

Emergency Online Accounting Education in a Resource-Constrained South African University: Pedagogical Disruptions, Emotional Costs, and Equity Implications during Covid-19

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<i>Keywords</i>	Abstract
accounting education, constructivist learning, digital equity, emergency remote teaching, technology-enabled learning	The Covid-19 pandemic forced higher education institutions to adopt emergency remote teaching, exposing deep pedagogical, emotional, and equity challenges, particularly in resource-constrained contexts. This study aimed to examine how emergency online teaching shaped undergraduate accounting education at a historically disadvantaged South African university. A qualitative research design was employed, involving focus group interviews with 12 undergraduate accounting students and semi-structured interviews with six accounting lecturers, and data were analysed thematically using an inductive approach. The findings reveal uneven preparedness between lecturers and students, significant pedagogical disruption, heightened emotional and psychological stress, reliance on informal mentoring practices, and pronounced equity constraints linked to connectivity, learning spaces, and energy instability. Although adaptive strategies and peer-support networks mitigated some disruptions, they remained uneven and insufficient. The study recommends the development of context-responsive technology-enabled learning models that integrate low-bandwidth pedagogies, structured mentoring systems, flexible assessment practices, and sustained socio-emotional support to promote equitable and resilient accounting education during and beyond crisis conditions.

Introduction

The Covid-19 pandemic precipitated an unprecedented disruption to higher education worldwide, compelling universities to transition rapidly from face-to-face instruction to remote modes of delivery. Much of this shift took the form of emergency remote teaching (ERT), a temporary and reactive response rather than a deliberately designed online learning system (Hodges et al., 2020). While ERT ensured institutional continuity, it simultaneously exposed deep-seated pedagogical, social, and equity-related challenges, particularly in developing-country contexts where digital readiness was uneven (Bond et al., 2021; Pokhrel & Chhetri, 2021). In Sub-Saharan Africa, these challenges were further compounded by structural inequalities in access to technology, connectivity, and conducive learning environments



(UNESCO, 2020). In South Africa, persistent issues such as load shedding disrupted students' ability to access learning platforms and participate effectively in online education (Hlatshwayo, 2022; Khoza, 2024). These conditions suggest that the effectiveness of ERT cannot be fully understood through technological adoption alone but must be examined within socio-economic and institutional contexts.

Despite the rapid growth of the literature on emergency online learning, much of the existing scholarship remains largely descriptive and techno-centric, focusing primarily on access to platforms, connectivity, and student perceptions (Bond et al., 2021). While such studies provide useful insights, they often overlook the complex interplay between pedagogical disruption, emotional and psychological experiences, and structural inequalities. Critical scholarship has begun to challenge this narrow orientation, emphasising the need to examine lived experiences and contextual realities in historically disadvantaged settings (Arinto, 2016; Czerniewicz et al., 2020). Furthermore, existing studies tend to examine factors such as mentoring, engagement, or well-being in isolation, without integrating them into a cohesive analytical framework (Händel et al., 2020; Motlhaka, 2021). This creates a significant gap in understanding how multiple intersecting conditions shape student learning during crisis-driven disruptions, particularly within discipline-specific contexts such as accounting education. Given the interactive and feedback-intensive nature of accounting pedagogy (Apostolou et al., 2017; Jayasinghe, 2021), there is a need for a more integrated and contextually grounded analysis of how teaching and learning are experienced and adapted during ERT.

To address this gap, the present study adopts a constructivist learning perspective, which conceptualises learning as an active, socially mediated process shaped by interaction, dialogue, and contextual conditions (Vygotsky, 1978; Zhu et al., 2021). The study is situated within a historically disadvantaged South African university and focuses on undergraduate accounting education during the Covid-19 period. Specifically, the study sought to examine how emergency online teaching influenced learning conditions by exploring the role of staff and student preparedness, the impact of contextual and equity-related constraints on access and participation, and the ways in which accounting pedagogies were adapted to support engagement. In addition, the study investigated how emotional and psychological experiences shaped student learning, as well as the role of mentoring and informal support practices in facilitating educational outcomes. The study provides insight into how pedagogical disruption, student experience, and structural inequality intersect to shape learning in emergency online environments.

Conceptual Framework

The conceptual framework for this study is grounded in Constructivist Learning Theory (CLT), which conceptualises learning as an active, student-centred process in which knowledge is constructed through interaction, experience, and reflection (Bada & Olusegun, 2015; Vygotsky & Cole, 2018). Core constructivist concepts such as prior knowledge, active learning, collaboration, scaffolding, and problem-based learning inform the structure of the framework and guide the interpretation of learning processes in emergency online environments (Chuang, 2021; Suhendi, 2018). Within this perspective, learning is not viewed as a linear transfer of information but as a socially mediated and context-dependent process, where students engage with content, peers, and instructors to develop deeper understanding. Accordingly, the framework positions learning outcomes as emerging from the interaction between learners' readiness, their engagement with instructional practices, and the broader contextual conditions that shape participation.

Constructivist Learning Theory was operationalised in the framework by mapping its core concepts onto the key variables of the study. Preparedness reflects learners' prior knowledge and readiness to engage in new learning environments, while pedagogical practices such as feedback, interaction, and instructional design represent scaffolding mechanisms that support knowledge construction. Collaboration and mentoring capture the social dimension of learning, where peer interaction and lecturer support facilitate meaning-making, while emotional and psychological engagement influences learners' motivation and participation in active learning processes. Contextual and equity-related constraints are incorporated as structural conditions that shape the extent to which constructivist processes can occur effectively. The framework therefore illustrates how these interrelated dimensions collectively influence student engagement and learning outcomes in emergency online accounting education, providing a theoretically grounded basis for analysing the impact of crisis-driven digital learning environments.

Research Questions

The purpose of the study was to examine how emergency online teaching and learning during Covid-19 shaped undergraduate accounting education in this setting. The inquiry was guided by the following research questions:

- RQ1: How did staff and students' preparedness shape the learning conditions for emergency online accounting education during Covid-19?
- RQ2: How did contextual and equity-related constraints mediate students' access to, participation in, and perceptions of fairness within online accounting learning environments?
- RQ3: How were accounting pedagogies disrupted or adapted to support learning and interaction in the emergency online environment?
- RQ4: How did emotional and psychological experiences mediate students' engagement and learning during emergency online accounting instruction?
- RQ5: What mentoring and informal support practices were utilised, and how did they shape students' learning experiences in online accounting education?

Methods

This section presents the research methods of the study.

Research Methodology

The study followed a qualitative research approach. Its target population was Accounting Sciences students and lecturers at North-West University in South Africa. A convenience sampling technique was used to select accounting science undergraduate and honours students for the focus group interviews.

Population and Sample

This study utilised two focus group interviews, with a maximum of six students per group; 12 (conveniently selected) students participated. Six accounting lecturers teaching undergraduate and honours students were selected for an interview. The students were coded as P1 to P12, and the lecturers as L1 to L6, for data analysis and result writing.

Instrument

Data were collected using a semi-structured interview guide administered to both accounting students and lecturers. The instrument comprised four open-ended questions organised around key thematic areas aligned with the study's research objectives. Trustworthiness was ensured through credibility, dependability, confirmability, and transferability. Credibility was strengthened through prolonged engagement with participants and the inclusion of verbatim excerpts. Dependability was achieved by maintaining a detailed audit trail that documented the research procedures, data collection methods, and analytical processes. Confirmability was upheld through reflexive practices, allowing the researcher to remain conscious of personal assumptions and ensuring that interpretations were grounded in the data rather than influenced by bias. Transferability was supported by providing rich, contextual descriptions of the participants and research setting, enabling readers to determine the relevance of the findings to similar contexts.

Data Analysis

After the data were collected, they were transcribed and then manually thematically analysed. The analysis followed a systematic process that involved data familiarisation, initial coding, theme generation, theme refinement, and interpretation. An inductive approach was employed to develop the codes, allowing themes to emerge directly from participants' perspectives. Themes emerged, and the researchers derived and interpreted patterns to solve real and scientific problems.

Ethical Clearance

Ethical clearance to conduct the study was obtained from the Economics and Management Science-Research Ethics Committee. Furthermore, the researchers applied for gatekeeping approval from the Research Data Gatekeeper Committee at North-West University to allow access to the students and lecturers identified as the target population for this study. The study further maintained informed consent by informing participants about the study objectives. The information provided by the participants was treated confidentially and presented using pseudonyms, in compliance with the Protection of Personal Information Act. Ethical practices such as obtaining informed consent, ensuring anonymity of responses, protecting participants from harm, and ensuring voluntary participation and exit were maintained.

Results

The results of this study were presented in accordance with its research objectives.

RQ1: Staff and Student Preparedness for Emergency Online Learning

The findings reveal a pronounced disparity between institutional and student preparedness, with lecturers consistently indicating that structured institutional support enabled a relatively smooth transition to online teaching. This is reflected in statements such as “the anxiety we had at first with the online environment was tackled by the university Centre for Teaching and Learning” and that the training “made me more efficient with the online environment” (L4; L3), suggesting that institutional interventions enhanced both confidence and technical competence. Lecturer preparedness was further characterised by adaptive strategies, including pre-emptive content delivery (“I mostly shared the lecture resources before class so that students could acquaint themselves with the content”) (L6) and deliberate infrastructural positioning (“I made sure I am on campus... to have better network coverage and backup during load shedding”) (L2). In contrast, students demonstrated limited initial preparedness, shaped by perceptions that online

learning would be temporary (“we thought this was going to be for a short while... so we did not take it seriously”) (P3), lack of prior exposure (“it was their first time in the university”) (P7), and a strong preference for contact-based learning (“some of us understand and thrive better when we are in contact classes than online”) (P2). Over time, students adapted through self-regulated and collaborative strategies such as structured study routines (“many of us developed personal timetables”) (P11), engagement in communication spaces (“lecturers created mini chat rooms where we could ask questions”) (P6), and reliance on institutional data provision (“the University provided us with data which assisted us to partake in the online classes”) (P9), indicating that preparedness advanced through ongoing adjustment.

RQ2: Equity and Contextual Constraints on Learning

The findings demonstrate that students’ engagement with emergency online learning was significantly mediated by unequal domestic and infrastructural conditions, which constrained their ability to participate effectively. Students described their learning environments as “quite difficult as a result of home distractions and poor learning spaces” (P2), with some resorting to improvisation, noting that “the kitchen became the only place where I could study... which I turned into tables and chairs” (P10), highlighting the absorption of academic work into constrained domestic settings. Persistent connectivity challenges further disrupted engagement, as students reported “poor network coverage and insufficient data which made most of us miss classes” (P5), alongside technological limitations such as “inability to charge phones and laptops”, which “increased the chances of missing classes” (P12). Load shedding compounded these challenges, affecting “virtually everything” related to learning (P11), while lecturers acknowledged structural asymmetry, stating that “there was power backup for us lecturers, there was little or none for the students” (L2). These inequities extended into assessment contexts, where uniform evaluation conditions obscured unequal preparation circumstances, demonstrating that academic performance was shaped more by material conditions than by students’ cognitive capabilities.

RQ3: Pedagogical Disruptions and Adaptations in Accounting Instruction

The findings indicate that emergency online learning disrupted traditional accounting pedagogies, initially resulting in heavy reliance on asynchronous instruction, where “lecturers were at first uploading pre-recorded lecture videos” (P1), limiting opportunities for engagement and clarification. Students emphasised that “the major disadvantage... was that there was no room for students’ questions and interactions for deeper understanding” (P11), underscoring the limitations of passive content delivery. The transition to synchronous teaching improved interaction, as “live online classes were better... because we could ask questions and get immediate feedback” (P11), yet introduced operational challenges, including delays in access (“being left in the waiting room for a long time... makes it difficult to follow the teaching”) (P5). Lecturers corroborated this shift, noting that “we started live classes... which allowed us to entertain students’ questions” (L1), while also observing disengagement behaviours (“students join the meeting... but will resort to doing other things”) (L2). Adaptive strategies included the introduction of formative assessments (“I gave an instant quiz during the class which formed part of the assessment marks”) (L5), although concerns emerged regarding academic integrity, with lecturers noting that “students’ grades... were incredibly high... they were using textbooks word to word” (L3), reflecting constrained pedagogical adaptation under conditions of limited monitoring.

RQ4: Emotional and Psychological Impacts of Emergency Online Learning

The findings reveal substantial emotional and psychological strain experienced by both students and lecturers, with students reporting feelings of distress associated with disrupted learning conditions. This is reflected in accounts such as “it was so traumatic and saddening because some of us thrive better in contact classes” (P2) and experiences of academic disruption leading to “untold anxiety and mental stress” (P3). Connectivity failures further exacerbated these emotions, as students described repeated exclusion from learning activities (“when we finally connect, the class had ended... leaving us depressed and discouraged”) (P7). Loss of motivation and confidence emerged as a critical issue, with participants noting that “the sudden shift weakened my morale... I gradually lost confidence and withdrew from classes” (P4), while others expressed broader existential concerns (“I saw my dreams slipping away”) (P5). Lecturers also experienced emotional strain, characterised by uncertainty regarding instructional effectiveness (“whether the objectives of the lesson were met could not be adequately verified”) (L1) and anxiety about student engagement (“I felt anxious about the seriousness of my students”) (L5), alongside a sense of relational disconnection (“Covid-19... cut us off from our students”) (L6). These findings position emotional and psychological dimensions as integral to engagement and learning continuity.

RQ5: Mentoring and Informal Support Practices

The findings indicate the emergence of decentralised mentoring and support systems that sustained learning continuity in the absence of formal structures, with students highlighting peer-led initiatives such as “forming WhatsApp reading groups where we could ask questions and share academic concerns” (P11). Lecturer-facilitated platforms also contributed to maintaining interaction, as “mini chat rooms... allowed us to reconnect and discuss academic issues” (P6). These informal networks extended beyond digital interaction, with some students adapting physically, noting that “those in rural areas had to leave home and squat with friends” (P12) to access better learning conditions. Lecturers complemented these efforts through proactive support strategies, including pre-distribution of materials (“shared lecture resources before class so students could prepare”) (L6) and expanded consultation opportunities (“online teaching enabled me to have consultation time with students”) (L4). While these practices mitigated some disruptions, their effectiveness remained uneven and dependent on students’ access to connectivity and social networks, indicating that informal mentoring functioned as a compensatory rather than a fully substitutive mechanism of academic support.

Discussion and Implications

This section discusses the results presented above and in the order of the research objectives.

Preparedness, Digital Competence, and Uneven Readiness

The findings indicate that institutional preparedness, particularly training and platform support for lecturers facilitated a rapid transition to online delivery, while students entered emergency online learning with highly uneven levels of readiness. This pattern is consistent with broader ERT literature showing that higher education institutions were often able to ensure basic instructional continuity, whereas students’ preparedness was shaped by prior exposure to digital learning, self-regulation skills, and home learning conditions (Bond et al., 2021; Händel et al., 2020).

Importantly, preparedness in this study extended beyond technical competence to include adaptive pedagogical practices, such as restructuring content delivery and providing learning

materials in advance. This aligns with research suggesting that effective engagement in emergency online environments depends not only on platform familiarity but also on pedagogical reasoning and flexibility (Rapanta et al., 2020). The findings therefore reinforce calls to conceptualise digital competence as a pedagogical and contextual capability, rather than a purely technical skill (Siddiq et al., 2024).

Equity and Contextual Constraints on Learning

Consistent with studies conducted across South Africa and the Global South, students' learning experiences were profoundly shaped by contextual and material conditions, including inadequate learning spaces, unreliable connectivity, limited data, and energy instability (Czerniewicz et al., 2020; Hlatshwayo, 2022). These constraints not only limited access to online classes but also students' ability to concentrate, participate, and complete assessments, highlighting equity as a lived condition rather than an abstract principle.

The findings resonate with Arinto's (2016) argument that digital inequality in developing-country online learning environments is multidimensional, encompassing infrastructure, socio-economic status, and domestic responsibilities. Similarly, UNESCO analyses emphasise that remote learning strategies often assumed conditions that did not exist for many learners in low- and middle-income contexts, thereby amplifying pre-existing inequalities (UNESCO, 2020). In this study, load shedding further exacerbated these inequities, reinforcing recent South African research that identifies energy insecurity as a structural barrier to sustained technology-enabled learning (Khoza, 2024).

Pedagogical Disruption and Adaptation in Accounting Education

The shift to emergency online learning disrupted established accounting pedagogies that depend on scaffolded problem-solving, iterative practice, and timely formative feedback (Apostolou et al., 2017; Jayasinghe, 2021). Students' preference for live sessions over pre-recorded lectures mirrors international findings that synchronous interaction supports clarification and engagement in conceptually demanding disciplines (Rapanta et al., 2020; Sangster et al., 2020).

However, the vulnerabilities of synchronous teaching in resource-constrained settings, such as connectivity interruptions and delayed access, underscore the tension between pedagogical quality and contextual feasibility. Similar tensions have been reported in accounting and professional education during Covid-19, where lecturers balanced interaction against concerns of exclusion and assessment integrity (Papageorgiou et al., 2024; Skhephe et al., 2020). These findings support calls to move beyond emergency adaptations toward intentionally designed blended or low-bandwidth pedagogies that preserve interaction while accommodating contextual constraints (Wong, 2024).

Emotional and Psychological Dimensions of Emergency Online Learning

The emotional and psychological strain reported by both students and lecturers aligns with a growing body of research documenting increased anxiety, reduced motivation, and emotional disengagement during emergency online learning (Händel et al., 2020). From a constructivist perspective, these affective conditions are not peripheral but integral to learning, as emotional states shape learners' capacity to engage in meaning-making and sustained cognitive effort (Vygotsky, 1978).

The findings extend existing work by illustrating how emotional distress was often intertwined with structural constraints such as missed classes, unreliable connectivity, and assessment pressures. This supports Czerniewicz et al.'s (2020) critique that techno-centric responses to ERT often obscured the emotional costs of learning under conditions of inequality.

The results therefore reinforce the need for Technology-Enabled Learning (TEL) frameworks that explicitly integrate socio-emotional support alongside pedagogical and technological considerations (Bond et al., 2021).

Mentoring and Informal Support as Mediating Practices

Despite systemic challenges, students and lecturers mobilised informal mentoring and peer-support practices, particularly through WhatsApp, to sustain academic connection and learning continuity. Similar practices have been widely documented in African higher education during Covid-19, where low-bandwidth social media platforms functioned as surrogate learning spaces and sources of academic and emotional support (Motlhaka, 2021; Yu & Motlhabane, 2022).

From a constructivist standpoint, these practices can be understood as forms of socially mediated learning that partially compensated for disrupted formal interaction. However, as noted in prior studies, such informal support systems are uneven in reach and depend heavily on students' social capital and connectivity (Arinto, 2016). The findings thus echo concerns that while informal mentoring can buffer crisis-period disruption, it cannot substitute for structured, institutionally supported mentoring systems in accounting education (Pownall et al., 2022).

Theoretical Contribution

This study contributes to Constructivist Learning Theory by extending its application to crisis-driven, resource-constrained online learning environments, demonstrating that knowledge construction is not only socially and pedagogically mediated but also structurally conditioned by contextual realities such as digital access, infrastructure, and socio-economic inequalities. While traditional constructivist perspectives emphasise interaction, collaboration, and scaffolding as central to learning (Chuang, 2021; Vygotsky & Cole, 2018), the findings reveal that these processes are unevenly enacted in emergency online contexts, where students' capacity to participate in meaning-making is mediated by material conditions and emotional states. The study therefore advances the theory by integrating socio-material and affective dimensions, showing that effective knowledge construction in online environments depends on the alignment among pedagogical design, technological affordances, and contextual accessibility. In doing so, it provides a grounded understanding of constructivist learning, particularly within developing-country higher education systems characterised by structural inequalities and digital disparities.

Implications for Technology-Enabled Learning, Learning for Development

The findings of this study indicate that technology-enabled learning in historically disadvantaged and resource-constrained higher education contexts should be conceptualised as a socio-technical, pedagogical, and developmental system rather than a neutral mechanism for content transmission. Learning in emergency online accounting education was shaped by the interplay of preparedness, pedagogical adaptation, emotional well-being, informal mentoring, and contextual inequalities, demonstrating that the effectiveness of digital learning depends on the alignment among technological infrastructure, instructional design, institutional responsiveness, and students' lived realities. This position is consistent with Technology-Enabled Learning scholarship, which argues that meaningful digital learning emerges not from technological provision alone but from the integration of pedagogy, support structures, and contextual responsiveness. The study further shows that constructivist processes such as interaction, scaffolding, dialogue, and feedback remained central to knowledge construction, but were repeatedly disrupted by unstable connectivity, load shedding, unequal home learning spaces, and varying levels of digital readiness. In this regard, the findings extend the learning-for-

development perspective by illustrating that digital learning in crisis contexts is inseparable from broader developmental concerns, including equity, infrastructure, well-being, and institutional capability.

From a policy and practice perspective, the study suggests that sustainable technology-enabled learning requires a shift from emergency-oriented digital provision to intentionally designed, equity-sensitive learning ecosystems. This implies the adoption of low-bandwidth and flexible pedagogical models, assessment systems that accommodate infrastructural instability, and structured mentoring arrangements that reduce overreliance on informal and uneven support networks. Institutional investment should prioritise lecturer development in adaptive online pedagogies, enabling staff to scaffold learning, facilitate meaningful interaction, and provide timely feedback across synchronous and asynchronous modalities. Equal attention should be given to students' socio-emotional well-being through integrated support mechanisms that recognise the affective burdens associated with crisis-driven online learning. The study therefore concludes that emergency online learning was not merely a temporary technical adjustment but a socially embedded educational disruption that exposed persistent structural inequalities while also revealing forms of resilience among lecturers and students. These adaptive responses, however, functioned largely as provisional buffers rather than durable solutions. Higher education institutions are consequently encouraged to develop context-responsive TEL strategies that integrate pedagogical design, digital inclusion, emotional support, and developmental equity into a coherent framework capable of sustaining inclusive and academically meaningful learning beyond periods of crisis.

Limitations and Future Research

Future research should build on these insights by examining the longer-term impacts of emergency online learning on accounting students' academic trajectories and professional preparedness. Comparative studies across disciplines and institutional types would further illuminate how disciplinary pedagogies interact with contextual constraints. Longitudinal and mixed-methods approaches could also deepen understanding of how emotional well-being, mentoring structures, and pedagogical design co-evolve in technology-supported learning environments in the Global South.

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