### 2021-2022 AFAANZ Final Grant Report

| (1) Name, Position, Contact Details for each applicant | Dr Lachlan McDonald-Kerr  
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>(2) Project Title</td>
<td>The impacts of a global pandemic on accounting students in Australia</td>
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<tr>
<td>(3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application</td>
<td>The recent COVID-19 global pandemic has brought about a range of changes that have challenged the way individuals live, business operates and society functions. While the impacts of the pandemic vary between sectors, the higher education sector has been profoundly impacted by the onset of this global phenomenon. In Victoria (Australia) for example, the rapid onset of the State-wide lockdown necessitated an almost immediate shift of established, in-class materials into a new, online domain. While subjects continued to be delivered in new ways throughout the pandemic and anecdotal evidence of positive student experiences emerged, detailed understandings surrounding the impacts of this global pandemic on student learning experiences in areas such as accounting remains scant. Thereon, this project investigates the impacts of the COVID-19 pandemic on students studying accounting at Australian universities. Specifically, the study examines how known challenges to success in higher education for students – including technological, geographical, participatory, financial, and educational – were influenced by the recent COVID-19 pandemic. Insights emerging from this study will be used to inform contemporary understandings of the unique challenges facing students in accessing higher education in Australia.</td>
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<tr>
<td>(4) Funds Granted</td>
<td>$6,831.00</td>
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(5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained

<table>
<thead>
<tr>
<th>Details</th>
<th>Budget</th>
<th>Actual</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transcription costs</td>
<td>$4,853.55</td>
<td>$1,869.40</td>
<td>[1]</td>
</tr>
<tr>
<td>Research assistance</td>
<td>$1,977.45</td>
<td>$3,630.47</td>
<td>[2]</td>
</tr>
<tr>
<td>Research support</td>
<td></td>
<td>$1,331.13</td>
<td>[3]</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,831.00</strong></td>
<td><strong>$6,831.00</strong></td>
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[1] Explanation of budgeted vs. actual: (1) per-minute transcription costs were approximately 20% lower than originally budgeted ($2.80 vs $3.50); (2) average interview length was slightly shorter than anticipated (45 vs 60 minutes); (3) the actual number of interviews was lower than budgeted (20 vs 30 students).

[2] The saving in transcription costs (see Note [1]) was applied to additional research assistance.

[3] The balance of the grant is held in the lead investigator’s research account, and will be applied to remaining costs associated with finalising the project, principally: (1) conference registration; and (2) journal submission.

(6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)

Preliminary analysis has identified major themes to emerge from the interviews (preliminary findings are summarised below).

We are currently undertaking more in-depth analysis of the data and drafting a working paper.

(7) Future Intentions for this Project (give full details)

a. Conference submissions
b. Journal submissions
c. Grant applications
d. Projects

The paper will be submitted to leading accounting conferences and seminars for presentation and feedback, including the 2023 AFAANZ conference and accounting departmental seminars. Following development and refinement of the paper based on feedback received, it is planned to submit the paper to an appropriate leading journal such as Accounting & Finance, Accounting Education, or Issues in Accounting Education.
The COVID-19 global pandemic has confronted established patterns and practices in teaching and learning in accounting. Globally, higher education institutions play vital social and economic roles because quality educational outcomes are seen to be a cornerstone value within modern democracies and education is recognised to be a conduit for reducing social inequality, improving standards of living, and empowering citizens. Despite this, little is known about the impacts of the COVID-19 global pandemic on university students’ lived experiences. This project sought to address this by understanding and investigating the experiences of accounting students in relation to changes brought about by higher education institutions in response to the COVID-19 pandemic.

Preliminary findings from the analysis have identified several emergent themes relating to the various positive and negative impacts on students, including:

- Weakening in student engagement and motivation;
- Diminished opportunities for interaction with others (for example, staff, fellow students, and university services);
- Health and wellbeing concerns;
- Financial pressures; and
- Benefits such as flexibility relating to the time, scheduling, and accessibility to learning resources.

Following further analysis, we expect that our findings will have important implications for university administrators and accounting educators through the provision of first-hand evidence about the lived teaching and learning experiences of accounting higher education students during the COVID-19 pandemic, and this evidence can be used to inform future decisions and practices about teaching and learning design and delivery in the event of another major unprecedented disruption to the delivery of higher education.