

Impact of Covid-19 on Accounting Studies in Ghanaian Universities

James Brown Awumee¹ Desire Mawuko Komla Ayite^{2*} Victor Fiifi Addison³

1. Department Accounting and Finance, School of Business, Ho Technical University, Ghana

2. Department of Mathematics and ICT Education, Kibi Presbyterian College of Education, ORCID 0000-0001-8049-3578, Ghana

3. University Basic School-North Campus, University of Cape Coast, Ghana

*E-mail of the corresponding author: dmkayite@kpce.edu.gh

Abstract

The aim of the study was to find out the impact of Covid-19 on accounting studies in Ghanaian universities. To achieve this, the study made use of three research questions, and employed the descriptive survey technique to obtain information needed for the study. In effect, the study made use of level 200, 300 and 400 accounting students for the study as they have experienced at least one vacation before experiencing the long break from the Covid-19 pandemic. The simple random technique was used to select 487 respondents. Data was analysed using frequency counts, percentages, and the paired sample t-test. It was found that there is a statistically significant difference in the performance of accounting students in Ghanaian universities before and after the lockdown as the t-value of 11.824 gave a p-value of 0.0001 which is less than the significant value of 0.05. The study also found that respondents consider learning online as ineffective due to their mindset as indicated by 153 (31.4%) agreed and 181 (37.2%) strongly agreed. Further, it was found that accounting classes were closed while teaching and learning has shifted to online learning as a coping mechanism. It was concluded that the outbreak of the novel coronavirus 2019 has caused major distraction to the normal ways of running day-to-day activities including the studies of accounting in Ghana. Recommendations and suggestions for further studies were also made at the end of the study.

Keywords: Accounting Studies, COVID-19, Emerging Technology, Leadership, Online Learning

DOI: 10.7176/JEP/15-3-05

Publication date: March 31st 2024

1 INTRODUCTION

There is the general notion that the pandemic called coronavirus which has hit the world in 2019 (COVID-19) has distorted our way of life. This has affected many facets of our lives including education. Several researchers have shown that the COVID-19 pandemic has caused distortion in the educational systems around the world. Crawford et al. (2020), Day (2020), Ebrahim (2020), Kokutse (2020), Quinn (2020), United Nations Educational, Scientific and Cultural Organization [UNESCO] (2020a), United Nations International Children's Emergency Fund [UNICEF] (2020) and many more indicated that as of April 21, 2020, about 1.723 billion learners who were constantly attending schools could not access the school environment due to the COVID-19 pandemic. UNESCO (2020b) buttressed that, almost 191 countries, the world over, have shut down all schools and this affected about 99.4% of the world's student population. It could be said that, accounting students, as well as all other students in Ghana, have experience some changes in the educational system that may affect them either positively or negatively.

Many educational institutions across the world have taken to the internet to bridge the gap that is being brought about by the deadly disease. With the gap created, there is the need to engage students rather than staying at home and doing nothing, many teachers and heads of educational institutions have adopted the online learning environment for engaging students. According to UNESCO (2020c), online or distance learning platforms should be used to engage learners as it serves as a means of remote teaching and learning while preventing the spread of the COVID-19 pandemic. One may ask if these technological devices are available for students use.

However, there may be a concern about technological resource availability to tertiary students. According to the findings from a study conducted by Ayite and Nyagorme (2020), new technologies are accessible for use by students across various faculties of the University of Cape Coast. Ayite and Nyagorme found out that mobile phones (93.8%), internet (88.8%), laptops/desktops (86.8%), projectors (82.1%), electronic books (68.1%), Tablets (62.2%) and online courses (50.4%) were existing to students. Meanwhile, research has shown that despite the significance of Information and Communication Technology (ICT) for social inclusion, education, economy, politics, culture among others, there still exist major problems in rural areas due to lack of connectivity creating a new type of inequality called "digital divide" (Townsend, Wallace, & Fairhurst, 2015; Salemin, 2016; Philip et al., 2017; Wallace et al., 2018; Warf, 2019). Inferring from these research findings, one may posit that the use of technological tools to bridge the gap created by the COVID-19 pandemic may also create another inequality among students, including accounting students, in the process called digital divide. It is not every accounting student in

tertiary institutions that live in cities where there is reliable internet connectivity. Therefore, the use of online platforms, as recommended by UNESCO, may put some students at an advantage position where others lag behind.

1.1 Statement of the Problem

It has been established that the COVID-19 pandemic has distorted the educational system as well as other areas of the Ghanaian economy as it has done to other countries around the globe. Even though UNESCO (2020c) has indicated that online platforms could be used to engage learners, Granito and Chernobilsky (2012) revealed that the actual process of using emerging technologies in the instructional process may be unfamiliar to some people. The introduction of the new classroom environment which is the online learning may have different impacts on students. Coupled with the unfamiliar use of this emerging technology (online learning), Anaba (2020) suggested that university management should bear the cost of providing data packages for students to be able to participate in the online learning. This implies that students may incur extra cost. However, due to the calculating nature of business students, their ability to use emerging technologies for learning, and their personal leadership styles, the researchers deem it fit to study accounting students as they need to amalgamate all these skills. There is no doubt that students will only be faced with technical know-how and cost of internet access as posited by Agormedah, Adu Henaku, Ayite and Ansah (2020) that COVID-19 has brought so many challenges to tertiary educational institutions where both staff and students are being informed to take part in the unplanned teaching and learning process. From all the studies reviewed, the focus was on all students that were affected by the COVID-19 outbreak which creates a gap on concentrating on specific group of students to bring out refined results. Therefore, this study sought to focus on accounting students.

1.2 Research Questions and Hypothesis

In view of the problem stated, this article seeks to answer these questions.

1. In what ways did the COVID-19 pandemic affected the teaching and learning of accounting in Ghanaian universities?
2. What are the challenges faced by Ghanaian university accounting students during the COVID-19 pandemic?
3. How did Ghanaian university accounting students cope with the effects of COVID-19?

The research hypothesis was tested at a significant level of 0.05 and is stated as follows.

H₀: There is no statistically significant difference in the performance of accounting university students in Ghana before and after Covid-19 lockdown.

1.3 Significance of the Study

This study will be beneficial to all stakeholders of accounting education since it will reveal the major bearings of the COVID-19 outbreak. That is, the findings of this study will help the stakeholders to prepare for any eventuality to safeguard the integrity of accounting education. In addition, the study will bring to light the challenges faced by students and how to cope with them. This will enable other students who face any difficulty similar to those in this study, to be able to handle them appropriately. Further, this study will add to the new pool of reference materials that could be consulted in future studies. It will add to the existing literature.

1.4 Delimitations

The study was delimited to only accounting students at in four universities in Ghana. The study is further restricted to only level 200, 300 and 400 students since they have experienced at least one long vacation in the universities used and can give vivid differences in the long break imposed by COVID-19.

2 LITERATURE REVIEW

2.1 Overview of Covid-19 Pandemic

Generically, it could be said that each and every individual in the world has heard about Covid-19 pandemic. It could also be said that individuals that can make meaning of what Covid-19 is knows that it is a deadly disease that has infected millions and thousands of deaths at the very onset of the pandemic. Reports from Politi (2020) confirms the spread of Covid-19 pandemic across the world where more than 2 million cases were recorded with about 114,000 deaths within the early stages of the virus. This implies that the Covid-19 pandemic is very dangerous to human existence.

Most respiratory diseases may be categorised as dangerous diseases that affect human beings and, possibly, other living things. Once respiratory is detected, infectious disease control section of the health sector is normally called upon to determine whether it is infectious or not. As indicated by the World Health Organisation (WHOa), the Covid-19 outbreak is said to be caused by a sharp respiratory syndrome coronavirus 2 (sars-cov-2) (WHO, 2020b). This outbreak is known to have originated in Wuhan in China in December 2019 and was acknowledged as a matter that needs global attention in January 2020 (WHO, 2020; Karasmanak & Tsantopoulos, 2021). Inferring,

Covid-19 could be tagged as a disease that has disrupted the normal economy of the whole world as it had received international attention within one month of its existence.

Once an infectious disease spreads into the population without being detected, it has the ability to travel far and wide as people are always in constant move. Within a period of 24 hours in this advanced technological era, people are able to cover thousands of kilometers. From December 2019 to January 2020, Covid-19 was declared a global pandemic by most countries and has continued to spread (WHO, 2020b). The continuous spread was noted to have stalled most world economies from the health sector, businesses up to the education sector (Goyal, Daipuria, & Jain, 2020; Meulenbroeks, 2020; Pan, & Zhang, 2020). It is imperative to state that due to the Covid-19 pandemic, face-to-face teaching and learning has been made impossible and most educational institutions across the world were shut (Meulenbroeks, 2020; Pan, & Zhang, 2020). This may be due to the exponential increase in the rate of spread of Covid-19 of about more than 2 million cases with 114,000 deaths within few months of its inception (Feng & Cheng, 2020). However, in September 2020, the number of cases has risen to more than 27 million (Durak & Çankaya, 2020). Accounting studies is not an exception to the global shutdown of the face-to-face teaching and learning. This implies that, just like any other programme, accounting studies also suffered the impact of Covid-19 pandemic.

2.2 Effects of Covid-19 on Learning in Tertiary Institutions

On a general point of view, it could be said that the outbreak of the Covid-19 pandemic also brought about an outbreak in alternative modes of learning. Teaching and learning remain a very crucial part of national development and young ones needs to be educated to take up important roles in the near future. According to Agyemang Adarkwah (2021), the outbreak of the Covid-19 pandemic has an initiated a shift from the traditional face-to-face teaching and learning to the online learning in many tertiary institutions across Sub-Saharan Africa. That is, with the advent of Covid-19, many schools across the globe were closed; likewise, the number of teachers that engaged students on online platforms have increased.

Many researches have shown that Covid-19 has changed the continuous flow of academic work. Across the world, it was observed that most educational institutions (universities, colleges, senior high schools, basic schools etc.) have been shut down. The United Nations Educational, Scientific and Cultural Organization (UNESCO) revealed that about 90% of the world's schools have been closed in order to prevent the ever-increasing spread of the virus (UNESCO, 2020c). Likewise, Mohammed, Khidhir, Nazeer and Vijayan (2020) buttressed that the Covid-19 pandemic has led to the closure of restaurants, cafes, and educational institutions among others. Therefore, one may conclude that the occurrence of the new Covid-19 outbreak has led to the closure of schools which is a matter of great concern to the stakeholders.

The closure of schools led major stakeholders to think about innovative ways of bridging the gap that is created by the pandemic. It appears that, due to the pandemic, many educational institutions, including accounting studies, have employed technological resources to get in touch with students. According to UNESCO (2020b), it is right to implement or invoke the opportunities provided by distance learning via online learning platforms to engage students during the closure of schools. Concurrently, Andoh, Appiah and Agyei (2020), Bozkurt and Sharma (2020), Durak and Çankaya (2020) and many others have posited that online learning platforms is the best means of engaging students during the long closure of schools. In effect, it is possible to posit that the use of online learning is one of the major impacts the Covid-19 pandemic has impose on the teaching and learning of accounting as well as other subjects in tertiary educations. This situation may apply to accounting students in senior high schools and any educational institution.

Moreover, research revealed that the aim of teaching and learning accounting has over the years been influenced by the business setting, professionalism in the field, coupled with the number of accountants in the market (Milne, 2001; Zraa et al., 2011). Thus, students need professionals that can effectively teach all aspects of the accounting profession. Flood & Wilson (2008) reiterated that ethics that are core to the accounting profession needs to be translated to students in a manner that will allow them to grasp its concepts and principles. Truan & Hughes (1999) posited that it is necessary to aid in the total development of accounting students through teaching and learning experiences. This implies that accounting educators and researchers are poised on equipping students to meet the growing demands of the corporate world.

Likewise, other researchers support the call for students to be shaped in order to attain maximum proficiency when they enter the corporate world. Zraa et al. (2011) support that the curriculum for teaching accounting clearly states objectives that prepare students for the corporate environment. This implies that accounting educators are keen on providing future accountants with all the skills and knowledge that are required to perform effectively in the corporate world by balancing professional and personal activities. Concurrently, research indicated that despite the importance of professional skills in the business and accounting world, one needs to supplement them with effective decision-making and advancement (Kermis & Kermis, 2010). Kermis and Kermis continue to posit the need to integrate practical hands-on experiences, effective organization of tasks to meet deadlines, presentation skills among other teamwork abilities. In concomitant, it was shown that the use of emerging technologies help to

improve students' academic performance significantly ($p= 0.017$) (Ayite, Aheto & Nyagorme, 2022). These adaptive skills could be implemented to solve the challenges that may be associated with the Covid-19 pandemic.

2.3 Students' Challenges during Covid-19 Pandemic

There is no doubt that both teachers and students may face some challenges in implementing online learning. The sharp shift from the face-to-face teaching to online teaching and learning may not give enough room for both parties to be well prepared. Research has shown that online education in Ghanaian universities has not reached the maturity to take a total shift from the conventional face-to-face system (Agormedah et al., 2020). In contrast, a meta-analysis study conducted by Yildiz et al. (2020) revealed that students are accustomed to online learning from the results obtained over the 2015-2020 study. According to Yildiz and colleagues, during the Covid-19 outbreak students responded positively to online learning. While online learning may be a challenge at one end, the other end may produce positive results.

When dealing with the challenges, there are certain aspects that students may not be able to grasp within a short period of time but may gradually become experts if enough time is given. More so, there may be a disparity in terms of the technologies used to access online courses. According to the World Bank (2020), the lack of technological resources known as digital divide is one of the main challenges that could be cited among tertiary students. Agormedah et al. (2020) supported that access to internet is another hinderance as student will have to login to online platforms before gaining access to their courses. Again, UNESCO (2020a), revealed that, in Sub-Saharan Africa, about 90% of students find it difficult to have access to with about 82% not having access to online resources. Lack of access to the internet, in this case, deprives students of the teaching and learning process which is a major challenge one may face. This will cause students to be left behind (Graham, & Pasi, 2020).

Financial challenge is paramount in many avenues of life. Accounting students as well as other students may be faced with the inability to foot the bills of internet access that will allow them to participate fully in the online teaching and learning. According to Jalli (2020), majority of Southeast Asia students were not capable to buy unlimited bundles for internet access. In addition, Edumadze et al, indicated that students were not willing to contribute financially to the remote (online) learning. While facilities or resources should help learners to acquire adequate knowledge, it is sad to note that they are rather serving as a hindering block.

2.4 Coping Mechanism of Students during Covid-19

The outbreak of the deadly COVID-19 has in one way or the other influences how people feel about it. In effect, most people have become restless about living a disease-free life (Roy et al., 2020). This statement could be made as it was observed that most classrooms have been closed down. Researches have shown that many face-to-face classrooms have metamorphosed into online ones with their accompanying challenges (AACSB Business Education Intelligence Survey, 2020; Talidong & Toquero, 2020). Consequently, this section of the study is poised at uncovering prevailing conditions in tertiary institutions including coping mechanisms of learners during this transition season.

Despite the strong health condition of students at tertiary institutions, university students were among the first affected group of people by the COVID-19 pandemic. Just at the onset of the outbreak, the first leadership responses were to close down all schools to prevent the large group of students in these institutions from coming into contact with the disease, and spreading it. Great leadership initiatives such as banning of social gatherings (schools, workplaces, closure of international borders etc.) were able to decrease the spread of the pandemic Honorato et al (2020). Honorato also revealed that these decisions have social and economic consequences. Even though decisions taken by leadership to combat the COVID-19 pandemic were not economic-wise, it helps to save precious lives and prevent fatal sickness. In the same regard, research suggests that humans need to reorganize their normal way of life for a post COVID-19 period. This assertion is confirmed by UNESCO (2020) that 1.598 billion learners were deprived of normal classroom learning in just a couple of months into the outbreak of the COVID-19 pandemic.

Truly, almost everyone on planet earth will realise that the outbreak of the COVID-19 pandemic has a big impact on the way people go about their day-to-day living. Concurrently, students and workers in tertiary institutions have experienced this impact (Cao, Fang, Hou, Han, Xu, Dong, & Zheng, 2020). Thus, students and lecturers as well as administrators have shifted from their normal working environment to an online or virtual one. In addition, Brooks et al (2020), Aslam (2020) among others indicated distortion in the financial state of people citing job loss, and anxiety in future careers as examples. However, it was noted that despite the difficult situations people have gone through, the outbreak of the pandemic has brought about some personal leadership traits including eating organic food, observing personal hygiene, quitting smoking, doing more sporting activities and the like Di Renzo et al. (2020). More and more people have engaged in living a good lifestyle. This implies that personal leadership has seen a rise in a lot of people and served as a coping mechanism against the COVID-19 pandemic. Di Renzo et al. (2020).

3 RESEARCH METHODS

3.1 Research Design

This study employed the descriptive survey to obtain information needed for the study. The quantitative descriptive survey approach was adopted as it enabled quantification of the factors or elements in the study. For instance, according to Amedahe and Asamoah-Gyimah (2004), descriptive study is meant to describe events through observation and documentation of daily or natural occurrences of situations. Similarly, this study aimed at quantifying how the Covid-19 pandemic has affected accounting studies in Ghana. To buttress this point, Shields and Rangarajan (2013) posited that one of the major methodologies that has been acknowledged by researchers as appropriate for describing characteristics of events is the descriptive research approach. Therefore, it is imperative to state that the use of this approach for the study is the right one which enabled the study to obtain data, analyse, present and describe findings as reported by respondents.

3.2 Population and Sampling Procedure

This study made use of students that fits the selection criterion which is accounting students. From this group of students, it was thought that, selecting level 200, 300 and 400 accounting students for the study will produce better result as they have experienced at least one vacation before experiencing the long break or imposed vacation by the outbreak of the Covid-19 pandemic.

Considering the aim of the study, the study used the purposive sample technique to select the respondents. Upon careful considerations, it was realised that the use of the purposive sampling allowed the researchers to select the required respondents that meet the criterion set. That is, all the three groups of respondents selected for the study (level 200, 300 and 400 accounting students) met the condition of being accounting students. This is considered to be a fair selection as according to Robson (2002), purposive sampling is used to select groups that are expected to give the required data. It is envisaged that these groups of respondents will provide the required data for the study.

Further, the actual sample of the study was selected using both the convenience and the simple random sampling techniques. These techniques were employed as the data collected was done via google forms which gives every respondent the chance to take part in the study. Moreover, it the convenient sampling technique employed because, some respondents were not willing to physically respond to paper questionnaires that was given to them due to the Covid-19 pandemic. In this regard, the Google Forms questionnaire was developed and used for electronic data collection instead of the paper questionnaire. Another reason for the choice of Google Forms is that, it analysed the data as the respondents submit them. In all, 487 respondents took part in the study.

3.3 Data Collection Instrument

In this study, the electronic questionnaire was developed using Google Form to collect data from the respondents. The main reason for choosing an electronic questionnaire is that, it provides a quick way of collecting data, respondents can fill it at the convenience of their homes, and also eliminate the spread of the Covid-19 pandemic. According to Sarantakos, (2005) and Neuman (2007), questionnaire is known to be quite valid and reliable if well structured. The instrument will be categorised into four sections (A, B, C and D). Section A delved into the biographic data of the respondents (such as age, gender, level, institution) while Sections B, C and D took care of the research questions guiding the study. Thus, the instrument was constructed in a manner that helped to achieve the objectives set for the study.

3.4 Data Collection Procedure

The data was collected with the help of a Google Form questionnaire. The link generated from the Google Form was sent the various WhatsApp groups of level 200s, 300s and 400s respectively after a permission was sought from the Ho Technical University and an introductory letter is given to the researcher of the study to that effect.

3.5 Ethical Issues

This study does not violate the rights of respondents since it does not affect reveal the identity, affiliation, nor information that will help identify any given respondent. Additionally, respondents only took part in the study voluntarily as data was collected via Google Forms and only those who wanted to be part of the study took part in it. However, permissions were sought from the appropriate authorities in each university before collecting data from the students.

3.6 Data Processing and Analysis

The data collected was exported to Microsoft Excel and later to the IBM SPSS, cleaned and analysed. The analysis tools used include the frequency and percentage, and the paired sample t-test.

4 RESULTS AND DISCUSSION

4.1 Background Characteristics of Respondents

This data was taken to ascertain the various categories of respondents that took part of the study and also to make sure that all those who take part of the study fall under the population selected. In all, 487 respondents took part in the study. Even though this number looks representable as Gay, Mills and Airasian (2009) indicated that for a descriptive study, between 10% - 30% of the available population was sufficient enough to be used as a sample. Table 1 present the results on respondents' characteristics.

Table 1: Background Characteristics of Respondents (N=487)

Items	Frequency	Percent
Age		
Below 20 years	22	4.5
20 to 24 years	282	57.9
25 to 29 years	169	34.7
30 to 34 years	14	2.9
Gender		
Male	280	57.5
Female	207	42.5
Level		
200	109	22.4
300	245	50.3
400	133	27.3
Institution		
Ho Technical University	167	34.3
University of Ghana, Legon	124	25.5
University of Cape Coast	139	28.5
Kwame Nkrumah University of Science and Technology	57	11.7

Source: Field Data (2021)

From the data presented in Table 1, it is shown that majority of the respondents fall with the ages of 20 to 24 years (282, 57.9%) and 25 to 29 years (169, 34.7%) respectively. It could be said that this data represents a true reflection as most of the students on campus appears to be in their youthful ages. Also, the data showed that males (280, 57.5%) responded to the instrument used more than females (207, 42.5%). In addition, level 300 students (245, 50.3%) responded to the instrument used more than those in level 400 (133, 27.3%) and level 200 (109, 22.4%) respectively. This could account to the fact that level 200 students do not see the need to respond to the questionnaire as early as possible since they have not yet been introduced to research methods and do not see the importance of filling a questionnaire for those undertaking research. Further, the Table 1 revealed that majority of those who responded to the questionnaire were from Ho Technical University (167, 34.3%). This is followed by University of Cape Coast (139, 28.5%), University of Ghana, Legon (124, 25.5%), and Kwame Nkrumah University of Science and Technology (57, 11.7%) respectively. It could be said that, more people responded to the questionnaire at the Ho Technical University as compared to others because the researchers repeated reminded their colleagues to help them complete their project work.

4.2 Impact of Covid-19 on the Study of Accounting in Ghanaian Universities

This section of the study aimed at finding out if there is any statistically significant difference in the performance of accounting university students in Ghana before and after Covid-19 lockdown. The paired sample t-test was used to determine the difference in significance. The t-test result is presented in Table 2.

Table 2: Paired Sample t-Test on Covid-19 on Accounting Studies

Item	N	Mean	SD	Mean Difference	t	P
Before lockdown	487	80.31	11.780	7.75	11.824	0.0001
After lockdown	487	72.56	15.123			

***P<0.05, Source: Field Data (2021)**

Table 2 revealed that there is a statistically significant difference in the performance of accounting students in Ghanaian universities since the t-value of 11.824 gave a p-value which is less than 0.0001. thus, the p-value is less than 0.05 which is the significant level set for the study. A mean of 80.31 was realised for the performance in accounting prior to Covid-19 lockdown while a mean of 72.56 was obtain for the performance after the lockdown from 487 respondents. The standard deviations were not too scared as the mean difference was 11.824. Therefore, it can be concluded that, there is a statistically significant difference in the performance of accounting university

students in Ghana before and after Covid-19 lockdown. In this regard, the researchers rejected the null hypothesis (H_0).

Based on the results of the paired sample t-test, it is right to name the Covid-19 pandemic as the main cause of the fall in performance of accounting students even though there might be some extraneous influencing factors. According to a study conducted by Agormedah et al. (2020), a significant portion (n-357, 76.4%) of university learners have never heard of online learning. Accounting students are part of those who have never heard of online learning and may need more time to adjust to it hence the significant fall in their performance. It could be deduced that some accounting students perceived online learning as not effective nor efficient. Other influencing factors are presented in Table 3.

Table 3: Impact of Covid-19 on the Study of Accounting

Statement	S D (N,%)	D (N,%)	A (N,%)	S A (N,%)
Covid-19 has changed the teaching and learning process to a digital one	0(0.0)	75(15.4)	204(41.9)	208(42.7)
Covid-19 has created a gap in teaching and learning as is not everyone who took part in the online teaching and learning	27(5.5)	18(3.7)	207(42.5)	235(48.3)
The best way of teaching accounting is via online learning.	115(23.6)	254(52.2)	118(24.2)	0(0)
The best way of teaching accounting is during face-to-face experience	16(3.3)	16(3.3)	190(39.0)	265(54.4)
Online learning is ineffective in preparing accounting professionals for the future	15(3.1)	67(13.8)	213(43.7)	192(39.4)

Source: Field Data (2021)

Table 3 showed that most of the respondents agree to conventional ways of teaching and learning. Majority of the respondents, with 204 (41.9%) agreed and 208 (42.7%) strongly agreed, agreed to the statement Covid-19 has changed the teaching and learning process to a digital one. In addition, 207 (42.5%) of the respondents agreed, and 235 (48.3%) strongly agreed that the Covid-19 pandemic has created a gap in teaching and learning as is not everyone who took part in the online teaching and learning. Further, Table 3 have shown that majority of the students disagree that the best way of teaching accounting is via online learning; 115 (23.6%) strongly disagreed and 254 (52.2%) disagreed to this statement. More so, majority of the respondents indicated agreed that the best way of teaching accounting is during face-to-face experience; 190 (39.0%) of the respondents agreed while 265 (54.4%) strongly agreed to this statement. Concurrently, 213 (43.7%) of the respondents agreed with 192 (39.4%) strongly agreed that online learning is ineffective in preparing accounting professionals for the future.

From the results of Table 3, there is a clear indication that majority of the respondents are conversant with the conventional ways of teaching and learning. This is shown when majority of the respondents (115, 23.6% strongly disagreed; 254, 52.2% disagreed) disagreed that online learning is the best way of teaching accounting online. The opposite also received similar reaction when 213 (43.7%) of the respondents agreed with 192 (39.4%) strongly agreed that online learning is ineffective. The finding of this study is contrary to those found out by Andoh, Appiah and Agyei (2020), Bozkurt and Sharma (2020), Durak and Çankaya (2020) and many others who have posited that online learning platforms is the best means of engaging students during the long closure of schools. That is, despite the suggestion that online learning is the best way of solving the lockdown caused by Covid-19 pandemic, university accounting students do not perceive online learning as effective means. There no doubt that the indifference nature of respondents may cause challenges in the teaching and learning of accounting in Ghanaian universities.

4.3 Challenges in Accounting Studies during Covid-19 Pandemic

Just like any other country across the world, Ghana has also experienced her share in the outbreak of the Covid-19 pandemic. Research question two sought to find out about some of the challenges Ghanaian accounting students have encountered during the Covid-19 lockdown. The information obtained from the analysis is presented in Table 4.

Table 4: Challenges faced by Accounting Students in Ghanaian Universities During the Covid-19 Pandemic

Statement	S D (N,%)	D (N,%)	A (N,%)	S A (N,%)
I have little concentration when learning accounting online	32(6.6)	85(17.5)	155(31.8)	215(44.1)
The mindset of learning accounting online renders learning ineffective	21(4.3)	132(27.1)	153(31.4)	181(37.2)
Teachers only explain orally without showing the procedures as compared to face-to-face interaction	25(5.1)	49(10.1)	154(31.6)	259(53.2)
Learning accounting online is expensive due to the cost of data bundle	0(0)	31(6.4)	192(39.4)	264(54.2)
Devices use to access internet such as computer or smartphone are unavailable	24(4.9)	192(39.4)	158(32.4)	113(23.2)

Source: Field Data (2021)

Some of the challenges that accounting students in Ghanaian universities encountered include lack of concentration when studying online. According to the results, 155 (31.8%) of the respondents agreed while 215 (44.1%) strongly agreed to this statement. Similarly, 153 (31.4%) of the respondents agreed while 181 (37.2%) strongly agreed that the mindset of learning accounting online renders learning ineffective; meanwhile 132 (27.1%) of the respondents disagreed to this statement. It was also found out that teachers only explain concepts orally without showing the procedures of the concepts as compared to face-to-face interaction; this was recorded for 154 (31.6%) respondents who agreed and 259 (53.2) who strongly agreed to the statement. Other respondents revealed that learning accounting online is expensive due to the cost of data bundle; this was indicated by 192 (39.4%) respondents who agreed and 264 (54.2%) who strongly agreed. Even though a little above half of the respondents indicated that devices use to access internet such as computer or smartphone are unavailable (158, 32.4% disagreed, and 113, 23.2% strongly agreed), 192 (39.4%) of the respondents disagreed with the statement with 24 (4.9%) strongly disagreed.

Observations from the results show that online learning does not favour majority of the respondents. This could result from the perceived mindset of the respondents as majority of them concurs that their mindset renders the online learning ineffective. This finding has buttressed research finding that online education in the Ghanaian universities has not reached maturity to take total shift from the conventional face-to-face system (Agormedah et al., 2020). However, more than half of the respondents indicated that resources are unavailable while others cited the cost of internet as main challenges. According to the World Bank (2020), lack of technological resources known as digital divide is one of the main challenges that could be cited among tertiary students. Therefore, it could be said that online learning which is cited as the best means by other researchers was received with lukewarm attitude by accounting learners in Ghana. Moreover, the cost of studying online also hindered online learning which concurs with Jalli (2020) finding in Southeast Asia. Accounting students managed to cope with some of these problems.

4.4 Coping Mechanism in Accounting Studies during Covid-19

Research question three sought to find out the coping mechanisms that was adopted by the stakeholders in accounting education in Ghanaian universities. Even though there may be many coping mechanisms adopted by other countries, this study is more focused on the ones used in Ghanaian universities. From the data collected and analysed, the results obtained from the are tabulated in the form of table as presented in Table 5.

Table 5: Coping Mechanism in Accounting Studies in Ghanaian Universities

Statement	S D (N,%)	D (N,%)	A (N,%)	S A (N,%)
It is difficult to cope with the pandemic due to the anxiety among people	0(0)	53(10.9)	320(65.7)	114(23.4)
Accounting students observed the Covid-19 protocols to avoid being infected	5(1.0)	26(5.3)	310(63.7)	146(30.0)
One major coping mechanism is the closure of accounting classes across Ghanaian universities	52(10.7)	78(16.0)	271(55.6)	86(17.7)
Another coping mechanism is taking of accounting classes online	34(7.0)	88(18.1)	290(59.5)	75(15.4)
Covid-19 has increase positive thinking among accounting students	34(7.0)	158(32.4)	247(50.7)	48(9.9)

Source: Field Data (2021)

From the results presented in Table 5, it is obvious that stakeholders in accounting studies in Ghanaian

universities have challenged themselves to keep the study ongoing despite the lockdown imposed by the Covid-19 pandemic. About 89% of the respondents (320, 65.7% agreed; 114, 23.4% strongly agreed) have agreed that it is difficult to cope with the pandemic due to the anxiety among people. Despite the anxiety, 310 (63.7%) of the respondents agreed and 146 (30.0%) strongly agreed that accounting students observed the Covid-19 protocols to avoid being infected. To also ensure the continuity of accounting studies and prevent the spread of Covid-19, about 73% of the respondents (271, 55.6% agreed, 86, 17.7% strongly agreed) agreed that they close all accounting classes across universities in Ghana while about 75% of the respondents (290, 59.5% agreed, 75, 15.4% strongly agreed) indicated that stakeholders have resorted to taking accounting classes online. The respondents also indicated that the Covid-19 pandemic has increase positive thinking among accounting students; this was indicated by 247 (50.7%) who agreed to the statement and 48 (9.9%) who strongly agreed.

Despite the suspension of classes across the country, stakeholders took it upon themselves to engage in alternative learning avenues. Online learning was employed by lectures and students to engage in the teaching and learning process. The findings in this section were in line with studies conducted in other parts of the world. For instance, Honorato et al (2020) posited that all educational institutions were shut down to prevent the spread of the Covid-19 pandemic while AACSB Business Education Intelligence Survey (2020) unveiled that management has introduced an online learning teaching and learning process during the outbreak of the pandemic instead of the usual face-to-face courses.

5 Conclusion

In conclusion, it could be said that the outbreak of the novel coronavirus 2019 has caused major distraction to the normal ways of running day-to-day activities including the studies of accounting in Ghana. The effect of this outbreak has affected the education sector greatly to the extent of shutting down all schools which forces stakeholders to adopt alternative means of engaging students in teaching and learning. Accounting teachers and students have adopted online learning as a mean of bridging the gap that was created by the outbreak. There is a new skill that has been developed by both lecturers and students to effectively use computing gadgets to take part in online learning.

5.1 Recommendations

Based on the findings of the study, the following recommendations were made:

Management of the universities in Ghana should organise frequent workshops for lecturers and students to equip them in the effective use of online services for teaching and learning of accounting as well as other courses to ensure effective preparation in case of future lockdown.

Also, students should be educated on the effective use of online learning platforms to remove any anxiety that might have arisen due to the introduction of new learning environment.

Finally, students should be taught critical thinking abilities to allow them to be versatile in many situations without distress.

5.2 Suggestions for Further Studies

It will be an added advantage if another study is conducted to obtain the technical know-how of lecturers and students in the use of technological tools to support teaching and learning; this will enable university managements to put in place adequate intervention.

REFERENCES

- AACSB Business Education Intelligence (2020). *AACSB quick-take survey on COVID-19: Online/Virtual instruction findings*. Retrieved from <https://www.aacsb.edu/blog/2020/march/aacsb-quick-take-survey-on-covid-19-onlinevirtual-instruction-findings>
- Agormedah, E. K., Adu Henaku, E., Ayite, D. M. K., & Ansah, E. A. (2020). Online Learning in Higher Education during COVID-19 Pandemic: A case of Ghana. *Journal of Educational Technology & Online Learning*, 3(3),183-210.
- Agyemang Adarkwah, M. (2021). An Outbreak of Online Learning in the COVID-19 Outbreak in Sub-Saharan Africa: Prospects and Challenges. *Global Journal of Computer Science and Technology*. Retrieved from <https://computerresearch.org/index.php/computer/article/view/2025>.
- Amedahe, F. K., & Asamoah-Gyimah, E. (2015). *Introduction to Education Research*. Cape Coast: College of Distance Education of the University of Cape Coast.
- Anaba, D. (2020b). *COVID-19: UCC SRC directs students to stop registration for online studies*. CNR. Retrieved from <https://citinewsroom.com/2020/04/covid-19-ucc-src-directs-student-stop-registration-for-online-studies/>
- Andoh, R. P. K., Appiah, R., & Agyei, P. M. (2020). Postgraduate Distance Education in University of Cape Coast, Ghana: Students' Perspectives. *The International Review of Research in Open and Distributed Learning*,

- 21(2), 118–135.
- Ayite, D. M. K., & Nyagorme, P. (2020). Role of emerging technology on academic achievement of students at the University of Cape Coast. *Journal of Educational Technology and Online Learning*, 3(3), 272-287.
- Ayite, D. M. K., Aheto, S. P. K., & Nyagorme, P. (2022). Gender dimensions of emerging technologies for learning in a university. *Cogent Social Sciences*, 8(1), 2071389.
- Bozkurt, A., & Sharma, R. C. (2020). Emergency remote teaching in a time of global crisis due to Coronavirus pandemic. *Asian Journal of Distance Education*, 15(1), 1-6.
- Brooks, S. K., Webster, R. K., Smith, L. E., Woodland, L., Wessely, S., Greenberg, N., & Rubin, G. J. (2020). The psychological impact of quarantine and how to reduce it: rapid review of the evidence. *The Lancet*, 395(10227), 912-920.
- Cao, W., Fang, Z., Hou, G., Han, M., Xu, X., Dong, J., & Zheng, J. (2020). The psychological impact of the COVID-19 epidemic on college students in China. *Psychiatry Research*, 287, 112934.
- Crawford, J., Butler-Henderson, K., Rudolph, J., Malkawi, B., Glowatz, M., Burton, R., Magni, P. A., & Lam, S. (2020). COVID-19: 20 countries' higher education intra-period digital pedagogy responses. *Journal of Applied Learning and Teaching*, 3(1), 1-20. Retrieved from <https://doi.org/10.37074/jalt.2020.3.1.7>.
- Day, M. (2020). COVID-19: Surge in cases in Italy and South Korea makes pandemic look more likely. *BMJ* 2020; 368:m751 doi: 10.1136/bmj.m751.
- Di Renzo, L., Gualtieri, P., Pivari, F., Soldati, L., Attinà, A., Cinelli, G., ... & De Lorenzo, A. (2020). Eating habits and lifestyle changes during COVID-19 lockdown: an Italian survey. *Journal of translational medicine*, 18(1), 1-15.
- Durak, G., & Çankaya, S. (2020). Undergraduate students' views about emergency distance education during the Covid-19 pandemic. *European Journal of Open Education and E-learning Studies*, 5(1), 122-147.
- Ebrahim, N. (2020). *How Canadian universities & colleges are responding to coronavirus*. Retrieved from <https://www.refinery29.com/en-ca/2020/03/9548653/canadianuniversity-college-closures-coronavirus>.
- Edumadze, J. K., Ogoe, J. I., Essilfie, G., Edumadze, G. E., Osei-Gyasi, A. A., & Graham, R. E. (2017). E-learning at the University of Cape Coast, Ghana; Are our distance education students technologically ready? *The Online Journal of Distance Education and e-Learning*, 5(1), 47-55.
- Feng, E. Cheng, A. (2020). *Mystery in Wuhan: Recovered coronavirus patients test negative ... then positive*. *WRVO*. Retrieved from <https://www.wrvo.org/post/mystery-wuhanrecovered-coronavirus-patients-test-negative-then-positive>.
- Flood, B., & Wilson, R. M. (2008, September). An exploration of the learning approaches of prospective professional accountants in Ireland. In *Accounting Forum* (Vol. 32, No. 3, pp. 225-239). No longer published by Elsevier.
- Gay, L.R., Mills, G.E., & Airasian, P. (2009). Educational Research. *Competencies for analysis and application*. (9th ed.). Upper Saddle River, New Jersey: Merrill Publishing Company.
- Goyal, J. K., Daipuria, P., & Jain, S. (2020). An alternative structure of delivering management education in India. *Journal of Educational Technology Systems*, 1-16. doi: 10.1177/0047239520958612.
- Graham, A., & Pasi, S. (2020). *Schools are moving online, but not all children start out digitally equal*. *The Conversation*. Retrieved from <https://theconversation.com/schools-are-moving-online-but-not-all-children-start-out-digitally-equal-134650>.
- Granito, M., & Chernobilsky, E. (2012). *The Effect of Technology on a Student's Motivation and Knowledge Retention*. NERA Conference Proceedings 2012. 17.
- Honorato, E.; Machado, A.; Therense, M.; Martins, G.; Marangoni, V.; Lemos, S. (2020). Waves of Mental Health Demands During the COVID-19 Pandemic. *Preprints*, 2020050255.
- Jalli, N. (2020). *Lack of internet access in Southeast Asia poses challenges for students to study online amid COVID-19 pandemic*. *The Conversation*. Retrieved from <https://theconversation.com/lack-of-internet-access-in-southeast-asia-poses-challenges-for-students-to-study-online-amid-covid-19-pandemic-133787>.
- Karasmanak, E., & Tsantopoulos, G. (2021). Impacts of social distancing during COVID-19 pandemic on the daily life of forestry students. *Children and Youth Services Review*, 120. doi:10.1016/j.childyouth.2020.105781.
- Kermis, G., & Kermis, M. (2010). Professional Presence and Soft Skills: A Role for Accounting Education. *Journal of Instructional Pedagogies*, 2.
- Kokutse, F. (2020). *Ghana, Senegal close all universities*. Retrieved from <https://www.universityworldnews.com/post.php?story=20200315115142951>.
- Meulenbroeks, R. (2020). Suddenly fully online: A case study of a blended university course moving online during the Covid-19 pandemic. *Heliyon*, 6(12). doi:10.1016/j.heliyon.2020.e05728.
- Mohammed, A. O., Khidhir, B. A., Nazeer, A., & Vijayan, V. J. (2020). Emergency remote teaching during Coronavirus pandemic: the current trend and future directive at Middle East College Oman. *Innovative Infrastructure Solutions*, 5(3), 1-11.
- Neuman, W. L. (2007). *Basic of Social Research: Qualitative and Quantitative Approaches* (2nd ed.). New York:

- Pearson.
- Pan, S. L., & Zhang, S. (2020). From fighting COVID-19 pandemic to tackling sustainable development goals: An opportunity for responsible information systems research. *International Journal of Information Management*, 55. doi: 10.1016/j.ijinfomgt.2020.102196
- Philip, L., Cottrill, C., Farrington, J., Williams, F., & Ashmore, F. (2017). The digital divide: Patterns, policy and scenarios for connecting the ‘final few’ in rural communities across Great Britain. *Journal of Rural Studies*, 54, 386-398.
- Politi, D. (2020). *WHO investigating reports of coronavirus patients testing positive again after recovery*. Slate. Retrieved from <https://slate.com/news-and-politics/2020/04/who-reports-coronavirus-testing-positive-recovery.html>
- Quinn, C. (2020). *COVID-19: US universities scramble to arrange campus closures*. Retrieved from <https://thepienews.com/news/Covid-19-us-campus-closures/>
- Robson, C. (2002). *Real world research: A resource for social scientists and practitioner-researchers*. Oxford: Blackwell.
- Roy, D., Tripathy, S., Kar, S. K., Sharma, N., Verma, S. K., & Kaushal, V. (2020). Study of knowledge, attitude, anxiety & perceived mental healthcare need in Indian population during COVID-19 pandemic. *Asian journal of psychiatry*, 51, 102083.
- Salemink, K. (2016). Digital margins: Social and digital exclusion of Gypsy-Travelers in the Netherlands. *Environment and Planning A: Economy and Space*, 48(6), 1170-1187.
- Sarantakos, S. (2005). *Social Research*. (3rd Ed.). Melbourne: Macmillan Education.
- Shields, P. M., & Rangarajan, N. (2013). *A playbook for research methods: Integrating conceptual frameworks and project management*. Stillwater, Oklahoma: New Forums Press.
- Talidong, K. J. B., & Toquero, C. M. D. (2020). Philippine teachers’ practices to deal with anxiety amid COVID-19. *Journal of Loss and Trauma*, 25(6-7), 573-579.
- Townsend, L., Wallace, C., & Fairhurst, G. (2015). ‘Stuck out here’: The critical role of broadband for remote rural places. *Scottish Geographical Journal*, 131(3-4), 171-180.
- Truan, F., & Hughes, H. (1999). Tradition or enlightenment: philosophical choice in accounting academia. *Journal of Accounting Education*, 17(1), 23-34.
- UNESCO (2020a). *COVID-19: Educational disruption and response*. Paris, France: UNESCO. Retrieved from <https://en.unesco.org/covid19/educationresponse>.
- UNESCO (2020b). *Adverse consequences of school closures*. Paris, France: UNESCO. Retrieved from <https://en.unesco.org/covid19/educationresponse/consequences>.
- UNESCO (2020c). *Startling digital divides in distance learning emerge*. Paris, France: UNESCO. Retrieved from <https://en.unesco.org/news/startling-digital-dividesdistance-learning-emerge>.
- UNICEF (2020). UNICEF and Microsoft launch global learning platform to help address COVID-19 education crisis. Retrieved from <https://www.unicef.org/press-releases/unicef-and-microsoft-launch-global-learning-platform-help-address-covid-19-education>
- Wallace, C. D., Townsend, L., & Salemink, K. (2018). Gypsy-traveler communities in the UK and the Netherlands: Socially and digitally excluded?. *Media, Culture & Society*.
- Warf, B. (2019). Teaching digital divides. *Journal of Geography*, 118(2), 77-87.
- World Bank. (2020). *Rapid response briefing note: Remote learning and COVID-19 outbreak (English)*. Washington, D.C.: World Bank Group.
- World Health Organization (2020b). *Coronavirus disease (COVID-2019) situation reports. Situation report – 64 (29 March 2020)*. Retrieved from <https://www.who.int/emergencies/diseases/novel-coronavirus-2019/situation-reports>
- World Health Organization. (2020a). *Director-General's remarks at the media briefing on 2019-nCoV*. Retrieved from <https://www.who.int/dg/speeches/detail/who-directorgeneral-s-remarks-at-the-media-briefing-on-2019-ncov-on-11-february-2020>.
- Yildiz, E. P., Cengel, M., & Alkan, A. (2020). Current trends in education technologies research worldwide: Meta-analysis of studies between 2015-2020. *World Journal on Educational Technology: Current Issues*, 12(3), 192-206.