

Investigating Teachers' Transition From Traditional to Online: A Case Study on Accounting Teacher Perspectives

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Abstract: The COVID-19 pandemic has significantly impacted online education, increasingly converting traditional classrooms to fully online platforms. Consequently, a progressing country in the global south, Sri Lanka, has undergone a challenging period during this transition due to various social, economic, and cultural influences. Focusing on the rapid change within Higher Education in Sri Lanka, this paper aims to empirically investigate teachers' perceptions of online education provisions and challenges during the pandemic that can be utilised for effective and efficient technology-enhanced learning. The study was based on a thematic analysis of interview data from eight teachers in the subject area of accounting. Their experience regarding the transition from the traditional classroom to online education is captured under four main themes, students' behaviour in the online setting, teachers' approach to handling the online environment, institutional support, and teachers' perceived effectiveness of online education. The identified experiences are utilised to benefit future online teaching and learning of accounting in an effective and efficient, technologically enhanced environment.

Keywords: online education, accounting teachers, online transition, teachers' perspective, transactional distance, Covid-19

1. Introduction

Online education is predicted to be the norm of education provision in the digital age (Sun and Chen, 2016). Before 2020, online education was gradually progressing in a relatively low phase compared to the digitalisation of the other public and business sectors (Olszewska, 2020). In 2020, the COVID-19 pandemic resulted in a paradigm shift in the higher education sector (Sangster et al., 2020). Traditional face-to-face academic delivery was replaced by distance education through online platforms. To provide uninterrupted services during social isolation and lockdown, universities and teachers had to implement online versions of the courses offered comparatively quickly (Malan, 2020). However, according to related research, there was significant resistance from teachers in the initial phase of the transition (Shambour and Abu-Hashem, 2022), as the process of transition from the traditional classroom to the online setting was a giant leap of the process for them (Ali et al., 2021). Although inevitable, the technological demands of online education were a considerable burden on teachers (Kandri, 2020). Contemporary research shows that this unexpected shift in education affected teaching and learning as a whole (Shambour and Abu-Hashem, 2022).

Provided that the online setting was the only option for uninterrupted provision of services under the circumstances, irrespective of how technologically savvy, teachers were compelled to use online platforms and re-construct the courses accordingly on a terse notice. Previous studies have also shown that the teacher's resistance to technology adoption and the limitations in supporting online education are mainly due to the level of capacity, literacy, and technology readiness among teachers (Budur et al., 2021; Krull and Mallinson, 2013). Therefore, it is essential to understand the teaching and learning landscape in online forms. Teachers' adoption of online education is investigated as to how teachers address the rapid transition to online settings. Furthermore, this paper aims to understand how teachers address the barriers to technology adaptation and online teaching, thereby bringing insights for better and more effective higher education in the digital age. Moreover, this study systematically explores teachers' perceptions of online education to identify the challenges and opportunities of teaching and learning online, thereby instrumenting a mechanism to build the capacity suitable for online teaching. The following research questions are formulated to understand the context.

- What challenges and opportunities do teachers perceive when offering courses in online settings, considering the practices during the pandemic period?
- How can these teaching experiences during the pandemic period be utilised for effective and efficient technology-enhanced learning?

Whilst the above illustrated an overview of the study, the rest of the paper discusses the online accounting education background and methodological aspects, followed by the analysis, discussion, and conclusion.

2. Background

Academics emphasise the need for increased education quality in general (Petrinko, 2019). Subject areas such as accounting demand high-quality formal education qualifications to serve the industry (Richards et al., 2019). However, the quality of online education is yet to be recognised compared to its counterpart of on-campus education programmes, specifically in the business sector. E.g., the business sector is reluctant to hire graduates from pure online accounting programs, frequently highlighting quality issues due to limitations pertaining to monitored activities and examinations in a controlled environment in the online education system (Grossman and Johnson, 2016). Typically, students' active involvement in learning helps to improve the quality of education (Degtjarjova et al., 2018). The learning engagement in the online platform depends on the nature of the course design and the technology used (Arbaugh et al., 2009). According to some studies, in the field of accounting, teachers face difficulties in explaining concepts via online platforms due to the subject's complexity, technicality, and practical nature (Sangster et al., 2020; Grabinski et al., 2020). On the contrary, some educators favour online accounting education, understanding the range of learning opportunities and the flexibility in the course delivery (Love and Fry, 2006; Tabatabaeian et al., 2021; Grabinski et al., 2020). However, teachers' motivation and involvement in the innovative design and delivery of online courses is a crucial prerequisite for quality enhancement in accounting education (Love and Fry, 2006; Reyneke and Shuttleworth, 2018). Therefore, universities and academics must pay extra attention to understand the technology need, the use, and blending of technology to the pedagogy when delivering courses. This paper seeks to investigate the different experiences faced by accounting teachers during the transition. Further, the findings are directed to establish actionable strategies in the development of online education, understanding the teacher's actual literacy gap.

3. Methodology

3.1 Theoretical background

In distance education, the interplay between environment, teacher, and the learner will get interrupted due to separation, defined as the Transactional Distance (TD). The psychological and communication gap created due to physical separation is a barrier in achieving the desired level of learning outcomes in distance education (Moore, 1991; Roach and Attardi, 2021). Accordingly, TD leads to a knowledge gap and a space for misunderstandings. They are interpreted under three dimensions, structure, dialogue, and learner autonomy. It is found that proper management of the above dimensions can support student satisfaction, where university requires well-formulated approaches in designing and operating the structure, dialogue, and learner autonomy (Mbwesa, 2014). The extent to which the TD is managed is decided by the individual learner's behaviour and expectations (Moore 1991). However, for this study, the dimensions of the TD and the guidelines are considered as the theoretical base since they provide a foundational mechanism to understand the teachers' experiences related to the transition of education from a traditional classroom to online during the COVID-19 pandemic.

3.2 Research strategy, participants and data collection

Case study strategy is followed in this research since a case study is a qualitative inquiry that facilitates a more in-depth understanding of a complicated context that cannot be described with a limited set of variables (Cassell and Symon, 2004; Harrison et al., 2017). No fixed determinants explain the teacher's thinking about the new teaching paradigm. A case study enables contextualising and limiting the problem space allowing an overall understanding of what teachers in the specific case experience during the transition. The accounting and finance department in a semi-government higher education institute in Sri Lanka is used as the case. Data collection is conducted with all eight (8) teachers in the department (Table 01). Semi-structured interviews were used to collect the data and the interview guide was developed based on the TD theory using the dimensions of dialogue, structure, self-autonomy (Moore 1991) and other related literature (Huang et al., 2015; Zhang, 2003).

Table 1: Details of the participants

Person	Age	Gender	Designation	Years of Experience
DS	27	Female	Lecturer Probationary	3
CV	32	Female	Senior Lecturer	7
GG	27	Male	Lecturer Probationary	2
MD	31	Female	Senior Lecturer	5

Person	Age	Gender	Designation	Years of Experience
DE	28	Female	Lecturer Probationary	3
DK	32	Male	Senior Lecturer	6
DB	28	Female	Lecturer Probationary	3
TW	31	Female	Senior Lecturer	6

4. Analysis and discussion

Teachers' experiences in the transition from traditional to online teaching are explored under themes, "students' behaviour in the online setting", "teachers' approach to handling online setting", "institutional support", and "perceived effectiveness of the online setting". These themes elaborate the experiences of teachers, including how they perceived the effectiveness of their work setting.

Students' behaviour in the online setting

Teachers perceived that communication with students is a key to learning. They have introduced online chat facilities for this purpose. However, the teachers believe that the online classes were less interactive, and students were neither engaging in discussions nor responding "enough" to teachers. The online chat option has become the main mode of interaction. The simplicity of the function and ease of use is considered the reason for its popularity, but teachers were not fully satisfied with the communications via chat. Teachers think the interactions should be beyond simply sending a message in the chatbox and extend to a broader aspect of interaction that creates dialogue. Teachers also wished that the student be physically visible (through a webcam) to increase the possibility of understanding if the students' do not grasp the lecture or when they need to clarify doubts, even if the majority of students were listening to the lectures silently.

"Those who didn't communicate in physical classes started communicating via chat in online lectures... I like the physical interaction of the students; I get satisfied when I see students are engaging, talking, sharing, and their facial expressions during the class, so that is lost in the online class, they just send a simple message.. when we don't see the students in a physical environment how they react, we missed that" [DE]

Teachers believe that they have more room to control the learning environment and support students when they are physically present in the classroom. This conventional monitoring of students in the traditional class is a motivating factor for students to interact and engage in learning. Limitation of the view of the classroom in the online setting, since the students (especially in large classes) are not visible to the teacher, seems daunting to the teachers.

"Even though I point out a student in online, I can't get the answer. They don't speak. I can't force the student, as I don't have any control, but in the physical setting I'm in front of the student, they attempt to answer anyhow, whether they know or don't know" [CV]

Accordingly, the teacher experienced an uncontrollable situation compared to the in-class counterpart. The momentum the teacher tries to create to engage students in discussion and interactions seems to have failed in this situation. Teachers typically value student engagement in online classes as equally as in their physical classroom.

"Communication is not just verbal or through chat messages; even in the classroom, the communication happens in various ways. That part is crucial for me as an instructor" [TW]

Students' intensity and enthusiasm for interaction depend on individual characteristics. The teachers noticed reduced self-motivation among many of the students. Teachers believe the students are compelled to switch on the webcam and are reluctant to present themselves in the online class. But some motivated students may not be influenced by the mode; they continue the interaction, irrespective of the platform.

"There are a few students ask questions... when you conduct three or four sessions online, you observe the same set of students asking questions every time. What about the rest? we don't know what they're doing" [DK]

Inconsistencies were observed among different student groups in the case of using the chat functionality. According to the teachers, increased online interactions were observed among the students in their first academic year compared to those in their third academic year. Moreover, third-year students had a transition from the physical classroom to online, while first-year students started their courses in an online form. So, the

third-year student group may likely be comparing the pros and cons of the two settings and were less motivated for interactions.

“They enjoy this new technology. So, Students were motivated...first-year students were very enthusiastic at the very beginning... third-year students they are not much enthusiastic... first-year students, started online due to the pandemic in 2021, but third-year students had a shift from physical to online” [TW]

Teachers believe that social interaction is essential for students, which is limited in the online setting. Therefore, teachers perceive that students who previously had the experience of a very interactive, live, and friendly learning atmosphere has found the online setting as a less interesting counterpart that limits social engagement, which is an essential element of campus life. Peer (Learner-to-learner) communication is another aspect examined under transactional distance. However, teachers did not specify any peer interactions. Although, teachers are not satisfied with the space provided for peer communication during the online class, as they believe it can function through different digital platforms outside the classroom. However, teachers emphasise the need to have a physical setting for smooth learner-to-learner interaction. There is a gap between the teacher’s expectation of student interaction and the actual interaction level of the students in online classes. Teachers expect students in an online class to interact similar to the traditional class, considering interaction in a broader spectrum.

In the process of education, interaction is a crucial element (Dewey, 1916). Even online, direct and interpersonal communication affordances are considered one of the features ensuring quality (Kohlmeyer et al., 2011). Furthermore, efficient online interaction methods have been technologically innovated due to the demand for digital technology for communication (Vlachopoulos and Makri, 2019). Yet, barriers to interaction were recognised in online education (Gambashidze, 2021), limiting successful interaction between the teacher and the students. In the traditional classroom, teachers can observe students’ engagement via direct interactions with other students, typically walking around the class, understanding facial expressions, and providing personalised support whenever possible. Such strategies are not possible in the online setting due to the physical and psychological distance between the student and the teacher (Sangster et al., 2020). Due to this distance, teachers do not experience satisfactory interaction with students in the expected modes.

Furthermore, teachers assume that students are not enthusiastic to interact, even though the reality is not exactly the same. Interactions are limited to a few exceptionally active students chatting in the discussion forum, while many of the students are passive receivers. It is also a fact that students’ personalities and readiness for online education have a significant role in maintaining the best fit between the learning platform and the student (Vlachopoulos and Makri, 2019). However, the online education platform is a comfortable interaction zone for students who do not like to expose themselves (Owston, 1997). In such circumstances, teachers are clueless about student behaviour. Furthermore, students who had experience in the physical classroom understood that they were not given the required level of opportunities in the online platform (Koris et al., 2021). Students' self-motivation to interact can be maximised by closing the gap between the intended interaction from students and the instructional design (Barberà et al., 2014), where the teacher has a more significant role in influencing students' behaviour and providing them opportunities to engage and interact.

Teachers' approach to handling the online setting

When online education became the only alternative to facilitate education during the Covid lockdown, teachers who did not have a prior online teaching experience struggled to adhere to this new situation. A substantial amount of preparation was required to transform the courses and delivery to online setting. Teachers attempted redesigning the course materials, which required additional effort and knowledge.

“It requires a certain level of preparation than a physical environment. We had to reprepare the answers in Excel. In a physical class, the calculation is done on the whiteboard. We show the students how the answer is solved. But in accounting modules, we had to prepare the answer beforehand, go to the class and tell them” [DE]

The teacher perceived that the preparation of additional material and readymade answers to (accounting) questions was a positive change. Since the lectures were recorded and disseminated after the class, teachers were required to design and deliver the lessons carefully. However, at the beginning of the online course preparation, some amendments were made to the study materials without any significant changes to the

content (syllabus), as teachers were constrained to deliver the syllabus approved by the university administration. Presenting accounting calculations without the whiteboard was a major challenge faced by the teachers, currently supported by MS Excel.

"I'm teaching accounting modules. We had to redo a lot of study material because we used PowerPoint presentations, with spaces for students to write the calculation with workings, but in the online sessions, it was not easy, like using the whiteboard. Hence, we had to redo a lot of material for calculations and all other workings, which is done in Excel" [TW].

Teachers do not consider Excel as a perfect solution in teaching accounting due to its inability to show links and formulas. Yet, it was the only tool that served the purpose with immediate effect. Even amidst issues, they continued redesigning materials using excel. They expressed no enthusiasm for seeking new educational technologies and tools for this.

The three primary reasons leading to the low motivation for seeking new tools were:

(1) *Time-bound rigid content* – Teachers are restricted with a rigorous syllabus to be delivered within a given timeframe, limiting their flexibility. The use of new educational technologies is considered more time-consuming by teachers. Searching for a suitable tool and learning to use it, preparing and executing the action, balancing technical problems in the class, etc., tends to discourage teachers from moving to new tools.

"Was concerned in managing time with the calculations and content. So, I did not try new things much" [DB]

(2) *Digital literacy* – Without literacy, teachers would not be able to search for new technological tools and use them in the courses appropriately. Most of the teachers have accepted that they are not digitally literate.

(3) *Lack of self-motivation* – Teachers are not naturally motivated to search for new technological mechanisms to ease online teaching. They are just followers that follow what is currently existing and trained by the institute.

"I'm not self-motivated to go for new options" [MD]

Instead of technological involvement, teachers use different activities such as group discussions and question-based discussions to facilitate students' engagement and interaction. However, those activities are rather unattractive in online setting (especially in accounting) due to its emphasis on calculations.

"Rarely I had to use breakout rooms because we are very technical and systematic in teaching Accounting" [MD]

Presuming numerical calculations as the core of accounting modules, teachers are reluctant to replace them with other activities such as group work, which significantly restricts the use of collaborative activities.

"Lot of calculations are there. If we replace those calculations, the main purpose of that module will be gone. It's a specific issue for accounting modules. Accounting concepts can be properly learned only by doing the calculations" [DK]

According to teachers, the transition of accounting programs from traditional to online is successfully managed due to the abovementioned transformations, although no other data are provided to support the claim. The transition was too quick for them and has been seen as a blind walk without an appropriate base of knowledge and practice (Harasim, 2000). Typically, such a shift in the educational setting requires a massive change to traditional teaching, pressuring pedagogical, cultural and institutional dimensions to adapt to the new teaching and learning (Howell et al., 2004). Even though there is no systematic introduction of technology to education, teachers were aware of the need to apply different techniques in online education. In principle, digital technologies should be methodologically integrated into online education's formal and informal learning environments (Khalid et al., 2015). Teachers' digital literacy and involvement in technology are essential to transmit the maximum benefits of technology-oriented learning to students (Keengwe and Onchwari, 2009), which teachers do not progressively follow in this online context.

Institutional support

Teachers observed the institute's initiatives to set up an online education platform from scratch. They were very positive about the support they received from the institution in operating in the online setting.

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"We had to quickly move to this online platform. So, without the support from the institution, we couldn't do that" [CV]

Institutional support is explained in two ways.

(1) *Technical facilitation* – Teachers believe that the institutional intervention and support were significant, providing necessary software and training for the teachers. Furthermore, the training aimed at familiarising different technological features in the online platform, such as online submission of activities and assignments, recording of lectures, sharing files among peers etc.

"We are given the required software and the support from IT; we got software and LMS trainingHow to manage, how to conduct lectures, we were properly advised and trained" [GG]

While focusing on software, no considerable attention was given to hardware establishments. Teachers believe that the institution is entirely responsible for providing hardware solutions.

"Sometimes, we must wait at least 10 minutes to start the machine and log into our zoom or Ms Teams account.... Machines are not technically good enough to support online lectures because of viruses and hardware issues... Not enough internet provided" [MD]

(2) *Supervision* – The institution strictly monitors online delivery, however, in certain instances, teachers are perceived as an extra burden and a stress creator.

"It was monitored, and that could also have been a stressful factor" [DB]

Conversely, monitoring is regarded as a motivator and quality assurance technique that encourages the teachers to reach the best quality online learning setup.

"We are being overlooked. So, we knew that we had to do a good job. So that was supportive" [GG]

However, teachers were not satisfied with the institutional support in enhancing the learning environment and conducting online teacher training programmes.

"We didn't have special training on online teaching" [KT]

The belief of the need for control of the class for better engagement and learning left the teachers with doubts that losing control over students may have resulted in a lack of engagement, attendance issues and unpleasant situations. Still, the institution has not made any policy involvement in managing the situation. Teachers had to take action to control the problems, which resulted in inconsistencies in the decisions made by different teachers.

"Students misbehave; there were certain incidences I had to go through... I had to disable the videos because sometimes students try to misbehave you by using these tools" [SW]

Institution laid only the technical foundation, and the responsibilities of operating the online education were handed over to the teachers, which has become an additional burden for them. Institutional support is essential for teachers to be at the forefront during the online transition (Kibaru, 2018). IT infrastructure is a basic requirement in online delivery (Olszewska, 2020). The institute must consider both software and hardware establishments to ensure smooth delivery. Supervision enables the institution to monitor the use of facilities, expecting positive changes in employees' job performances (Rubel and Kee, 2013). However, supervision should be managed wisely to balance the positive and the negative impacts on employee performance. Successful face-to-face delivery strategies proved ineffective in the online setting (Ali et al., 2021). Universities lack pedagogical training for online classes. They focus more on the training of using IT tools (Phan and Dang, 2017), accentuating the teachers' emerging need for pedagogical involvement from the institution, besides IT facilitation and supervision. As teachers are not self-motivated to activate the change, the responsibility for teachers' professional development should be considered as a duty of the institution.

Perceived effectiveness of the online setting

Even though teachers are conversant about the required change in the system, they just replaced the platform, primarily upon the request from the institute, intending to continue education during the pandemic.

"We try to do classroom teaching online, which is ineffective; we just changed the mode" [TW]

The distance limits the teacher's control over the class, students can stay behind the camera, and the activities are not monitored, resulting in easy distraction, low interaction, and low student engagement. Therefore,

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teachers are doubtful about the effectiveness of online education. Due to the absence of students' frequent reactions, online teaching is experienced as a one-way delivery, even though considerable efforts are made to force students to interact. In contrast, in delivering the content, teachers are required to maintain the technology and pay extra attention to personal appearance and voice. In fulfilling all these concerns, teachers seem to be more exhausted, which is not experienced in the traditional classroom.

"During Online, it takes a lot of time to teach and make students understand. It is hectic because we just look at this screen and keep talking; no student reactions are observed. We must make sure lots of things are in place in the online delivery... Otherwise, you cannot do the lecture properly and cannot concentrate on teaching... It is hard, and it consumes a lot of energy" [GG]

Teachers are not in favour of the timetables with back-to-back lectures. They perceive the arrangement of the modules (lectures) may negatively influence the effectiveness of online delivery and to dampen the intensity of the student's engagement and interaction.

"Students being in an online environment maybe 6 hours daily, listening to different subjects, one after the other, I don't think their attention level and engagement levels are high for a long time. Gradually their motivation is dropped" [DE]

Contrary to the physical classroom, the availability of recordings is an added advantage of an online setting, yet teachers are doubtful whether students are privileged by this option. Recordings are recognised as an excuse used by students not to attend lectures.

"I'm not sure whether they are going through the recording.. they don't even participate in the lecture due to recording" [CV]

Technical failures, language barriers, and different knowledge absorption levels of the students are considered facts that challenge the effectiveness of online delivery, which the teachers believe that can be effectively manageable in the traditional classroom. The traditional classroom is a self-oriented setup that enables students to work independently. On the other hand, in an online setting, students can skip a class or activity or share the answers to exams with friends easily. Teachers emphasise the need for students' involvement in activities and solving accounting problems to ensure effective teaching and learning, which cannot be successfully performed online. Therefore, teachers experience a challenge in confirming academic integrity, which causes quality issues among students and degrades the overall quality of online education.

"One or two people do the activity, and then they share the answers" [DS]

Teachers prefer a traditional classroom setup, emphasising the limitations and ineffectiveness of online education. To ensure effective online education, revisions to the plans, programmes and processes in line with the virtual platform are prerequisites (Sangster et al., 2020). A range of drawbacks was pointed out by the teachers that could be relevant for the effectiveness of online education.

- Disconnection with students leads to a loss of control; doubtful on student's engagement (Ahshan, 2021; Ali et al., 2021).
- Effective use of lecture recording (Muthuprasad et al., 2021), yet teachers perceive that recording does not encourage students' live engagement.
- Open space for students to share their work, therefore issues in academic integrity (Kennedy et al., 2000).
- The risk of students are achieving desired learning outcomes due to lack of student's engagement.
- Hectic timetable arrangements; there should be considerable breaks between long-duration classes and between two different modules to ensure increased productivity (Muthuprasad et al., 2021).

These challenges identified by the teachers must be well addressed and mitigated to continue online education. Although the advantages of online education have been discussed widely and extensively in the past research, implementing online education 1) in a short time, 2) for subjects with many activities and examinations to practice and test the concepts, 3) with teachers who may have not necessary experience in online teaching, 4) with curricula that have not followed the pedagogy suits online education, and, 5) in institutions that do not have tailored technology infrastructure and policies for online education, is something that has to be carefully and thoroughly planned and executed. The abovementioned limitations perceived by teachers only focus on the teacher's concerns, but additional limitations perceived by the other stakeholders, such as students and administration should be concerned

5. Conclusion

According to the findings of this study, teachers do not recommend online forms as a permanent educational solution due to the concerns related to students' behaviour and teaching approaches used in the online setting. Effective teaching strategies are lacking in the current educational setting, as teachers continue to use the same teaching mechanisms only by replacing the platform. They were reluctant to step away from the traditional teaching, highlighting time constraints, lack of self-motivation and digital literacy. Teachers do not perceive online education as effective mainly due to the mismatch between the teaching approach and the platform. However, teachers demonstrate a greater awareness of the necessary change, yet no teacher showed a considerable self-motivation to use educational technologies to change the teaching approach suitable for online education. Maintaining the connectivity with the students online and implementing structural changes to the course targeting active learning engagement is challenging, as teachers are passive in applying digital technologies in teaching practices. Teachers are required to be digitally literate to ensure effective and efficient technology-enhanced learning. However, teachers expect institutional engagement in establishing adequate infrastructure, efficient support mechanisms in terms of policy, and pedagogical underpinning, to manage students and change the teacher's approaches to ensure effective and efficient technology-enhanced learning in the online setting. Teachers' digital literacy levels and the institutional role in nurturing teachers' digital literacy can be further investigated in future research to ensure effective and efficient technology-enhanced learning.

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