

2021-2022 AFAANZ Final Grant Report

(1) Name, Position, Contact Details for each applicant	Dr Lachlan McDonald-Kerr Lecturer in Accounting, La Trobe University L.McDonald-Kerr@latrobe.edu.au
(2) Project Title	The impacts of a global pandemic on accounting students in Australia
(3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application	<p>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.</p>
(4) Funds Granted	\$6,831.00

<p>(5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained</p>	<table border="1" data-bbox="600 229 2123 421"> <thead> <tr> <th data-bbox="600 229 1435 268">Details</th> <th data-bbox="1435 229 1736 268">Budget</th> <th data-bbox="1736 229 2018 268">Actual</th> <th data-bbox="2018 229 2123 268">Note</th> </tr> </thead> <tbody> <tr> <td data-bbox="600 268 1435 306">Transcription costs</td> <td data-bbox="1435 268 1736 306">\$4,853.55</td> <td data-bbox="1736 268 2018 306">\$1,869.40</td> <td data-bbox="2018 268 2123 306">[1]</td> </tr> <tr> <td data-bbox="600 306 1435 344">Research assistance</td> <td data-bbox="1435 306 1736 344">\$1,977.45</td> <td data-bbox="1736 306 2018 344">\$3,630.47</td> <td data-bbox="2018 306 2123 344">[2]</td> </tr> <tr> <td data-bbox="600 344 1435 383">Research support</td> <td data-bbox="1435 344 1736 383"></td> <td data-bbox="1736 344 2018 383">\$1,331.13</td> <td data-bbox="2018 344 2123 383">[3]</td> </tr> <tr> <td data-bbox="600 383 1435 421">Total</td> <td data-bbox="1435 383 1736 421">\$6,831.00</td> <td data-bbox="1736 383 2018 421">\$6,831.00</td> <td data-bbox="2018 383 2123 421"></td> </tr> </tbody> </table> <p data-bbox="600 459 2123 561">[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).</p> <p data-bbox="600 600 1742 632">[2] The saving in transcription costs (see Note [1]) was applied to additional research assistance.</p> <p data-bbox="600 670 2123 740">[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</p>	Details	Budget	Actual	Note	Transcription costs	\$4,853.55	\$1,869.40	[1]	Research assistance	\$1,977.45	\$3,630.47	[2]	Research support		\$1,331.13	[3]	Total	\$6,831.00	\$6,831.00	
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<p>(6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)</p>	<p data-bbox="600 820 2123 852">Preliminary analysis has identified major themes to emerge from the interviews (preliminary findings are summarised below).</p> <p data-bbox="600 890 1729 922">We are currently undertaking more in-depth analysis of the data and drafting a working paper.</p>																				
<p>(7) Future Intentions for this Project (give full details)</p> <p data-bbox="78 1027 416 1166"> a. Conference submissions b. Journal submissions c. Grant applications d. Projects </p>	<p data-bbox="600 954 2123 1091">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 <i>Accounting & Finance</i>, <i>Accounting Education</i>, or <i>Issues in Accounting Education</i>.</p>																				

(8) Summary of Outcomes and Benefits

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.