on strategies that could be implemented to achieve effective student engagement in online accounting education.

**Originality/value**
This paper is original and contributes towards sharing ideas with the academic community on effective teaching practices utilised during the COVID-19 pivot to online delivery, which can enhance student engagement in business education.

**Key words:** Student engagement, effective teaching practices, accounting education, online learning.

**Introduction**

The active involvement and participation of students in the learning process is considered fundamental for knowledge acquisition (Carini *et al*., 2006; Baker and Wick, 2020), with higher levels of student engagement being associated with high-quality learning outcomes (Krause and Coates, 2008). The more students engage in the learning, the more likely they are to acquire knowledge and achieve higher grades (Stone *et al.,* 2014). Coates (2007) asserted that many factors influence the level of student participation in learning. One key factor is the use of effective teaching practices to optimise the level of active student engagement in learning (Harbour *et al.,* 2015; Abayadeera *et al.,* 2019). However, the effectiveness of teaching practices and level of student engagement vary according to the mode of delivery. What works well in face-to-face classroom interactions may be ineffective in online learning. Hence, making the switch from traditional face-to-face delivery to online learning throws up many challenges for educators.

Prior to COVID-19 disruptions, most university accounting programs were offered through face-to-face interaction. When universities made a pivot to online learning after a few weeks of face-to-face classes during the recent COVID-19 lockdown, many university academic teaching staff were caught unprepared for the transition. In addition to lack of relevant technology required for effective delivery of online lessons, many educators did not have sufficient experience or requisite skills for online teaching. The pivot to online learning resulted in various approaches and strategies being trialled by educators to engage students in the learning, with staff reporting some success as well as challenges and difficulties. Robinson and Hullinger (2008) argued that despite the phenomenal growth in online learning, research suggests that many academics are more comfortable in utilising traditional methods for student engagement in a face-to-face environment and find online engagement daunting. Teaching accounting online has many challenges given the practical nature of the discipline.

This paper provides reflective insights of accounting academics from two New Zealand universities on their experiences with student engagement during the recent COVID-19 disruptions and the pivot to online learning. The paper seeks to determine: what were the various techniques employed to facilitate student engagement in the pivot to online learning and how these experiences may help formulate actionable strategies to achieve effective student engagement in online learning post 2020? Our aim is to share our experiences with the rest of the academic community as we learn from each other and think of ways in which effective student engagement could be achieved as we transition towards increased online learning. The paper has the potential to inform higher education management, accounting educators and support staff on actionable strategies that could be implemented to enhance student engagement in online accounting education. We note that given what is currently happening in the world, the COVID-19 pandemic may have set us on a path of no return and online learning could become the new 'normal'.

The next section of the paper provides a brief overview on student engagement and online learning. This is followed by our reflective insights and a discussion of our experiences and learning. The final section of the paper provides some concluding remarks and suggestions to help improve student engagement in online education.

**Student Engagement**

Student engagement has been defined as "the time and effort students devote to activities that are empirically linked to desired outcomes*"* (Koh, 2009, p.683). Higher education research has shown that greater student engagement in learning is linked to high-quality learning outcomes (Krause and Coates, 2008). Therefore, students who effectively participate in learning activities acquire greater knowledge and achieve higher grades as observed by Stone *et al.,* (2014). However, many factors determine and influence the level of student participation in learning (Coates, 2007; Sharma and Kelly, 2014). In addition to the time and effort invested by the students, educators play a significant role in optimising the student engagement (Harbour *et al.,* 2015). Hence, it is essential for educators to be mindful of their role in enhancing the student learning experience by utilising effective strategies to engage students in learning and help them develop skills and dispositions critical for personal and professional development (Carini *et al*., 2006).

Although there has been an increase in the utilisation of technology to engage students in learning of accounting (Taylor *et al.,* 2018), there is still a strong emphasis on traditional methods of teaching given that many accounting courses have numbers and mathematical formulae (Lucas and Meyer, 2005), which may be most effectively taught in a face-to-face environment. Hence, instructors in most accounting courses seem more comfortable using traditional methods of student engagement (Stone *et al.,* 2014). Accounting education researchers have suggested ways in which online technology could be utilised for better student engagement. For example, Taylor *et al.,* (2018) recommended the use of digital storytelling to enhance student engagement; and Stone *et al.,* (2014) proposed the use of Facebook as an educational resource to engage students in learning of accounting. However, anecdotal evidence suggests that there is limited utilisation of online tools for student engagement in most accounting courses.

The recent COVID- 19 lockdown was almost akin to 'throwing people in the swimming pool and expecting them to be able to swim' as universities pivoted from traditional methods of student engagement to a completely online model. Robinson and Hullinger (2008) argued that despite the phenomenal growth in online learning, many instructors still seem stuck in the past and prefer teaching in a face-to-face environment. Hence, although online learning has proven popular for various reasons such as convenience, McBrien and Jones (2009) argued that online courses lack interaction and effective student engagement as many educators do not have the requisite skills and experiences for online teaching. In addition to the challenges for educators, online learning may not suit some groups of students. Pellas (2014) asserted that student engagement in online learning can be impacted by the students' personal factors, so some groups of students may not effectively engage in online learning. Thus, it is important for instructors to use strategies and approaches that can help increase student participation and engagement in online learning (Czerkawski and Lyman, 2016).

The following sections provide reflections on what we did, what worked well and what challenges we faced as we battled our way to the end of the semester. The reflections are based on our personal experiences and supported with student feedback from paper appraisals.

**Reflection 1**

I have been teaching at university A[1] for over twenty years and have won several teaching awards. My teaching approaches are still traditional. I do not utilise much technology in my teaching and only use the Learning Management System (LMS) to upload resources such as lecture slides, send out course announcements, and make assessment submissions. I expect students to attend class and use various strategies such as making some resources only available in class to entice students to attend lectures and workshops regularly. I am good at faking enthusiasm in the classroom and enjoy telling stories and providing real life examples to engage students in the learning of taxation. Hence, attendance in my classes is generally high.

Things were going well for me in the first four weeks of semester one when suddenly the COVID-19 lockdown was announced. Prior to the lockdown the university was running training sessions on recording lectures and using the LMS for online learning but like many of my colleagues, I paid little attention as I did not foresee COVID-19 impacting our teaching much. So, when the lock down came, I was hopeful that it was temporary, and we were likely to be back in the classroom in a few weeks as I wasn't keen to participate in online teaching and was sceptical of its effectiveness. However, as the situation worsened and the virus spread, the university sent out an announcement that all teaching for the rest of the semester was going to be online. Suddenly I felt a bit afraid and concerned as I was not well prepared for online teaching.

I was required to engage students in online learning through video recordings and by uploading other resources to the LMS that students could utilise. The key tool I had for online teaching was my laptop as I had decided not to bring my work personal computer (PC) home. So, in the first week of online classes, I felt like a 'duck out of water'. I rang some colleagues to learn more about how to use the collaborate function of the LMS. In addition, I went through the instructions we were sent by our IT support staff on recording lectures. The first few recordings I did weren't great, so I had to re-do them a number of times. I had this feeling of low self-efficacy and of not being technologically competent enough to effectively engage students in online learning. The collaborate sessions I ran in the first week of online learning did not work well as there were lots of hiccups such as issues with the audio and my inability to share documents with the students, so student engagement wasn't great.

In the second week things got a bit better. The first I learnt was to prepare a script or lecture summary for recording each lecture instead of just reading the slides. In face-to-face lecture sessions, I normally use an interactive lecture worksheet with questions and answers to help engage students in the learning. I attempted to replicate this in online teaching. In the lecture summary I prepared and uploaded to the LMS, students had to pause and answer questions from the lecture worksheet as they progressed. A recurring theme in the feedback from the paper appraisal was how effective the students found the lecture summaries and worksheets for their learning. Below is an example of the type of feedback I received.

*"I liked the lecture worksheets that we had to complete in every lecture. This was a different teaching strategy to my other papers before. The lecture worksheet meant that I was able to learn better by answering questions instead of just copying down notes from lecture slides".*
I learnt to run live collaborate session using the functions of the LMS. The live collaborate sessions worked more like Q and A sessions. I sent out an announcement at the beginning of

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each week which was also emailed to all the students with information on the sessions. Working with one laptop screen was an extremely frustrating experience as I could not share much information with the students during the live session. Disappointingly, although more than 190 students were enrolled in my paper, less the 50% joined me for the live sessions in most weeks and generally it was the same students. Those students who joined me in the live sessions performed the best in the paper. It was unclear why other students were not engaging with me in the live sessions, but an analysis of the students who dropped out or did not complete the paper showed that most of them were at risk students, mostly from lower socio-economic backgrounds who may have lacked the appropriate resources required for online learning.

I found it extremely hard to get students to work with others in online learning. I did not feel that I had the skills to get students working in groups, so did little in terms of group collaborative learning, but in future would like to use tools such as Facebook and discussion forums for collaborative learning and assessment. I tried to get students to engage with others through discussion forums I had set up on the LMS but only a handful of students participated in the forums. Somehow the discussion forum does not seem to work well unless utilised as an assessment tool. So, most of the online learning was individual with sufficient assistance from me. Most of the students seemed satisfied with the online teaching experience. The satisfaction rating of my paper was above the Faculty average with most students commenting that I had provided adequate resources to engage them in the learning. Below is an example of the type of feedback I received.

*"Nothing that didn't regard the COVID circumstances went wrong/needed improving on. Very adequate amount of resources available for us and our learning"*

**Reflection 2**

I taught a Master of Business accounting course at university A. This course required a high level of student engagement. Prior to the lockdown, my first four weeks of teaching was face-to-face in a three-hour class setting. I spent one hour of my class time delivering a lecture and reviewing previous lecture materials. The remaining two hours of class time was structured in a seminar format to ensure a high level of student interaction. I used a variety of student learning activities that included class discussions, problem solving exercises and research paper presentations. All course materials were posted online, and each student was required to complete the prescribed readings before class and engage in class discussions. Class attendance was very high, and students effectively participated in all learning activities that formed part of their weekly assessments.

When we went into lockdown, I had to rapidly transition my learning materials and approaches to an online platform. I quickly figured out that I could deliver my course using the university's online platform. However, this entailed some course redesign and changes in the assessment structure to fit the online delivery mode. I was mindful of my role in enhancing the student learning experience by utilising effective strategies to engage the students in online learning.

A key strategy that worked well was to 'go live' when delivering all my classes online. I could do this because my class size was small. From previous experience, I knew that uploading an hour-long lecture recording as a core basis for learning will not effectively engage students. Many students get easily distracted and lose interest in their learning. Also, long lecture recording was highly ineffective in disseminating knowledge and promoting deeper learning.

In my redesigned online course, I incorporated active learning approaches that provided students the opportunity to engage and interact with each other. I spent no more than an hour of each class delivering a live lecture and facilitating discussions on key concepts and themes. The remaining two hours of online class time was structured around two student presentations of assigned research papers. Each presentation lasted for 45 minutes and included a question and answer session, class discussion of key issues arising from the presentations and a final critique of the paper by the lecturer. To ensure meaningful engagement of students in the online class, all students were required to read and post an online summary of the paper before it was presented in class. The paper summary included a critical review of key issues and questions for class discussion. This formed part of the weekly assessment programme. Live recording of key themes and concepts arising from the lecture and student presentations were immediately made available to all students. This enabled students to review the materials covered in the online class and write a reflective e-journal statement due for assessment the following week. Running live online class sessions linked to weekly assessments proved to be a highly effective strategy in engaging students and promoting deeper learning.

However, I faced an immediate challenge of keeping my at-risk students fully engaged in live sessions. At-risk students had many personal factors impacting on their meaningful engagement in learning. These students had difficulties in engaging in remote learning due to lack of proper computer equipment, connectivity issues, family responsibilities, or the home environment, etc. To help overcome some of these problems, I had an online drop-in session scheduled for an hour before class commencement. At-risk students impacted by personal factors were able to use this time slot to get guidance on how to effectively engage in online learning given their personal circumstances. It also gave all students an opportunity to discuss any course related matters, obtain feedback on their work prior to class presentation, upload their class presentation power point slides and resolve any online platform connectivity issues.

Another strategy that worked well to engage learners was the utilisation of synchronous and asynchronous channels to proactively facilitate and provide learning support, including providing student feedback. I gave students as much flexibility and choice as possible to enable them to remain focussed on their learning. I kept in touch with my students by making weekly announcements online using the online platform. I shifted away from exams and gave all students at least one week to complete an online assessment. I emailed students who did not log in for a certain number of days or did not complete a learning task on time. At the same time, I ensured I gave timely feedback to students about their performance to keep them engaged in their learning. This included responding quickly to online discussion posts, e-journal postings, and email questions to help keep students on track. In the final research assignment, I gave students the choice to select their own topic. I found that students were motivated and engaged when they took ownership and control and knew what they were doing.

Some useful comments received from students' feedback were:

*"It was a very engaging experience that allowed me to learn more over classes and weekly readings".*

*"Weekly paper reviews and reflections motivated to read other materials on the topic, to gain or refresh the knowledge".*

*"I was given sufficient time to understand the content that we were learning each week".*

**Reflection 3**

The two accounting papers I taught at University B during Semester A 2020 were going well in face-to-face mode for the first three weeks. Suddenly, the government announced a nationwide lockdown to minimise spread of COVID 19. I had to take the office PC home so that online teaching could be delivered from home. The paper outlines were quickly amended replacing the test items with other assessments such as essays and other calculation type questions. The exam was changed to an assessment which students were required to complete and submit within 24 hours after it was released.

I utilised the LMS functions to send frequent announcements so that students were well informed of what they needed to do to effectively participate in the learning. For example, they were expected to use of the lecture videos before attending the online tutorials. The live online tutorials were run using a specific online platform commonly used since the beginning of the COVID-19 pandemic. Both papers had class representatives who posted all course announcements on Facebook that was shared with the students. This kept students well informed and engaged with the courses.

I recorded my lectures a week in advance so that the students could view the recordings in their own time. Student engagement was not as great at the start. The statistical tracking in the LMS showed that only some of the students were accessing the video recordings. In verbal conversations during the tutorials, some students indicated that they wanted some interactions in the lecture which was not possible through the video recordings.

The live online tutorials worked much better and there was a greater level of student engagement. Each tutorial group comprised of 15-20 students, so engagement was much easier. The tutorials were run using Zoom so students could see me and the other students who had joined the session, which enhanced student engagement. The tutorial questions for my classes were mainly drawn from the class textbook and entailed discussion and calculation questions. Students were made aware that their participation in tutorials was essential. To engage students in the learning, I began by asking students of what they thought the potential answers to the discussion questions were. For calculation questions, I asked students what their answers were and recorded them on a word document which I shared with the students. This generated much discussion as students attempted to justify their answers.

I would then provide the correct answer and explanations. I shared the document that had the answers with the students showing how the calculation needed to be done. To ensure that students had understood the calculation, I asked the students to ask me questions if they needed any further clarification. Generally, students were quite reluctant to ask any questions. However, some of the more confident students queried some of the steps in the calculation, which I was able to explain through the Zoom platform which resulted in some further engagement and discussion.

Overall, the tutorials seemed to have worked well. I had also set aside another one-hour Zoom meeting every week in a form of office hour to allow students to ask any specific questions relating to the courses. This seems to have worked well for some students who regularly joined me for the office hour session to ask questions and seek other learning help. I would normally ask them of any problems they faced in the paper and what could possibly be done to address these problems. Several students commented that they still felt that the face-to-face classes

worked better for them. Below are examples of comments from the paper appraisal on student engagement.

*"Zoom tutorials kept us engaged in the meetings"*

*"The Zoom tutorials were very helpful and aided a lot in understanding the paper"*

Some flexibility was shown to students such as tests were open for a longer period than normal to support students struggling with online learning. This helped improve participation in the learning. The teaching evaluation at the conclusion of the semester asked students to identify what helped them most during the move to online teaching. Below are examples of the type of feedback received.

*"Lots of communications from lecturers to help us keep engaged in the course".*

*"Having the right devices, good quality internet connection and regular updates communicating what was going on".*

It seems that the concern I showed towards the students in this difficult period and how I supported their learning helped engage them with online learning. However, there is little doubt that some students struggled with online learning, particularly at-risk students who had numerous issues and challenges in their home environment. Occasional network connection instability also affected their class experience and engagement. A large number of students seemed to have missed face-to-face interactions with the lecturers and peers. In the end of the semester teaching evaluation, students were asked on what aspects of online experience they found challenging. Some of their responses are shown below.

*"It was a bit hard compared to the university study and hard to keep on track".*

*"Group work was challenging without being able to meet face to face. However, it was beneficial to develop skills at communicating more effectively with technology".*

**Discussion**

The reflective statements provide useful insights into our experience with student engagement in the pivot to online learning. The rapid adjustment to online education triggered by the pandemic has been a steep learning for both students and academics alike. The technological challenges resulted in some quick fixes, rather than a managed transformation to online learning. Despite this, a number techniques employed to facilitate student engagement worked well. This included ensuring the course design fits the online delivery mode, setting clear guidelines for active participation, making frequent course announcements, availing lecture recordings and summaries in advance of online class sessions, using e-journals and discussion boards to facilitate participation and provide timely feedback and learning support. Keeping track of at-risk students, including the use of online drop-in sessions, kept students motivated and engaged. We found that student engagement was highly effective when facilitated through synchronous and asynchronous channels. Active learning approaches that incorporated synchronous sessions such as interactive worksheets with question-and-answer sessions and

going-live with lectures and student presentations in small class settings resulted in more effective engagement.

Student engagement is paramount to online learning success. It is important to formulate strategies that achieve effective student engagement in online learning post-2020. Such strategies could include setting clear ground rules for students in online learning, conducting training sessions for students and academics on the use of online tools and learner engagement, setting meaningful tasks that promote active participation, avoiding cognitive overload on students, and scaffolding and monitoring online learning to keep students motivated. Student engagement enhanced through stronger social connections with students, lecturers' enhanced participation, and avoiding the taken- for-granted aspect of face-to-face teaching and learning may be other useful strategies for online learning.

It may be essential to consider the three forces for online engagement that might be relevant for lecturers during and after COVID-19: access, participation and engagement (see Scull *et al.,* 2020). Access relates to the design of teaching materials and the responsive approaches to teaching and learning materials that enhances students' engagement. Participation can be further enhanced by encouraging students to seek help by enhancing the pedagogical relationships between staff and students. Participation can also be amplified by setting clear expectations about online learning (see Scull *et al.,* 2020; Baker and Wick, 2020). Online students face a risk of feeling isolated and lecturers need to build quality relationships with and between students in an online environment to reduce feeling of isolation (Taylor *et al.,* 2018). Further, it is expected that students in online environment may not be learning at the same pace as students in face-to-face teaching and learning environment. The lecturers need to adjust expectations about progress and provide timely and constructive feedback when pace slows down (Czerkawski and Lyman, 2016).

**Conclusion**
The higher education sector is facing a multitude of barriers to learning associated with the COVID-19 pandemic. The universities are expected to teach curriculum that has traditionally been taught in a face-to-face mode (Lucas and Meyer, 2005). The shift from face-to-face teaching and learning to online teaching and learning environment has not been easy. The study allowed us to reflect on a range of innovative practices used by lecturers in two universities in New Zealand to help create an engaging classroom. Our findings highlight the significance of student engagement and draws attention to the techniques and strategies that can help optimise the participation of students in online learning.

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