

AUSTRALIA

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National and Institutional Context

In Australia, the 2020s began with an enduring and severe bushfire season, with uncontrolled major fires burning across the country. The fires engulfed millions of hectares, destroyed thousands of buildings, caused untold devastation to the lives and livelihoods of countless people, and wreaked havoc on flora and fauna – at least 1 billion animals perished, including many endangered species¹ – some of which may have now become extinct. These fires played out warnings from the scientific community about the effects of climate change – no longer a distant possibility, but rather a lived reality, writ large across a scarred landscape.

Then, as the bushfires were slowly being brought under control, the implications of the nascent 'Covid-19' started to stir the nation's psyche. For the university sector, the 'novel coronavirus' infection loomed like a black cloud, with the first epicentre of the virus in China – a major source of Australia's international students. The country's heavy economic reliance on education exports (worth tens of billions of dollars annually), and of universities on international students, has been well documented. International students accounted for 27% of all enrolments in Australian universities in 2017, with China being the most significant country-of-origin. The tertiary sector represents Australia's third largest 'export industry' – behind only coal and iron ore; it was expected to grow at an annual compound rate of 3.8% until 2025.

The devastating bushfires were already having a negative impact on international student arrivals for 2020. Yet, it was *during* February/March, when international students commonly arrive to commence studies, that the seriousness of Covid-19 was being realised. The timing could hardly have been worse for universities. The new academic year started on schedule in the first week of March, and in mid-March our own university responded to the first Covid-19 case on campus, with students advised that the risk of infection was very low. In quick-fire succession, however, a series of measures such as cancellation of non-essential travel and a rapid move to a cost-saving posture signalled the impending institutional impacts.

¹ Verified by RMIT ABC Fact Check (<https://www.abc.net.au/news/2020-01-31/bushfire-animals-verdict/11913606?nw=0>).

As the apparent crisis escalated, mid-way through the second week of semester the university announced an immediate one-week pause in teaching. This was to allow staff to prepare a transition to online learning. With the virus starting to rage overseas, the Australian Government soon implemented travel bans including prohibiting direct arrivals from China; later, all international arrivals were stopped.

It seemed that the “rivers of gold” that flowed from international student revenues² may be in danger, and universities across the country worried as it became clear that they would quickly feel the ‘economic’ effects of Covid-19.³

Impacts and Challenges – Technology, Systems, and Socio-politics

Herculean staff efforts saw classes recommence in online mode after just one week. Lectures changed from synchronous face-to-face learning to (mostly) asynchronous recordings; tutorials and workshops were run in synchronous ‘live-online’ manner – the emergent and eponymous ‘zooming’. Assessments and exams were recast for online and alternative modes. In the ensuing weeks, staff spent considerable time perfecting their technological capacity across a range of platforms.

As accounting educators, we were particularly conscious of the need to continue to provide a high-quality learning experience. This awareness that was heightened due to the impending ‘census date’, up to which time students could withdraw enrolments without financial or academic penalties. The university’s *financial* imperative to retain international students was prominent, and it offered assistance grants and other support for students, encouraging them to stay enrolled.⁴

Things became more challenging when, just days from census date, the country’s Prime Minister told international students “it’s time to go home” if they could not “support themselves”. In this context, we felt that it was a major achievement when few students actually withdrew from our classes prior to the revised mid-April census date. From then, we knew they were ‘there’ for the entire semester’s journey with us.

After a few weeks, online class attendance had held up well – surprisingly, better, on average, than we might have expected for face-to-face classes. Student engagement was, on the whole, excellent. At the time of writing in late June, we have arrived at the end of our semester; exams have been conducted online; we are engaged in marking and grading student work. For us, this arrival, intact, is *itself* a measure of success, truthfully reflecting persistent efforts to maintain quality of our ‘offer’ in terms of online materials, design for learning, and interaction with students. There is an undeniable sense of satisfaction and achievement on the part of all involved.

² Denniss, R. (2020). Hauls of academe. *The Saturday Paper*, Melbourne, June 6–12: 5.

³ One familiar idiom is that Australia’s economy in the 19th and 20th centuries “rode on the sheep’s back” – a reference to the importance of wool to Australia’s national prosperity. In the 21st century, an astute observer might suggest that the growth in Australian education exports meant that the country had come to “ride on international students’ backs”.

⁴ Academic measures included adjustments to the recording of academic results to minimise the potential effects of any poor Covid-19-related grades.

These achievements were not, of course, costless. Our 'offices' shifted from the university campus to our own homes; classrooms came with us, too. The intrusion into private spaces and family lives was manifest. At the same time, the levels of stress associated with above-the-call-of-duty workloads were, in our cases, ameliorated only by supportive families and the sounding-board role played by close colleagues. Research plans were sidelined – not by the direct impacts of Covid-19, but due to being squeezed out by the enormous effort required to keep teaching and other academic responsibilities afloat. It is questionable whether such levels of commitment are sustainable, within current workload models.

Insight and Impact: Learning, Reflection, and Research Potential

Although parts of the above story have been told from personal perspectives, influenced by our own institutional context, we are aware that key elements of this story are not dissimilar to the impacts in other university accounting departments across the country.

As we reflect on our experiences, we realise that, whilst the daily grind and practical exigencies of the day have often been at the forefront of our individual efforts, at the other end of our efforts are our students. In the time of a Covid-induced financial crises for universities, we are powerfully reminded that we, as educators, *do not* see them as a source of university 'revenue', as 'national income', or as purchasers of our nation's 'exports', but as *people*.

All education helps to shape the whole person – as individuals, and as citizens of local, national, and international communities. Covid-19 has revealed how the 'economics' of university disciplines such as accounting may hit hard up against our educational mission. Covid-19-induced reflection on what accounting education *is* and what it *could be* may reveal a gap. The neoliberalisation of universities – and society more broadly – can blind us to wider possibilities for accounting and accountability; and for accounting education.⁵

The move to enforced-online teaching may challenge us to rethink what value-adding we as educators provide. While the accounting curriculum has remained largely unchanged for many years,⁶ our Covid-19 response has shown that much of what we teach may be amenable to asynchronous learning. We could take this opportunity to recast what we do, including in face-to-face learning, and counter the persistent narrative that accounting is simply procedural and calculative. We might find ways to help our students to see accounting as a financial, managerial, and social technology that is intricately connected to

⁵ Boyce, G., Greer, S., Narayanan, V., & Blair, B. (2016). *Bringing the social into accounting curriculum: integrating a sociological approach into learning and teaching accounting*. Canberra, Australian Government – Department of Education and Training, Office for Learning and Teaching, <http://www.olt.gov.au/project-bringing-social-accounting-curriculum-integrating-sociological-approach-learning-and-teaching>.

Butler, N., Delaney, H., & Śliwa, M. (2017). The labour of academia. *Ephemera: Theory and Politics in Organization* 17(3): 467–480.

⁶ Boyce, G., Narayanan, V., Greer, S., & Blair, B. (2019). Taking the pulse of accounting education reform: Liberal education, sociological perspectives, and exploring ways forward. *Accounting Education* 28(3): 274–303.

their lives, in many dimensions.⁷ We might all come to see accounting – and the world – differently.

The renewed push in Australia for ‘job-ready’ and vocationally-trained graduates⁸ may yet push us in a different direction, but we see possibilities to once again rethink accounting education. If Covid-19 has taught us anything, in many different ways, it has taught us that the seemingly unimaginable may be closer than we care to think.

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⁷ Boyce, G. (2004). Critical accounting education: Teaching and learning outside the circle. *Critical Perspectives on Accounting*, 15(4–5): 565–586.

⁸ Marshman, I., & Larkins., F. (2020). The vocationalisation of university education. *Campus Morning Mail*, June 21 <https://campusmorningmail.com.au/news/the-vocationalisation-of-university-education/>