

# ACCOUNTING EDUCATION AND JOB MARKET DURING THE COVID-19 PANDEMIC: IMPLICATIONS FOR GOVERNANCE AND REGULATION

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## Abstract

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This paper investigates the impact of the COVID-19 pandemic on accounting education and the job market. This paper collects primary data through eight semi-structured interviews. The thematic content analysis is then used to analyze the interviews and to answer the research questions. This paper extends previous literature by highlighting the effects of the COVID-19 pandemic on accounting education and jobs in an emerging market like the United Arab Emirates (UAE). It provides valuable guidelines to several stakeholders on handling the effects of this pandemic now and in the future. During the pandemic, the interviewees indicated some changes in accounting education practices by shifting to online teaching methods. Modern learning methods are more effective and efficient than traditional methods, and this trend will continue. In addition, they indicated increasing online recruitment interviews, part-time job offers, reduced employee compensations to cut off costs, reduced firms' profitability, and more investment in business information systems software and hardware. This paper has limitations concerning the small number of interviewees and conducting interviews online due to social distancing restrictions during the pandemic. Furthermore, interviewees recommended ways to support accounting education and the job market, such as state interventions, outsourcing, and increased awareness and training.

**Keywords:** Accounting Education, Job Market, COVID-19, Emerging Markets

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## 1. INTRODUCTION

The COVID-19 pandemic struck many countries with catastrophic health and economic consequences. Many companies had to shut down, resulting in unprecedented economic conditions (Donthu & Gustafsson, 2020; World Bank, 2021). The pandemic creates concern about the socio-economic crises in the future because it has resulted in millions of people losing their jobs. For example, the United States (US) unemployment rate rose by 21% during the first quarter of 2020 (Cajner et al., 2020). Besides, the pandemic also affected educational institutions, as they had to shut down worldwide. Indeed, the pandemic changed how accounting academics and learners deliver and receive accounting courses (Djajadikerta et al., 2021). Thus, this paper was motivated to explore how the organizations have responded to these sudden changes in the marketplace to ensure continuous improvements and reduce any similar drawbacks in the future.

Previous studies show that educational institutions applied mixed learning techniques, including face-to-face and online learning (Crawford et al., 2020; Su & Hu, 2020). Nevertheless, most educational institutions face problems, such as a lack of innovative learning resources (Djajadikerta et al., 2021; Sangster et al., 2020), and a debate among scholars arises on whether these new learning methods can deliver an appropriate learning experience for learners. In addition, the COVID-19 pandemic impacted the employment market worldwide, reducing employment rates and payments (Donthu & Gustafsson, 2020). Some accountants had to work from home to satisfy the isolation requirements, which raised doubts about work efficiency. This paper explores some research gaps, such as the extent of educational changes, availability of innovative learning resources, job efficiency, and others during the COVID-19 pandemic in a new environment, such as the United Arab Emirates (UAE). These gaps are vital to the UAE due to the unique local institutional factors. For example, the UAE has a centralized education system, a fast-growing modern business environment with high competition, high investment in business infrastructure and information technology, and a multicultural environment including well-experienced expats from different nationalities (El-Bannany et al., 2022; Alshehhi et al., 2023). These unique local institutional factors necessitate special policy development and implementation responses during pandemics compared to other countries worldwide.

Thus, this paper aims to investigate the impact of the COVID-19 pandemic on accounting education and the job market in the UAE's emerging market. It attempts to answer the following questions:

*RQ1: How did accounting education change during the pandemic?*

*RQ2: How does the pandemic affect the job market?*

*RQ3: How will the pandemic change accounting education and the job market in the future?*

In doing so, this paper contributes to the existing literature in several ways. First, it addresses the effects of the COVID-19 pandemic on accounting education and jobs in an emerging market like the UAE. Second, it provides valuable guidelines to accounting academics, professionals, and learners on handling the effects of this pandemic now and in the future.

This paper's findings show that accounting education has shifted to online teaching methods, which are more effective and efficient than traditional methods. In contrast, the accounting job market faced dramatic changes in employment procedures, employment and wage rates, firms' profitability, and information technology investment decisions. Firms increased cost-cutting due to the pandemic. Interviewees suggested ways to support accounting education and the job market, such as increasing awareness and training through state interventions.

The remainder of the paper is structured as follows. Section 2 presents the literature review. Section 3 outlines the research methodology. Section 4 reports and discusses the empirical findings. Finally, Section 5 provides conclusions and recommendations.

## 2. LITERATURE REVIEW

### 2.1. COVID-19 pandemic and accounting education

Based on the International Association of Universities (2020) research outcome, the COVID-19 pandemic has massively affected the teaching and learning process. Most universities quickly responded to the situation and were fully aware of the importance of providing a high-quality educational experience (Fogarty, 2020). The pandemic has forced people, including academics and learners, into social isolation, but educational institutions have had to work hard to set a rapid redevelopment of virtual learning (Crawford et al., 2020; Toumpalidou & Chatzikonstantinidou, 2023). Indeed, universities swiftly introduced online learning experiences, and some scholars have highlighted that online education might be more effective than the traditional education system (Crawford et al., 2020; Su & Hu, 2020).

This online accounting learning has been approached through synchronous and asynchronous methods (Tartavulea et al., 2020). The synchronous method requires the participants to participate in a real-time online class, whereby everyone is logged in simultaneously. In contrast, the asynchronous method allows communication through various online platforms, but the class is not performed in real-time (Craig et al., 2012). Regardless of the educational institutions' approaches, studies have shown that most universities were not ready to adopt virtual learning (Djajadikerta et al., 2021; Sangster et al., 2020). This is caused by, for example, a lack of online teaching materials, faculty stress and incompetence, and a lack of learners' contribution, although learners' attendance was high. However, having studied accounting academic experience in several developed and developing countries, Djajadikerta et al. (2021) concluded that overall, universities have survived the gigantic test of the COVID-19 pandemic and have been able to deliver appropriate teaching and learning through an online mode to their learners.

Additionally, the relationship between universities and Professional Accounting Bodies (PABs) during the pandemic has further complicated the situation. Al Mahameed et al. (2022) emphasize that the pandemic has revealed the pedagogical and ideological conflicts within the PAB-university relationship. The pressure to conform to PABs' criteria limited universities' ability to innovate in teaching and learning practices, potentially stifling

academic freedom and critical thinking. This dynamic has underscored the need for a more balanced relationship between these institutions, particularly in times of crisis. Further, Al Mahameed et al. (2024) argue that the pandemic has exacerbated the existing challenges of managerialism within universities. The emphasis on efficiency and performance metrics, driven by new managerialism, has often clashed with the pedagogical needs during the pandemic. This clash has highlighted the limitations of a managerial approach in adapting to the educational needs imposed by a crisis like COVID-19. For example, PAB's rigid criteria limit universities' flexibility to adapt curricula quickly in response to changing market needs, such as the shift towards digital skills and remote work during the pandemic; emphasized in-person learning, exams, and traditional methods of delivering the curriculum; and limit the ability of accounting departments to rapidly incorporate online platforms or introduce more relevant technological skills into their programs.

## **2.2. COVID-19 and accounting job market**

The COVID-19 pandemic has negatively impacted the labor market for current employees and fresh graduates. It suddenly stopped global economic activities in the first half of 2020 (AlSuwaidi, 2024; Gerlagh et al., 2020; Ndelu & Mtembu, 2023), leading to job market stress and affecting job opportunities worldwide, including in the accounting profession (AlMarzooqi et al., 2024; Sangster et al., 2020). The unemployment rate increased worldwide, and job opportunities were tough to find because job demands fell sharply (Donthu & Gustafsson, 2020). Some scholars have argued that the road to economic recovery after COVID-19 might be lengthy and disruptive (Lee, 2020). Although some countries have now canceled pandemic restrictions to ease people's lives and slow the economic damage, the economy, in general, is still severely hit by the pandemic. Economic growth prospects are still slim (World Bank, 2021). Besides the lack of job opportunities, wage reduction, and job redundancy, the pandemic has also changed the business environment and how people work in accounting. People choose or are forced to work from home, which creates tension and causes stress (Rinaldi et al., 2020). Some scholars argue that accountants can do their jobs quickly from home. They can record historical financial transactions and discuss their managers' financial situations through video calls (Donthu & Gustafsson, 2020). Video calls enabled home workers to communicate easily with their employers when they had any problems. However, other scholars highlight several challenges that shifted the profession's nature, such as some forms of accounting work; accountants have no options except to work face-to-face to solve clients' financial problems (Sangster et al., 2020); accessing financial data remotely; and quick transition to digital platforms such cloud-based accounting and digital proficiency skills (Razmerita et al., 2021). In this regard, it may be fair to say that the pandemic disadvantages accountants and puts them in a critical situation.

## **2.3. COVID-19, accounting education, and market expectations**

Previous studies highlight that many educational and work activities have been digitally transformed until an unknown time (Krishnamurthy, 2020). What will happen in accounting education is unclear, as the current educational structures were not prepared to implement online education (Ahundjanov et al., 2020). The future may entail a comprehensive educational version, such as programs helping accounting learners in different and innovative ways (Ahundjanov et al., 2020). Sangster et al. (2020) argued that universities would develop their educational system to match online education, economic conditions, and the workforce. Therefore, virtual learning is predicted to continue even after the return of face-to-face education. Adedoyin and Soykan (2020) stated that online teaching methods will still be implemented after traditional face-to-face education returns. Sangster et al. (2020) supported implementing a remote virtual classroom delivery model in the same wavelength after the pandemic. More recently, Keerthana (2023) discussed the potential uses of the metaverse in education. He argued that the metaverse has several advantages, such as allowing learners to access the educational environment through wearable technology with no time or location restrictions, which can improve learning outcomes, create employment opportunities, and enhance global competitiveness. Furthermore, the rise of digital transformation in accounting education and practice is expected to be profound for future graduates. For example, accounting programs include more data analytics, artificial intelligence applications, and blockchain technology, which require new graduates to blend traditional accounting knowledge with advanced technological expertise to stay competitive (Albrecht & Sack, 2000).

However, as discussed earlier, most universities were not well prepared to use online. Therefore, those issues that limit the positive impacts of virtual learning are paramount to educational institutions. For example, Yates and Al-Mahameed (2023) note that the rapid shift to online learning also exposed tensions within the university management structure, particularly in the corporatized environments. The emphasis on efficiency and control often clashed with the need for pedagogical innovation, leading to managerialism hindering effective adaptation to new teaching modes. There is a good sign that many organizations are investing large amounts of money to develop appropriate online education platforms (Krishnamurthy, 2020). In brief, the COVID-19 pandemic has taught valuable lessons to accounting academics and higher education institutions to be more prepared and adaptable in the future because they play a significant role in supplying accounting talents to the accounting industry. More importantly, new and innovative accounting applications will be created in the accounting industry to comply with new regulations. This situation creates new accounting or sub-accounting jobs, or some accounting jobs might be redundant (Sangster et al., 2020). Companies have also become more careful in spending money, reducing budgets and vacancies, and using computerized work processes to survive the economic crisis.

### 3. RESEARCH METHODOLOGY

This paper performs an exploratory assessment of the COVID-19 pandemic on accounting education and the UAE's accounting job market. This paper follows the inductive approach as it allows the creation of theories and the reaching of general conclusions using qualitative data (Thomas, 2006). This paper applies the qualitative research methodology to understand the research topic in-depth and seek the participants' full opinions (Choy, 2014; Irsyadillah et al., 2023). The research method is suitable since it focuses on participants' opinions concerning a new situation, such as the COVID-19 pandemic. In other words, this paper is searching for participants' definitions, explanations, and concepts. This approach aims to identify the interviewees' opinions concerning the topic and develop theories, even existing theories, to express the research questions (Irsyadillah et al., 2021). The researchers conducted eight semi-structured interviews to collect primary qualitative data. The non-probability purposive sampling technique was applied to select experienced senior accounting scholars, professionals, and human resources managers. The interview questions were developed based on a review of relevant literature. This sampling technique has the advantage of selecting the most appropriate and influential professional experts, especially when dealing with new and highly technical topics. Nevertheless, purposive sampling may suffer from response bias due to the small sample size. Small sample size bias can include limited generalizability of the research findings and their ability to represent the broader population, overrepresenting specific views, and potential researcher bias (Marshall, 1996). To overcome this problem, we have tried our best to overcome this problem by selecting a variety of experts from different specializations, such as accounting, auditing, and human resources, as well as different organizations, such as industrial and service companies, banks, audit firms, and government agencies (Palinkas et al., 2015; Seidman, 2015). Future studies can expand by conducting more interviews in different industries and using archival documents. The current study has primarily employed qualitative methods; integrating quantitative research adds a broader scope (e.g., large sample size), applies statistical validation, and identifies correlations that could provide a more robust understanding of the phenomenon (Creswell & Creswell, 2017; Elkelish & Rickards, 2018).

Each interview time varied from 30 to 40 minutes to allow enough time to gather sufficient information from the interviewees. The interview protocol consisted of ten questions classified into three main themes: accounting education, job market, and recommendations. The main themes are divided into sub-themes, as in Table 1. The interviews were carried out throughout September and October 2020. Due to the current social distancing circumstances, the interviewers used modern technology communication such as Zoom and Microsoft Teams software applications to conduct the meetings. Although online interviews are popular due to their convenience and accessibility, they have some potential limitations, including technical difficulties (e.g., poor internet connectivity, software malfunctions, or hardware failures (Khan & MacEachen, 2022), loss of non-verbal cues (e.g., body language) (Roulston & Choi, 2018), and self-presentation biases (Deakin & Wakefield, 2013). The interview process went through several steps. First, respondents provided verbal consent, and then all interviews were transcribed by hand. Second, the thematic content analysis technique was used to analyze the participants' feedback. Whereby each sentence was coded as the unit of analysis and classified into relational themes and sub-themes according to Table 1 (Turner, 2010). Finally, the analysis outcomes were reviewed and written.

The thematic content analysis underwent several stages (Braun & Clarke, 2006). The first stage involves reading and re-reading the interview transcripts to identify initial patterns and ideas (Braun & Clarke, 2006). Second, we started inductively coding meaningful interview excerpts to organize the data into smaller segments for further analysis. For example, the excerpt "*There was a strong push to adopt more technology, but it was not clear how that would help accounting students get ready for the real job market*" was coded as COVID and accounting education (CA) and COVID and job market (CJ). The third stage involves grouping related codes into potential themes, including a higher level of abstraction from the raw data. For example, Theme 1 includes COVID and accounting education (CA), while sub-themes include accounting education outcomes (CA1), accounting education methods (CA2), accounting education (CA3), and assessment (CA4). We reviewed and refined the themes and sub-themes in the fourth stage to ensure internal consistency and coherence. Finally, we started writing up the findings, incorporating quotes and examples from the data to illustrate each theme.

**Table 1.** Interview codes, themes, and sub-themes

<i>Codes</i>	<i>Themes</i>	<i>Sub-themes</i>
CA	COVID and accounting education	<ul style="list-style-type: none"> <li>Accounting education outcomes;</li> <li>Accounting education methods;</li> <li>Accounting education assessment.</li> </ul>
CJ	COVID and the job market	<ul style="list-style-type: none"> <li>Employment procedures;</li> <li>Employment rates;</li> <li>Employment decision making.</li> </ul>
CR	Solutions and improvements	<ul style="list-style-type: none"> <li>Accounting education solutions;</li> <li>Job market solutions.</li> </ul>

The interview protocol development went through several steps. First, we conducted a thorough literature review to ensure that the interview questions were grounded in established knowledge, thereby ensuring the relevance and importance of the research questions. We focused on key themes

related to changes in accounting education, the job market, and the impact of the COVID-19 pandemic. Second, we used two theoretical frameworks to guide the development of the interview questions, including the theory of experiential learning (Kolb, 1984) and the institutional theory (DiMaggio &

Powell, 1983). Finally, we formulated specific interview questions to address the research objectives based on the insights from the literature and the theoretical frameworks.

#### 4. FINDINGS AND DISCUSSIONS

The pandemic has changed the way businesses operate nowadays. Lockdowns and quarantines forced people to avoid social interactions and travel, thus opening remote interactions. The following subsections show interviewees' opinions on how the COVID-19 pandemic has affected the accounting of the education and employment sectors.

##### 4.1. The impact of COVID-19 on accounting education

Based on the interviews conducted in this paper, interviewees showed some changes in accounting education practices. They claimed it was possible to use online teaching resources such as Blackboard and Microsoft Teams software applications. Interviewees' feedback, which highlights quick responses to the sudden pandemic consequences and ease of modern technology adoption, may reflect in place high investments in information technology infrastructure and well-experienced human resources (Elkelish et al., 2025; Elkelish, 2021). For example, interviewee 1 said, *"The reason for doing this is to keep all learners safe from the fast-spreading virus known as COVID-19"* (personal communication, September 5, 2020). Learners must have laptops at home and attend classes online using a specific platform on a specific day and time. Some interviewees said they do not find online teaching problematic, but they suggest that some faculty might have adoption difficulty, consistent with previous studies. Interviewees showed that colleges launched training and workshop sessions to solve these problems, allowing accounting academics to know the system well before using it in class, preventing errors and wasting time. They added that using these online platforms is not accessible, as colleges and universities have to pay for this service. Some platforms, like Zoom, offer a limited free 40-minute call only at the start. On the other hand, Google has provided a new service, the brand name "Google Meet", that is completely free.

##### 4.2. The impact of COVID-19 on the job market

Based on interviewees' responses, accounting employment rates dropped during the COVID-19 pandemic. Interviewee 1 stated, *"The hiring rate now is less than before the pandemic and might continue the same or even worsen in the future"* (personal communication, September 5, 2020). Unfortunately, hiring has stopped, mainly because of firms' low profitability. Interviewees stated that firms' profitability had dropped significantly, and they are trying to cut costs to ensure they can properly manage their financials. Firms are making important technology investment decisions. Interviewee 3 said, *"Most companies are considering getting proper consultation on their financial status. They are considering investing in related technology, audit, and external financial consultation to evaluate their market position or any restructuring requirement"* (personal communication, September 10, 2020). The drop in profitability has also led to lower wage

rates for the current accountants and auditors. The hiring procedures had changed drastically, as several interviewees indicated that accounting and auditing firms currently conduct their interviews and hiring online using platforms such as Zoom application software. They have pointed out that firms are using the ability to work online to outsource their employees, therefore, cutting more costs.

##### 4.3. Accounting education: Solutions and improvements

Some interviewees mentioned public support from the state to overcome accounting education problems during the COVID-19 pandemic. Interviewee 3 said, *"For the future, it is best for the state to invest in the new technology used in accounting education because it is an easier way of performing the job"* (personal communication, September 10, 2020). Interviewees also mentioned that if this online teaching method stays over the years, all accounting instructors will adapt to it and be easy to use. This online education will cut costs for all colleges across the world. Interviewees added that it is easier for both the student and the scholar. For example, learners will not have to use transportation to attend classes daily. In other words, there will be fewer expenses for buses and car fuel. Interviewee 2 said, *"As for scholars, colleges should provide them with more training and workshops so that they could adapt to the online teaching method much faster and easier"* (personal communication, September 7, 2020). Based on interviewees' experience, academic scholars sometimes waste time learning how the system works during lectures.

##### 4.4. Job market: Solutions and improvements

The interviewees recommended cutting costs to increase accounting and auditing firms' profitability. They mentioned a few ways to cut costs, such as lowering employees' wages and numbers while ensuring that the current employees are highly skilled. Some interviewees pointed out that working online is more efficient. Therefore, reducing the staff numbers is currently more comfortable than ever. Interviewee 1 said, *"If you have a team of accounting experts, it might help to improve the profitability, where the revenue will be more than the cost. They can reduce the number of staff to reduce the company's cost"* (personal communication, September 5, 2020). Interviewees stated that companies should be encouraged to hire more accountants and auditors by spreading a culture that values the vital role of accountants, by-laws, or regulations enforced by the state. Firms cut off costs by outsourcing, new online technologies, and lowering wages. However, the downside to outsourcing and lowering wages was that the demand for accounting jobs decreased due to the low wages. One way to cut costs without increasing unemployment is by hiring freelancers and part-time workers. However, interviewees pointed out that accountants and auditors refused to work during the COVID-19 pandemic due to the low wages. This problem can be solved by spreading awareness throughout the accounting community. As Interviewee 7 said, *"The main problem with unemployment is that people are*

refusing the low salaries, overlooking the fact that once these pandemic subsidies, the wages might return to normal" (personal communication, October 16, 2020). Interviewees added that the market would return to normal once the pandemic ends.

## 5. CONCLUSION

This paper investigates the impact of the COVID-19 pandemic on accounting education and the job market. Interviewees highlighted that accounting education practices had not changed much during the pandemic. It was relatively quick to shift from traditional teaching methods, such as face-to-face, to online methods using several platforms like Blackboard and Zoom application software. Online teaching methods are more effective and efficient than traditional methods. However, the sudden shift to online education resulted in massive investment decisions in a few institutions to build appropriate

online infrastructure, which disrupted the education industry relatively. Based on the interviewees' feedback, a few scholars were not ready for online teaching. Proper training and workshops are the best way to adapt to these online methods. Findings also show that online accounting education methods will continue after the COVID-19 pandemic. As for the accounting job market, interviewees indicated dramatic changes in employment procedures, decreased employment and wage rates, reduced profitability, and more investment decisions in new online technologies. Findings indicate that firms can cut costs by outsourcing, using online technologies, and lowering wages. This paper suffers from a small number of interviews due to limited resources. Future studies should focus on exploring other stakeholders' viewpoints, such as accounting learners and professional bodies, using a larger sample size and investigating the impact of modern technologies, such as online home working, on firms' performance.

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