

**The preparedness of Accountancy students
after two years of online classes**

DISSERTATION SUBMITTED FOR THE DEGREE OF BA (Hon) ACCOUNTING AND FINANCE

“The preparedness of Accounting students after two years of online classes”

By

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1. Abstract

Covid19 brought a disruption to the world when forced cities into lockdowns and economies to a recession. For university students, it meant a move from in campus classes to the online version. In general terms such a move shouldn't represent a significant change, but for courses like accounting, in which students are faced with long analysis and calculations, a lack of adoption of new methodologies (methods of teaching) could influence their final results.

This research had as objective finding out if accounting students would be prepared to face real life after college. Not only in the marketplace but also the qualifications exams they have ahead them, therefore, "The preparedness of Accountancy students after two years of online classes". It is important to note though, that the focus is analysing the disruption through the student's points of view, this research if not focusing on blaming colleges or lectures for the student's results.

After surveying accountant' students for about 3 months, questioning them about their own methods of study, their level of engagement and how lectures could influence their results, the researcher was able to come up with results.

The results were clear. Most of the 38 students who engaged in the survey, from four Irish Universities, considered themselves happy with the methodologies used during online classes and the teaching methods chosen by lectures.

In conclusion, the student's preparedness is associated more with their own engagement during the course instead of just a matter of having classes in the campus or online, with the majority happy with their own results.

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3. Introduction

The advancements of technology, artificial intelligence, and deep learning are changing the World and marking a new era during this 21st century. Many professions are being left behind while a few others are emerging with the new opportunities and new ways to work things. Accountancy is still holding on tight. While new software is developed and more integration is made possible among companies, governments and countries, the need of an accountant is still mandatory. Tax calculation, financial statements, analysis of viabilities of new investments and risks are only a few of the functions where an accountant is still required. Becoming an accountant is not an easy task though. A diploma usually takes two up to four years plus some groundwork - recognised experience period before you can really qualify for the profession. According to the Financial Reporting Council (FRC), between 2019 and 2020 we had around 720,000 students of accountancy around the World, 160,000 in the UK only.

The accounting degree is already commonly known by the study of theories and analysis, taking into consideration company's transactions, individuals tax liabilities and much more, but in general terms, it is a difficult field of study like any other, where attention to detail and a complex set of skills are required.

The purpose of this study is to understand the level of the impact, if any, the disruption in the classes moving from face to face to online had in students' academic performance, therefore preparedness for the workplace and future professional exams. All due to the abrupt change in techniques and methods of teaching during online classes.

4. Literature Review

4.1. Why accountancy?

Some studies suggest that the initial motivations for a higher education course can have a great impact on the students fare at the university (Braun, 2000, p. 124). Previous experience in the area, expected recognition and the opportunity for advancement in accounting fields are the most common reasons (Mustapha & Hassam, 2012, p. 3). The prospects of the profession also bring attention to most students. Job security, high salary, mentoring just to name a few.

Some studies also suggest that parents and peers might be an influent factor when deciding for accounting. That would be due to share values, attitudes and shared culture - like socialist societies where respect is mixed with obedience and “parents are often a highly prioritized value” (Hasmim & Embong, 2015, p. 253). Intrinsic factors may also be reasons why one would choose accountant. The field is vast and presents a variety of options in which to work. A curious mind, followed by a sense of responsibility and achievement, might be the natural motivation for these students (Pratama, 2017, p. 396).

4.2. How student’s engagement can be affected by the lectures approach?

Distance education, or online education, is continuing to grow and to offer many the possibilities of a first diploma and/or technical courses. High-speed internet, greater access from any geographic location plus the convenience, low prices – compared to the traditional ways – and the evolving similarity to the work environment are positive factors benefiting students and engaging them in distance learning.

However, online education also brings challenges. Academic integrity and the acceptance of their diplomas can still face difficulties. Despite their popularity, some studies in the USA (2017) have shown that employers are less willing to hire candidates with online degrees over traditional candidates, even in the presence of similar skills and grades (Braun, 2000, p. 341).

Distance courses have increased hugely in offers and courses provided, convenience and autonomy are key words here. Students frequently forget though, that they play the biggest roll in their own studies. There is a lack of understanding about the nature of learning and how important the autonomous and independent

reading and writing skills are (Fajardo, 2014, p. 126).

There's still a perception that online classes would have inferior results if compared to traditional classroom-based education, but different approaches will have a completely different reaction on students regardless of the education method. Deep approaches of learning encourage students towards more analytical and conceptual thinking, where surface approaches will help them to acquire only the sufficient knowledge to complete or pass a determined subject, meaning memorisation and reproduction, no meaning or further connections implied (Hall, 2004, p. 5). Understanding the difference in both approaches can lead to the conclusion that "the learning context is the mechanism through which teachers can affect student's motives, perceptions and approaches they use in learning" (Hall, 2004, p. 8).

4.3. How efficient can the method of teaching be for students.

If keeping the course material constant, in theory, there should be no difference in effectiveness between in-class and online ones. Some lecturers deliver a highly interactive course while some other simple don't. This difference in interaction either mitigate or exacerbate the real perceived outcome. As college programs can vary in complexity, some studies believe the course level matters when it comes to a better student's results (Chen, Jones, & Moreland, 2013, p. 3).

Accounting students are faced with challenging calculation tasks and some simple theories for memorization. The cognitive processing of these knowledge can follow basically two models, Surface and Deep approaches of learning. Surface approaches are those in which students are required to read materials seeking to memorise the content, normally unrelated pieces of information for a specific task/purpose. Deep approaches on the other hand, are those who instigate students to understand and seek meaning on the materials, a constant search for connection linking previous experiences and, consequently, knowledge (Hall, 2004, p. 6).

In line with the above we can use financial statements and the balance sheet (assets, liabilities and capital) – all common throughout the accounting course – as an example. Surface approaches would be enough at the early stages as students are not faced with in-depth theories, but as the course progresses and more analytical analysis is required, a more advanced approach is needed to enhance the student's comprehension

and application of the topics.

4.4. Online learning, surface approaches?

When looking at what is required for a graduate to become a qualified and recognised accountant, we will find that a broadly basic education, knowledge of accounting systems and their functions on organizations are the major answers (Bui & Porter, 2010, p. 25). Not only students but some institutions are just afraid that the online learning will simple not be able to provide such competences. A 2011 survey in the USA found that companies don't pay much attention to whether candidates with Masters in Accounting have gained their qualification, but do when the undergraduate courses for entry level was carried out online (Braun, 2000, p. 342). The perception here is that online studies don't deal with leadership, academic misconduct, strategic thinking or even communication skills.

Even though the ability to learn independently is a favourable skill in each field of study, it does not necessarily have to be associated with online studies. The presence of a qualified professional as a tutor, a guide through the university cycle, works as a motivational advantage, especially for those students with difficulties related to self-efficacy.

A study conducted in 1999 in the USA, found that instead of narrowing technical topics of study, practitioners (employers) would prefer academics possessing a wider coverage of topics. This discovery changed the skills taught by their universities. Adopting a broader approach, the educators are putting less emphasis on mathematical skills as they are now largely performed by technology (Bui & Porter, 2010, p. 27). Student's motivation and attitude to learning changed, and, thus, their competencies after graduation.

4.5. Lectures over students' perception of the capabilities after graduation

Fajardo claims "Students' expectations, both of what university could provide them with and of the time they would have available for, are quite often unrealistic given the conflicting demands on their time" (Fajardo, 2014, p. 126). That being said, the difference between online and face to face classes shouldn't – if alone – be a reason for concern, as both will provide students with the necessary material to acquire the skills/diploma they are searching for.

A group of accounting bodies (e.g., ACCA and CIMA) have suggested that the professional in accounting must

show many different competences like:

- Functional (technical expertise)
- Business
- Personal (including strategic thinking and management)

Analytical skills, teamwork, leadership, and here again, the ability to learn and work independently are also recognised as important (Bui & Porter, 2010, p. 26). The same group has found that recently graduates (2010) lack emphasis on most of the generic skills, especially interpersonal, communication and technology skills.

The perception of students over their own learning progression is deeply connected to their motives for studying, their intentions after graduation. Those adopting the surface approach will tend to feel a bigger gap between what they expected versus their reality. That feeling is easy to be understood as they are not seeking real knowledge, their focus is on completing their tasks and passing exams only. Those who choose for deep approaches will have a completely different experience, in this case all depending on the content they are in contact with (Hall, 2004, p. 7)

Students enrol in accounting courses with the idea that the institutions will provide them with everything required for the future professional, which obviously is not the case. The perception then, regardless of the method of learning, is that institutions are constraining their abilities, or simply put, ineffective with their teaching.

Students have their own part to play but can only do so much. The ineffectiveness of teaching in accounting is mostly related to the lack of innovation in teaching styles. As most accounting educators prefer to adopt traditional styles. Doctoral graduates surveyed in 2000 suggested their teaching development has depended primarily on their personal effort, “even though the responsibility for the appropriate development teaching should be shared between academic employers, educators and students” (Bui & Porter, 2010, p. 29).

4.6. Preparedness for professional Exams

There is a hidden link between graduate students who have chosen an online path and the choice for a qualification after graduation: self-efficacy. The intention to achieve a qualification such as ACCA or CIMA, the expectations from the positive outcomes can effectively help the students to pursue these difficult

challenges. In other words, “students who are efficacious are likely to expect favourable outcomes” (Shoenfeld, 2017, p. 114).

In general terms, either having online or face to face classes, students are lacking independent thinking, autonomous reasons to engage in the development of their skills to face a dynamic business environment (Fajardo, 2014, p. 123). When using the Theory of Planned Behaviour, Cohen and Hanno (1993) were surprised as students were not engaging into accounting as they perceived the course to be “too number oriented and boring” (Geiger & Ogilby, 2000, p. 63)

Deep approaches of learning during accounting degrees are critical. Graduation is just the beginning of a career, being the student interested in progressing their studies with a Master’s, PhD, a Doctorate or just heading straight for the field. While surface approaches help passing exams and finishing the main university tasks, the deep approaches are the ones providing enough knowledge and experience to move ahead. In-person or online studies, “students have to be aware of their motives and have control over their strategy and implementation” (Hall, 2004, p. 8). They need these skills if they are willing to not only finish a degree but be ready to succeed and make their name as accountants.

5. Methodologies and Methods

5.1. Strategy

The paradigm used for this paper is the Post Positivism, hence this research aims to enforce the author's point of view, with the use of closed questions related to the author's knowledge and opinion. The objective is to survey accountant students searching to validate/confront, the author's view through volume of respondents, without any deeper data.

In order to achieve the objective, 14 questions were organized in the form of an online survey. This choice allows for a vast collection of answers in a fast way, without restrictions of time/schedule imposed by regular interviews. The design of the questions had in mind following a logic sequence, trying to understand not only if students were ready after graduation but also why they choose this path.

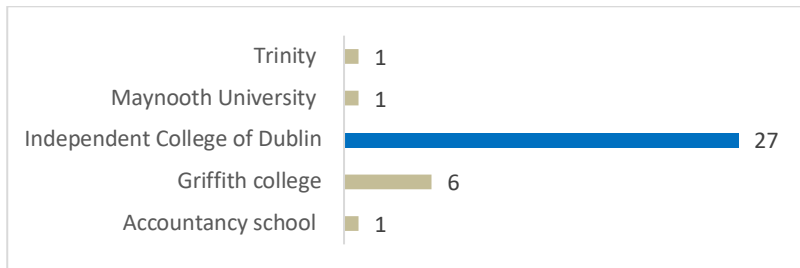
The survey was distributed through the author's network – WhatsApp, LinkedIn, emails; and was available during the summer holidays till the end of October 2022. The questions were thought and distributed in a way to avoid any bias from the researcher.

5.2. Questions on the Survey | Data Presentation

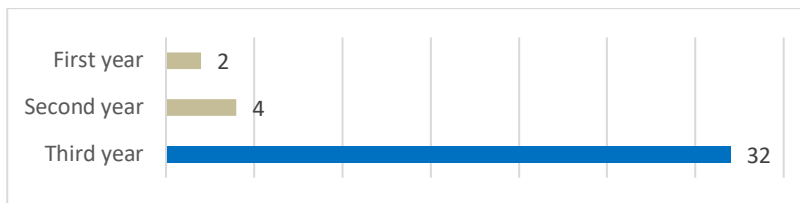
The questions used on the survey and the results received were as follows:

College | Course details

Q1. In which college are you enrolled?

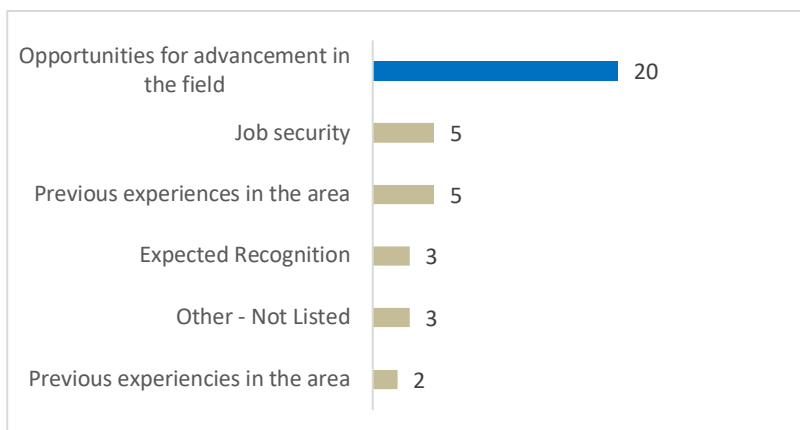


Q2. Your current year of study



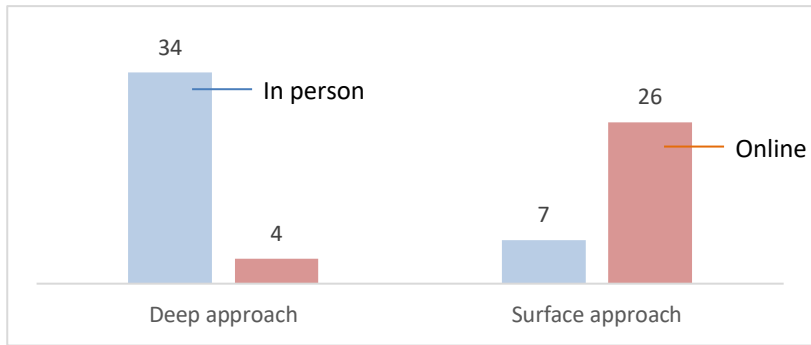
Motivation

Q3. Why Accounting as a degree?

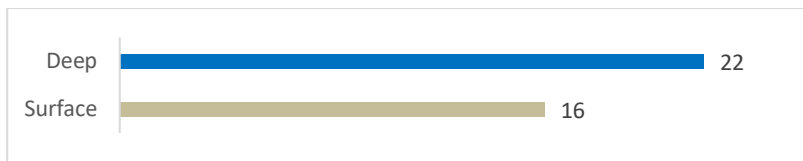


Approach

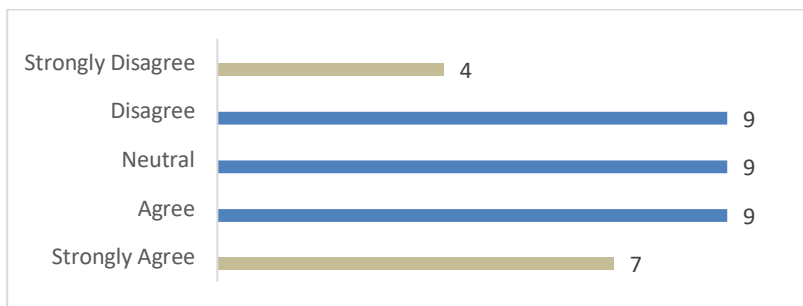
Q4. How could you link these both methods of teaching [Deep approach and Surface approach] with the Online - Face to face classes?



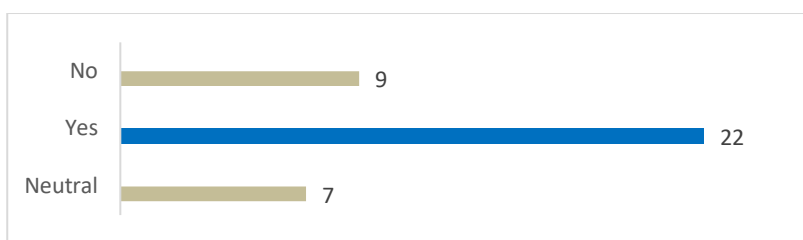
Q5. When studying on your own, which is your method of study?



Q6. Even though online classes provide the same study materials as classroom-based classes, do you feel any change in your ability to study when having online classes?

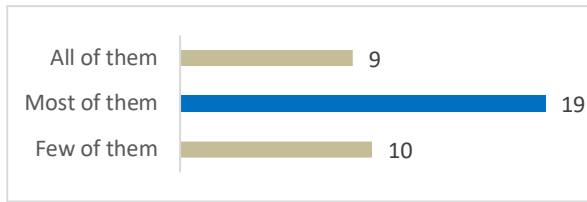


Q7. In your opinion, can analytical skills, teamwork and leadership be acquired through online classes?

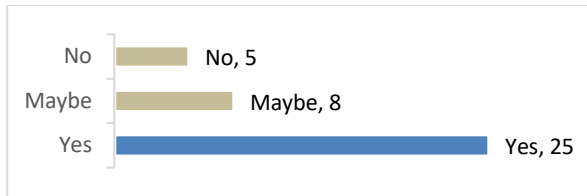


Q8. Regardless of the teaching methods, would you say you possess the following competences found in accounting professionals?

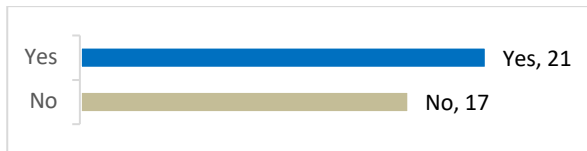
Strategic thinking - Analytical skills - Ability to work in teams - Technical expertise



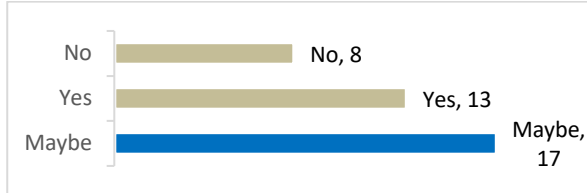
Q9. Have your lecture's methodology affected your learning?



Q10. Are you satisfied with your development during the course?



Q11. Would the online classes have a part in that, or your satisfaction would be the same if having classes in person?

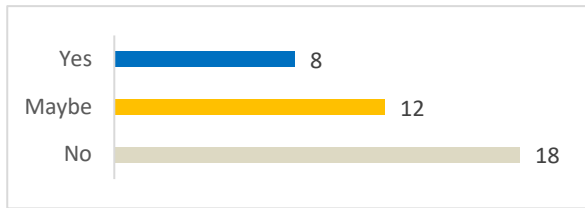


Professional Exams

Q12. Are you planning to pursue a further qualification such as ACCA or CIMA?

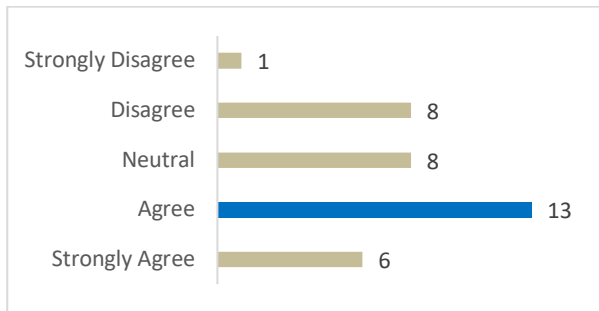


Q13. Colleges provide students with exemptions from professional exams, do you feel prepared for those you are still required to sit?

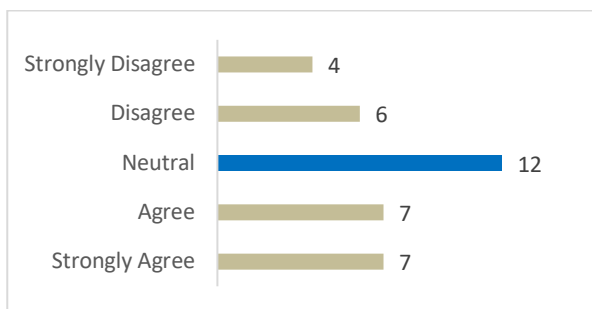


Q14. From the statements below, please indicate how you agree | disagree:

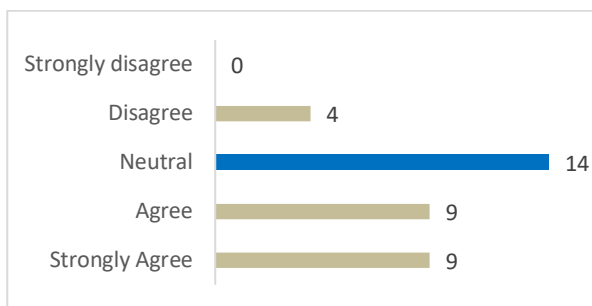
I'm doing all exercises and homework recommended in class



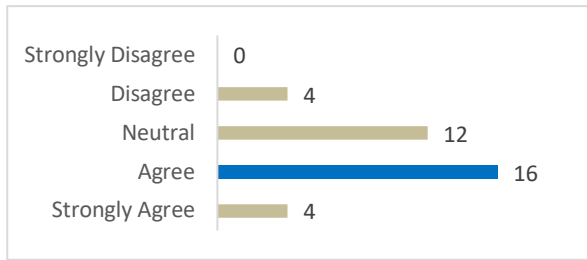
Online classes were as good as face-to-face ones



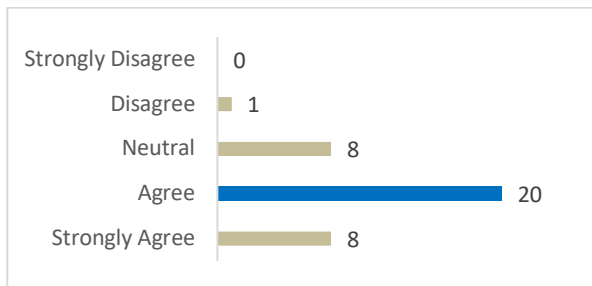
The methodology used during online classes took advantage of new online technologies



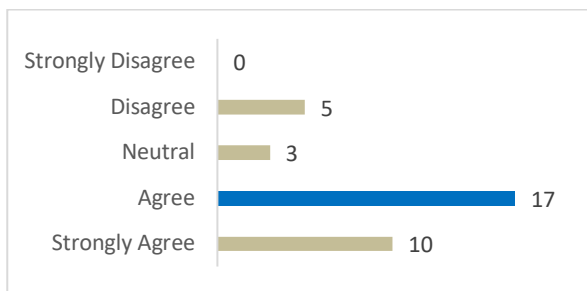
I find it easy to learn new content autonomously



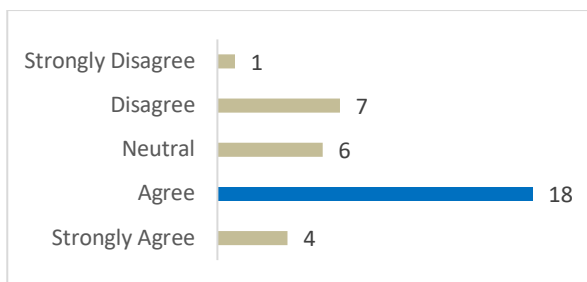
If lecturers tried new approaches of teaching, I would find it easier to learn



College and lectures are accessible when I need them



The course content met my expectations



5.3. Research Ethics

This project was conducted in such a way to avoid any author's bias and also not to cause any harm or deception for any participant.

A full consent form, prior to the study questions, was made available (Appendice A), so any participant was made aware of that the research was about, what information was being collected and also what would be done with that information.

The results were all put together anonymously and analysed in group. An email contact was asked only for those participants who were interested in receiving the results of this project after its conclusion.

6. Results and Discussion

6.1. Why accountancy?

This question was not part, originally, of the themes as it was not seem as making much difference in the context of online classes or in campus. During the process of research of the literature review though, it was clear that the reason why a student chose accounting is highly associated with its engagement in college. The reasons may vary from an infinite range of possibilities, the most common ones being better opportunities for advancement in the field, job security or simple due to previous experiences in the area. Motivation cannot be measure through the questions used in this paper, but we can easily link the students motivation to pursue real knowledge when the majority - 13 out of 38 – say they do work on the exercises and homework recommended during classes. To accomplish advancement in any career, the professional must search for real learning in order to reach the required knowledge to move on. In this context, the use of deep surface studies combined with the extra practices, only confirms the importance of the ‘why’ as a source of motivation, especially taking into consideration the fact that a simple ‘Pass’ in their certificates does not open the same doors as a ‘First’ or ‘Second Honours’.

6.2. How student’s engagement can be affected by the lectures approach?

Lecture’s approach here refers to the teaching styles adopted during classes. It’s important to be noted here too that lecture styles may vary, as so the student’s style of learning. While some lectures can be more quiet and focused on giving the content, others might be more agitated, talkative. This was a fundamental question as teaching methods can facilitate the teaching process and help keeping students motivated and engaged with the topics proposed in class. Indeed.com has summarized it perfect well when they say that “teaching methods are ways to instruct students in a classroom, helping them to understand and remember what they've learned. If students can comprehend facts on a deep level and practice skills properly in the classroom, they can apply that wisdom and those abilities to their personal lives and their future careers. ” (Team, 2021).

College classes - in general - follow the lecture based learning approach, in which, traditionally, a teacher/lecture, explain the information while students observe and take notes. Visuals, such as presentations, are used to better demonstrate topics and also to keep students interested in the content. For this method to be efficient lectures have to keep themselves in the centre of the classes, but opening spaces for students to engage. Allowing time for questions can keep their interest and act as an opportunity to check the comprehensive level gained.

With online classes, the biggest advantage for students was the possibility to re-view their classes. It might not look much, but keeping classes recorded offer the students a chance to revisit the same class in their own pace, rewinding and replaying as many times as necessary to absorb the content.

Students, in general, seem to be satisfied with the approaches during online classes. Not only the approaches, but the techniques used were also referenced. Making use of softwares like Excel and PowerPoint, and gadgets like tablets (so lectures can make marks and observations in real time) were some key differentiators. Eighteen students agreed that online classes have taken advantage of new methodologies, while thirteen linked that directly with their satisfaction of their own development during the course.

6.3. How efficient can the method of teaching be for students.

The perception that online classes would have inferior results if compared to traditional classroom-based education is confirmed here. Students associate the face-to-face classes with a deep approach of learning as if suggesting a deeper understanding of the topics, giving less space for 'memorization for exams' and focusing more on 'content absorption'. Interestingly though, after Deep approaches have been said to be the students most adopted method when studying on their own, it looks like the phrasing 'Online classes' still affects student's answers. The environment in which they are exposed to new contents and the approaches used are important factors undoubtedly, but students are still influenced by the fact that their tutor is no longer as 'close' as before, therefore giving the illusion of a lack of proper guidance, as if online would mean a lack of communication / motivation, leading to a more superficial learning.

A deeper research would be required to confirm it or not, but up to this point the answers are only

emphasizing the link between the proposed project question and its sub questions. The engagement coming from the reasoning for choosing accounting, when faced with good lectures and methodologies that match with their styles, only enforces the search for deep learning regardless of being studying in their place of choice online or in campus.

The students' perception of a lack of deeper learning methodology can be just one of the disruptions caused by COVID19. The suddenly, abrupt, move from a traditional style of having a lecture delivering content in person with direct instructions, to an online, when visual presentations are predominant.

6.4. Lectures over students' perception of the capabilities after graduation

Students have their own part to play, but can only do so much. The ineffectiveness of teaching in accounting is mostly related to the lack of innovation in teaching styles, as most accounting educators prefer to keep traditional ones (reading content). Students adept to deep approaches will show results according to the content they were immersed with (Hall, 2004, p7), while the ones adopting surface approach will always find a gap between reality and real life because they were not looking for real knowledge but exam results only. As this project was not focus on pointing fingers, but instead on showing student's point of view only, the two interviews with lectures were disregarded. The key point here was to identify the accessibility of the lectures during the online classes and also the satisfaction with the content proposed in class.

One thing has to be noted though: as the cameras are not mandatory to be turned on, and since students are not in the same room as their classmates, the majority choose to hide themselves, enclosed in their comfort zone, leaving lectures facing a huge challenge as they ended up with a one-side communication, hours of lecturing without a single eye contact.

Communication between lectures and students is extremally important as they can affect student's comprehension level, therefore, their academic progress. An effective mentoring, especially those taking place beyond the classroom, can not only help students but also boost their performance and confidence in the topics taught. Engaged students, regardless of their performance, will come to their lectures with

questions, whether in a physical or virtual environment.

The results of the survey were clear: students acknowledge the fact that regardless of their capabilities, of what they believe they achieve or should have achieved, they had the support necessary to keep moving further. Online or not, their tutors were always keen on helping to mitigate any difficulty faced. This relationship is crucial, especially for those students who feel themselves embarrassed to ask questions in class, as it allows everyone for a deeply understanding of the material. More than 70% of the surveyed students recognised the fact that lectures have always made themselves available not only during classes, but also through emails or through the college platform, Moodle.

6.5. Preparedness for professional Exams

Students seem to be confident and happy with their results in college so far, but still not prepared to move on following their qualification exams. With more than 90% choosing ACCA as their further qualification, only 20% said they are prepared to sit for the exams.

The questions on the survey don't allow for a concrete conclusion on what is causing this feeling of lacking preparedness, but putting together the information available we can assume some possible reasons.

Half of the surveyed students choose accounting looking for better advancements in the field, with only 5 – out of 38 – due to previous experiences in the area. Assuming they have no experience whatsoever in accounting, the lack of confidence can be directed associated with anxiety. College exams, having their theoretical exams and some real case scenarios, are already hard enough, but qualifications such as CIMA, ACA or ACCA, are based solely on the real world of accounting. The bigger the students desire to perform well, the bigger their worries about their marks.

7. Conclusions

When COVID19 forced classes to move from campus to the virtual environment, many students were worried with their studies and learning. Online classes are not something new, but their adoption, forced due to long lockdowns, demanded an incredible effort by universities and lectures to be able to embrace technologies at the last minute without losing quality on their services.

Accounting is a course filled with theories and calculations, where attention to details and focus are the minimum requirements. One of the criticisms for students is the restriction in interaction with lectures. Even though engagement is still possible thanks to applications such as Moodle and Zoom, the feeling is of a lack of a real tutor, a straight and direct link associating the online with a superficial learning.

Lectures can influence through their teaching methods, but all until a certain point. The way they communicate will never be a match for all student's styles. The use of new technologies can influence – increase – the perfection of a deeper learning, but it still the student's engagement that will make the final difference.

Even though different approaches can be used, and different types of teaching, online classes still make use of the same material as the ones in person. Students still have access to lectures and college and the big differential would be their own engagement. That being said, when working on finding the impact of the move to online classes on Accounting students, the main results were quite clear: it all depends on the student personal effort and engagement.

The literature reviewed has already described the importance of self-efficacy, regardless of having in campus or online classes, but most importantly for online classes. As classes might be recorded the lack of a present tutor represents a motivational disadvantage for those with difficulties related to self-efficacy. Students start their journey expecting everything to be provided by colleges but that is definitely not the case.

Engagement can be defined as the main finding on this dissertation. All themes, including the main topic, are somehow linked to it. Since the beginning, with the motives for choosing accounting, to the final stages of their courses, student's development is highly associated with their own level of engagement. There might

have been some ineffectiveness of teaching here and there, but lectures and college itself were always available to guide and help students in need.

Abrupt or not, online classes brought some distinct advantages such as the possibility for the students with difficulties to re-view the classes in their own pace. The new techniques used by lectures, an effort to keep their attention and facilitate the absorption of content, has also been recognised. Even with the perception that online classes would have inferior results, the findings suggest that the main environment can only do so much, that student's motivation, their engagement, is what really makes the difference.

This study is important as it takes back to the students the responsibility for their own results. It does suggest gaps in the teaching methods that can be worked on, like the creation of more interactive classes, keeping students motivated and searching for real knowledge, but it also shows how lectures are willing to help by offering their support even outside classes, through emails or online discussion platforms.

After all that has been said, we can conclude that students are indeed prepared for the real world regardless of having their course online. The stigma of the phrasing 'online classes' is demystified when mostly of the students surveyed confirm their satisfaction with their own results and with the content learnt so far. Their lack of confidence for professional exams can be linked to purely anxiety, the fear of not performing well, not reaching the desired marks. Students only need their motivations reinforced, and a reminder of how far their own engagement is able to take them.

8. Researcher bias

The idea for this project came from my own negative views of Online classes. Not the fact of purely having online classes, but the lack of lecture's update when it comes to the adoption of new techniques. I understand the difficulties for everyone, but still don't agree with sitting for 2.5 hours listening to a lecture reading slides. In days with three modules the timing goes up to more than 7 hours! It just doesn't represent the value invested. As it was clear during my literature review, online or in campus, what really makes the difference is the student's engagement. But how to keep engaged when facing a computer screen and lectures that still did not figured out a way to keep classes more interesting and engaging? We cannot run away from slides and texts, especially theories, but those should be summarized in a way that make them fluent and more understandable to new students, not fully copied and past to be reading at full in class.

I tried to keep my questions simple and at a minimum as an effort to encourage more answers. Unfortunately though, the lack of engagement of other students reduced the level of answers I was able to collect, and the lack of attention when reading the questions has produced some results I don't see when interacting in person with another students. I find it unreal to read the conclusion of my own project, the one I was so excited with! When questioned, some classmates of mine said they didn't read all the questions, just tried to answer them all in order to help.

9. Reflection - Suggestion

I strongly believe this topic to be very important, pretty updated and interesting, but I would suggest for new researchers to keep the questions open for all courses, not only accounting. Having a new question asking for the student's course, would open the study to all students that have moved to online classes to answer. This would bring more answers, and with more answers a deeper analysis would be possible, even comparing the difficulties among different courses in the same universities.

Also a few open questions asking for feedbacks would be ideal, as we could gather more information showing exactly what is not working for students and what could have done to get everything better.

The addition of more questions in the questionnaire would help clarifying some points this project left behind. When asking about the adoption of new techniques for example. Even though more than half of our lectures were still only reading slides, we have more than half of the students saying they enjoyed the adoption of new methods and techniques. This relating to only 1 lecture teaching with an iPad. When asking about their preparedness for qualifications such as ACCA, the results were negative. The reason why is not clear through the questionnaire, as the same students said they were happy with their results in college.



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11. Appendices

11.1. Appendix A: Consent Form

The preparedness of Accounting students after two years of online classes



The purpose of this study is to understand the level of the impact, if any, the disruption in the classes moving from face to face to online had in the students' academic performance, therefore preparedness for the workplace and future professional exams. All due to the sudden change in teaching methods and techniques necessitated by the onset of the Covid19 pandemic.

This research is being conducted by Atila D. da Rosa Grings as part of a Degree in Accounting and Finance at Independent Colleges Dublin. Under the supervision of Prof Andrew Deegan and Dr. Daniel O'Sullivan (School of Business ICD).

There are approximately 15 questions to be answered, requesting an estimated 8 minutes - completion time.

Your participation is voluntary and you:

- May decide to withdraw from the research study at any time without explanation. You have the right to request that any data you have supplied be withdrawn / destroyed.
- Have the right to decline to answer any question asked of you.
- Have the right to have your questions about the study answered (unless answering these questions would interfere with the study's outcome. A full de-briefing will be given after the study).

The data I collect does not contain any personal information about you except your age and nationality. Your participation is anonymous, and your responses will be kept confidential. I and/or Dr. Daniel O'Sullivan will be glad to answer your questions about this study at any time.

You may contact my supervisor at +353 1 8773900 or info@independentcolleges.ie
Please support me in this study by completing the survey by July 31st.

Thank you in advance for your assistance.

Atila D. da Rosa Grings
