# Guest editorial

125

# **Guest editorial**

## COVID-19 times spark innovation in business higher education

#### Introduction

The COVID-19 pivot inspired innovation in education around the globe. The headline news around the work was about teaching operations pivoting mid-term to adopt remote online teaching. The call for papers for special issue aim was to facilitate and celebrate business academics sharing networks. It provides a forum to reflect on and debate the role business academics have played in moving our teaching practices into new directions within a short space of time. This special issue contains papers that are reflections, commentary and analysis of the teaching practices that occurred during the COVID-19 pivot to remote online teaching. For many academics within the business discipline this was their first foray into online teaching.

I was encouraged by the UNSW Business School's Digital Education team to write up experience during the COVID-19 pivot to online period to capture the innovations and lessons. I wrote two articles one of which is below in the section "Digital Mindset" and the other available on my blog site. As with the articles in the special issue the "Digital Mindset" is about documenting reflections about the experience during the COVID-19 pivot to online. We, academics and teaching staff, during the COVID-19 period were in the news headlines; however, this was at a macro-level where reports were stating a massive effort was occurring to pivot to online remote teaching; however, little written at the micro-level by academics, and for an academic audience, of our successes and challenges. This special issue embodies this goal of sharing these stories to the wider academic community. This sharing of knowledge will enable us to all benefit by learning more about this historic and innovative time in higher education. It is a period of history that is worthy of documentation. When Vice Chancellors of universities sent out mass emails to staff mention the "Herculean" effort to move online we can document the achievements of those of us who made it happen. At many times during 2020 I felt as though pivoting to online can be like ancient Greek god Sisyphus rolling a large stone up the hill only to have it roll back down (multiple times). Also, Gulliver's travels come to mind where the University as a whole is the giant Gulliver who has decided to go to sleep on the ground during the COVID-19 period and we the academics and teaching staff are the tiny villagers, known as Lilliputians, poking the giant Gulliver with sticks to try get him to wake up and help us.

#### Digital mindset

Who would have thought 2020 would turn out like it did. In January 2020, we were blissful unaware of what was going to hit us. We had the usual tasks of prepping for the start of Term 1, we had visions of walking into lectures theatres and tutorial rooms as per usual to greet eager to learn students. In early February 2020, this cheerful vision of ordinary life was starting to get turn into concern. We were hearing news from students in China about, then called coronavirus. We heard that areas inside of China were beginning to be locked down. Concern levels increased when Australia following the lead of the USA in closing our national borders to China. Within Australian universities, we started to ponder just how were the students in China get to Australia. We examined the impacts of the travel bans and started to reassess our teaching strategy for Term 1, 2020. The first two weeks at the university were to go online for all courses and staff consultation hours (also known as office hours) were to be held online. This online access period of two weeks was described as just a



Accounting Research Journal Vol. 34 No. 2, 2021 pp. 125-133 © Emerald Publishing Limited 1030-9616 DOI 10.1108/ARJ-06-2021-318 temporary measure at that time. This two-week period was seen as allowing a brief window for students from China to continue their studies up until they arrived in Australia via third party countries or that this situation would quickly resolve itself and students could travel to Australia.

As the two weeks of online neared completion, I discussed with fellow academics about their experience with their online teaching pivots. They reported discovering much their surprise that students took the online teaching with much enthusiasm. One may be tempted to say there had been a latent demand for online learning from students. The most significant embracing of online learning was the staff consultation sessions held via Collaborate Ultra. These consultation sessions were achieving record high attendance rates the likes of which not been seen during the five years prior with the face-to-face consultation sessions. As the days ticked down to the end of the two-week period and the reality of the end of the forced two weeks online teaching approached, I could hear in the corridors the voices of my colleagues saying comments like: "Time to turn off the online stuff". One junior staff member said to me "It's a shame we have to turn it all off, some of the students were embracing this technology". The new-fangled digital world was being packed back up into its box and the lid was to be placed on top forever. The digital innovations were to be placed back into the same box reserved for future ideas such as for example "The Jetsons" flying cars. It was the end of the digital age. It seemed at the time that the lid was firmly fastened on the digital box.

Fast forward three weeks on to Week 5 of Term 1, 2020. The coronavirus problem was now no longer just affecting China. The pandemic had turned global. This virus had a name from the WHO of COVID-19. Australia is closing its international borders. The word went across campus, the word was: "Switch to online, face-to-face classes are cancelled". We did this without pause, without ceasing face-to-face classes. Overnight we went from fully face-to-face university to a fully online university. We switched back to online consultations and also alongside them popped up now online live streamed classes.

For Term 2, the instruction came early that it was to be fully online. All teaching and assessments were instructed to be online. Digital mindset required for this switch. We benefitted from a largest suite ever of online courses. I presented several online workshops for academics within the Business School. There was a rapid consumption of knowledge, reading from a metaphorical fire hose of articles, blogs and other materials, watching of countless videos and online workshops. It was like cramming five years of online teaching experience into a few weeks and we had to have an exam on it. Students were waiting for us to show them our mastery of online teaching. Our heads were filled with digital ways of doing things. This term will be remembered in history as one of the largest scale digital experiments ever. Digital mindsets for the adoption. It is true that we may never see again in our lifetimes this scale of digital learning; however, there are important lessons to be learned from this experience. Academics and teaching staff have all upskilled in a short amount of time to the digital mindset. Here I discuss some ideas of what elements can be retained. I classify these elements for retention into two categories:

- digital enhancements; and
- digital mindset for the face-to-face world.

Digital enhancements. This category of items that can be retained are enhancements on what we were already doing pre-COVID-19 crisis. The COVID-19 pivot inspired me to consider using more elements of the learning management system (LMS) of Moodle. When we pivot back to face-to-face teaching it is worth considering whether these extra features within the LMS can be continued to be used. Even in the early of the pivot to online learning

students are reporting that they are embracing these Moodle tools that were turned on during the crisis period. Many of these tools were greatly valued by students and many are low maintenance only requiring being switched on at the start of the term. The LMS no longer needs to be a place to only post the PowerPoint slides. The LMS site for a course can be designed to be as inviting and appealing just like a virtual coffee shop. Students will come and interact together in the LMS. Here are some suggestions of what I will be retaining when returning to face-to-face teaching on the course Moodle site. There are similar tools in other LMS such as Blackboard, Canvas and WebCT. Course completion tracking which is a feature within course settings. It enables students to tick a box next to a document or activity they have completed. This way they can self-manage their interactions with the LMS course site and know what they have completed. The checklist activity is an activity that can be added where each topic or week has a set list of "to do's. This is created by uploading a .csv file of the checklist of items for students to complete each week. Students can then understand the weekly tasks to be completed and tick each off as they finish them. A calendar tool which can have important due dates, for example, assignments, students can see clearly then when assessments are due. Activities tool which adds a quick navigation menu on the left-hand side of Moodle site menu option that allows one-click access by students to see all the Moodle activities located in different sections of the site, for example, quizzes, checklists, forums. Students can then have a quick view of what they need to complete on the Moodle site. Forums (also known as Discussion Boards) which enable students can post up questions and interact with each other and the teaching staff. The forums can be used to create a course community on the Moodle site and can be a place for student to find study groups. Forums are highly useful for courses with large enrolments as often high volumes of students often have the same questions and can benefit from reading other students' questions and the answers posted by teaching staff.

Digital submission. Prior to COVID-19 pivot to online there was evidence of ongoing usage of paper physical assessment submission at various universities. The pivot meant that all assessment submission had to shift to online submission. Online submission of assessments has several benefits which include providing students with additional flexibility. Students no longer need to come to campus to submit their assessments. Assessments in digital format can be easily sent to teaching staff within the course. Feedback can be provided more quickly compared to physical assessment and typed onto the digital copy for example, the form of comments bubbles. Teaching staff and tutors can mark anywhere on the digital copies of the assessment. The assessment does not need to be handed back to students. The feedback can be posted on the LMS. Overall, all the time savings lead to timelier return of feedback to students. For many academics, the pivot to online teaching could be valuable tool to help them let go of the past practices like paper physical submissions and think about the digital future.

Applying the digital mindset to assessment. Here are two suggestions out of several that I have about innovations of digital mindset that can be applied to assessment: self-check quizzes; and prior period exams online available from the start of the Term.

Self-check quizzes are low stakes mark quizzes which are designed completion each week prior to their tutorial. Students have unlimited attempts for the self-check quizzes and are assessed based on completion. By changing the grading of the quiz from being based on "correctness" as might have been done in a class paper-based quiz in the digital world we can instead move to a "completeness" grade. A shift towards completion rather than correctness reduces the temptation to for students to engage in academic misconduct including colluding and seeking answers from external third parties. Students will now focus their energies into completing quizzes rather than cheating. This type of self-check

quiz could replace homework checks because it achieves the same objective of encouraging students to complete work before coming to class.

During the COVID-19 pivot to online teaching, I heard from students that they were experiencing strong anxiety about completing online exams. It was their first time completing an exam online and they were not comfortable with this new setting. I had two approaches to address this. One approach was to write a guide for students about how to get ready for an online exam. The other approach was to give students a practice using an online exam using a past exam in the exact same format they would see their actual online exam for the term. This has two advantages:

- (1) students can test out this style of exam and see how it feels; and
- (2) students can see the difficulty level of the exam and understand what they are working towards during the course.

Prior to 2020, I did not release past exams in their full format. I would select individual past exam questions and put them into the tutorial homework. I can now retain this policy of showing a whole final exam to students from day 1 of the start of term.

Digital mindset for the face-to-face world. I encourage academics to consider retaining digital teaching innovation and ideas developed out of a digital mindset. I provide some examples here of ideas and ways of teaching that I created or rediscovered because of the digital mindset needed to teach online and will retain in the return to face-to-face teaching.

I rediscovered the benefits of using cold calling to encourage student engagement. In Term 1, 2020 I realised that students were logging in to online tutorials but then not engaging at all. They became passive observers to the process. I would talk for around 30 minutes or more during a tutorial with little to zero engagement from students. Where were the students? They appeared to be logged in; however, they were totally disengaged. After a few weeks of increasing their confidence using Collaborate Ultra two students in each tutorial discovered that they could turn on their microphones and talk to me. I was overwhelmed with relief to hear their voices after a long period of total silence. I was not just talking to my lounge room delivering a class. However, I got caught up in engaging with the students who were using their microphones and I inadvertently the logged-in but seemingly unresponsive students sitting in the audience. Names in an attendee list but not responding at all. I was unaware that I was favouring those students with their microphones turned on. We were chatting away, and I was talking to those students who were actively typing away in the chat box as well. At the end of Term 1, I was surprised to hear feedback from the passive students that I did not engage them, and they were disappointed. This feedback changed my mindset and I decided Term 2 of 2020 no student would be left out. This required a shift in thinking, a new digital mindset. I have now adopted what is an old school concept, this is "cold calling", whereby students are called on by name to answer questions during class. At the end of the Term the myself and the tutors saw a dramatic shift towards engagement in the online classes. This experience of introducing cold calling brought back memories for me of my own undergraduate studies were during my auditing, corporate finance and econometrics courses my professors cold called on me to contribute answers. I found it to be a motivating experience and it encouraged me to study. Survey data suggests that a high percentage of first year undergraduate students go a whole one year before anyone at the university calls them by their name. This can lead to disengagement with university. The cold calling can be used to bring in a more personalised learning experience and enhance student engagement.

Netiquette and feedback. The pivot to online teaching re-focussed my thinking about how to set expectations with students for appropriate class behaviour. In online classes this can

be called netiquette. Where netiquette is etiquette in the online world. In addition, this appropriate behaviour extends to setting expectations about the appropriate giving of feedback to staff in the end of term course and teaching staff feedback (called MyExperience at UNSW). In the rapid shift to online during Term 1 of 2020, there was no time to discuss with students about appropriate online class behaviour and giving feedback. This resulted in less than ideal outcomes for Term 1 in the course I was teaching. For example, often a minority of students were seen by other students to be dominating class discussions online. They were unaware that other students did not feel there was space for them to talk. For Term 2, 2020 online teaching I created a PowerPoint slide with editable netiquette icons. The netiquette slide can be used during the first week of tutorials to start a conversation about class behaviour expectations. During the COVID-19 pivot students experienced a very emotional period of time. They were separated from their friends and family. In some instances students wrote directly about these experiences into course and staff evaluations for those academics who worked at universities which insisted on keeping the evaluations going during the pandemic. The conversations I had with other academics about this experience lead to the creation of a PowerPoint slide about appropriate giving of feedback by students created by Dr Amanda White (UTS). I have created at UNSW specific version. The COVID-19 pivot to online was a timely reminder to have conversations with students about giving feedback, Importantly, reminding them that academics are humans reading the evaluations on the other end. Preparing students for both appropriate class behaviour and giving feedback will continue to remain as necessary when we return to face-to-face classes. Particularly this is important for preparing students to work in the business world professional communication.

#### Contributions of this special issue

I have mapped the special issue papers into four theme areas (Figure 1):

- (1) assessment and skills;
- (2) academic experience;

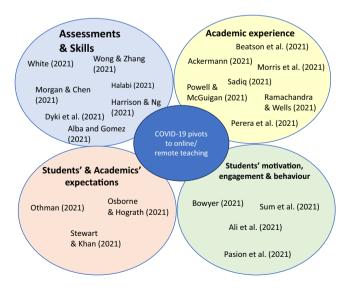


Figure 1.

- (3) students' and academics' expectations; and
- (4) students' motivation, engagement and behaviour.

I present below a preview of the ideas discussed within each of the four theme areas and mention a few papers as illustration of these themes.

Firstly, papers discussed the pivot of assessment and skills development to the online teaching. Wong and Zhang (2021) discovered in the pivot to online teaching that the use of authentic assessment, in this case real world applied questions and data, used prior to the pivot was shown to be highly suited to being used in online assessment. The real world applied data was less easy to be searched for on the internet and thus reduced potential cheating by searching for answers compared to artificially created cases often contained in textbook test-banks. Morgan and Chen (2021) describe the pivot of the course delivery, course materials and assessment as well as the teaching team worked together during the COVID-19 period. The paper's commentary on assessments, in particular the final exam, is of use to the higher education community as we continue to experience period of lockdown and ongoing need for online exams. In particular, of great benefit is the paper's nuts-and-bolts figures showing the design of the online exams which can be used as a guide for the higher education community towards thinking about more innovative online exams. This shows that online exams do not need be confined to only multiple-choice questions.

White (2021) examines the topic of academic integrity and its interplay given the requirements of the accounting professional bodies of invigilated final exams. The paper highlights key issues for consideration around the setting of assessment both during the COVID-19 pandemic and into the future, accounting academy and with professional accreditation bodies about the future of in-person final exam assessments. It is vital that we, the academy, take this pivotal moment in time to reconsider final exam assessment and what motivates students' behaviour towards assessments. The discussion in this paper will be of use not just during this COVID-19 ongoing pandemic but also in the future. Indeed, the COVID-19 pandemic has accelerated the conversation around whether there should be an end of using final exams or end of paper-based exams at various universities in Australia. Some speculate that a return to in-person final exams may not be feasible ever or suggest until late 2022 or when a vaccine is developed. The paper highlights the need to move beyond a "cost vs benefits" trade off and highlights bring into the spotlight instances at various universities where there has been underpayment of casual staff to perform grading duties. This paper provides a thought-provoking and highly engaging insights including about thinking about students as whole persons and their needs during the pandemic.

Dyki et al. (2021) and Harrison and Ng (2021) discussed about retaining and incorporating skill developing in courses when pivoted to online teaching. Dyki et al. (2021) discuss a video assessment incorporated into a course pre-COVID-19 pandemic and in the paper discuss how it was transitioned online. The paper describes the revelation during the COVID-19 period of this assessment that is pivotal for students' new online-work-from-home life. The use of video-conferencing tools such as Zoom and Microsoft Teams are now pervasive throughout the business world. In particular graduate recruitment interviews are now predominately conducted via video-conferencing. The video assessment was also effective for uncovering potential free-riders within groups as each group member must contribute in a video recorded format which can be less obvious in comparison within traditional written assessments where there can be hidden free-riding. Harrison and Ng (2021) discuss a method for preserving transferable skills as a central focus of the pivot of an accounting course and maintaining a transferable-skills first teaching philosophy.

Secondly, the academics experience was explored from various angles of papers within the special issue. Sadig (2021) showed how a community of practice can support the academic community in times of crisis. The paper provides insights into what really makes up a community of practice and shows how social media, in this case Facebook, can be a platform for creating communities of practice. The paper discusses a particular community of practice hosted on Facebook which has members from multidisciplinary and multiple institutions. There is detailed discussion of what really is a community of practice, its core components, the benefits and ways in which we can observe people behaving within these communities of practice. Morris et al. (2021) discusses how a teaching team responded to the COVID-19 crisis in a pivot of a third-year undergraduate accounting course online in a very short space of time. The paper used of the crisis management framework to analyse how the teaching team responded to the pivot to online teaching. In addition to responding the COVID-19 pivot the teaching team were also responding to a review of the course. The paper provides insights about how both were addressed concurrently during the crisis period. Beatson et al. (2021) provides reflections on academic motivation during the COVID-19 pivot to online from a range of academic rank perspectives: senior lecturers, professors and head of department, from Australian and New Zealand universities. They provide insights through the application of Tino's (2017) model to academics' motivation. The resulting reflections provide academics with valuable guidance about how their academic motivation may be impacted by change, ambiguity and complexity in a period of rapid change due to the COVID-19 pandemic. Indeed, future research could be conducted into academic motivation sparked by this paper and will build on this paper's insights. Ackermann (2021) is a personal reflection providing insights on how an academic responded to the coming COVID-19 crisis. The paper shows guidance of how to explain the reactions of accounting academics and their colleagues during the COVID-19 crisis period. Whereby using the cycle of change there is evidence of them (or us) being caught in a denial phase for a long period of time. Powell and McGuigan (2021) provide critical reflection on what can potentially be lost through teaching online remotely and caution academics to consider what is lost through this medium. They discuss how to transform the online teaching experience to retain the connection, authenticity and informal nature of communication that was experienced in face-to-face learning.

Thirdly, there is a theme of students' and academics' expectations during and post the pivot to online remote teaching. Osborne and Hograth (2021) triangulated expectations gaps between universities, educators and students contributes greatly to the higher education research area and practice of teaching accounting. The paper discusses strategies for how academics can bridge the expectations gaps with students. This need to bring the gap will have ongoing importance, as there is a need to continue remote teaching due to ongoing travel bans and lockdowns due to the pandemic. They share in this paper the lessons and observations of how to bridge this expectations gap. There are insights provided into understanding the important role of educators to engage with students authentically and assist in guiding students' learning process during this remote learning period. This paper distinguishes between asynchronous and synchronous learning and how to sign post for students' which classes are run in those modes to ensure the expectations are appropriately set. Othman (2021) reflects on the challenges faced by an academic including transitioning their previous teaching techniques from traditional face-to-face mode, such as writing on the whiteboard, into the digital online teaching world. The paper describes the need for faculty members and universities to consider how they adapt to the new online teaching environment. The experience of pivoting online is shown to have expanded the role and required upskilling of academics.

Fourthly, the last theme identified is students' motivation, engagement and behaviour. Bowyer (2021) explores how to go about incorporating a current event into the classroom, as they are unfolding. The paper discusses about how academics can work towards overcoming their concerns about incorporating current events. Classifying the main concerns being knowledge concerns and time concerns. The paper provides insights into the positive benefits that can be associated with embracing these teachable moments. In this way the paper provides details about classroom activities with incorporate the COVID-19 outbreak and this shows a roadmap for the business academic community that current unfolding events are able to be authentically incorporated within the classroom. This paper shows that authentic current event materials being included in the classroom, such as real-life companies and events, have the benefit of showing relevance and application for students in the real world. In this way the paper enables the business academic community to see when and how they can bring current events into the classroom.

## Concluding remarks

The papers within this special issue are inspirational and will benefit greatly the business higher education community through the ideas and innovations discussed for teaching online as well as ideas to continue in the return to face-to-face teaching. Several papers provide valuable insights into how to cope during a crisis period and guidance about working in an ever-changing environment. In addition, each of the special issue papers may inspire ideas for future research. Several of the paper indicate specifically future research topics. Overall, this special issue contributes to the higher education literature by providing a historical record of the innovative achievements that were executed within a very short time frame and despite the considerable challenges faced by academics in the pandemic.

Finally, I offer my heartfelt thanks to the Editor-in-Chief, Professor Ellie Chapple, for inviting myself and Associate Professor Binh Bui, to undertake the role of Guest Editors. I was delighted to see the high-quality papers submitted on this valuable theme. I extend much thanks to Binh for her hard work on this special issue. I would like to offer sincere thanks for the valuable work of the reviewers for all their efforts and comments on the papers. Many reviewers took the time to share their guidance with authors. In particular, many were able to provide guidance to the authors on what are the right elements required to create a high-quality education research paper. It is sincerely appreciated that so many reviewers gave valuable feedback while themselves pivoting during the COVID-19 pandemic. To the academic community, I hope this special issue is of value as we continue to experience the need for online remote teaching. Let us continue to embrace a community spirit that was generated during the COVID-19-pandemic and be stronger together into the future.

Victoria Clout

School of Accounting, Auditing and Taxation, University of New South Wales, Sydney, Australia

# References

Ackermann, C. (2021), "A personal narrative on understanding and navigating transitional change: lessons learned by an accounting academic amidst COVID-19", Accounting Research Journal, doi: 10.1108/ARJ-08-2020-0281.

Beatson, N., de Lange, P., O'Connell, B., Tharapos, M. and Smith, J. (2021), "Factors impacting on accounting academics' motivation and capacity to adapt in challenging times", *Accounting Research Journal*.

- Bowyer, S. (2021), "Creation of a COVID-19 business and life lesson: the impact on students' learning and behaviour", *Accounting Research Journal*, doi: 10.1108/ARJ-08-2020-0243.
- Morgan, K. and Chen, W. (2021), "Pivoting in a Covid-19 environment: developing interactive teaching approaches and online assessments to improve students' experiences", *Accounting Research Journal*.
- Morris, R., Dai, L., De Groote, S., Holmes, E., Lau, L., Li, C. and Nguyen, P. (2021), "Coping with COVID: pivoting perspectives from teaching a third-year undergraduate financial accounting course", Accounting Research Journal.
- Osborne, S. and Hograth, K. (2021), "Mind the gap: the reality of remote learning during COVID-19", Accounting Research Journal, doi: 10.1108/ARJ-09-2020-0303.
- Othman, R. (2021), "Managing student and faculty expectations and the unexpected during the COVID-19 lockdown: Role transformation", *Accounting Research Journal*, doi: 10.1108/ARJ-09-2020-0283.
- Powell, L. and McGuigan, N. (2021), "Teaching, virtually: a critical reflection", *Accounting Research Journal*, doi: 10.1108/ARJ-09-2020-0307.
- Sadiq, K. (2021), "Communities of practice as a multidisciplinary response in times of crisis: adapting to successful online learning practices", Accounting Research Journal, doi: 10.1108/ARJ-07-2020-0194.
- White, A. (2021), "May you live in interesting times: a reflection on academic integrity and accounting assessment during COVID19 and online learning", Accounting Research Journal, doi: 10.1108/ ARJ-09-2020-0317.
- Wong, L. and Zhang, Y. (2021), "COVID-19 pivot: a reflection on assessments", Accounting Research Journal, doi: 10.1108/ARJ-08-2020-0232.

#### Further reading

- Dkyi, M., Singorahardjo, M. and Cotronei-Baird, W.S. (2021), "Preparing graduates with the employability skills for the unknown future: reflection on assessment practice during COVID-19", Accounting Research Journal, doi: 10.1108/ARI-09-2020-0285.
- Tinto, V. (2017), "Through the eyes of students", Journal of College Student Retention: Research, Theory and Practice, Vol. 19 No. 3, pp. 254-269.