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Experiences and Challenges in Adopting Emergency Remote Teaching among Accounting Educators

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Abstract

Emergency remote teaching (ERT) has been put into practice as a response to the global education crisis. Open and distance learning (ODL) has become a choice in executing the ERT requirement. Unfortunately, inadequate training, insufficient digital skills knowledge and little preparation have posed new experiences and challenges, especially accounting educators in executing ODL practices. Motivated by this issue, this study aims to explore the experiences and challenges of ERT during COVID-19 pandemic from the perspective of accounting educators. A phenomenography study was employed through an open-ended survey involving 35 educators from a Malaysian public higher institution. The data were analysed qualitatively using NVivo 12. The result indicated that the emergence of sub-themes derived from the experiences in adopting ODL as ERT mechanism consisted of four factors: technology advancement, ubiquitous, pleasant and excitement, and impromptu transition. The study also identified five sub-themes of challenges: lack of technology savvy, quality of students' assessment, internet access problem, students' engagement and level of understanding, and social distraction. The outcomes of this study emphasize how challenging this change was for the educators, and how the faculty needs to be mentored for the future as to perceive quality education. It is suggested for future research to explore the experiences and challenges in different settings and regions. Hence, the results may benefit educators, management of higher institutions and society to identify the appropriate assistance to ease ODL practices for each context, region, locality, and country.

Keywords: Accounting Educators, Challenges, COVID-19, Emergency Remote Teaching, Open and Distance Learning

Introduction

COVID-19 outbreak has forced many countries to have a lockdown to protect the population from the virus. However, the lockdown resulted in a massive interruption of many sectors of the economy. In education, the lockdown has led to universities' immediate

closure, requiring them to take practical actions to minimize disruption to the teaching and learning activities by shifting emergently to remote education.

Regardless of their state of readiness, universities worldwide are forced to engage in digital transformation process to achieve their objectives and carry out the teaching and learning activities even though students are not allowed to be on campus (Adedoyin & Soykan, 2020). This situation is defined by Hodges et al (2020) as an emergency remote teaching (ERT). ERT can ensure that universities continue teaching and learning through various avenues using digital technologies that offer a comprehensive set of remote education capabilities.

Principally, teaching and learning schedules can be carried out through online gateways by adopting variations of virtual tools offered; for instance, digital video conferencing platforms like Zoom, Cisco WebEx Meeting, Google Meet, and Microsoft Teams (Amin & Sundari, 2020; Dignan, 2020; Singh & Awasthi, 2020). Besides, the use of low-data consumption messenger applications, such as WhatsApp and Telegram (Amin & Sundari, 2020; Gangahagedara et al., 2021; Quispe et al., 2021), are considered popular platforms to deliver low bandwidth content to everyone, especially to those who have a poor internet connection (Karim, 2020). These varieties of teaching and learning avenues can be practically used to boost the academic readiness and preparation for educators and learners to adapt to the new norms of educational era.

Teaching and learning process conducted through online platform is not new since it has been around for at least three decades. Undeniably, online education direction has been an exciting journey for all concerned. Numerous research papers, theories, frameworks, policies, and evaluation procedures have been published about the significance of quality virtual learning environments, online teaching, and online course design. The effectiveness of online education is resulting from a deliberate instructive planning, design and implementation (Hodges et al., 2020). Nevertheless, prior to pandemic, the objective of online education for universities has not been for continued learning in the face of disruptions as within the COVID-19 situation. In response to pandemic environment, online and distance learning during ERT has taken place upon crisis regardless of readiness, capacities, and capabilities.

ERT has compelled educators to move to online teaching immediately, irrespective of their level of competency, proficiency, or digital pedagogy training. Learners must also suddenly change and adjust their learning style and be digitally savvy. This method change has placed a great deal of emotional stress to all parties, as the switch to the virtual platform necessitates a particular set of knowledge and skills (Bozkurt & Sharma, 2020). The survey conducted by Wiley (2020) on 789 instructors regarding their experiences of shifting education into remote teaching showed that 54% had not taught online prior to the emergency shift. The unexpected teaching and learning transformation, particularly for those not acquainted or experienced in online education, could negatively impact educators and learners. They may feel demotivated and discouraged.

Due to COVID-19, the education setting has transformed abruptly. Lack of readiness in the immediate shift in teaching and learning method has led educators and learners to have many challenges while pursuing online education courses. For example, educators have difficulty understanding and evaluating learners' work or identifying cheating cases (Amzalag et al., 2021; Eaton, 2020; Jones, 2011; Lanier, 2006; Manly et al., 2014). In addition, students may lack concentration and focus, do not take assignments seriously, do not engage in quick feedback and response, and find it difficult to understand the concepts (Bozkurt & Sharma,

2020; Sangster et al., 2020; Valsaraj et al., 2021). These challenges will trigger negative consequences such as fear of failure, low self-efficacy, and inability to cope with perceived stress due to online learning; therefore, indirectly affecting motivation and performance.

On the other hand, the educators must also familiarize themselves with the new teaching method and assessment. As a result, they experience considerable uncertainty and pressure in transmitting physical class into remote teaching during the crisis (Ferri et al., 2020). Henceforth, insufficient preparation leads to an increase in risk and may affect the integrity of both lecturers and students intentionally or unintentionally.

Additionally, the implementation of ERT during COVID-19 is followed by rapid curriculum transformation. Due to time constraints, curriculum transformation is anticipated to occur drastically without sufficient preparation (Mohammed et al., 2020; Toquero, 2020). As for the curriculum of the accounting program, it may require a specific kind of teaching and learning pedagogy. Therefore, the ERT may place a more significant disruption to the teaching and learning of accounting (Aguguom et al., 2020; Nasu, 2020; Sangster et al., 2020). Hence, it becomes more crucial to investigate the roll-out and ERT adoption in accounting education perspectives.

From the accounting education perspective, there is added pressure from the professional bodies regarding the accreditation of accounting education certification for professional entry. Therefore, curriculum transformation of accounting courses into online learning must consider the concerns of professional certification bodies, which is the maintenance of appropriate professional standards (Sangster et al., 2020).

Moreover, there are a lot of divergent opinions as to whether accounting graduate programs could perhaps emphasize technical or soft skills (Douglas & Gammie, 2019; Watty, 2014). Although technical skills are essential for accountants, soft skills cannot be disregarded in an accounting graduate degree. Thus, it is crucial to note that accounting faculty needs to ensure that they prepare their classes to develop both students' technical and soft skills in implementing remote teaching. However, in reaction to a crisis and to create a well-planned teaching and learning approach, the rapidity with which this shift is made could be startling to faculty members and students.

Therefore, in response to these issues, this study aims to explore the experiences and challenges of implementing ODL as ERT mechanism during COVID-19 pandemic in the perspective of accounting educators. The paper is organized as follows; it starts with the introduction of the study followed by literature review, methodology, study's results, findings and discussions, and conclusion as well as the limitations and suggestions for future research.

Literature Review

Emergency Remote Teaching (ERT)

As opposed to teaching and learning experiences designed from the beginning and structured to be online, ERT is a transitory of education strategies to an alternate delivery format pursuant to crisis conditions (Hodges et al., 2020). It entails fast replacing face-to-face instruction with totally remote teaching alternatives. Once the crisis is resolved, it will revert to its prior format. ERT's primary concern is not to reconstruct a reliable educational system but to offer a quick instructional support system and reliably available solution during an emergency.

Different terms have been used to describe the online format in ERT implementation; for example, online learning, distance education, e-learning, and open and distance learning (ODL). Simonson (2016) defined online learning, distance education, and e-learning as a form

of teaching involving a physical separation of educators and students using numerous technologies to assist educators and learners' communication. Similarly, ODL is described as every other education process that technological tools reduce the length and promote coordination and engagement among students, learning sources, and educators (Bozkurt, 2019). Regardless of any terms used in executing ERT, it is not a simple process; therefore, it requires careful planning and designing, and focused determination to create an effective learning environment.

Before the COVID-19 crisis, universities had already embarked on student-centered learning and used online learning as a form of blended learning to enrich delivery and boost the students' learning opportunities. However, the greatest challenge for educators is the quality of online learning programs. The problems include lack of quality control, development of e-resources, and e-content delivery (Ali, 2004; Andersson & Gronlund, 2009). Besides, it is also challenging to develop content that covers the curriculum and engages the students. Moreover, educators who are not technology savvy do not feel comfortable with online learning and are concerned with their capability to cope with new technologies (Fathema et al., 2015; Sangster et al., 2020). These problems must be addressed first before the benefits of quality online education can be enjoyed by everybody.

Whereby the execution of ERT requires universities to suddenly switch to fully online education, the challenges may outweigh the benefits. Most universities are not physically and technologically prepared for fully online teaching. Many educators are minimally trained, and few have fully embraced the online learning mode (Gangahagedara et al., 2021; Nasu, 2020; Sangster et al., 2020). Therefore, many faculties pursue training for the online delivery of lectures because most of their educators are using the online learning platforms as the delivery tool during the pandemic (Colpitts et al., 2020; Valsaraj et al., 2021). Consequently, having forced to learn to use technology quickly in a crisis has proven stressful to educators (Nasu, 2020; Sangster et al., 2020). As a result, several studies have explored the difficulties experienced by higher institutions stakeholders while adopting ERT.

Experiences and Challenges adopting ERT during COVID-19 Pandemic

In the study conducted by Adedoyin and Soykan (2020), they explored the challenges and opportunities of ERT during the COVID-19 pandemic. The challenges are dependency of ERT on technology equipment, the provision of equipment, and low digital competence. They discovered that it is difficult to optimize information technology and digital devices. It was also found that the educators have heavy workload since they must transform all the learning content into e-platform. The heavy workload is part of the unforeseen financial and time cost.

According to Dhawan (2020), ERT implementation is time-consuming and costly. For example, getting the devices and equipment, servicing the equipment, training human resource management, and establishing digital content require a high cost. Additionally, institutions must ensure that each student and educator has the accessibility to online devices. They must also spend appropriately to guarantee that students and educators do not suffer difficulties due to a lack of appropriate technological resources and internet connections.

The other issue related to ERT challenges is the unexpected social interruption that disturbs participants' attention during online learning (Adedoyin & Soykan, 2020). Disruptions while having online sessions may include interruptions from social media, texting, television, family, friends, and pets. Manfuso (2020) study revealed a situation where online learning was in progress via video conference; however, unexpected interruption happened when someone's

pet, such as dogs barked, or cat walked across the table during the live session. Conducting online classes is often done at home, and these distractions may seem nearly impossible to avoid, which can deviate one's attention away during online sessions and reduce productivity.

Meanwhile, Sangster et al (2020) examined the experience and challenges in Asian countries. Many countries such as Vietnam, Taiwan, and India found that educators face difficulties using technology. It took them some time to be comfortable in using different education software or teaching platforms, and it is tough to shift from traditional methods to ERT. Furthermore, educators from India, Taiwan, and Singapore found that educators' significant challenge is the difficulty in keeping track of students' engagement. Other challenges include monitoring students' involvement or contributions, lack of bonding with students, tracking students' achievement, and increasing students' learning motivation while some of them attended live lectures and others watched recorded materials.

In the meantime, in China, Sangster et a. (2020) discovered that educators have become accustomed to online teaching and have started to appreciate the ease it provides. However, the educators found it challenging to do extra workload due to the emergency transition, such as preparing more thorough lectures and slides, more responses to questions following class, more discussions and assignments, and more complex assessments. Despite the difficulties, educators recognized the benefits of online education due to the pandemic. To begin with, learning may take place at any time and in any location, regardless of time or space constraints. Second, online learning materials such as recorded lecture videos may be reviewed several times by students to have customized knowledge of the material. The students may then alter the learning timetable according to their schedules, choose learning materials or even lecturers they prefer to, and control their learning style and progress. Finally, online learning enables educators to share online video resources with students, perhaps improving their understanding of complex accounting topics.

On the other hand, Agugom et al (2020) investigated the effect of COVID-19 on accounting education in Sub-Sahara Africa. They posited that COVID-19 pandemic could result in inadequate education funding and a drop in accounting education quality. The reason could be that many youths could drop out of the system due to the inaccessibility of online teaching and learning materials. Therefore, they posited an urgent need for more online teaching facilities and training to enhance educators' learning and teaching capacity. However, the study found that the educators' utmost challenge is inadequate academic staff capacity to deliver remote courses since most instructors have no online teaching experience.

Meanwhile, Alshehri et al (2020) conducted a case study in a mid-size college in Saudi Arabia, exploring the transition of the traditional method to fully online teaching during COVID-19 pandemic. The study revealed that the educator's most impacted challenge is related to online mode teaching experience. They agreed that educators require intensive training on how to use instructional strategies in online teaching and execute proper online evaluations.

Additionally, Nasu (2020) discussed remote learning of accounting education in Brazil during COVID-19 pandemic's quarantine phase. The study examined the consequences of quarantine for educators. The educators, especially older faculty, might have felt challenges when using digital video or webinar technology tools to deliver content and might have faced anxiety and stress since they did not come from a new generation. Therefore, technology usage becomes a significant barrier for them since they need to make some home office adjustments to accommodate screen-to-screen classes. Educators need to accept the new learning circumstances and adequately equip themselves for future educational challenges.

Likewise, Zakaria et al (2020) explored the benefits and challenges of adopting online accounting courses from the perspective of Malaysian higher institution learners. The result indicated that lack of experience in using technology in education, the difficulty of addressing unknown peers and educators, lack of reliable internet at home, and lack of support from management are the challenges in online education.

Meanwhile in Sangster et al (2020) study, one of Malaysia's contributors stated that the challenges faced by accounting educators include their limited experience in using online method and their unfamiliarity with technology, especially those who are older. The educators struggle to familiarize themselves with numerous ODL platforms. Furthermore, during online learning, educators must deal with many students, which may limit in-person engagement between students and educators, limiting the efficacy of the learning session. The study also indicated that Malaysian public universities have also adopted synchronous and asynchronous learning strategies to improve student's learning experiences. However, since some students still have inadequate internet connectivity, synchronous assessment continues to be a challenge for many educators. Finally, the contributor brought up a point on how final exams should be administered and a challenge for educators to meet the requirements of professional body standards. These experiences and challenges are likely to hamper the delivery of quality accounting education.

Another challenge that needs to be pondered is students' course assessment integrity issue. Jones (2011) surveyed 48 students participating in an online business communication course at a government-funded university. The study looked at the occurrence of plagiarism by focusing on the usage of internet resources. It found that 92% of the respondents knew someone in their peer group had been engaged in plagiarism or cheating in some way.

Meanwhile, Arkorful and Abaidoo (2015) investigated the effectiveness of e-learning in a tertiary institution. They found that online assessments are possibly done using a proxy, making it impossible to regulate and control cheating. In addition, a recent survey by Wiley (2020) on 789 educators about their experience on emergency shift to remote teaching found that 93% of educators believed that students are more likely to cheat online.

Despite all the experiences and challenges that occurred during COVID-19 pandemic, accounting educators need to adjust and adapt to the development of technology so that educators and learners may be able to experience high-quality teaching and learning in the virtual environment.

Methodology

To achieve the objective of the study, a phenomenology research strategy is used in exploring educators' experiences and challenges in adopting ERT during COVID-19 pandemic. The phenomenology study is a form of qualitative research that is designed to explore on the individual's lived experiences and thinking about the world around them (Marton, 1986). In line with the phenomenology concept, this study aims to explore the experiences of educators, either individually or collectively, as to see whether there are any trends or variations in their experiences with the ERT during COVID-19 pandemic.

The main objective of the phenomenological study is to look at the reality view of the people's stories of their experiences and feelings and to produce in-depth explanation of the phenomenon (Akerlind, 2005). According to Yuksel and Yidirim (2015), phenomenology research studies in educational settings usually represent lived experience, insight, and feelings of participants about a phenomenon. However, DeCoito and Richardson (2018) verbalized that the web-based open-ended survey is also appropriate for phenomenology

study because the educators could share their perceptions without any restriction and hesitation. Nowadays, web-based surveys can be easily accessed in this technological era. Therefore, this research strategy could suit those with tight working schedules.

Data Collection

Data were gathered via open-ended questionnaire. The questionnaire's link was shared through an asynchronous communication platform to all educators currently teaching at the Faculty of Accountancy of a Malaysian public higher institution. Participants were informed that their involvement was voluntary in which they could ignore if they did not want to participate. Fortunately, most of them replied which accounted for 87.5% of the response rate, with a number of 35 participants taking part in the web-based survey. The participants were asked to relate their insights and feelings on the experiences and challenges in adopting online remote teaching. They were also guaranteed that their responses would be treated anonymously and confidentially.

The instruments consisted of questions to explore the educator's experiences pursuing ERT during COVID-19 pandemic and to explore the challenges faced by the educator in adopting ODL. Since the ODL mode has been chosen to represent the ERT mechanism in the respondents' university, the term ODL has been used interchangeably in the open-ended questions to ensure respondents' better understanding in expressing their opinions and thoughts.

Data Analysis

The study used NVivo (Version 12) to analyse the data; a software that can identify patterns, connections, and emergent themes of the narrative description of the participant's experiences. The codes produced by the software are further organized to seek similarities and differences among the collected data. Functions, actions explanations, and contexts are then labeled under appropriate categories. According to Neuman and Rossman (2006), reading and rereading the data is essential before comparing logic and judgment. Therefore, the analysis process is later moved from coding to interpretation before depicting conclusions.

Prior to reporting in narrative statements, the NVivo findings are triangulated with other major sources of information such as informal conversations, documentation, and direct observation. The accuracy, authenticity, and validity of data are determined using a variety of forms of evidence. The convergence of various sources of evidence would also lead to more persuasive and accurate explanations of the experiences and challenges of using ODL as a remote teaching tool during a pandemic crisis.

Reliability of Data

Before triangulating with additional evidence, a participant's narrative responses are reconfirmed with answers supplied by other participants. Apart from seeking deeper knowledge and interpretation, this is to assure data dependability and consistency.

Results

Participants of the Study

Participants of the study comprised of 5 males and 30 females, totaling to 35 accounting educators of a Malaysian higher institution. All participants were accounting lecturers who possessed vast experiences in teaching and learning of accounting courses in various

programs. Among others, 9 of them had more than 21 years of teaching experience. Meanwhile, majority of them were in the middle category of 11 to 20 years of teaching experience in accounting education.

Code, Sub-theme and Theme

The focus of this study is to explore the experiences and challenges of adopting ERT in the perspective of accounting educators. The results showed that the experiences consisted of 4 themes with 18 codes. Meanwhile, the challenges part produced 5 themes with 17 codes. The sub-themes for experiences were categorized into technology advancement, ubiquitous, pleasant and excitement, and impromptu transition, whereas lack of technology savvy, quality of students’ assessment, internet access problem, student’s engagement, and level of understanding, and social distraction represented the sub-themes of challenges.

Table 1

Code, Sub-theme and Theme

Theme 1: Experiences of adopting ERT

Code	Sub-theme
Application of technology in teaching and learning (T&L). New knowledge in applying online teaching tools. Learn and adapt to new teaching method. Use of several teaching methods.	Technology advancement
T&L can be anywhere. Disseminate information anytime, anywhere. Save time.	Ubiquitous
Interesting and beneficial. Up-to-date to new e-learning technology. Initiative to learn more to conduct online classes. No more normal hassle of face-to-face classroom setting. Upgrading skills and knowledge in IT.	Pleasant and excitement
Amendment of T&L materials. Lots of preparation to meet ODL requirements. Time consuming to learn and be familiarize to ODL method. Longer time required to conduct online class. Lack of confident to handle online class. Difficult to cope with the changes.	Impromptu transition

Table 2

Code, Sub-theme and Theme

Theme 2: Challenges of adopting ERT

Code	Sub-theme
Limited IT skills. Not well verse with e-learning modes. No experience in teaching ODL.	Lack of technology savvy
Complicated online assessment. Reliability of final assessment and assignment. Plagiarism.	Quality of students' assessment
Poor internet connection during online class and assessment. Problem to upload or download T&L materials. Internet affordability. Absence of students' quick respond.	Internet access problem
Students' readiness to learn through ODL. Students' engagement during class discussion. Difficult to monitor students' presence and participation throughout the learning session. Difficulty to teach accounting through remote teaching.	Students' engagement and level of understanding
External factors distraction. Time management due to working from home. Stress level increased due to working from home	Social distraction

The emergent themes resulted from the experiences and challenges faced by educators in adopting ERT during COVID-19 pandemic are further explained below.

Experiences of Adopting ERT

Theme 1: Experiences of adopting ERT

Sub-theme 1: Technology advancement

Technology advancement is the first sub-theme that emerged from the narrative answers. ERT is seen as one mechanism that enhances the use of technology advancement in promoting the sustainability of teaching and learning during COVID-19 pandemic.

“Teaching and learning is conducted by using technology as a tool to deliver lectures and tutorial.” (R26)

“Teaching through ODL is completely new and needs to strategize on how to convey the lecture and tutorials in meaningful ways.” (R21)

“Need to attempt several teaching methods such as using Google classroom, utilizing Google forms for exercises, quizzes and tests session, using WhatsApp chat for lecture and tutorial discussion, as well as experiencing Google meet as medium of T&L.” (R29)

“Have to equip myself with new knowledge of IT.” (R27)

Sub-theme 2: Ubiquitous

The second emergent sub-theme is ubiquitous. The respondents discovered that the transformation of teaching and learning into online platform is becoming increasingly ubiquitous.

“Transition to online learning led to more flexible and widely use of technology.” (R1)

“We can disseminate information anytime, anywhere.” (R3)

“With a good internet connection, ODL can be done anywhere at any time.” (R4)

“Teaching and learning can be done anywhere. Save time and energy because do not have to commute to workplace and attend a physical class”. (R5)

Sub-theme 3: Pleasant and excitement

The participants claimed that they had pleasant and excitement experience while conducting the remote teaching class. Hence, the third sub-theme emerged.

“Very interesting and beneficial to both students and lecturers as they are being exposed to new teaching and learning methods.” (R5)

“After some time, I am enjoying my ODL session and trying a few other teaching aids to improve my teaching methods.” (R13)

“Good experience. Learn new technologies. Feel more up-to-date.” (R6)

“Managed to create own YouTube channel and surprisingly getting good feedbacks and views much larger than the number of students enrolled in the class.” (R4)

Sub-theme 4: Impromptu transition

The last sub-theme identified was impromptu transition, whereby the respondents shared their experiences on how they felt when facing the situation of immediate swift of teaching and learning mode without proper planning or organizing it in advance.

“Need to amend teaching materials to suit online T&L. It is a tiring and time-consuming process.” (R6)

“Lots of preparation must be done first such as video lectures and tutorials”. (R30)

“The time needed to get use to ODL method and familiarizing with e-learning platform.” (R7)

“Need to put extra effort to use the online platform, at first it is difficult but later becomes better after getting used with the online learning tools.” (R18)

“Struggled to implement online class for the first time in delivering lecture especially for calculation part; however, became smooth after a month of doing online class.” (R28)

“Firstly, quite panic coz it’s so sudden. Don’t know how to start. Then, start to choose medium. Started with Google meet first but it didn’t suit everyone, so later WhatsApp and telegram were chosen. To assist the lecture, some videos were made available.” (R31)

Challenges of Adopting ERT

Theme 2: Challenges of adopting ERT

Sub-theme 1: Lack of technology savvy

Lack of technology savvy issue has been highlighted by the respondents as one of the challenges that hinder the effectiveness of teaching and learning process.

“Need to use online platform is challenging especially for senior lecturer who possess limited IT skills.” (R11)

“Quite troublesome in early stage of the process of T&L. The teaching part is the most difficult as I am not well verse with e-learning modes”. (R21)

“Lack of exposure to ODL reduced the confidence level to conduct the online classes.” (R1)

Sub-theme 2: Quality of students’ assessment

The second sub-theme emerged was associated to the issue of students’ assessment quality.

“Students’ online assessments seem more complicated to conduct and to assess.” (R1)

“Hassle process of students’ assessment, need to print students’ answer, it is a tedious procedure.” (R34)

“Online examination does not really test the students since they can refer to the textbook.” (R14)

“The reliability of final assessment and assignment assigned to students is questionable. Copy and paste activity happened. Some of students’ answers were similar.” (R23)

“ODL also has lots of room for cheating and misbehaving especially during online tests and assessment, therefore honesty and trust issue would serve as one of the biggest challenges of ODL.” (R17)

Sub-theme 3: Internet access problem

Having problem with the internet access was another challenge encountered by the educators during the execution of online remote teaching. Unreliable internet connection sometimes led to interruption of teaching and learning activity.

“Poor internet connection in some of the students' areas, thus limits their ability to learn effectively.” (R2)

“Poor internet connection. It took hours to complete uploading videos and downloading students' assignment, test etc.” (R13)

“Not able to get the response and reaction from students on the spot.” (R23)

“Not all students could afford to purchase the broadband internet, thus hinders them to participate actively during online class.” (R26)

Sub-theme 4: Students’ engagement and level of understanding

The most frequent challenge that emerged from the narrative answers was developed into sub-theme 4. Educators’ anxiousness on students’ participation during ODL session was closely related to the concerned of students’ level of understanding on the subject matter taught.

“Students' presence and participation throughout the learning session. They might be present physically, but their mind and soul are somewhere else.” (R17)

“It is challenging for me to engage students’ participation during online class. Some students choose to review the online material at any time and any place whenever they like, without attending the classes as required.” (R34)

“Cannot trace students while teaching, do they really understand, and do they really implement what they should do.” (R16)

“To teach accounting through remote teaching is challenging; accounting is too technical.” (R20)

Sub-theme 5: Social distraction

The fifth sub-theme highlighted by the respondents on the challenge they experienced during conducting remote teaching classes was related to social distraction.

“There were lots of distraction and noises (home environment, family support, etc.) that would result in attention and focus being compromised.” (R17)

“Time management - having difficulties to manage time in preparing ODL and taking care of family.” (R19)

“Working from home is not easy. Need to focus to deliver T&L to students according to class schedule, but at the same time, need to cater family needs and wants.” (R29)

“Stress level increased due to working from home. Children’s interference during ODL who asked to be treated immediately” (R34)

Findings and Discussions

The objective of this study is to explore the experiences and challenges in adopting ERT during COVID-19 pandemic in the perspective of accounting educators. The result indicated that the emergent sub-themes deriving from the experiences of adopting ODL as ERT mechanism consisted of four factors namely technology advancement, ubiquitous, pleasant and excitement, and impromptu transition.

The first sub-theme is technology advancement. The result concurs with the work of studies that examined similar issue in relation to Malaysian contributors such as Sangster et al (2020), India’s educators (Dhawan, 2020; Adedoyin and Soykan, 2020). The educators expressed that they could gain new knowledge in applying online teaching tools, learn and adapt to new teaching method and use of several teaching methods in coping with ERT implementation.

Ubiquitous is another emergent sub-theme deriving from the experience of adopting ODL as ERT mechanism during COVID-19 pandemic which is in tandem with the results of prior studies (Dhawan, 2020; Zakaria et al., 2020) and a contributor from China in the study of (Sangster et al., 2020). Teaching and learning process has become flexible. It can be done anytime and anywhere; thus, it saves time and energy since the educators do not have to commute to workplace or attend a physical class.

The results indicate that pleasant and excitement is the fourth emergence of sub-theme. The result resonates well with the work of a contributor from China in the study of (Sangster et al., 2020). ERT becomes an interesting teaching and learning method for both educators and students since they are exposed to new excitement experience in education. Most of the educators have adapted to ERT and began to enjoy the convenience it brought such as by trying variety teaching aids to improve teaching method.

Finally, the last emergent sub-theme is impromptu transition. The sudden learning transition to ERT causes the educators to transfer all the teaching materials into a variety of digital platform. This transition causes unforeseen financial and time cost where it is challenging to develop contents which include the curriculum with the intention to attract the students’ interest and engagement as well (Adedoyin & Soykan, 2020; Dhawan, 2020; Nasu, 2020; Sangster et al., 2020).

The study also identifies five sub-themes under the challenges namely lack technology savvy, quality of students’ assessment, internet access problem, students’ engagement, and level of understanding, and social distraction. The first emergent sub-theme is lack of technology savvy. This is because educators, especially older educators, are unfamiliar or have no experience in online learning. They face difficulties using digital device or platform

and this could hamper the delivery of quality education (Agugom et al., 2020; Alshehri et al., 2020; Dhawan, 2020; Nasu, 2020; Sangster et al., 2020; Zakaria et al., 2020). This will make things worse as educators might face anxiety, stress, and low confidence since they lack ODL experience; therefore, technology usage has become a big barrier for them.

The results indicate another emergent sub-theme from the challenges which is quality of students' assessment. The result is in line with the works of (Adedoyin and Soykan, 2020; Arkorful and Abaidoo, 2015; Dhawan, 2020; Jones, 2011; Lanier, 2006). The quality of online assessment is questionable since it does not really test the students because they can refer to the textbook and cheat during course assessment. Students are engaged in academic dishonesty such as cheating and plagiarism due to many reasons like gaining good grades, procrastination, not having enough time to complete assignment or study for the course assessment. Then, honesty and trust issues would serve as the biggest challenges during ODL progress. The lack of quality control, quality development of e-resources and e-content needs to be taken immediately to ensure the quality of e-learning program.

The third emergent sub-theme is internet access problem. Both educators and students face this problem due to the unavailability of proper digital tools and poor internet connection. This will hinder the students' ability to learn effectively since the educators are not able to get fast response from the students during learning session. Therefore, the institution needs to do more effort to make sure every student and educator has access to the digital devices and internet (Dhawan, 2020; Sangster et al., 2020).

The fourth emergent sub-theme arising from the challenges is students' engagement and level of understanding. The result is in line with the works of Dhawan (2020); Gangahagedara et al (2021); Sangster et al (2020); Valsaraj et al (2021) where it is the utmost challenge faced by most educators in this study. During online classes, educators need to deal with a large number of students; thus, it is difficult to ensure all students' engagement during class session. Some students prefer to review online materials at any time and any place whenever they like, without attending the online classes according to schedule.

Teaching in distance has limited the direct contact between educators and learners. In education, eye contact is important to see the students' immediate response during teaching and learning session. During online classes, educators may not be able to observe students' emotion directly, thus students' satisfaction cannot be predicted profoundly. Similar issue has been found in other studies on the challenges faced by educators in distance education system (Dhawan, 2020; Sangster et al., 2020). Through distance learning, there is a possibility that students may not be comfortable to learn via online which leads into increased frustration and confusion.

Social distraction is the last sub-theme deriving from the challenges. The result is similar with the work of (Adedoyin and Soykan, 2020). Working from home during the pandemic is not easy since there are lots of distraction such as unsuitable workplace at home, family support and time management. Stress level increases since the educators need to focus on teaching preparation and cater family needs at the same time.

Conclusions

The 2019 coronavirus disease and the MCO have triggered unforeseen worldwide disruptions including higher education sector. The level of preparedness among Malaysian universities to face the sudden change and disruption is in the limelight. The attention focused on the readiness of the institutions to encounter these challenges. Therefore, the motivation of this study is to explore the experiences and challenges of Malaysian educators while

implementing ERT mechanism in the lockdown period due to COVID-19 pandemic. Additionally, this study employed a phenomenology research approach to deepen the exploration on how ERT affects the teaching and learning transition in the perspectives of accounting educators.

The outcomes of this study have highlighted the level of flexibility of faculty members who sought to uphold and improve education excellence during crisis. The results of the emergent sub-themes deriving from the experiences in adopting ERT mechanism consisted of four factors namely technology advancement, ubiquitous, pleasant and excitement, and impromptu transition. On the other hand, the results also recognized five sub-themes under the challenges namely lack technology savvy, quality of students' assessment, internet access problem, students' engagement, and level of understanding, and social distraction. Apart from that, the results of the emergent sub-themes of this study are consistent with the Emergency Remote Teaching Environment framework proposed by (Whittle et al., 2020). Furthermore, the study's findings are also suitable with some of the ERT challenges elements namely technological, pedagogical, and social challenges; which were also analysed in the study conducted by (Ferri et al., 2020).

This study, however, extends the previous works by projecting further on educators' experiences in adopting ERT during the crisis. Few interesting themes have emerged in relation to educators' perspectives on the positive values superseded by the implementation of ERT. The sub-themes of ubiquitous, pleasant and excitement are being considered as encouraging values experienced by educators during ERT. Even though the sense of teaching remotely is compelled, there are also some appreciations as to how teaching ODL has influenced or imposed new education mode and somehow enhances various ways of teaching skills and methods.

As a matter of fact, to execute ERT is not easy for some of the educators since they need to explore and learn how to deal with new technology and prepare interesting materials to make students experience better quality of education. Herewith, educators should be competent in handling Information, Communication and Technology (ICT), as they are the mediators who would facilitate the students to be independent and self-learning. Hence, educators need to familiarize themselves with technology and use the technology in education in line with the changing of learning environment.

Online education is in fact a new paradigm of remote education. Computer and internet technology facilitates the society in teaching and learning to ensure that the quality of education can still proceed even in the crisis. Society no longer depends on web to obtain information but instead creates the information and shares it with others via various tools. To ensure the success of remote teaching, society also needs to be educated with knowledge and skills in handling technology. COVID-19 pandemic has formed a new-fangled world full of challenges, dilemmas as well as opportunities. Thereupon, policymakers, academic fraternities, and society need to regulate and transform the challenges and dilemmas to opportunities of growth and development of the nation and global community.

Practical Implications

This study contributes to the body of knowledge of academic literatures on experiences and challenges of ERT in accounting education during COVID-19 pandemic. The findings have contributed towards educational, governance, research, and society fields. In this transformative era, we have witnessed the huge opportunities for digital technology in enhancing remote teaching and learning at all levels of education around the world. This study

has specified the factors that influence the fundamental shift in today's and tomorrow's education of higher institutions. The study also underlines how challenging this change was for academics' fraternities, as well as to highlight how effectively the faculty needs to be mentored for the future as to perceive quality education. Consequently, to ensure the success and effectiveness of ODL, intensive efforts should be played by educators, especially the senior educators, management of higher institutions and society since online learning has become the new normality for accounting education.

Limitations and Future Research

Basically, this study was conducted in a qualitative approach with a small sample of respondents of accounting educators who implemented ERT in Malaysia. Hence, the results cannot be generalized to present the opinion of the entire population or in the sense of educators of higher institutions who are executing ERT worldwide. However, it is believed that this work presents educators' opinions on experiences and challenges in adopting ERT in some universities in Malaysia and perhaps in other nations, particularly in developing countries.

In addition, future study may include evaluating universities' various experiences around the world as to measure how they managed the crisis. The outcome might enrich the overall experience of handling the emergency education transition in the future. In addition, further research should examine the perceptions, perspectives, behaviours and feelings of educators in implementing ERT. Perhaps, a comparison across various nations could be beneficial to provide a more holistic view of the phenomenon and to obtain more detailed outcomes.

This study indicated that ICT is considered as a mediator that would encourage the learners to be independent and self-learning. However, knowledge on ICT as mediator is still limited especially from the context of accounting education. Thus, it is suggested that future study confirms the finding via quantitative research. Besides, future research is anticipated to replicate and measure the subject matters in a quantitative approach with a larger scale to improve the validity and reliability of the results. It would be beneficial to gain insights from both educators and learners at different levels of education and deliberate the viewpoints of other education stakeholders as well.

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