

## **Post-COVID Teaching Reflections and Take-a-Ways: The Keepers, Innovators, and Losers**

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*During the COVID-19 pandemic, almost overnight, accounting educators moved their courses online. Many universities and faculty felt they were unprepared to make this move. In a session at the American Accounting Association Southeast Regional Meeting, accounting educators expressed their opinions about how they felt about the changes instituted during the COVID-19 pandemic. The faculty members rated their level of preparation and that of their university for the changes required. They also provided ratings about their feelings about the situation and the faculty and student experiences with the changes. Finally, faculty members also identified what changes they felt should be kept after the end of the pandemic, such as improved Wi-Fi, social distancing, using Zoom in classes, and virtual student meetings. Activities identified for elimination after the pandemic included only online classes, Zoom recordings, grade inflation, and online proctoring*

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### **COVID AND HIGHER EDUCATION LITERATURE**

Research exists on several aspects of the COVID-19 pandemic in current literature. Research avenues include the role the COVID pandemic has played in academic integrity (Eaton, 2020), e-learning and technology (Turnbull et al., 2021; Elfirdoussi et al., 2020; Adan, 2020), student anxiety and challenges (Fitzgerald & Konrad, 2021), and overall student perceptions (Aristovnik et al., 2020).

Regarding academic integrity, Eaton (2020) identified reasons for the increase in academic integrity issues seen at her university during the March 2020 transition to emergency online courses required due to the COVID-19 pandemic. Reasons for the increase in academic integrity issues included the rapidity with which face-to-face courses moved to an online format, faculty not transitioning in-person exams to an appropriate remote format, the lack of maturity of students thrust into remote or online classes, the lack of an e-proctoring solution, or the lack of training for faculty and students.

Turnbull, Chugh, and Luck (2021) presented a literature review to support five challenges higher education institutions face when converting face-to-face courses to an online format, such as what happened during the COVID-19 pandemic. The five challenges are integration of learning tools, technology access, competence of faculty and students in an online learning environment, academic integrity issues, and confidentiality issues. These authors suggest that institutions increase e-learning training and support for

faculty and students, encourage online learning relationships through intentional community building, and increase blended learning elements in face-to-face courses. Elfirdoussi et al. (2020) surveyed faculty and students at 15 Moroccan universities to assess the e-learning platforms used during COVID-19. Both faculty and students indicated that the online learning environment could have been more engaging than face-to-face and that at least 50% of a class should be face-to-face. Adan (2020) surveyed Pakistani higher education students about their change to a distance learning format during COVID-19. The study found that online learning in underdeveloped countries cannot provide the desired results because many students need access to the internet due to students feeling limited by faculty members' delayed response times in a remote environment and the lack of socialization experienced in face-to-face courses.

Fitzgerald and Konrad (2021) surveyed 56 first-semester nursing students regarding their anxiety and stress and sources of support during the transition to online learning during the COVID-19 pandemic. The most commonly reported items included difficulty concentrating, feeling anxious or overwhelmed, being concerned about friends or family contracting COVID-19, and fear of being infected with COVID-19. Students also reported high levels of concern with handling the academic requirements and the desire to do well in their courses.

Aristovnik et al. (2020) provide a comprehensive study on student perceptions of the COVID-19 impact on their lives. Over 30,000 students from 62 countries participated in the study. These students were most satisfied with the support they received from their teachers and their universities' public relations area. Students also perceived they were deficient in computer skills and that the workload was more significant in these courses. Students expressed concerns about their professional careers and the boredom, anxiety, and frustration they experienced.

Overall, these studies have documented issues related to increased academic integrity issues during the COVID-19 transition, challenges during this transition to online or remote formats, increases in students' anxiety and stress, and student perceptions about their lack of preparedness for the changes in learning during the pandemic. This paper investigates faculty perceptions of their students' and institutions' experiences during the COVID-19 pandemic.

## **COPING WITH A DISASTER**

The American Psychological Association (APA) (2013) states [emphasis added], "Disasters such as hurricanes, earthquakes, transportation accidents, or wildfires are typically **unexpected, sudden, and overwhelming**. There are no outwardly visible signs of physical injury for many people, but there can be an **emotional toll**. It is common for people who have experienced disaster to have strong emotional reactions. Understanding responses to distressing events can help you cope effectively with feelings, thoughts, and behaviors and help you along the path to recovery." Leslie-Miller, Waugh, and Cole (2021) identify the COVID-19 pandemic as a "...chronic stressor, one that caused major disruption with no foreseeable end." These authors further explain that because of the worldwide COVID-19 impact on almost every person without exception, the "...combination of increased minor stressors in daily life and major stressors such as sickness, financial hardship, quarantining, uncertainty, and even death" make the COVID-19 pandemic a unique significant disruption. It follows that classifying the COVID-19 pandemic as a unique significant disruption puts it in the disaster category that can have an emotional toll, as defined by the APA.

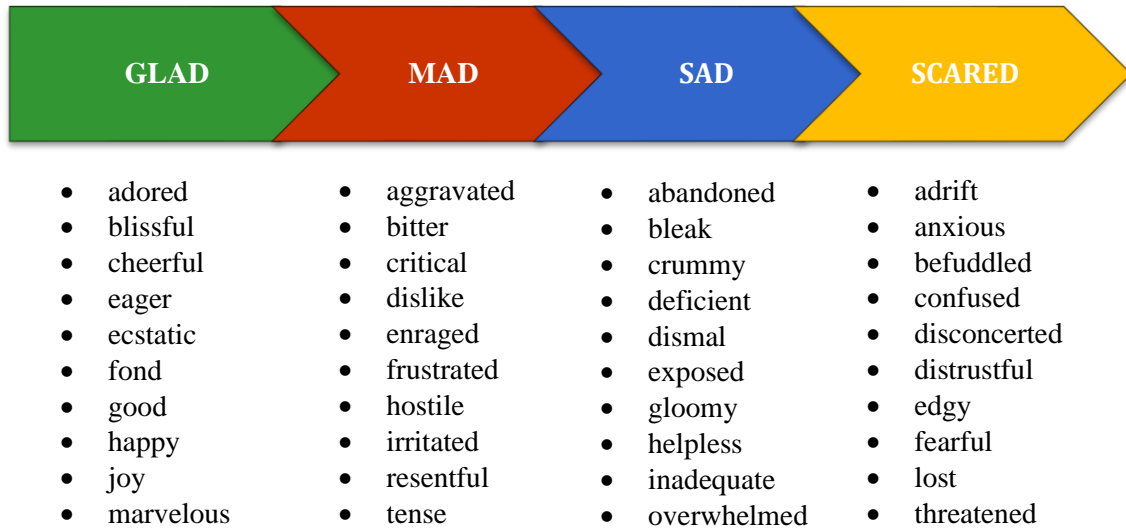
The APA (2013) identifies common reactions to disasters as "intense or unpredictable feelings, changes to thoughts or behavior patterns, sensitivity to environmental factors, strained interpersonal relationships, and stress-related physical symptoms." Taking time to understand these possible responses one may have had to the COVID-19 pandemic can help him/her cope more effectively along the recovery path.

Discussing and voicing one's experiences also provides a path toward recovery. Spratt (2021) interviewed Dr. Heather Sequeira, consultant psychologist, who affirmed this by stating, "Voicing our experiences helps us understand that this is a shared experience, not one that is isolated only in us." Sequeira also states that voicing one's experiences is the beginning point of being able to deal with them.

## FOUR MAJOR EMOTION GROUPS

While there are many emotions and feelings one may experience, research has identified that emotions exist in one of four major groups: happy, angry/disgusted, sad, and afraid/surprised (Jack et al., 2014). Figure 1 provides examples of emotions and feelings in easy-to-remember categories of glad, mad, sad, and scared (Goulet, 2022).

**FIGURE 1**  
**FOUR MAJOR EMOTION/FEELING GROUPS**



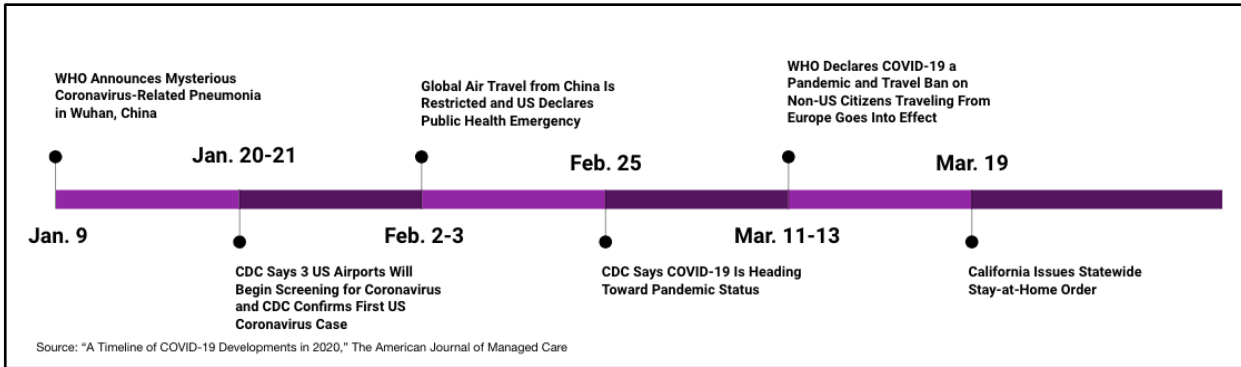
## FACULTY PARTICIPANTS

Seven faculty who attended a session at the May 2022 American Accounting Association Southeast Regional meeting in Orlando, FL, participated in a conversation about their experiences during the COVID-19 pandemic. Before beginning the session, the participants discovered it would involve remembering and discussing their feelings and actions during the COVID-19 pandemic. Any participants who felt uncomfortable with this discussion could leave the session. No one left the session because of feeling uncomfortable.

## SPRING 2020 DISCUSSION

The discussion began with a review of the significant events in the COVID-19 pandemic timeline. Figure 2 identifies key events from January 2020 to March 2020 related to the COVID-19 outbreak. As illustrated, in early January 2020, the World Health Organization (WHO) announced they had identified a mysterious virus in Wuhan, China. By late January 2020, the Center for Disease Control (CDC) instituted Coronavirus screening at three airports. In February 2020, the United States restricted air travel from China, and the CDC stated that COVID-19 is heading toward a pandemic. In March 2020, the WHO declared the COVID-19 pandemic, and more travel bans and the first stay-at-home orders were issued.

**FIGURE 2**  
**COVID-19 TIMELINE, JANUARY TO MARCH 2020**



Many colleges and universities were heading into their spring break in mid-March. However, instead of heading to the beach, many faculty sat in front of a computer to transition their classes to a remote or online learning platform for the remainder of the spring 2020 semester. In many cases, colleges and universities extended their spring break for an additional week to allow faculty and administrators time to revamp the learning and support areas to a remote or online format. The days of endless Zoom meetings for classes and meetings began!

**SPRING 2020 REFLECTIONS**

The faculty participants reflected on Spring 2020 while considering questions about their feelings and preparation and provided the responses for the Spring 2020 Reflections. The illustrations show the percentage results for each question.

**TABLE 1**  
**SPRING 2020 FACULTY REFLECTIONS**

<b>Faculty Feelings</b>	<b>Faculty Preparation</b>	<b>Institution Preparation</b>	<b>Faculty Experience</b>	<b>Student Experience</b>
Glad: 27%	Very Prepared: 43%	Very Prepared: 14%	Very Good: 14%	Very Good: 0%
Sad: 35%	Adequately Prepared: 14%	Adequately Prepared: 28%	Adequate: 57%	Adequate: 28%
Scared: 23%	Less Than Adequately Prepared: 28%	Less Than Adequately Prepared: 43%	Less Than Adequate: 28%	Less Than Adequate: 57%
Mad: 15%	Unprepared: 14%	Unprepared: 14%	Very Bad: 0%	Very Bad: 14%

**Feelings**

The first question posed to the faculty was: How did you feel about converting your classes to a remote format in Spring 2020? Faculty were given sticker dots in four colors and told that the green dots aligned with the glad emotion, red with the mad emotion, blue with the sad emotion, and yellow with the scared emotion. Faculty selected four sticker dots of any color that aligned with their feelings about converting

their classes to a remote format in spring 2020. Four dots were used in this question to allow faculty to give equal presence to all four emotions they may have experienced or to use more of one dot color to indicate an overwhelming presence of that emotion.

Since the faculty received four sticker dot options for this first question, a 25 percent response would be the expected average if all emotions were present equally. In this case, sad (blue) was the highest at 35 percent, followed by glad (green) at 27 percent, scared (yellow) at 23 percent, and mad (red) at 15 percent. In the group discussion that followed, the faculty made the following comments as to why they chose the colors they did.

- **Sad:** They did not have the appropriate technology. Since they were not returning to campus this semester, they would not see students and colleagues.
- **Glad:** They were glad there was a way to finish the semester for students. They were glad there was a remote option to protect the faculty member's health and the health of others.
- **Scared:** They were scared for their health and the health of others. They were concerned about these changes' impact on tenure decisions and evaluations.
- **Mad:** They were frustrated that they could not access the appropriate technology for remote classes.

Interestingly, the lack of appropriate technology promoted a sad emotion in some faculty and a mad emotion in others.

### **Preparation**

The following two questions asked the faculty to reflect on how prepared they were and how prepared their institution was for remote learning. The specific questions were:

1. How prepared were you to teach remote classes?
2. How prepared was your school to support remote classes?

For each question, the faculty selected one sticker dot representing the preparation level for the given question: green was very prepared, blue was adequately prepared, yellow was less than adequately prepared, and red was unprepared. As indicated in Table 1, 57 percent of the faculty felt prepared or adequately prepared to teach remote classes. In the discussion, some faculty mentioned they had previously taught online courses, so they felt somewhat prepared. Others, however, had no prior experience using an LMS in any of their classes, and these faculty felt unprepared for the transition.

The preparedness ratings results appeared different for the institution. Fifty-seven percent of the faculty rated the institutions as unprepared or less than adequately prepared to support remote classes. In addition to the previous data on the lack of technology, in the discussion, the faculty noted that their institutions did not have remote or online access to necessary business activities, such as business office, financial aid, registrar, tutoring, and other student service activities.

### **Experience**

The last two questions in this section asked the faculty to reflect on their experience and their student's experiences in the remote classes. The specific questions were:

1. How would you rate the faculty experience?
2. How would you rate the student experience?

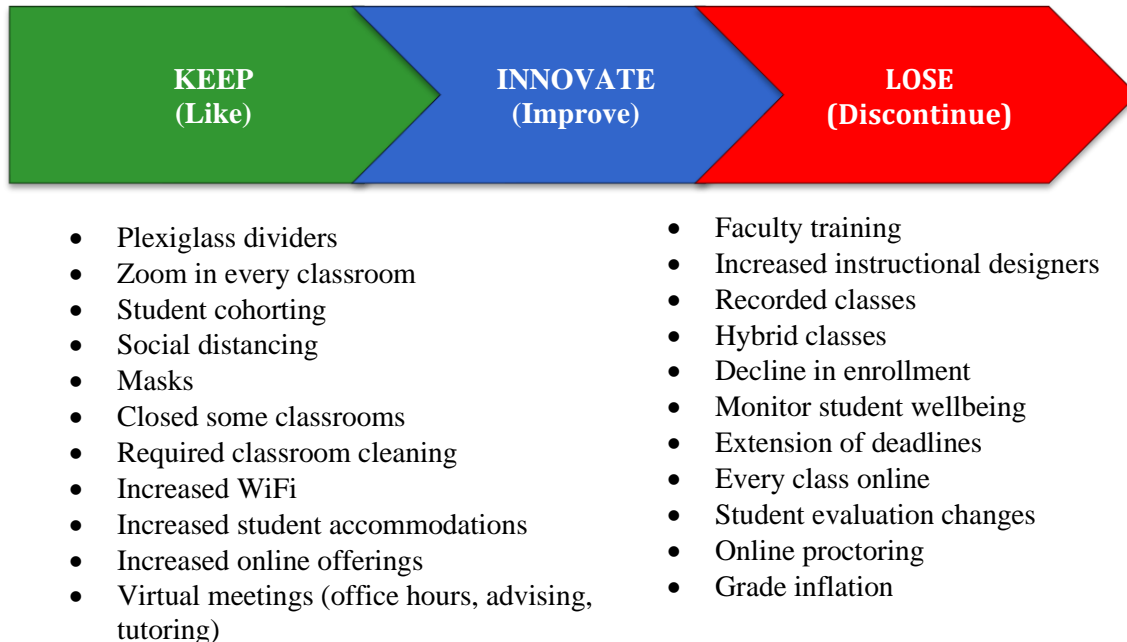
For each question, the faculty selected one sticker dot representing the experience level for the given question: green was very good, blue was adequate, yellow was less than adequate, and red was very bad. As indicated in Table 1, over 70 percent of the faculty felt very good or adequate about their remote learning experience. Twenty-eight percent felt they had less than adequate experience, and no one felt they had a bad experience. These higher experience ratings may be related to the fact that some faculty in this session had previously taught online courses.

Interestingly, the experience rating score moved in the opposite direction for the students. Over 70 percent of the faculty rated the student experience as insufficient or inadequate. This rating aligns with the previous data where the faculty rated the institutional support as unprepared to support remote classes.

## COVID-19 CHANGES

In the final segment of the session, the faculty brainstormed a list of changes made in classrooms and policies during the height of the COVID-19 pandemic. Figure 3 illustrates this list. Then, the faculty rated each item with one of three sticker dot colors: green was for the keepers--those items the faculty wanted to continue beyond the pandemic; blue was for the innovators--those items that, if modified or changed, would be good to continue, and red was for the losers--those items the faculty wanted to discontinue.

**FIGURE 3**  
**COVID-19 CHANGES**



While there was much agreement on these choices, there was some overlap between groups. Below is a summary of the faculty preferences and some of their specific comments about the items in the category.

### Keepers

- Increased WiFi
- Increased online offerings
- Hybrid classes

In the “keep” category, the faculty specifically liked keeping the online/hybrid options for classroom instruction. However, they specifically mentioned wanting to have all exams face-to-face or in person.

### Some Keepers and Some Innovators

- Zoom in every classroom
- Recorded classes
- Virtual meetings
- Faculty training
- Increased instructional designers

In the “keepers and innovators” category, the faculty mentioned concerns about recorded classes’ negative impact on student attendance and focus. On the virtual meetings the faculty liked the flexibility of virtual meetings but wanted to maintain student relationships if meeting virtually.

### **Innovators**

- Student cohorts
- Required classroom cleaning
- Student evaluation changes
- Online proctoring

In the “innovators” category, the student cohort item pointed to hybrid classes. The faculty wanted classrooms better cleaned, but not by faculty and students as many did during COVID-19. Some schools stopped student evaluations during COVID-19, and faculty thought this might be a good time to re-evaluate the student evaluation process and their weight in faculty reviews. The faculty insisted that high-quality proctoring must be available if online testing was to continue.

### **Some Innovators and Some Losers**

- Plexiglass dividers
- Monitor student well-being

In the “innovators and losers” category, the faculty liked having the plexiglass dividers when they felt they might be needed again. Overall, the faculty expressed much care and concern about student well-being. However, during COVID-19, they expressed they felt overwhelmed with monitoring and keeping up with each student’s well-being as they always had someone in some remote stage and with extensions on due dates. They also commented that the communication from the administration on students who needed accommodation could have been more timely and reliable.

### **Losers**

- Social distancing
- Masks
- Closed some classrooms
- Increased student accommodations
- Decline in enrollment
- Extension of deadlines
- Every class online
- Grade inflation

In the “losers” category, the faculty mentioned that they thought the masks should be allowed as optional by anyone who needed them. They also commented that the extensions of deadlines resulted in an increase in incomplete grades at the end of the term. They expressed their hopes that the grade inflation seen during COVID-19 would subside.

## **CONCLUSION**

Without an existing playbook, in spring 2020, institutions created a pathway in a just-in-time mode to address the COVID-19 pandemic. Institutions and faculty found they needed to prepare to teach and support remote learners. In this small pilot study of accounting faculty members, they affirmed that they had various feelings about the transition to remote learning in spring 2020. The most prevalent feeling was sadness, mainly from the lack of adequate technology and the loss of connection with colleagues and students. Faculty were also glad to have the remote option to complete the semester for students. These faculty members felt adequately prepared for the transition but felt their institution needed to support remote learners with necessary business activities. On the experience rating, most faculty rated their experience as adequate or higher but rated the student’s experience as less than adequate. These results prompt institutions to consider allocating resources to enhance remote and online access to regular business activities and academic support services to improve the student experience.

During the COVID-19 pandemic, institutions made several classroom and policy changes to adapt to the health challenges presented. With many lessons learned, faculty identified some COVID-19 changes as keepers, others that need innovation for future benefit, and others that are losers and should end. These

categories provide institutions with ideas for where to invest (or not invest) future resources to enhance and improve the learning experience.

COVID-19 was an unexpected disaster that impacted almost everyone in the world. Faculty were on the front lines of transitioning from learning to a remote environment and managing their emotional toll from the pandemic. There is much more to learn. This review of the perspectives of a pilot group of faculty members is a start to help understand the learnings from this experience.

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