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The Influence of Emergency Remote Learning on Level 2 Accounting Students at a South African University

Onke Gqokonqana , Felicia Jurie , Andisiwe Madubedube 
and Lonwabo Mlawu 

Department of Accounting and Finance
Walter Sisulu University; Faculty of Business Sciences

Abstract. Covid-19 has presented many challenges within various sectors. The education sector, for instance, was forced to re-evaluate learning, moving from interactive face-to-face learning to remote learning. The selected Higher Education Institution (HEI) students appeared unprepared for the sudden move to Emergency Remote Learning. The aim of this paper is to examine students' perceptions and experiences of engaging remotely to provide academics with insight into the management of remote learning from now on. Connectivity issues were a serious concern. These logistical constraints had a huge part to play in student engagement when connectivity was lost during online sessions. Whilst under the restraint of the pandemic and remote learning, examining the level of student engagement under the social constructivism framework would prove valuable in determining the extent to which the students engage in learning accounting-related subjects that are practiced under the ERL. A qualitative approach was employed to conduct the study. A sample of 20 students was randomly selected for the interviews. Some participants found that ERL was convenient and that they engaged more with their learning while other students felt that because of the practical nature of accounting-related subjects, face-to-face learning was a more suitable approach. The study recommends that the institution has to carry on providing the students with the learning tools. Full utilisation of the LMS is used to close the gap encountered by those who prefer face-to-face learning. The study was limited to Level 2 students within the Accounting and Finance Department of the selected HEI.

Keywords: Constructivism; COVID-19 pandemic; Emergency Remote Learning (ERL); Face-to-face learning; Student engagement

1. Introduction and background

The Covid-19 pandemic has spread worldwide. Lockdown and online teaching and learning have been put in place in South Africa to flatten the curve and control the transmission of the disease (Pokhrel & Chhetri, 2021; du Plessis, 2020).

The declaration of a state of disaster by the president of South Africa in the middle of March 2020 led to academic institution closures, which meant that face-to-face teaching and learning could not continue. Universities have suspended all face-to-face sessions including laboratories and other learning activities and have obliged students to study remotely from home (Rahiem, 2020). Universities had to adapt to virtual and digital techniques because of the unexpected shift from classrooms in many parts of the world.

The gap between the rich and poor seems to have widened during virtual and digital teaching due to the following factors: (i) a lack of resources such as access to educational technologies and the internet and (ii) insufficient physical spaces to conduct home-based learning among poorer families (Ferri et al., 2020). Many believe that after the pandemic, the adoption of online distance learning will continue. A new hybrid educational paradigm is predicted to emerge and given the digital divide, new educational approaches may worsen inequality gaps (El Said, 2021).

The selected HEI had to find various temporary ways of delivering content to cover the syllabus to save the academic year. The researchers who are lecturers collaborated to assess the effect of ERL on students within their second year of study within the Accounting Department of HEI. The HEI students appeared unprepared for the sudden move to ERL required by the Covid-19 pandemic (hereafter referred to as the pandemic). Because of the pandemic, Level 2 students within the Accounting department seemed to use a surface approach to learning. Students may have experienced connectivity issues; devices used to access online material may limit its content and/or a conducive learning environment may be impossible. The selected HEI students appeared unprepared for the sudden move to ERL (Parker et al., 2021). Academics were equally apprehensive: ensuring student engagement in a remote setting is a challenge and cannot be taken for granted. Connectivity issues are a serious concern, and they are logistical in nature. If connectivity is lost during an online session, this can have a significant impact on student engagement. (Czerniewicz et al., 2020). We cannot assume that online facilitation, assessments, and participation are successful. Under the constraints of the pandemic and remote learning, examining the level of student engagement would prove valuable in determining whether or not students are engaged. Students' perceptions and experiences with remote engagement will now provide academics with insight into the management of remote learning.

The goal of this research is to establish the learning approach of students at the HEI – whether Level 2 students within the Accounting Department use a surface-level approach or a deep-level learning approach under ERL. This research will take into account the students' experiences with the ERL to see how the change affected their learning. Before the pandemic, the teaching strategy was for lecturers to discuss the theory behind the study before illustrating it with practical examples. This technique aided lecturers in determining if students had grasped the theory or not as well as identifying areas of concentration to aid learners in gaining a better comprehension (Moon, 2013). Students were also asked to do formative assessment tasks to help them better understand the subjects taught to them (Carless, 2018).

In this study, we attempt to answer the following questions to understand the students' approaches to learning:

- What were students' perceptions of ERL?
- To what extent have students engaged in ERL?
- How has student engagement changed during ERL?

2. Literature Review

In the past, accounting lecturers (at the selected HEI) used face-to-face lectures where they would perform step-by-step practical activities for students to grasp the concepts of the topics taught. Thereafter, accounting lecturers performed face-to-face formative assessments, which allowed students feedback for lecturers and students to understand the concepts that needed more practice, concepts that students performed well in and it allowed for lecturers to understand whether they have achieved their goal of encouraging a deep learning approach. As a temporary metric, the ERL is described as a shift from face-to-face and hybrid instruction to a remote approach without deliberation or planned for recirculation (Rahiem, 2020). Hence, the study will review the literature on ERL, student engagement, and challenges faced by students under ERL to understand the impact of ERL on accounting-related subjects.

2.1 Emergency Remote Learning

Hodges et al. (2020) define ERL as a temporary change of instructional delivery to a new mode in responding to a crisis. During the pandemic, e-learning tools were critical in assisting schools and universities in facilitating student learning during the shutdown (Subedi et al., 2020). Staff and student readiness must be assessed and supported while adapting to the new adjustments. This is in line with Gonzalez-Ramirez and Mulqueen, (2020) who noted that students need to conform to the adjustment of ERL. The context of the study by the above authors was at a College in the USA where students' main mode of learning was traditional face-to-face learning. These students faced challenges during ERL such as the quality of the internet connection and finding a quiet space and finances. Learners with a fixed mind-set had a hard time adapting and adjusting to new situations but learners with a growth mind-set did so effortlessly.

Learning Management Systems (LMS), online video communication and social media platforms are some of the most commonly used Information and Communication Technology (ICT) platforms for ERL (Jena, 2020; Rahiem, 2020). As an effect of the pandemic, the selected HEI has adopted a Learning Management System (LMS) known as WiseUp as its main vehicle to conduct assessments. Other web-based and social media platforms were used to facilitate teaching and learning.

2.2 Student engagement

Student engagement is defined as the student's psychological investment in an effort directed towards learning, understanding, or mastering the knowledge, skills, or crafts that academic work should promote (Castro and George, 2021). The literature reveals that students find some difficulties to meet the mentioned student engagement definition as their homes are unaccommodative for ERL (Parker et al., 2021). The social-economic issues with online learning are the

difficulty in self-regulating work, study, and time, as well as the unclear instructions for navigating the online learning environment. (Gonzalez-Ramirez, *et al.* 2021). Such social-economic problems have been seen in many studies on students' engagement with learning while studying from home (JISC, 2021; Kaisara and Bwalya, 2020). Most of the students at the selected institution are from financially poor backgrounds where they do not have a dedicated area to study and at times they share their bedrooms, which is an inconvenience. That then necessitates the investigation of this study to find out the student engagement in the selected institution.

2.3 Challenges faced by students

Students at the chosen HEI are largely from rural villages, and they are accustomed to conventional face-to-face learning because they are classed as quintiles 1 to 3 (Mestry, 2020). Quantile 1 to 3 represents schools from the lower quantiles. These schools obtain most of their funding from the government as these are schools that accommodate students with a poor financial background (Hompashe, 2018). Under ERL, students are required to have a device such as smartphones, tablets, and laptops. The selected HEI, like many other institutions in South Africa, made provisions for laptops for all students who could not purchase them. Arthur-Nyarko *et al.* (2020) measured the skills readiness in Ghana through the activities performed with mobile devices and this is also relevant to South Africa. This has shifted the attention to eLearning technologies and platforms for effective student participation, which may be out of reach and out of budget for many students. Electricity challenges experienced in the rural areas from which the selected HEI students are from led to less student engagement with the lecturer and the course content. The existing literature covers challenges experienced in urban areas where conditions are different from those of people living in rural under-developed cities. These are unique challenges faced by students at the selected HEI. Furthermore, there is a small amount of accounting-related literature. Because of the practical nature of financial accounting, we focused on students' engagement with the lecturer and course content during the pandemic.

Technology, connectivity, and accessibility depending on synchronous attendance during remote teaching are very difficult even in America – a so-called 1st world country (Schlesselman, 2020). It is pertinent for the institutions of higher learning to take great care in how they prepare this generation for the 21st-century as Generation Z (Gen.Z) influences the workplace as well (Seemiller & Grace, 2018). Most participants in the target population fell within this generation. Therefore, it was assumed that if they are provided with the necessary resources, they will engage with their learning without the major training needed. With students at the selected HEI, this was not the case. The students at the selected institution arrived from schools where computers were inaccessible, so, even when they were provided with them, they required training and experience to operate them effectively.

3. Theoretical Framework

Constructivism emphasises that students construct their knowledge. According to Fry, Ketteridge and Marshall (2009) through constructivism, students can fit

new understanding and knowledge into and with, old understanding, thus, extending and supplementing their knowledge. Constructivist perspectives commonly emphasise how students' prior knowledge and understanding shape their interactions with new learning and the understandings which they construct. Learners are not passive but active learners. The way students learn is influenced by their emotional, social, environmental, physical, and historical context. The curriculum of accounting-related subjects in level 2 builds from the knowledge of level 1. Using constructivism is unintended to change with the move to ERL. The difference between traditional face-to-face learning and ERL is within the emotional, social, environmental, and physical context of social constructivism. As the study's aim is to evaluate student engagement under ERL, this framework allows the study to have a base for assessing how the student engages and its extent.

4. Research Methodology

The study intended to understand the impact of ERL on second-year Accounting and Finance students to understand their perceptions, challenges, and possible solutions they developed. This was deemed required because of the COVID-19 pandemic; the selected institution transitioned from traditional face-to-face teaching to ERL, which focuses on teaching and learning through the use of technology (Hodges et al., 2020).

4.1 Method

To accomplish the study objectives, a qualitative method was selected and interviews were done with 20 students. This method allowed the participants to express themselves on the objectives of the study. The study finds this method useful because participants could express their opinions, the challenges they faced while using ERL, and suggest what would work best for them as Biggs and Tang(2011) suggested that to capture students' attention, we must teach in the way they learn.

4.2 Sampling procedure

Following the homogenous sampling method, the study randomly selects twenty participants from Accounting 2 students. Homogenous sampling minimises the sampling error as the chosen participants are equally affected in their learning by the pandemic. Literature suggests that this method is more relevant to the participants who are the practitioners (Suri, 2011). For this study, accounting 2 students are the practitioners as they are actively involved through ERL due to the pandemic.

4.3 Research instrument

The study developed three main questions with two sub-questions for each. The interview questions were sent to the participants and given a deadline date to send back their responses. The interview was initially planned to be done verbally using the Microsoft Teams application, however, due to connectivity issues, sending the questions to the participants was the best option and it allowed easy access to the participants (Taherdoost, 2016)

4.4 Data analysis

Data collected from the participants was then captured in a tabular format on an excel spreadsheet according to the nine questions that were sent to participants. It was then coded in order to classify it and be able to interpret the participant's views on each question.

5. Discussion of findings

5.1 Students' perceptions of ERL

The study developed the following three interview sub-questions to understand the respondent's views on the first objective of the study: (1) Can you describe your experience of ERL? (2) How have you adapted to ERL? (3) How has your experience differed from face-to-face? Then, the study developed three coding when interpreting the data collected from the participants of the three questions: (a) Good/effective, (b) Convenient and (c) Difficult. The research findings are presented below:

5.1.1 *Student's experience of ERL*

5.1.1.1 Results

"My experience with ERL has been good so far as I am already used to how it is going" (P1). While other participants indicated that their experiences with ERL were difficult, "my experience with ERL was difficult at first because I didn't understand how to make use of blackboard" (P2). (P7) stated, "My life is pretty routine now, got used to everything." A similar view was shared by (P12) who mentioned that they were "happy with the ERL because it's been something I've always wanted."

5.1.1.2 Discussion

Most participants provided a mixed view on ERL being good or difficult. This is consistent with the study conducted by Gonzalez-Ramirez & Mulqueen (2021) who noted that there were varied emotions towards ERL. ERL has proved convenient for most participants as they learned at their pace and at their convenient time. A study conducted by El Said (2021) confirmed the experiences portrayed at the selected HEI, as in the study conducted where students praised the mobility of the portal used to conduct ERL, allowing them to access material on different devices and from different locations.

5.1.2 *Adapted to ERL*

5.1.2.1 Results

(P8) stated that "I adapted very easily. (P10) stated, "I fully adapted to it because I did not struggle with how to log in and how to join meetings". (P13) indicated that "this pandemic put unprecedented stress on students, for the first time using ERL, they did not know how to use it, but now students know how to use it". (P4) stated, "In the beginning, it was difficult because we were used to face-to-face class but now, I'm used to ERL and I enjoy it".

5.1.2.2 Discussion

Based on the above results, it was noted that for most students, the adaption to ERL was smooth sailing.". This resonated well with the definition of Generation

Z provided by Grace-Bridges (2019). This generation group worked well with technology Other participants found the adaptation to ERL to be challenging because of the connectivity issues experienced coupled with the fear of the change from conventional face-to-face learning to ERL. In a study conducted by Grether et al. (2020), students found the switch to an online course format challenging as the study was performed at a small university in a small state in the USA. The study conducted by this author explored the personal and academic challenges of students because of ERL.

5.1.3 Face-to-face versus online

5.1.3.1 Results

(P5) stated that when “it's face-to-face, you will hear silly remarks when you ask a question.” (P5) further noted that “when it comes to tests, still, you are rarely disrupted because you are in a quiet place all by yourself unlike having someone mumbling next to you in an exam room.” (P9) stated “like financial accounting is not the type of module that can be taught online because it needs a lot of questioning and clarity from the lecturer. Taxation also needs face-to-face learning because we don't afford the textbook, so it makes it hard for us to understand the examples online.”

5.1.3.2 Discussion

Most of the participants embraced the change to ERL compared to traditional face-to-face learning. Many participants have noted that they had fewer distractions during ERL. According to the study by Castro & George (2021), although students were impacted by the pandemic, students enrolled in more courses. This study was conducted in the USA where students had quiet spaces during ERL. This resonates with students at the selected HEI who have found similar areas to work in. On the other hand, there were a few participants who noted that their experiences related to ERL were more difficult. According to Rashid & Yadav (2020), educators need to re-imagine modes of curriculum planning, development of e-content assessment, and reporting, which may have been developed without proper planning considering the ERL. This was consistent with the views of participants as – if the curriculum planning for accounting-related subjects were carefully developed, participants would not have experienced these challenges.

The general perceptions of the students with ERL are a mix. Some participants felt good and found that ERL was convenient for them. Even those participants who perceive ERL to be difficult because they felt that accounting-related subjects needed to be taught face-to-face. It would be interesting to have the academic's view of how their online lessons were conducted to accommodate the practical nature of the modules.

5.2 Students' engagement in ERL

In data interpretation relating to student engagement, the researchers came up with the following coding of the data collected: (a) better engagement, (b) same engagement as face-to-face, and (c) worse engagement. Below are the findings according to the sub-questions developed:

5.2.1 The extent of student engagement in ERL?

5.2.1.1 Results

(P4) has indicated that ERL “makes things better when it comes to understanding because we have recorded class. We also got used to technology. We are now able to also download textbooks from our laptops so that we don’t have to buy textbooks. Our lecturers also provide slides, which are very helpful for preparing for tests and exams.” (P9) said that “I have not fully engaged with it because we have not been trained for it”.

5.2.1.2 Discussion

Participants have indicated that they have engaged with ERL to the extent of class attendance and online assessments. Many participants have noted that their engagement with ERL has been better than face-to-face as it allows students to learn at their pace. This is supported by a study conducted by Castro & George (2021) who have noted that students prefer the more balanced approach to learning that the pandemic provides. Due to the practical nature of accounting-related subjects, it is comforting to find that students engage effectively with their learning in ERL. Other participants have stated that they have engaged with learning to the extent that is required to complete the course. According to Affouneh *et al.*, (2020), because of the unforeseen nature of ERL, students confronted many obstacles preventing them from embracing the change. This is in line with the research conducted in the USA where students also had obstacles to overcome – even though it is a more developed country. Not being able to use technology well is an obstacle that many of the students at the selected HEI mentioned.

5.2.2 Ensuring student engagement

5.2.2.1 Results

(P2) has noted that “I have been watching videos more and more, practising and attending every class. Asking questions where I don’t understand”. (P11) stated that they “make notes, participate in class whenever the lecturer is asking questions and make sure that I listen attentively”. (P14) stated that “ERL is a bit challenging because sometimes we find ourselves in very stressful situations whereby the laptop automatically submits the exam while we have not even started writing.”

5.2.2.2 Discussion

Most participants have remained engaged in class by isolating themselves in a quiet place where there is a good internet connection during the attendance of online lecturers. Participants have also listened to lecture recordings and ensured that they have practised study questions to be prepared for class and to ask questions in class. This is confirmed by a study conducted by Khlaif et al. (2021) that these technologies have shaped the students’ engagement with learning through new features that have enabled instructors and learners to communicate synchronously and asynchronously. Other participants have found it difficult to remain engaged in class as the internet connection was unstable or where the system has kicked them out. That alone was a distraction to students as it causes them to panic. Load shedding and network problems were also some challenges

they faced. Some students received data (from the university) later than others, which made other students fall behind in terms of their academics.

5.2.3 How would you describe your engagement with ERL?

5.2.3.1 Results

(P3) mentioned that ERL is “efficient since you can attend class from anywhere if you have access to the internet”. (P13) has stated that “students working online in groups may use discussion boards to post responses to an in-class activity and solicit peer review and feedback.” Others have experienced no changes in their student engagement as (P1) has indicated that “my engagement has always been good” and “regarding this ERL, we still see no challenges faced” as stated by (P15). (P10) said that “When the lecturers are lecturing, the ones that are joining late disturb the lecture”.

5.2.3.2 Discussion

The participants have experienced a mixed view related to their student engagement under ERL. Some participants described their engagement to be better than face-to-face learning. This is consistent with the study by Gonzalez-Ramirez & Mulqueen (2021) who noted that students worked more effectively during ERL because of technologies. Some participants described student engagement as more difficult under ERL because of disturbances experienced.

The second research question has concluded that the participants displayed an adequate extent with their learning under ERL. They are used technological tools used for online sessions. Although they had to purchase data for connection, which is costly in South Africa (Naidoo, 2020; Rossouw, 2018), they have saved, on the other hand, as they have used downloaded textbooks. Electricity and other technological glitches affected them negatively if the participants engaged with their learning. It is understood that in some areas where the participants resided, there was no electricity and the connectivity was a challenge.

5.3 Change in student engagement

In understanding changes in student engagement, the study coded the data collected from participants as follows: (a) Being patient with the connection and other means to have better connectivity, (b) communication, (c) self-study and (d) not yet resolved. Below is the presentation of the findings:

5.3.1 Change in engagement changed during ERL

5.3.1.1 Results

On a positive note (P2) noted that “It has changed because I've been participating more and putting more effort and co-operation.” (P5) was congruent with this as the participant said, “I had to learn to be independent when it comes to checking on regular basis whether when to attend classes and when it came group assessments, I had to spend more time communicating with my groupmates over the phone to get the work done on time, whereas when we were on campus, we would just meet after hours and threw whatever we were tasked to do as a group.”

5.3.1.2 Discussion

The responses from the participants were mixed as they indicated that ERL brought significant change while others reported the opposite. As some of the participants noted that ERL advances their engagement in learning, Parker et al. (2021) disagrees as the authors state that ERL has isolated and limited the engagements amongst the peers. As 2021 was the second year since the introduction of ERL, the participants adjusted to it hence they point out some positives outcomes. Participation was key in accounting-related subjects as their practical nature required participation to have a better understanding. Independency is another indirect skill that was encouraged by ERL as students learned to push themselves.

5.3.2 Challenges you have faced

5.3.2.1 Results

(P3) said “The system occasionally freezes in the middle of a test or submits an incomplete test. Compared to a face-to-face setting, some lecturers do not offer us adequate time to address questions.” (P13) noted, “Sometimes its network problems. Sometimes the test kicks you out while you are writing.” (P18) states that “A lecturer was being too fast when lecturing”. (P5) confessed the following challenge “There was a time when people were renovating where we reside; that was very disruptive because they were using machines that were very noisy.”

5.3.2.2 Discussion

Some participants claimed that ERL brought more challenges for them to learn well. One inhibitor mentioned by the participants was connectivity issues. This was captured well by various authors as the obstacle to learning in the ERL (Ahmadon et al., 2020; Czerniewicz et al., 2020). Sadly, these challenges could be costly to the participants, especially when they were writing assessments.

Connectivity was the leading challenge for most of the participants. Understandably so, some of them were residing in rural areas where the signal was poor. They could pick up the frustration, especially when the assessment was conducted. What was concerning was the connectivity more than the subject they were about to be assessed on. The home environment was another impediment for some participants. Shin & Hickey (2021) agreed that at times, the home environment was unsuitable for learning online. Interestingly, the participants raised something that the instructors were unaware of – the pace of the lecturers. During online lectures, the instructors rushed the lecture as they were familiar with the content of the lecture material.

5.3.3 How have you worked around these challenges?

5.3.3.1 Results

(P1) said, “By making sure I am patient, also try to always find the good connection because that's always the problem. Without a network, there is absolutely nothing I can do. I stay calm trying to find a good connection and also before I write, I make sure that all things I am going to use are good.” (P10) reported that “We kindly communicate with those lecturers we have difficulties with through our class reps. I download the files uploaded by the lecturers to be on my device so that I can use them whenever I require them.”

5.3.3.2 Discussion

The participants suggested several possible solutions to the challenges that were encountered under ERL. Patience was one of them. Recording the live sessions was a fruitful exercise as the recorded sessions were meant for those students who failed to join mainly, they could catch up afterward as they can download or view the recorded session. Besides the data provided by the institution, they made means to have a back-up in case it is used up. As the lockdown restriction levels were reduced, the management in the selected institution allowed students back to their residences. This may serve as one possible solution to the connectivity challenges. Several participants appreciated that move as it was stressful for them to be isolated in their homes with unstable internet (Shim & Lee, 2020). It was also suggested that moving back to traditional face-to-face would be a solution.

The study's conclusion on this question was that ERL increased the participants' independence, communication, and time management. Participants followed proper channels of communicating their challenges to ERL. The management's decision to allow students back to their respective residences minimises the connectivity issues. No solution was suggested when connection glitches occurred during assessments and understandably so because this issue was mainly on the management side to guide on what needed to be done in such cases.

6. Conclusion

Before the Covid-19 pandemic, the mode of teaching and learning used by the selected HEI was traditional face-to-face with a fraction of blended learning. The constructivism theory of learning was monitored well by the facilitators as they facilitate their sessions face-to-face. Students could construct knowledge on their own and the instructor took them through the new concepts at the second-year level. The move to ERL detached the interaction that was enjoyed by all participants before, hence, the study was necessary to establish the effectiveness of the constructivism theory by assessing the students' learning approach under ERL. Some participants felt that ERL was convenient while others perceived it to be difficult and felt that face-to-face learning is more appropriate for accounting-related subjects. Participants have displayed adequate use of technological tools used for online sessions although some participants were negatively affected by the lack of electricity and connectivity. ERL increased the participant's independence, communication, and time management. Furthermore, the study reveals that constructivism is still effective under ERL. Students could still engage with their learning and peers effectively

7. Limitations

The study was limited to the perceptions of level 2 students within the Accounting and Finance Department at one Campus of the selected HEI. The study was not extended to all registered students and/or academics at the selected HEI and therefore, provides a glimpse into the students' experiences.

8. Recommendation

This study deploys a qualitative method to collect data from participants. In the future, some studies may make use of quantitative or mixed-method to broaden the scope of participation. The study targeted the major subject of accounting

qualification, which is the most practical. It is then recommended that an exploration of all modules by accounting students, including those who are theoretical, be conducted to understand students' engagements, the extent, and challenges that might be experienced. Covid-19 also impacted how the instructors facilitate their teaching and this study was not extended to that. Therefore, a future study can be conducted to understand the facilitator's side. Further research on both facilitators and students may be undertaken. A new methodology may determine whether the outcomes will be the same as they were using the method used in this study.

Because of the study, it has been noted that although some participants enjoy ERL, other participants prefer traditional face-to-face learning. To accommodate both modes of learning, it is recommended that when a new topic is introduced, it is done face-to-face and further engagement with the topic is done online. This encourages a more blended learning approach as we are unaware of when the pandemic will end.

It is also recommended that management produces a detailed guideline for teaching, learning and assessments conducted online due to the unstable internet connection experienced by participants.

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Appendix 1

Research Topic:

The influence of the Covid-19 pandemic Emergency Remote Learning (ERL) on Level 2 students in the Accounting department.

Interview:

Dear participant

This interview is intended to serve, as a data collection tool for the intended research titled The influence of the Covid-19 pandemic Emergency Remote Learning (ERL) on Level 2 students in the Accounting department undertaken by Accounting and Finance lecturers.

The information shared will be treated with confidentiality and will only be used for the purposes of this study. Your participation in this study will assist the researchers in meeting the research objectives. To achieve the research objectives, this study will address the following research questions:

- What were students' perceptions of ERL?
- To what extent have students engage in ERL?
- How has student engagement changed during ERL?

Thank you so much for your participation.

A. Bobo, F. Jurie, L. Mlawu, and O. Gqokonqana

QUESTIONS TO PARTICIPANTS:

Students experience of ERL

Can you describe your experience of ERL?

How have you adapted to ERL?

How has your experience differed from face-to-face?

Student engagement

In your view to what extent have you engaged in ERL?

What have you done to ensure that you remain engaged in class?

How would you describe your student engagement with ERL?

Challenges faced

How has your engagement changed during ERL?

What are some of the challenges you have faced?

How have you worked around these challenges?