

How Accounting Education is Likely to be Shaped by The Covid-19 Pandemic: Is Blended Learning the Future of Accounting Education?

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A recent UNESCO survey indicates that among the most severely impacted sector of society due to the Covid-19 pandemic is the education sector overall, but particularly tertiary education. Higher educational institutions around the world have more or less managed to cope with the restrictions imposed by the social distancing guidelines to prevent spread of infections through online learning management systems. Nevertheless, the UNESCO survey also shows that remote learning has been less effective among higher education institutions in meeting objectives of degree programs that require substantial in-person interaction between teachers and students such as medical science, engineering, accounting and other lab-based courses. With regards to accounting education, there was hope that things would return to normal once majority of the population around the world were vaccinated. However, considering the fact that the influence of the pandemic keeps lingering due to new variants of SARS-Cov-2 even after administering vaccines, there are possibilities that fundamental changes may be required to the approach in accounting education to ensure that the learning processes are uninterrupted and adaptive to the new digitalized processes. The goal of this study is to determine the primary obstacles faced by accounting educators in delivering effective learning and also the changes that need to be brought about in order to ensure that the new way of teaching accounting is resilient to any future shocks that disrupt normal life. The study was conducted through content analysis of emails received from 255 accounting teachers at higher education institutions in Bangladesh, Malaysia and Oman. The outcome of this study is expected to provide new insights into potential pedagogical development in accounting education in the aftermath of the Covid-19 pandemic, and may also provide clues to policymakers to support higher education institutions in building resilient and agile educational systems.

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