
Managing Accounting Education During COVID-19: Institutional Pressures, Assessment Governance, and the Future Role of Accountants

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Abstract: *This paper examines how COVID-19 reshaped accounting education in UK higher education institutions in response to government policies. It identifies three phases: initial normalisation, balancing short- and long-term perspectives, and implications for the future role of accountants. Drawing on institutional theory and sensemaking, the study analyses how universities, educators, and professional accounting bodies interpreted and responded to disruption. A case study of three post-1992 universities in Northwest England highlights changes in lecture delivery, student management, and, in particular, assessment design under lockdown and accreditation constraints. Findings reveal uncertainty within the discipline as stakeholders negotiated continuity and standards. Technical competencies were prioritised, while social skill development received less attention. Pressures from New Public Management, professional body requirements, and institutional policies reinforced a focus on efficiency, face-to-face delivery, and technical training, limiting opportunities for broader skill development during the shift to online learning.*

Keywords: Sensemaking; New Public Management (NPM); higher education; COVID-19.

INTRODUCTION

Research direction

The research question for this work is, ‘Due to the COVID-19 pandemic, what changes are there in accounting teaching, and how will this shape the role of the accountant?’ The research has two stages: first, to investigate changes to accounting education in post-1992 UK universities resulting from the COVID-19 crisis (UK Government, 2020). This adds to discussions on post-COVID-19 accounting teaching and learning issues (Fogarty, 2020; Sangster et. al., 2020). The second phase of this research is how the changes from a tumultuous period can shape the accountant of the future (Prinsloo, 2020).

One aspect of this study is whether the emergency changes have had a lasting impact on accounting education or reverted to a pre-COVID-19 status quo.

The UK HEI sector has several pressing issues. 48 UK universities (from 178 HEIs) rely on international students for 20% of their income (Economist, 2020), and many will face financial pressures. The Institute for Fiscal Studies reported that 13 UK universities are in imminent danger of financial collapse unless the government provides targeted bailouts (Burns, 2020; Drayton & Waltmann, 2020). The impact of COVID-19, amplified by pandemic-related government policies, is expected to alter the flow of international students; a 1% shift in international student enrollment corresponds to approximately 10,000 students (Ross, 2020). The most considerable predicted redistribution is an additional 6% of students going to Canada, accompanied by a reduction in the US. This is likely to lead to increased volatility in student applications over the coming years. The pandemic-related financial concerns for HEIs in the UK exacerbate an already challenging financial model, including pension deficit projections that anticipate a growth from £4bn to £8bn (Britton et al., 2020).

Moreover, the crisis's immediate impact was the imposition of government lockdown restrictions, announced by UK Prime Minister Boris Johnson on 23 March 2020. The government lockdown removed face-to-face contact between tutors and students, and technology platforms such as Zoom and Microsoft Teams were used to continue and complete courses online. The lockdown, which began in mid-March 2020, occurred before the end of semester 2. This affected the end-of-module examination and revision sessions, necessitating an investigation into the use of online assessments in an undergraduate degree programme and related challenges, including the integrity of the teaching and learning programme. The continuation of the lockdown meant that the entire 2020-21 academic year took place under lockdown restrictions. In the UK, the restrictions changed over the period. In the UK, the lockdown restrictions ended on the 19th of July 2021.

This collaborative study draws on evidence from three post-1992 UK universities. Undergraduate accounting education constitutes a key pathway into the profession and illuminates the institutional forces shaping accounting practice and accountants. Miller (1998) argues that accounting is most visible at the margins, especially within newly emerging domains. Recent developments are producing an emergent accounting environment with a discernible trajectory. However, anticipating accounting's future remains inherently subjective, akin to shaking a snow globe, where initial turbulence gradually settles into a more legible pattern of change. The paper proceeds by reviewing UK higher education, pedagogical shifts, and the profession; outlining the methodology; presenting case-study data; and discussing contributions to the literature.

LITERATURE REVIEW

The university sector and accounting

Business schools face mounting pressures as an academic field, including declining student demand and the weakening of their traditional “cash cow” role (Parker & Guthrie, 2010). Accounting academics also face additional constraints arising from research assessment regimes, senior management's pursuit of external accreditation, and the rapid evolution of the discipline (Samkin & Schneider, 2014). Accounting has also been criticised for failing to function as a neutral arbiter of

financial information (Coy & Pratt, 1998; Tinker, 1991; Tinker et al., 1991). Concerns extend to the quality of universities' own financial reporting, citing limited accountability, inadequate disaggregation of staff costs to the faculty level, and persistent inequities in resource allocation (Coy & Pratt, 1998).

In the UK, Professional Accounting Bodies (PABs) have strengthened ties with universities, primarily via cyclical degree-based exemptions. Managing the relationship between the profession and higher education remains a continuing challenge (Lubbe, 2014). Accreditation is widely used as a quality signal and marketing device, intensifying year-on-year pressure to secure and expand exemptions (Carnegie et al., 2021).

New Public Management and Higher Education

Huther and Krucken (2016) highlight two main forces for change in the university sector: New Public Management (NPM) – strong regulatory control directing the university changes aligned with professional management and decision-making structures within the universities; the construction of the complete organisation – organisations driving forward the change with a clear identity, hierarchy, and rationality. Huther and Krucken (2016) explore how pressure on universities to change can be both homogeneous and heterogeneous.

Boitier and Riviere (2013) examine changes toward NPM in French universities, with more legal than normative pressure. Global performance management systems have not yet evolved into local ones, leading to decoupling. Modell (2005) views the Swedish university system as undergoing a 'neo-liberal reform agenda' and as the driver of students' complaints. A common thread in change was market logic and efficient resource allocation (Modell, 2005). The tensions and inconsistencies in the development of performance management processes in Swedish universities are linked to their ongoing construction. The power dynamics of the different actors influenced and created some of the inconsistencies.

Neu et al. (2008) conceptualise the university sector as complex at both macro and micro levels, enabling insights that transcend a single national context. Examining higher education in Mexico and Guatemala, they also consider the World Bank's influence in reshaping financial practices, including performance management, budgeting, and financial reporting requirements.

Dobija et al. (2019) identify exogenous pressure in the university sector as the development of accounting measures, specifically Performance Measurement (PM) metrics. Two PMs are developed: a symbolic PM is used to maintain legitimacy with external powerful parties; a rational PM is used for decision-making within the university sector. In looking at four Polish universities, two defined as public and two as private, the exogenous pressure on the two public universities impacting on PM includes the need to take into account (and do well in!) international accreditation and research systems – defined as mimetic isomorphic pressures.

Increasing commercialisation of the higher education environment

Irvine and Ryan (2019) examine the financial health of Australian universities by assessing vulnerability, viability, and resilience. Vulnerability denotes an inability to sustain prior operating levels; viability refers to short-term continuity; and resilience captures the capacity to absorb shocks

arising from changes in funding and economic conditions. Analysing key financial indicators, they conclude that institutions in the bottom decile for surplus margin and return on assets exhibit unsustainable performance, with returns below inflation.

The institutionalisation of research and teaching accounting in HE

Agyemang and Broadbent (2015) view the Research Excellence Framework (REF) in the UK as a reorientation process for boundary management by powerful actors, with subsequent changes that do not erode institutional core values. Academic managers need to better facilitate university organisational change, but the gaming of the process by individuals and managers has undermined boundary management. The movement of universities is from “their belief systems to be overtaken by the desire to maximise the financial resources associated with REF at both the individual and university level.” (Agyemang & Broadbent, 2015).

Pincus et al. (2017) examined the challenges facing the accounting curriculum in HE and identified two main drivers of change: financial and technological forces. Since 2010, the US higher education sector has faced challenges due to college affordability, government resource constraints, limits on and unequal distribution of philanthropic giving, and increased long-term debt (Pincus *et al.*, 2017). Many universities in the US are financially vulnerable, with limited growth prospects, limited investment, and rising debt. The rate at which universities have addressed these challenges has been slow and driven primarily by short-term, financial pressures rather than by long-term strategic thinking. Pincus *et al.* (2017) identify essential components of success as appreciation for the teaching staff, staying up to date, and challenging established student-teaching and learning systems.

Gebreiter and Hidayah (2019) examine the institutional forces shaping higher education and their implications for accounting lecturers. They highlight two competing logics, commercial rationality and a public-sector ethos, and refine a typology of responses to change: ignorance, compliance, defiance, combination, and compartmentalisation, extending the latter two through empirical analysis. Commercialisation pressures encourage instrumental compliance, whereby teaching is oriented toward satisfying “student-customers” through simplified, spoon-fed delivery. Other lecturers resist these pressures, not through outright defiance but via two strategies: “blending,” which trades off commercial and professional values, and “translating,” which engages students in dialogue to justify long-term professional priorities. Over time, the balance increasingly favours instrumental compliance, signalling an ongoing shift toward commercialised logic.

The concept of the meta-professional in academic accounting combines the roles of teaching, researching and other administrative services. Lubbe (2014) characterises accounting academics as knowledge agents, developing research for universities and the educational requirements of PABs.

Concerning accounting education, there is a conundrum: teaching accounting as a technical, myopic subject, or adopting a more socially aware and challenging approach that includes critiquing fundamental accounting tenets (Christensen, 2004). Most teaching is arguably somewhere between the two approaches: the need for technical skills and the awareness to explore these in context (Lubbe, 2014). The forces of change can be examined to determine whether they are converging on a single approach, given the combination of skills required of future accountants (Tsahuridu & Carnegie, 2018; Prinsloo, 2020; Carnegie et al., 2021).

The changing role of the accounting profession

Society is undergoing an ‘unprecedented’ change due to COVID-19 and reactive government policies. Many policy amendments address economic and financial issues, for example, in the UK, the ‘stay at home’ or furlough scheme was estimated to have cost £64 billion (Clark, 2021). Accounting is central to discussions of these issues, as it provides the terminology, expertise, and theoretical frameworks that underpin economic discourse (Carnegie et al., 2021). The importance of the social aspect of accounting has been championed, yet the prevailing view within accounting is that accountants should be promoted as technical experts and social ignoramuses (Tinker, 2004). The dominance of technical knowledge and objective perception of accounting continues to shape how accounting is categorised. However, there are arguments that we should now extend these definitions to incorporate the subjective nature and social power of accounting (Carnegie et al., 2021).

Over the years, accounting has struggled to align with social measures. Examples include Medwar (1976), which introduced a social audit that has not been significantly expanded since. Dey (2003) explored the benefits of silent and shadow social accounting, independent of the firm's accounts and performance analysis. Silent accounts have struggled to gain traction and, in some ways, constitute a critique of accounting's objectivity. A separate focus within accounting has been environmental accounting; recent arguments have centred on the wicked problem of the climate crisis and how accounting can help measure global environmental issues (Schaltegger, 2018). Highlighting the issue of how the micro-level discourse of accounting can relate to the macro-level discourse and or wicked problems of society.

Tinker et al. (1991) explored how accounting over time could be connected to broader social concerns. The biggest accounting firms don't identify as accountants but as Professional Service Firms (PSFs), with both homogeneous factors – such as knowledge intensity and customisation, and heterogeneous factors including a base of knowledge, jurisdiction, and ideology (Von et al., 2015). The PSFs are designed to manage knowledge and expertise and to commodify and colonise new areas of knowledge (Suddaby & Greenwood, 2001). The bigger accounting firms, supported by the Professional Accounting Bodies (PABs), are powerful self-regulating communities that address emerging issues. The PSF and PABs lead, with other smaller accounting firms following. A small group of accountants and firms shapes the future role of accounting. By observing changes in policies, services, and actions within firms in newly developing areas, such as during the COVID-19 pandemic, you can more clearly see the power, control, and agenda driving the profession forward (Lubbe, 2014; Miller, 1998). By examining changes in accounting education during the COVID-19 pandemic, this case study extrapolates the profession's future development. In this case study, the PABs are central, and the relationship with the PSF is initially more distant.

METHODOLOGY

Accounting information is central to institutional theory as the ‘tacit knowledge’ that underpins and often links organisations, agents, and outputs (Smith, 2015). This connection among social structures, actors, and decision-making is central to institutional theory (Covaleski et al., 2017). The organisation's essence is formed around rules, routines, and social norms, which are continually constructed and recreated (Burchell et al., 1980; Hines, 1988; Scott, 2004 and 2008). The sensemaking of individuals

in an organisation is influenced by the knowledge and behaviour of other individuals, especially managers, managing the learning and culture and directly the “social construction of the meanings and implications of policy ideas.” (Coburn, 2005). Organisational change can be towards homogeneous (similar) or heterogeneous (dissimilar) states, described as isomorphic forces (homogeneous) by three main pressures: coercive, normative, and mimetic (DiMaggio & Powell, 1983). Loosely connected individuals in a rule-bound organisational setting led to ‘equivocality’ – where information is interpreted differently. This process can then lead to ‘sensemaking’ (Weick et al., 2005). Sensemaking creates a micro sense of issues that have macro influence, and a macro sense from micro discourse (Weick et al., 2005). The COVID-19 pandemic can be examined through dialogic and discursive levels, defined as the interplay between micro and macro contexts (Alvesson & Karreman, 2000). The whole and parts make more sense when explored together. Sensemaking is more clearly evident in situations of chaos, traumatic change, and in making sense of events that occur outside standard procedures. There is plasticity in the labels and categorisations; they are more indeterminate and equivocal in meaning, depending on the individual and the local context in which these views are taken (Weick et al., 2005). Sensemaking is a retrospective understanding, shaped by this experience and the organisation's past routines. The temporal nature of sensemaking is important, as is the location and/or locale. Tillmann and Goddard (2008) developed a model comprising three phases of sensemaking: structuring and harmonising; bridging and contextualising; and compromising and balancing. The first two phases are central to the sensemaking process, whilst the compromising and balancing phase has been described as an auxiliary stage (Tillmann & Goddard, 2008). This work presents a research process framework in Figure 1.

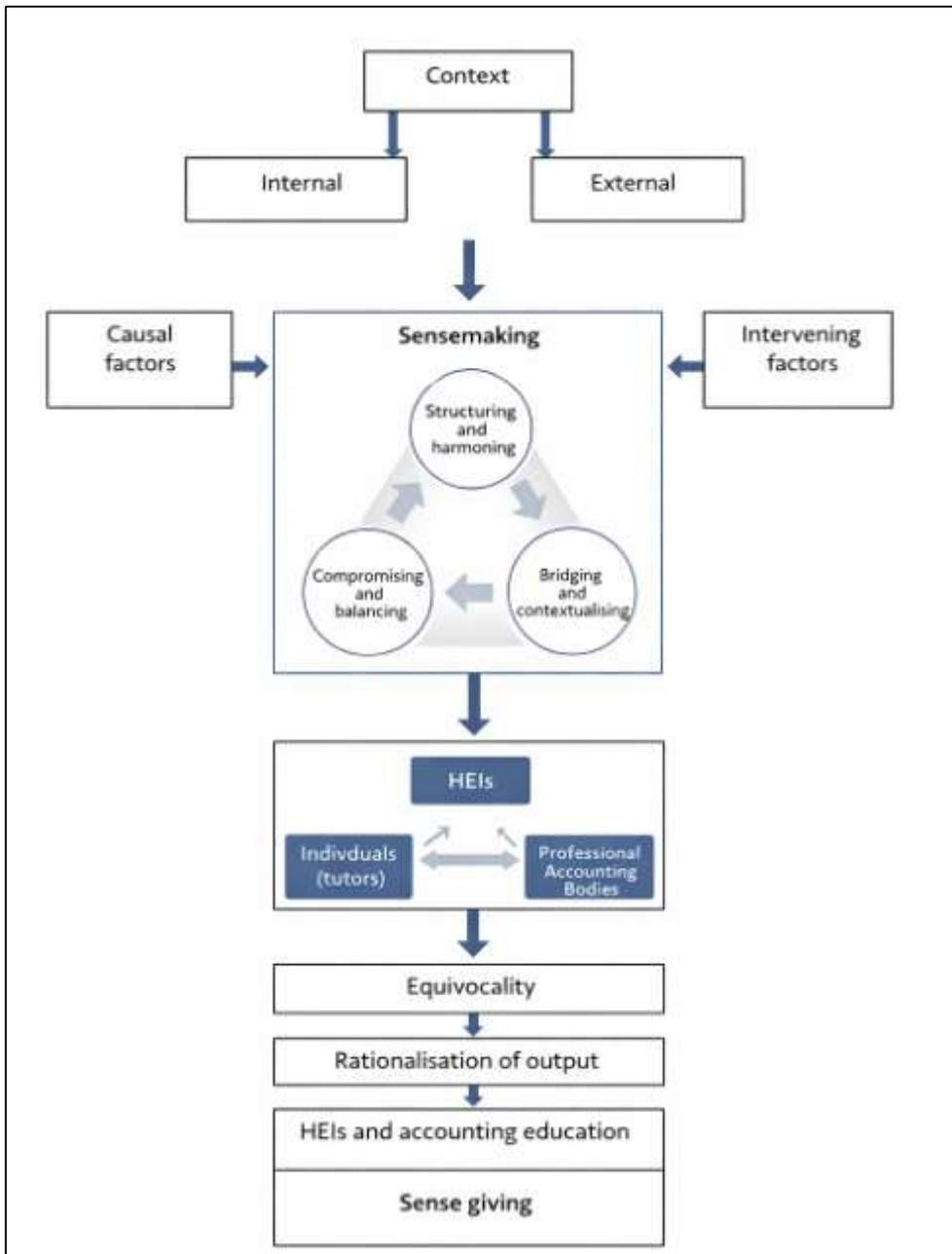


Figure 1: The sensemaking of teaching accounting in UK higher education institutions (based on Tillmann and Goddard, 2008).

In addition to Tillmann and Goddard’s (2008) paradigm model of sensemaking, Figure 1 provides a schematic of the sensemaking process. The diagram includes specific HE actors in the sensemaking process – HEIs, PABs, and individual tutors. This mix of phases and groups creates a unique sensemaking model in this context, leading to equivocality, with outputs differing across the separate groups and the output process identified as part of a sense-giving stage (Gioia & Chittipeddi, 1991).

Publication of the European Centre for Research Training and Development-UK

This provides a framework for exploring the unique situation that has arisen due to COVID-19, and central to this work is understanding how to make the implicit explicit (Weick et al., 2005).

The researcher's role in creating systems and self-awareness in this process (reflexivity) is an important consideration in this work (Alvesson et al., 2008; Alvesson & Skoldberg, 2000). This is framed as a case study analysis and theory development (Eisenhardt, 1989; Yin, 2018) within a collaborative research project, guided by the sensemaking framework (Tillmann & Goddard, 2008) to direct the research and to shape the 'sense giving' and data analysis.

Case study

Contextual factors

This section is divided into a brief overview of HEIs in the UK and case study data from three post-92 universities in the North-West of the UK. These are staff-based data from the authors; another member of the research group then analysed the data. The final review of the data was collaborative to identify case study themes and findings (Eisenhardt, 1989).

To preserve confidentiality while allowing comparative expression of linkages, the three research sites will be designated as the red, blue, and green universities.

Government context

There are questions about the initial timing of the UK lockdown; the latest data indicate 127,782 excess deaths (Public Health England, 2021a). The UK government has been focusing on mass vaccination, with records of 39.4 million first-dose vaccinations and a 74% uptake rate (Public Health England, 2021b). Whilst issuing statements expressing a desire to get on with dealing with the pandemic, the UK government has promised a full and independent public inquiry (PM statement to the House of Commons, 12 May 2021). UK universities have followed the government's lead. Figure 2 below details key COVID-19 events in the UK and situates them within a university timeline.

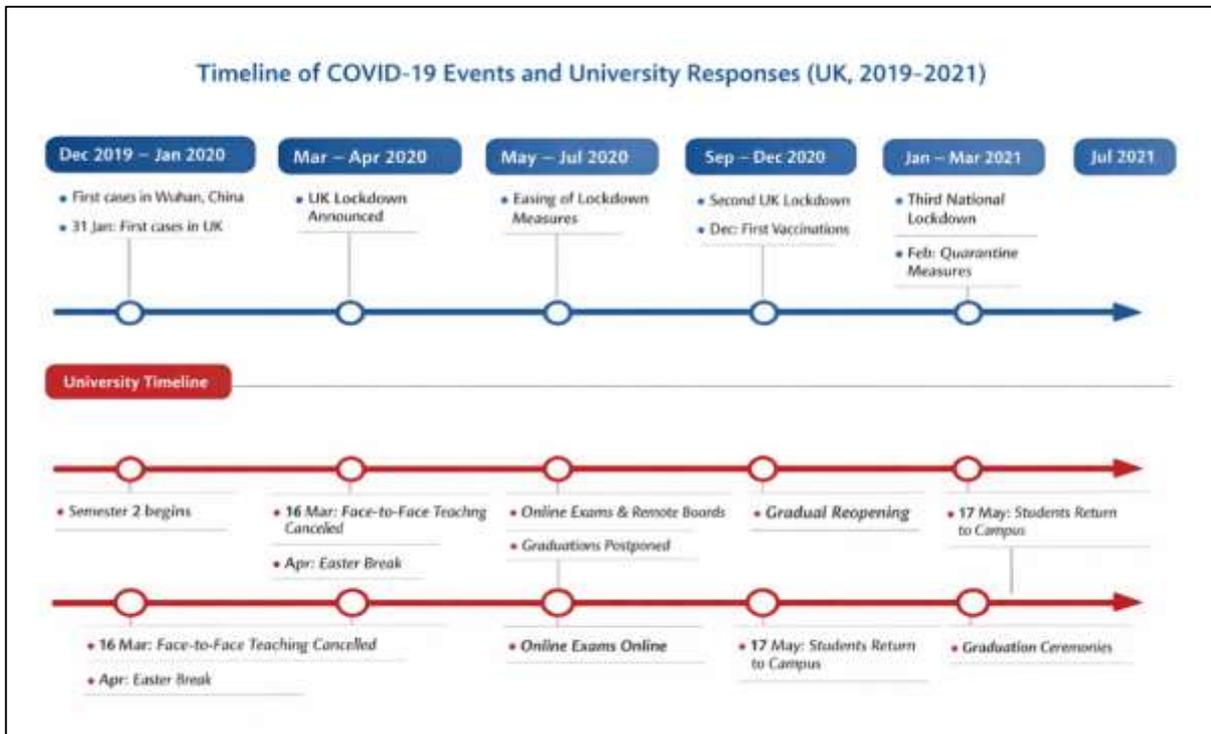


Figure 2: Timeline of COVID-19 events and corresponding university responses in the UK (2019–2021). The figure presents parallel developments in national public health measures and institutional adaptations, including transitions to online teaching, adjustments to assessments, and phased campus reopenings.

Case study data

Table 1 provides brief comparative details of the three universities included in the case study analysis.

Table 1: Institutional Comparison of Red, Blue, and Green Universities

Characteristic	Red	Blue	Green
Year established	1828	1824	1839
Number of faculties	5	9	7
Student population (2018–2019)	23,160	6,945	14,900

Note. All three institutions hold professional accountancy accreditations from ICAEW, ACCA, and CIMA.

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Regarding HEI students affected by COVID-19 restrictions on teaching, Table 2 presents the students in 6 groups.

Table 2: Progression of higher education student cohorts affected by COVID-19 (UK)

Cohort	Sep 2019	Mar 2020	Jun 2020	Sep 2020	Jul 2021	Sep 2021
Group 1: Graduates (2020)	Y3	Y3	Y3	–	–	–
Group 2: Graduates (2021)	Y2	Y2	Y2	Y3	Y3	–
Group 3: Y1 (2020 entry) to Y3 (2022)	Y1	Y1	Y1	Y2	Y2	Y3
Group 4: Y1 (2021 entry)	–	–	–	Y1	Y1	Y2
Group 5: Placement cohort (2020)	P	P	P	Y3	Y3	–
Group 6: Placement cohort (2021)	Y2	Y2	Y2	P	P	Y3

Note: Y1–Y3 = years 1–3 of a three-year undergraduate degree; P = placement period; – = not applicable. The period March 2020 to July 2021 corresponds to COVID-19-related disruption and national lockdowns in the UK.

All students have been affected by COVID-19 restrictions on teaching and learning during this time. In terms of changes in HEIs, Group 1 has had the least impact, with only the last few weeks of teaching and online assessments. Groups 2 and 3 have had the most studies affected by changes, whilst Groups 5 and 6, highlighted as placement students, will have been significantly affected (with much of their online experience and the placement reduced or curtailed) by the lockdown rules. Table III shows that the impact on students will not be the same across the different groups. In exploring the future accountant, the pre- and post-HEI impact of the pandemic will affect the development of future accountants. A good example is the 2020 graduates, whose studies were less affected by COVID-19, although the changes at the end of the 2020 academic year were rapid and marked the first teaching and learning changes in response to COVID-19. Following graduation, there is an impact on graduate positions and experience during the lockdown period, though this is beyond the HEI environment. This all impacts the future accountant. This work examines changes to summative assessments and accreditation with PABs, primarily affecting year 2 or 3 modules. On this basis, the focus of this work is on Groups 1-3 (Group 5 will also be included).

Case study analysis

This work builds on the sensemaking paradigm model (Tillman & Goddard, 2008) with a focus on the interactional strategies, the ‘how to change’ groupings, which are the frame for the data analysis. The data are in three sections (Tillman & Goddard, 2008): structuring and harmonising – providing comparable information to explain and measure the changes; bridging and contextualising – the time and context of the changes; and compromising and balancing – drawing on professional knowledge.

Structuring and harmonising

Following the UK national lockdown announcement on 23 March 2020, a comparable and measurable teaching process was implemented, transitioning to online teaching for all. Changes to support this at the Blue University: from Friday 20 March 2020, the Easter vacation started earlier, and staff were required to take one week's leave. The Easter vacation was encouraged as a time for teaching staff to practice using virtual technologies (including Zoom and Microsoft Teams) to arrange with all students to dial in to normally scheduled class times remotely. Most staff had experience recording lectures but not delivering online lectures, seminars, and workshops.

Online teaching for all students began on Monday, 20 April 2020, after the Easter Break. All classes were held off campus via remote video conferencing. Teaching staff used their regular scheduled teaching slots each week to run virtual classes until the end of Semester 2 (Red – end of April, Blue & Green - Mid-May 2020). Faculty emphasised that as many sessions as possible were recorded and made available to students outside timetabled live sessions. At Red University, this meant that all lectures were recorded; for most teaching staff, this was a continuation of an approach that had developed over the last couple of years. However, this was a new approach introduced at the Green University in response to the global COVID-19 pandemic. Seminars were not usually recorded, as these were exercise-based and the aim was to have engagement with the students (live); the merits of recording these sessions were limited. At the Red University, some revision seminar sessions were also recorded.

There was increased use of the Virtual Learning Environments (VLEs), specifically Blackboard and Moodle, and additional materials included recorded sessions, guidance, advice, and online practice assessments. The assessments were timetabled and posted online (via the virtual learning environment, Blackboard or Moodle), and students uploaded their answer booklets via the Turnitin similarity checker.

Bridging and contextualising

Due to the change in assessment format to an online format, extra time was allowed: Red University provided an additional 30 minutes for a 3-hour exam. The Turnitin similarity checker was used to assess academic malpractice. At Red University, the number of students referred to the Academic Malpractice panel increased, whereas this didn't occur at the Blue University. The Green University administered the assessments differently, with a 24-hour window for submitting the exercises and reported no increase in malpractice incidents.

The universities implemented a no-detriment policy. This is a safety net, meaning that a student should not receive a lower mark in an assessment than in a previous module. Many universities instigated the no-detriment policy, but not all, leading to calls for a more consistent (national) policy on this process (Kernohan, 2020). One important caveat to this process was that the adjusted and predicted marks could not be applied when Professional Body Requirements (PBRs) were in place. This ruled out the use of the no-detriment policy for any accredited accounting courses. Students may apply for Extenuating Circumstances (EC). At Blue University, following 20 March 2020, there was a blanket policy for mitigating circumstances.

In the UK, the COVID-19 lockdown lasted from 23 March 2020 to 21 June 2021. There were three lockdowns within this period (see Table I). Lockdown 1 from 3/20 until 7/20; lockdown two from 9/20 until 12/20, and then lockdown three from 1/21 until 6/21. The periods, as far as teaching in HEIs is concerned, are almost continuous from 3/20 until 6/21, with small breaks coinciding with holidays, including Christmas. The government announced the end of COVID-19 restrictions for HEIs: from 8th March 2021, courses with significant practical components, e.g., medicine and engineering, were permitted to resume. The government recommended that all university students be allowed to return from 17th May 2021.

During lockdown 1, on the 19th of May 2020, Blue University was among the first Universities in the UK to announce plans to reopen its campus in September 2020. The plan was to provide a 'COVID-secure' working and learning environment. This required widespread, innovative changes on campus, including social distancing in classroom layouts; scheduling several separate campus sessions; temperature monitors; increased sanitiser and cleaning regimes; one-way systems around buildings; and take-away food. The Red University adopted a similar approach and ran blended learning sessions from Semester 1 2020 (9/20), with some modules in each year of the undergraduate accounting programme, including face-to-face seminar sessions. This ran for the first semester, with lockdown two starting (1/21). All face-to-face teaching for courses with non-practical components (including the accounting programmes) was suspended until 17 May 2021. In effect, the accounting courses can recommence normal face-to-face teaching and learning from 17th May 2021, but teaching for this academic year has concluded. This means that face-to-face teaching and learning can return in the new academic year starting September/October 2021. The accounting faculty (university) plans to run 'blended' learning from September 2021, with larger-group activities (lectures) still online and seminar sessions face-to-face. The assessment process will be online for the resit period (8/21). No final plans have been agreed for next year's assessments (generally in January and May), but the intention is to return to face-to-face assessments as soon as possible. Following the COVID-19 lockdown, the faculty/university policy remains cautious about returning to the standard teaching and learning approach of face-to-face sessions and proctored examinations.

Compromising and balancing

Just before the UK lockdown (23 March 2020), face-to-face teaching at Red University was cancelled (16 March). All staff, except a small team responsible for maintaining the premises, were asked to work from home. Students were also requested to work from home.

The final three teaching sessions were delivered online (post-lockdown) to maintain the year's regular assessment periods. Being an accountancy programme, nearly all assessments are examinations. This complies with the requirements of the accountancy professional body for exemption status. The end-of-module examinations were all scheduled to be taken online at home. This meant the assessments were reviewed to determine whether they worked online, and a small number of adjustments were made to prevent 'cut and paste' answers. In effect, the same assessments that would usually have been given to the students were administered, with some time allowance for them to be online.

Discussions took place with the three main Professional Accounting Bodies (PABs) in the UK (ICAEW, ACCA, and CIMA). Initial discussions took place at the start of the pandemic (2/20) regarding changes to exams and their impact on PAB accreditation. CIMA was relatively flexible in accommodating changes due to government lockdown regulations. The ACCA was circumspect about agreeing to any changes and later requested details of them. The ICAEW took longer to respond, having referred the issue to the Financial Reporting Council (FRC), and responded (5/20) that they would be 'flexible', but that credit would still only be given where an exam was in place. The three universities took slightly different approaches; all were assessed through examinations, but the assessment process varied. The Red and Blue universities are maintaining the examination format, allowing extra time for standard online examinations (Red University allows ½ hour extra for a 3-hour exam). The Green University permitted students to take the examination, but they were given 24 hours to complete it. The PABs accepted these adjustments, allowing university programmes to continue receiving credits against the professional body's syllabus. The ICAEW and ACCA, following preliminary discussions and general advice, requested specific details (between June and July 2020) on the revised assessment process for the 2019/20 academic year. As the lockdown continued throughout the 20/21 academic year, the PABs followed up by requesting further details on the impact of 2021 on assessments and the approach taken to assessments in 2021 (ICAEW and ACCA). In the case study, the universities maintained the same assessment approach in 2021 as in 2020. There were periods of uncertainty during the lockdown, and, effectively, institutional decisions regarding online assessments were made in accordance with the government's lockdown policy. The faculty staff made decisions regarding changes to the online assessment process following faculty direction, and these were also guided by the accounting programmes, PAB credits, and the need to retain examinations as assessments, allowing extra time to complete them online.

DISCUSSION

Introduction and specific sensemaking issues

The sensemaking framework of Tillman and Goddard (2008) explored interactional strategies as three distinct stages (showing the 'how' of sensemaking): structuring and harmonising – breaking down the teaching and learning process into teaching contact, material and assessment with the primary strategy being the move to online teaching and learning and the extension in using VLEs; bridging and contextualising – the focus here was in terms of the importance of assessment and the examination process, making sure that standards over time are maintained; compromising and balancing – the need to engage with the PABs to ensure any changes to the examination process was acceptable to maintain

the professional status of the course (accreditation). The main themes that emerge in the case study were timing issues, teaching contact, and assessments.

General issue - the timing

The changes in HE follow national government advice, with global changes quickly resulting in local changes (Boitier & Riviere, 2013). An example is the national ‘lockdown’ on the 23rd of March, during which all universities were required to close. In the case study, all had predicted this action and halted face-to-face teaching the week before. There are accusations that the UK government acted slowly in going into lockdown; similar arguments can be made about the Universities – the Red University, for example, held an applicant day on the 14th of March, showing the importance placed on face-to-face contact and the delay in shutting down the university. The universities followed government policy, with faculty and course tutors adhering to university policies whilst remaining aware of the specific challenges posed by accounting degree programmes, which are constrained by the PABs accreditation and quality control process (Lubbe, 2014).

Teaching and contact

The primary change was the elimination of face-to-face teaching, replaced by online platforms such as Zoom and Microsoft Teams. Universities have used online platforms for teaching and learning, but these have primarily supported face-to-face teaching. The pandemic changes highlight the flexibility and rigidity of online teaching. The importance of face-to-face contact was shown with challenges for staff and students, and universities, in part, acknowledge this in the use of ‘no detriment’ policies. The move towards NPM (Huther & Krucken, 2016) can be seen in the change to online teaching, something universities may be keen on, removing the need for teaching spaces and timetabling concerns; a more ‘efficient’ use of teaching staff – increased commercialisation (Irvine & Ryan, 2019) and technological changes to accounting programmes (Pincus *et al.*, 2017). The teaching staff accepted and implemented these changes in response to the pandemic – a form of instrumental compliance (Gebreiter & Hidayah, 2019).

The transition to online teaching is accompanied by a request for remote work (WFH) for both university academic and administrative staff, raising concerns about health and well-being.

Assessments and professional body requirements

In accounting, examinations are the gold standard for student attainment and process rigour. This is driven in accredited accounting programmes by professional body requirements, and so online examinations prevailed. The accounting students could not benefit from the no-detriment policy due to professional body requirements. This message was difficult for accounting staff to communicate to students, as it was at odds with the ‘overall guidance’ on the policy, highlighting problems in moving between macro and micro issues (Neu *et al.*, 2008). A solution implemented for the level 4 accounting program (Green University) was to have students either accept the accredited program and adhere to both the university and professional body requirements for the online exam or continue to level 5 without the accredited program exemptions.

Accounting students and tutors on accredited programmes are caught between the university and the PABs (as discussed under ‘compromising and balancing’). Creating strong isomorphic pressure

(Dobija et al., 2019). The ICAEW referred to discussions with the Financial Reporting Council (FRC) on maintaining standards whilst accepting some adjustments for the extraordinary situation. Moving forward, both the ACCA and ICAEW have requested details of the assessment changes.

Accounting and society

The COVID-19 pandemic reinforced the connection between PABs and HEIs through dialogue, ensuring that changes to assessment didn't compromise accreditation status. What didn't take place is almost as important as what did. There were no discussions with tutors regarding changes to technical issues, such as a redrawing of the central tenet of the 'going concern' concept, which would prevent firms from trading. The pause button had been pressed rather than the reset button, which could have enabled a re-evaluation of fundamental accounting concepts. Accountants are not part of the national discussions around key workers in the UK - jobs vital to public health and safety (White & Hope, 2021), though perhaps they should have been (Prinsloo, 2020). Concerning accounting this can be seen in two ways: changes covered issues accountants could contribute to, such as advice re government loans available to businesses or support in terms of procurement of Personal Protective Equipment (PPE) – there is value for money and purchasing efficiency and recording issues; changes relating to more fundamental issues, such as changes to working lives including agile and flexible working and how accounting supports (or not) these social movements. In this second discourse, accounting has been circumspect, continuing to create the impression of technical competence and social ignorance (Tinker, 2004). The arguments regarding the shift of accounting into a new domain, even regarding its definition (Carnegie et al., 2021), have not been heeded by any of the groups in this case study. Even following a pandemic, when much more than usual may be up for debate, the case study confirms a 'continue as usual' reaction, if not even a reaffirmation of the technical wizardry of accounting in supporting issues/policies during the COVID-19 lockdown.

CONCLUSION

General summary

The case study data within the sensemaking frame help develop an understanding of equivocality regarding the pandemic and changes in accounting departments in UK HEIs. The case study data adds to the specific coping mechanisms in HE in the environment of the 'unprecedented' COVID-19 pandemic and government policies: technological solutions moving to online teaching; attempts to maintain students on programmes at all cost as the importance of the commercialisation of universities (being able to continue charging full fees has been something only briefly discussed with little force for change) This is in-line with Pincus *et al.* (2017).

The return to face-to-face contact is important in the case study institutes. Whilst Cambridge University¹ (Jack, 2020) said quickly they would have no face-to-face teaching in 20/21, the case study institutes utilised some face-to-face contact as soon as possible (blended learning at the start of the 20/21 academic year) – a commercial and/or public-sector decision (Gebreiter & Hidayah, 2019). The case study universities maintain their status using symbolic Performance Management (PM) (Dobija

¹ Cambridge University doesn't teach an undergraduate accounting programme, but this shows the excellent standing and reputation that the university has and confidence in their institution being able to state this.

et al., 2019). This deviated from government guidance and lockdown 2, but these universities have returned to face-to-face teaching as soon as they could. In the teaching and learning process, engagement and support for students are what newer universities rely on most to add value for students.

Accounting in the future and areas for further research

Accounting is better attuned to addressing small technical changes than to addressing wicked questions, which involve more significant social issues. The example of environmental challenges is one that pre-, during, and post-pandemic accounting has struggled to address. COVID-19 can now be added to this as a wicked issue, about which accounting appears to have little to say, unless it concerns technical issues such as government loans. Accounting has, in the past, been accused of positioning itself as a neutral technical activity (Tinker, 1991), and the tendency to evade responsibility for social issues persists. In academic accounting, technical and social knowledge have been set up as a paradox (Christensen, 2004). It has been easier to cover technical challenges in online teaching; they can be presented in bite-sized chunks and assessed using multiple-choice questions, which work well online. There are additional challenges in developing critical thinking, as well as more socially focused concerns in both teaching and assessment. The PABs reinforced this direction during COVID-19, with HEIs focusing on retaining their PAB accreditation. The exemptions are at lower levels of the PAB syllabi and are more technical and less synoptic; thus, they reinforce the technical focus of undergraduate accounting. The relationship between HEIs and PABs is integral to the socialisation of accounting students. Still, it should not come at the expense of HEIs' academic freedom or accounting students' ability to critically examine the social impacts and unintended consequences of accounting procedures (Tsahuridu & Carnegie, 2018). Binding themselves to the PAB accreditation roster during the COVID-19 pandemic has highlighted the need for this space and the need not to tie everything to the accreditation goalpost!

During the COVID-19 crisis, all parts of society have been stress-tested, including the accounting profession. Currently, accounting has not changed significantly conceptually or technically. This can be described as a 'pause button' situation. In conversations and dialogue between HEIs and PABs, the key was to operate as close to normal as possible in assessing undergraduate accountants through rigorous exams (online versions were acceptable), with the focus almost exclusively on quality concerns regarding online examinations. During the pandemic and beyond, this restricts HEIs' ability to make independent changes to their accounting provisions. The lead is drawn from PABs that govern changes to the accounting provisions in HEIs (Lubbe, 2014). If anything, the online assessment has shifted toward multiple-choice and short-answer questions, which are more technically focused. Social intelligence must also be developed and tested.

Within accounting, 'professional ethics' is an important consideration that has not changed during the pandemic. Tsahuridu and Carnegie (2018) demonstrated, using IFAC, that PABs consider broader social issues. This may change over time as ethical standards are discussed and developed. A review of the fundamental ethical standards to which PAB has adhered since the COVID-19 pandemic should be conducted. HEIs should be a key contributor to this process. The academic tutors work with students, but there is limited two-way dialogue with the PABs, and HEIs operate through a reactive, top-down decision-making process. The HEIs decisions are reactive to external pressures, such as the UK government's national lockdown policies. The shift to online learning has diminished the development

of social intelligence, which should be central to accounting (Prinsloo, 2020). How students affected by the pandemic, particularly the specific groups (see Table III), are likely to differ. The long-term impact of COVID-19 on these particular groups remains an area for further research.

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