


The impact of the COVID-19 pandemic on accounting education: evidence from Puerto Rico

El impacto de la pandemia cóvid-19 en la educación de contabilidad: evidencia de Puerto Rico

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Abstract: This paper examines the effects of the COVID-19 pandemic on teaching practices in undergraduate accounting courses in Puerto Rico (PR). We are unaware of any prior academic study examining this topic in PR. To fill this gap, we conducted two surveys, one before the pandemic (2019) and another during the pandemic (2021), with 44 and 46 respondents, respectively. The primary teaching practice that changed in PR was integrating technology and the increased use of online learning platforms such as Moodle, Blackboard, and Canvas. Our results suggest that teaching practices adapted successfully to the pandemic. Accounting programs in PR higher education institutions now offer hybrid, 100% online, and in-person courses.

Keywords: teaching practices, course delivery mode, student performance, online, hybrid.

Resumen: Este trabajo examina los efectos de la pandemia de cóvid-19 en las prácticas docentes en cursos subgraduados de contabilidad en Puerto Rico (PR). No conocemos ningún estudio académico previo que examine este tema en PR. Para llenar esa brecha, realizamos dos encuestas, una antes de la pandemia (2019) y otra durante la pandemia (2021), en las que participaron 44 y 46 personas, respectivamente. La práctica docente principal que cambió en PR fue la integración tecnológica y el mayor uso de plataformas de aprendizaje como Moodle, Blackboard y Canvas. Nuestros resultados sugieren que las prácticas docentes se adaptaron exitosamente a la pandemia. Los programas de contabilidad en instituciones de educación superior en PR ahora ofrecen cursos híbridos, 100% en línea y presenciales.

Palabras clave: prácticas docentes, modalidad de cursos, desempeño estudiantil, en línea, híbrido.

Introduction

The COVID-19 pandemic (pandemic) brought significant changes to our personal lives and the global economy by imposing significant restrictions on how we move, how we buy goods and services, and even how and where we spend our free time. Economic activities suddenly stopped, and we all faced a new reality. Academia had to react and adapt quickly to this new normal.

In March 2020, Puerto Rico's (PR) government closed all public schools and universities, switching to remote education. Before the pandemic, in PR, classes in schools and universities, like those in the United States (US), were primarily taught face-to-face. Online teaching was in its early stages, and few courses were offered. The overwhelming belief in PR's academic circles was that there was no need or willingness to move in that direction. The pandemic forced all academic institutions to adjust their calendars, rapidly train faculty integrate technology, and teach remotely to avoid losing the academic semester. This paper examines the changes in teaching practices in undergraduate accounting courses in PR before and during the pandemic.

The academic literature regarding the impact of the pandemic on teaching practices is broad and diverse since it reflects a combination of cultural and environmental factors. Different researchers documented their experiences during the pandemic and the changes observed in teaching practices (Boulon-Jiménez et al., 2022; Cordero Nieves, 2021; Fogarty, 2020a; Fogarty, 2020b; Madani et al., 2023; Mardini & Mah'd, 2022; Mishra et al., 2020; Rapanta et al., 2020; Sangster et al., 2020; Torres-Nazario, 2023). To our knowledge, no academic study has examined the pandemic's effects on teaching undergraduate accounting courses in PR. Our study aims to fill that gap in the literature.

We examine teaching practices in undergraduate accounting courses in PR before the pandemic and how these changed during the pandemic. The primary teaching practice that changed was integrating technology and the increased use of online learning platforms such as Moodle, Blackboard, and Canvas. Our results suggest that teaching practices adapted successfully to the pandemic. Accounting programs in higher education institutions (HEI) in PR now offer hybrid, 100% online, and in-person courses. Many universities have also modified or are in the process of updating their accounting programs based on suggestions made by different stakeholders, such as the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) in their CPA Evolution Model Curriculum (AICPA & NASBA, 2021).

The rest of the paper is organized as follows. The next section presents prior research, institutional background, the study's research questions, and the methodology used. We discuss our findings in the following section, as well as our conclusion and future research possibilities.

Literature Review, Institutional Background, and Research Questions

Prior Research

In 2010, the American Accounting Association and the AICPA created the Pathways Commission (the Commission) to evaluate accounting teaching at HEI, develop alternatives to recruit the best students, and narrow the gap between academia and practice. The Commission's report (2012) stated the following:

- Problems exist in accounting education with the separation of the material taught in the classroom and the real and complex environment of the profession.
- Business schools should recruit professionals with work experience and actively engaged in research.
- Reform and rethink accounting education with measures that include changes, including the instructor evaluation and compensation systems.
- Develop new curriculum models that respond to the new student reality of globalization and technology influence.

Although the Commission recognized that accounting educators play an essential role in producing better-prepared accounting graduates, it also criticized academia for the slow integration of technology into accounting courses, which was identified as a critical skill expected of accounting graduates. Many researchers reacted to the Commission's report, initially supporting its conclusions while expressing different opinions on whether faculty members were willing to integrate information technology in undergraduate and graduate accounting courses (Behn et al., 2012; Soroosh & Krahel, 2017). Current researchers, such as Kroon et al. (2021), continue to emphasize t

Accounting Programs in PR

According to Roque-Delgado (1976), there is evidence that before the 20th century, the practice of accounting was already present in PR. The author indicates that in 1845, the Economic Society established a chair of accounting. In 1854, the School of Commerce, Agriculture, and Nautical Studies began operating in San Juan, PR. The Puerto Rican Institute of Public Accountants was organized in 1922 with the objectives of achieving, through legislation, the regulation of accounting as a profession, promoting the establishment

of accounting schools, administering exams for candidates for public accountants, and maintaining an elevated level of ethics in the profession. The School of Business Administration at the University of PR (UPR) was established at its main campus in Río Piedras in 1926 with an enrollment of sixty students in an evening program. Before 1926, people interested in studying accounting at the university level in PR had to go abroad.

University Accounting Education in PR

UPR is the primary public higher educational institution in PR and offers a university degree in accounting at nine of its 11 campuses. In addition, PR has seven private HEIs. Various UPR Business Administration programs are accredited by the Accreditation Council for Business Schools and Programs (ACBSP). One of its main campuses is accredited by the Association to Advance Collegiate Schools of Business (AACSB International). In addition, one private HEI campus holds AACSB International accreditation, and several private HEIs are accredited by the ACBSP. Accounting programs in PR require specific credit hours in introductory and intermediate financial accounting and courses in taxation, cost, or managerial accounting, as well as auditing.

Are Online Programs a Suitable Alternative for Accounting Students and the Companies that Recruit Them?

Online programs have advantages and disadvantages and present unique opportunities and challenges. According to Grabinski et al. (2015), non-face-to-face learning tools, also known as e-learning, force students to be more self-taught in the search for information. Before the pandemic, Burkhart (2017) studied the perceptions of employers that recruit accounting students who graduated from online programs. The research considered the criteria used by recruiting firms to determine if they had an unfavorable perception of online programs, if there are differences between traditional and virtual programs, what concerns they have about online learning, and how perceptions of these programs are changing.

Burkhart (2017) found that all firms understood that online learning was at an early stage, and there was insufficient evidence as to which learning method produces the best results. Global and medium-sized regional firms preferred to recruit students from universities with which they had a bond or relationship. Firms have mixed reactions to online accounting programs. All mid-sized firms had an unfavorable perception of online programs, while all global and small local firms had a favorable perception.

McCarthy et al. (2019) examined and compared the performance of accounting students in the Intermediate Accounting III and

Principles of Auditing courses taught by the same professor, with the same curricular content offered under three different platforms (face-to-face, hybrid, and entirely online). The hybrid modality consisted of 50% face-to-face and 50% online meetings using an e-learning platform. The authors found that the students in the Intermediate Accounting III course on hybrid and online platforms performed better than students who took the course under the traditional face-to-face platform. Students in the Auditing course who took the course under the fully online platform performed better than students who took the course under the hybrid and traditional platforms.

Effects of the Pandemic Worldwide

Researchers in the United States and worldwide examined the pandemic's effects on teaching and learning practices. Gallagher & Palmer (2020) noted that the pandemic forced schools to change their teaching practices abruptly. The education process was affected, requiring the transition of face-to-face courses to online platforms where students' learning became more self-directed, and their success or failure could not be verified using observable and measurable results (Fogarty, 2020a).

Sangster et al. (2020) reported the impact of the pandemic on accounting education in 45 countries. Before the pandemic, higher education was predominantly traditional, characterized by lectures, tutorials, workshops, and other classes. The global impact of the pandemic on accounting education included a rapid shift to online learning, challenges faced by faculty and students, and changes in assessment methods. Educators experienced an increased workload and stress, while students faced challenges with engagement and access as they adapted to new technologies and teaching methods. The pandemic presented several obstacles, including internet access problems, bandwidth overload issues caused by multiple users sharing the same internet connection for work and study, electricity service instability, and a lack of quiet spaces. Additionally, universities faced challenges in maintaining professional accreditation standards for accounting programs, requiring renegotiation with professional bodies due to the shift to online learning and changes in assessment methods. Some professional bodies were not flexible or were constrained by regulatory structures, raising concerns about the integrity of online assessments (Sangster et al., 2020).

In another study, Fogarty (2020b) noted that assessment methods and instruments had to be reused or improvised ad hoc during the pandemic. During COVID-19, instructors were concerned about how their implemented changes might affect the teacher-student relationship, so they became more generous and indulgent in their grading. Many institutions adopted the pass/fail option, a departure

from traditional evaluation methods. Fogarty (2020b) also stated that exams became more of an "open book" assessment, if only because of the difficulty of ensuring the academic integrity of "closed book" exams. The pandemic justified less evaluation and less focus on the technical substance. This change raised the attention of various sectors on the "academic rigor" and the need to reconsider the student evaluation process.

Effects of the Pandemic in PR

Boulon-Jiménez et al. (2022) indicated that the pandemic and previous disasters, such as Hurricanes Irma and María and the 2019 earthquakes, significantly impacted education in PR at all levels. The pandemic exacerbated existing issues, including school closures, quarantine efforts, limited technological resources for distance education, and economic hardships. The transition to distance education was hindered by a lack of technological resources and job loss, which negatively affected the mental health of students and families.

Cordero Nieves et al. (2023) explored the perceptions of 40 teachers in nine public schools in the PR Department of Education system regarding teaching and learning support processes during the first 14 months of the pandemic. Group and individual interviews were conducted using a qualitative approach to collect data on the transition process to distance education (also known as distance learning). The testimonies revealed that, before the pandemic, the Department of Education had made very little progress in adopting technology for teachers and students. This lack of technological preparation significantly impacted the ability to offer effective distance education during the suspension of in-person classes.

Torres-Nazario (2023) analyzed the general population in PR and the university population from 2013 to 2021 and found that the first group decreased by 9%, while university enrollment decreased by approximately 30%. In the case of the university population, the author found that between 2019 and 2021, student participation in at least one online course increased from 27% to 60%. This finding is consistent with the changes in all educational activities in PR caused by the pandemic during 2020 and 2021.

Using data collected from 2013 to 2021, Torres-Nazario (2023) developed estimates up to 2025 and projected that the general and university populations will continue to decrease. These projected reductions will have adverse economic effects on HEIs, decreasing their tuition revenues. It could also reduce the access of many young people to higher education. Remote teaching could represent an alternative for HEIs in PR to face the expected reduction in new students.

Research Questions

Prior academic research provides the background to the following research questions in our study:

RQ1: What primary teaching practices were used in undergraduate accounting courses in PR before the pandemic?

RQ2: What was the main impact of the unexpected pandemic on teaching practices in undergraduate accounting courses in PR?

RQ3: How did the pandemic affect teaching practices in undergraduate accounting courses in PR?

Research Methodology

Data for Our Research

Our study examines the primary accounting education practices in two periods. The first period was before the pandemic (2019), and the second period was during the pandemic (2021). The database for both studies was created from the responses obtained from two questionnaires approved by the respective Institutional Review Board Committees of the universities where the authors teach and sent via email to 80 accounting instructors randomly selected from the membership records of the Association of Puerto Rico University Accounting Professors. A total of 44 questionnaires were received for the first period (2019) and 46 questionnaires for the second period (2021). The 2019 and 2021 surveys are available upon request from the authors.

Results

Specific attributes (variables) were measured in both periods (2019 and 2021), allowing us to compare the frequencies of these characteristics. This analysis was performed using a 5% significance level on Fisher's exact test, which is especially useful when working with small samples or when extreme precision is required in determining their statistical significance. The profile of the respondents is presented in Table 1.

Table 1*Academic Profile of Instructors Who Answered the Questionnaire*Table 1 *Academic Profile of Instructors Who Answered the Questionnaire*

Characteristics	Before Pandemic		During Pandemic	
	f	%	f	%
Instructors who teach accounting				
Public University	25	56.8	27	58.7
Private Universities	19	43.2	19	41.3
Academic load				
Full load	31	70.5	32	69.6
Part-time	13	29.5	14	30.4

The responses received reflect that more than half (56.8%) of the respondents taught accounting in the public university system before the pandemic, and the remainder (43.2%) taught in private universities. During the pandemic, the proportion remained similar, with more than half (58.7%) of the respondents teaching in the public university system and the remainder (41.3%) teaching at private universities. There are no significant differences ($p\text{-value} = 1$) in the frequency distribution for the type of institution where instructors offer accounting courses in 2019 and 2021.

Approximately 70% of the respondents in both periods were full-time academics, and 30% were part-time instructors. No significant differences ($p\text{-value} = 1$) exist in the instructors' academic load frequency distribution in 2019 and 2021. The following section describes the teaching modalities used by the respondents.

Teaching Modality

Table 2 presents the teaching modality for accounting courses used by the respondents before the pandemic (2019) and during the pandemic (2021). Before the pandemic, a significant majority (37 of 44, or 84.1%) of the respondents taught their courses in a face-to-face mode, and the remaining respondents (7 of 44, or 15.9%) used: online and face-to-face modes of instruction. During the pandemic, all accounting courses were transferred to a remote teaching mode that could be either synchronous (occurring simultaneously) or asynchronous (not occurring simultaneously). The method instructors use usually depends on the available technology and personal preferences.

The results indicate that more than half of the respondents (56.5%) used a combination of asynchronous and synchronous

modes in their courses during the pandemic. In addition, 41.3% of the respondents also preferred the synchronous mode, whereas the asynchronous mode seems to be the least favored by only 2.2%. Significant differences ($p\text{-value} = 0.000$) in the frequency distribution for the teaching modality used by accounting instructors in 2019 and 2021. Our study did not consider the possible differences between these methods in student engagement. Future research could examine the effectiveness of both teaching methods.

Table 2
Teaching Modality

Table 2 *Teaching Modality*

Accounting Courses	Before Pandemic		During Pandemic	
	f	%	f	%
Face to Face	37	97.4		
Hybrid	7	8.4		
Remote (Online)				
Asynchronous			1	2.2
Synchronous			19	41.3
Combination			26	56.5
Total	44	105.8*	46	100.0

*The total percentage exceeds 100% because participants could select several alternatives.

Table 2 *The total percentage exceeds 100% because participants could select several alternatives.

Teaching Support Aids Used Before the Pandemic

Table 3 presents the main teaching aids or resources used by the respondents to support the teaching/learning process in undergraduate accounting courses before the pandemic. Accounting courses taught before the pandemic required a textbook and the publisher's online learning software platform as a teaching/learning support aid.

Table 3*Main Teaching Support Aids Used Prior to the Pandemic*Table 3 *Main Teaching Support Aids Used Prior to the Pandemic*

Support Aids	f	%*
Slate	37	84.0
PowerPoint® presentations	35	79.5
Online platforms (homework and tests)	32	72.7
Excel®	26	59.0
Sage 50 Accounting (Peachtree)	5	11.3
Digital Books	1	2.2

*The total percentage exceeds 100% since participants could select several alternatives.

Table 3 *The total percentage exceeds 100% since participants could select several alternatives.

The results reflect the predominant use of whiteboards, PowerPoint® presentations, Excel® spreadsheets, and online learning platforms for assigning homework and administering tests

Main Online Learning Platforms Used for Homework and Tests

Table 4 shows that before the pandemic, 40.9% of the respondents (18 of 44) used learning platforms associated with their course textbooks for the assigned homework and tests. In contrast, during the pandemic, 43.5% of the respondents (20 of 46) used this type of platform. Two significant differences observed among the respondents were the following: (a) the number of instructors who used Moodle in 2019 (six of 44, or 13.6%) increased in 2021 to 16 (of 46, or 34.8%), and (b) the number of instructors who did not use online learning platforms in 2019 (12 of 44) decreased to none in 2021. The differences in the frequency distribution for the type of online learning platform used by instructors for homework and exams in 2019 and 2021 are significant ($p\text{-value} = 0.000273$). The increased use of the Moodle might be explained by the fact that during the pandemic, most universities adopted learning platforms, such as Blackboard, Moodle, and Canvas, for their online courses mid-semester to avoid the cancellation of their academic semester.

Table 4

Main online learning platforms used for homework and tests

Table 4 *Main online learning platforms used for homework and tests*

	Before Pandemic		During Pandemic	
	f	%*	f	%*
Online learning platforms				
Textbook platforms**	18	56.3	20	43.5
Moodle***	6	18.7	16	34.8
Others	8	25.0	10	21.7
No platforms used***	12	27.3	-	-

*The total percentage exceeds 100% since participants could select several alternatives. ** Includes McGraw Hill Connect®, Cengage, or Wiley PLUS®. ***The differences in the frequency distributions for the online learning platforms used by instructors for homework and exams in 2019 and 2021 are significant (p-value =0.000273).

Table 4 *The total percentage exceeds 100% since participants could select several alternatives. ** Includes McGraw Hill Connect®, Cengage, or Wiley PLUS®. ***The differences in the frequency distributions for the online learning platforms used by instructors for homework and exams in 2019 and 2021 are significant (p-value =0.000273).

Communication Tools Used in Synchronous Classes During the Pandemic

Table5 presents the different video conferencing software used by the respondents in their synchronous class meetings during the pandemic. The results show that the most frequently used platform by 47.8% of the respondents was Google Meet®, which we believe is due to its user-friendly access and easy-to-understand handling. This finding was followed by a tie between Zoom® and Microsoft Teams®, with 23.9% of the respondents using these platforms.

Table 5**Communication Tools in Synchronous Classes During the Pandemic***Table 5 Communication Tools in Synchronous Classes During the Pandemic*

Tools	f	%*
Google Meet	22	47.8
Zoom	11	23.9
Microsoft Teams	11	23.9
Blackboard	4	6.5
Blackboard Collaborate	4	6.5
Canvas	1	2.2
Moodle	2	4.3
Combination	2	4.3

*The total percentage exceeds 100% since participants could select several alternatives.

Table 5 *The total percentage exceeds 100% since participants could select several alternatives.

Communication Tools Used in Asynchronous Classes During the Pandemic

Table 6 presents the communication tools used by the respondents in asynchronous classes. Asynchronous classes could be offered through lectures recorded by either the course instructor, by other resources, or a combination thereof. One-half (50%) of the respondents used lectures recorded by themselves, 19.6% used lectures recorded by other resources, and 30.4% used both option

Table 6*Communication Tools in Asynchronous Classes During the Pandemic**Table 6 Communication Tools in Asynchronous Classes During the Pandemic*

Tools	f	%*
Lectures recorded by the instructor	23	50.0
Lectures recorded by other resources	9	19.6
Combination	14	31.4

*The total percentage exceeds 100% since participants could select several alternatives.

Table 6 *The total percentage exceeds 100% since participants could select several alternatives.

Strategies Adopted to Ensure Academic Integrity During the Pandemic

Table 7 presents the different strategies adopted by the respondents to ensure academic integrity during the pandemic

regarding class attendance, homework (written assignments such as case analyses), quizzes, or exams. The results confirm that, as documented in the literature, this is an area of significant concern for instructors. The respondents took or adopted different measures, or a combination thereof, to promote academic integrity during quizzes or exams. As reflected in Table 7, 13% of the respondents opted to implement observation with cameras, 10.9% conducted virtual roll calls to document attendance, 2.2% reduced time on online exams, and 2.2% eliminated exams with problems requiring computations. Approximately 70% (69.6%) used a combination of these measures. Our study did not consider the testing of controls for the online courses. Further research could examine the impact of testing controls on student performance.

Table 7

Strategies Adopted to Ensure Academic Integrity in Class Attendance, Exams, or Quizzes During the Pandemic

Table 7 *Strategies Adopted to Ensure Academic Integrity in Class Attendance, Exams, or Quizzes During the Pandemic*

Strategies	f	%*
Virtual roll calls	5	10.9
Reduced time on exams	1	2.2
Eliminate exams with problems /computational questions	1	2.2
Observation with cameras	6	13.0
Recording	1	2.2
Combination	32	69.6

*The total percentage exceeds 100% since participants could select several alternatives.

Table 7 *The total percentage exceeds 100% since participants could select several alternatives.

Challenges of Transitioning to Technology-Assisted Courses During the Pandemic

Table 8 presents the challenges faced by the respondents during the pandemic when transitioning from a course taught in person (face-to-face modality) to a remote-based and technology-assisted teaching modality. The results confirmed the findings documented in the literature, wherein most respondents (72.2%) faced problems connecting to the internet. In addition, 38.6% of the respondents expressed limited administrative support during the transition, and 31.8% admitted having limited technology knowledge.

Table 8**Challenges of Transitioning to Technology-assisted Courses During the Pandemic***Table 8 Challenges of Transitioning to Technology-assisted Courses During the Pandemic*

Challenges	f	%*
Connection problems	32	72.2
Little administrative support	17	38.6
Limited knowledge of technology	14	31.8
Other	4	9.1

*The total percentage exceeds 100% since participants could select several alternatives.

Table 8 *The total percentage exceeds 100% since participants could select several alternatives.

Conclusion

This paper examines teaching practices in undergraduate accounting courses in PR in two periods, before and during the pandemic. The results suggest that faculty members adapted successfully to remote teaching by offering their courses synchronously and asynchronously, using new teaching strategies with tools or platforms such as Microsoft Teams® or Google Meet® for synchronous classes and recorded lectures for asynchronous courses. The results also show that the platform primarily used by instructors at the public university system was Moodle. Accounting programs in HEIs in PR that were previously taught primarily in a traditional face-to-face format have diversified their teaching formats and now offer hybrid, 100% online, and in-person courses. In addition, many of these institutions have also modified or are in the process of updating their accounting programs based on suggestions made by different stakeholders, such as the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy in their CPA Evolution Model Curriculum (AICPA & NASBA, 2021).

This study has several limitations. The data was obtained from the responses to online questionnaires completed voluntarily, introducing a self-selection bias. In addition, the respondents consisted mainly of instructors working in different units of the public university system, representing an inclusive selection bias. Future research should include a more diverse group of teachers and examine differences in their perceptions of the difficulties they face as accounting instructors.

Another limitation of our research was that although both the asynchronous and synchronous methods can be used for online teaching (e-learning), we did not consider differences in student performance between in-person, online, or hybrid courses. Finally, for

online classes, our study did not consider the testing of security controls using online proctoring services, such as the ProctorU platform. Further research could also assess the impact of testing controls on student performance.

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