

The challenge of disengagement during lockdown: successfully engaging students in auditing courses

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ABSTRACT

Auditing all over the world is documented as being the most difficult and boring of any course in an accounting degree. Being a heavily theoretical based subject with hardly any calculations, students often struggle to see the relevance. Conventional techniques do not usually work when students cannot engage with what they interpret as dry and dull content. Since 2020, the COVID-19 pandemic introduced additional challenges with a shift to fully online teaching. This paper employs a number of evidence-based engagement strategies including incorporation of real-life examples with visual aids, engaging online questions and interactive live-streamed lectures in both undergraduate and postgraduate auditing courses in an Australian university. It was found that a 47-fold increase in undergraduate and 32-fold increase in postgraduate student engagement has been sustained since introduction. Further to these statistics, qualitative student feedback has been overwhelmingly positive with numerous students noting their initial reluctance to engage with the unit as their preconceived notion was that auditing would be dry and dull, only to find it very engaging and as a result are now pursuing auditing as a career path. This teaching method demonstrates that it is possible to engage students in traditionally difficult units through lockdowns and into the new normal.

Keywords: auditing, COVID-19, online engagement, theoretical based subjects

1. INTRODUCTION

The COVID-19 pandemic continues to present new challenges to the community and humanity. This pandemic has changed significant social activities including educational activities, especially at university level where students are trained to enable them to work in their future career paths. In response to government restrictions, many universities have transferred their face-to-face classes' mode to fully online learning platforms with the continuing spread of COVID-19 forcing academics to provide and deliver their teaching material virtually. The question is, how can we effectively teach practical subjects through online learning platforms? For heavily theoretical subjects like auditing, the online learning platform can be a double-edged sword. On one hand, student's anxiety and the lecturers' lack of readiness to deliver through a high-quality online learning platform are negatively related to students' academic performance (Adedoyin & Soykan, 2020; Adnan & Anwar, 2020). Lack of face-to-face interaction also diminishes traditional socialisation and the peer learning improvement (Adnan & Anwar, 2020). However, on the other hand, online learning during the pandemic has been shown to facilitate other benefits and can effectively improve student learning outcomes. For example, being studied and assessed at home reduces travelling costs, stress and risk of COVID-19 transmission (Aguilera-Hermida, 2020).

In the area of accounting, auditing all over the world has been long documented as the most difficult and boring of any of the accounting subjects as with limited calculations, students often struggle to see the relevance (Barac, Kirstein, Kunz, & Beukes, 2016; Chamberlain, 1935; Mastracchio Jr, 2004). In preparation for transformation from traditional teaching to a fully online learning platform, I performed a survey, asking my former students who graduated in accounting degrees what the most difficult subject of their degree was and why? The answers that I received were almost unanimous that auditing was the most difficult subject as they had to memorize everything to be able to pass their final exam. Because of limited practical experience in both auditing and accounting, students found the contents very subjective and they were not able to imagine what it would be like and how it would be practically implemented in real life. The only strategy they could conceive that would allow them to pass the unit was to memorise everything they could without understanding the subject. In addition to auditing being a heavily theoretical-based subject with hardly any calculations and students often struggling to see the relevance, some students are put off by just hearing the word “auditing” and they are not prepared to give the subject a chance, regardless of how good the explanations might be in the subject.

My findings provided a starting point in determining how to engage all students’ interest in the subject. The second point, after they are engaged, is how to create a picture of the theoretical/explanation and put it into a form that students can easily understand and relate to while digesting the topic matter. This will be discussed in the following sections. These two points provided my underlying goals when developing the teaching materials and activities when I first undertook the unit in 2019 and then during the pandemic and lockdown orders from 2020. To address these goals, I implemented two main teaching methods to allow students to engage and to obtain knowledge in the auditing subject.

2. LITERATURE REVIEW

The two main goal that I wanted to achieve were to engage students in a university level Auditing unit and to create teaching tools that make theory interesting, understandable and easy to remember and understand compared to dull memorisation of facts and processes. To achieve this, I first review the current Scholarship of Teaching and Learning literature in the following sections.

2.1 Learning theory through storytelling and role-plays

Research by Brown, Danvers, and Doran (2016) has found that accounting students respond positively to a flipped classroom approach of learning through storytelling and role playing as this helps students to focus their studies. One of the challenges of teaching auditing is that students find it difficult to relate the theory described in a textbook to real-world auditing processes. Often, auditing lecturers themselves have no auditing experience and are unable to bring real-world experience into the classroom (Chiang, Wells, & Xu, 2021). My goal is to create teaching materials that students could understand and digest such as difficult explanations, audit processes, rules and standards. Robin (2008) evidences that the storytelling technique is one of the powerful technology tools for the 21st century classroom, especially when conducted through online learning platforms. Drake (2011) introduces “living case” such as financial scandals, financial events or crises as storytelling. It is argued that living cases produces professionals with critical and broad skills in auditing and also automatically force students to generate their own observations. It is not only changing dry and dull theory into a living story that students can relate to the subject matter but also transforming them from the role of a student to that of an auditor.

Role-play learning advantages students in many ways including the ability to help students turn complex tasks or theories into real-world practice while students are still developing critical thinking; an important requirement in 21st century professional workplaces (Clapper, 2010; Terblanche & De Clercq, 2020). The

results of a study by Chiang et al. (2021) show that real-world assessment tasks allow students to participate in the auditing process and encourage them to become active learners. Terblanche and De Clercq (2020) show that teaching material such as the gaming method related to real-world stories and cases provides critical thinking development for auditing students and therefore lecturers or educators should utilise real-life scenarios, examples and case studies when developing teaching materials in auditing classes. In response to these, in all my classes, real-world situations related to the weekly topics were introduced. These situations allowed students to play an auditor role.

Auditing always involves a professional judgment process (Knechel, 2000) and often the auditor's judgement creates numerous issues in the audit opinion which could mislead financial statement users. Knechel (2000) and Taplin, Singh, Kerr, and Lee (2018) recommend that professional judgment skills should be trained, not only when individuals enter the profession, but also from when they are studying auditing subjects. They also recommend that real-world cases, role playing, debates, online exercise and classroom presentation facilitate analytical and professional judgment skills for accounting students. The results of Taplin et al. (2018) found that accounting students obtained better understanding of heavily theoretical topics such as the professional code of conduct and the code of ethics.

I realized that an audit requires extensive professional judgement and professional scepticism skills throughout the audit process, therefore, in all of my classes, students were given situations where they needed to use their professional decision making and professional scepticism skills. I found that without experience in accounting and auditing, students were unable to relate to difficult theories, accounting and auditing standards, which are traditionally presented as a linear text, since the human brain memorises pictures better than texts and sentences (Pylyshyn, 2003). In order to engage the entire brain in learning, Clapper (2010) recommends that the brain needs to memorise things as a pictures. For example, students need to create the pictures through emotions and communications among peers (Taplin et al., 2018).

The study by DeNeve and Heppner (1997) finds that an active learning technique combining the features of role plays are one of effective learning. This is because role playing allows students to see the auditing process as a picture through real practice. Role plays promote working as a group which consequently establishes connections, enthusiasm and peer-learning (Bonwell & Eison, 1991; Woodhouse, 2019). It is also believed that, to be able to solve the problem, students must experience the problem (Pettenger, West, & Young, 2014). Therefore, as discussed above, in my auditing subject, real-world practice and real-life stories, where students are put in the situation where they have to solve the problem is a powerful tools used to create critical problem-solving skills and assist in the memorisation of the auditing process.

2.2 Online communication platform for practical subjects

When the "university is out but all classes are still on", such as experienced with the COVID-19 pandemic, lecturers and educators are required to create and implement online teaching materials to replace traditional

face-to-face teaching. One of the unanswered questions in the area of practical subjects is does online learning improve or maintain students' competence compared to traditional teaching?

Since the world began facing COVID-19, an increasing number of e-learning platforms have been introduced as intermediaries between lecturers and their students. Social media platforms also introduced education functions in their products (Gonzalez et al., 2020). In some areas of business studies such as IT, marketing, management, human resources etc., moving from face-to-face teaching to an online environment has been found to not change the learning performance of students (Aguilera-Hermida, 2020; Anderson, 2004a; Zhou, Wu, Zhou, & Li, 2020). But what about practical subjects such as auditing and accounting? Do online learning platforms work? One of the problems found in Sangster, Stoner, and Flood (2020) is that lecturers and IT support staff had no previous online learning experience which contributed to unwelcome and overwhelming online teaching materials, especially when they involve complicated numbers, figures and forms. Similar, Cutri, Mena, and Whiting (2020) evidence that the sudden closure of physical university spaces leaves no choice for lecturers and educators and many of them did not feel properly prepared for the transition. To be able to overcome these problems, Anderson (2004b) recommends that it is not only IT skills that educators need to possess but also competence of subject matter and teaching style are important mechanisms to create effective online learning environments which increase student engagement.

Therefore, to make an online learning work in practical subjects such as auditing, I created online socialising where students could still learn together, after engaging in the subject matter, through storytelling and role-plays in my classes. I realised the importance of peer learning as it helps to engage students using peer encouragement and socialisation with their classmates. Weidman and Stein (2003) claim that socialisation of students is one of the most important factors that encourage students' learning. Moving away from face-to-face classes and communications could create discouragement among students, especially in home environments. In the current learning environment, knowledge does not only come from an individual, but also from communication among individuals and social relationships (Land & Jonassen, 2012). Research done by Hrastinski (2009) finds that online participation is the most effective component of online learning compared to any other methods we are currently aware of. This is because online participation is not only knowledge that participants could gain from their peers but also helps to maintain relations with others during extraordinary events such as lockdowns and working from home situations.

Wenger (1999) defines the term of participation as a community's practice where a "group of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly". Similarly, after examining the frequency of online interaction of 122 undergrads, Davies and Graff (2005) evidence that online participation improves students' performance as online discussions enhance student-centred learning. Also Vonderwell and Zachariah (2005) state that students' participation is an essential element for active and engaged learning especially when they don't feel obligated or pressured to participate. Conversely, through lack of interesting topic discussion and lecturer's experience in the subject, students often failed to participate in group learning. Such disconnection between students and online learning materials accelerates stress levels and isolation feelings among students and consequently failure rate (Gibson, Lusoli, & Ward, 2005; Haythornthwaite, Kazmer, Robins, & Shoemaker, 2000; Oser, Hooghe, & Marien, 2013). It is recommended that monitoring student participation and jumping in when needed can guide students in the right direction and identify student needs (Vonderwell & Zachariah, 2005). In psychological research, students' learning performance is influenced by what they believe about their learning and where they can get help when needed (Chan & Chan, 2011).

In all of my auditing classes, after students engaged with the subject/topic through real-life practice, real-world case study, storytelling and role-plays implemented to describe difficult, dry and dull theory and accounting/auditing standards, online participation platforms were created to allow students to show what they had learnt while still socialising with their classmates located in different areas and countries. Each week, all of the content was turned into a story where student were put in the situation where they had to make a

decision or find the solution. At the end of the week, I provided an online meeting to discuss with students where they have gone wrong and what they need to study in more detail and the teaching material they should focus on. Weekly discussion also allowed students to participate with their peers in real-time which improved peer-learning development and encouragement.

3. METHODS

Teaching auditing subjects is particularly challenging due to the inherent requirement of students to move from the contextualisation of perceived abstract and subjective unit content to real-world applications. The two main goals that I wanted to achieve were to engage students in the unit and to create evidence-based teaching tools that made theory more story-like where students could easily remember and understand compared to dull memorisation of facts and processes. As a theoretical subject where too much emphasis is on memorisation, with tests that are based primarily on recall, students often struggle to remember and understand the importance of the subject content and are often relegated to only surface learning. To be able to allow my students, who typically have no working experiences in auditing, or even accounting, to understand what auditing is like and how to integrate all knowledge gained from previous accounting subjects in this capstone unit, it was important to contextualise the material. To achieve this, real-life examples/cases and practices, role-plays and engaging activities became a powerful tool. In all my lectures (both face-to-face and online) since 2019, which contain necessary but difficult theory and practice, I always included stories, real-life examples, role playing and visual aids to help illustrate to students the explanations in the textbook and teaching materials. I found that students could remember and understand this material when presented as stories rather than as just linear text. While seemingly appearing as simplistic techniques, these have been very effective in making a unit that could be very dry and dull, become a very interesting and engaging subject.

After students engaged in the subject through real-life examples/cases and practices, role-plays and engaging activities, my second goal was to create online discussion platforms and group assignments to allow students to show what they had learnt as individuals and as a team. I amended the unit's assessment by adding "online discussion questions" that students could participate in every week. Instead of asking students to listen to the recordings or reading the textbook first, I began by giving 5 questions each week to students (3 theoretical and 2 case study questions) then asking students to listen to the relevant recordings or read textbook sections where they were required to answer questions asked each week. I found that reading with no direction, especially in theoretical based texts, easily turned students off and they could not remember what they had read. Research by Brown, Danvers, and Doran (2016) has found that accounting students respond positively to this flipped classroom approach as this helps students to focus their studies. This has been evident in my classes and I added the additional dimension of requiring students to answer the questions within a given timeframe. These questions had dual roles to both allow students to review the topic knowledge learnt in a given week and prepare them for their final exam. At the end of the week, online meetings were held to go through these questions allowing students to review how they went or where they had gone wrong.

These engagement strategies were adopted in an undergraduate and postgraduate auditing capstone course in an Australian university from 2019-2021 (n=383) with the online engagement strategy employed in response to the COVID-19 pandemic during 2020-2021 (n=238). To measure the effectiveness of the techniques engaged, both quantitative and qualitative unit feedback were obtained from the University's centralised Business Intelligence Unit for the years 2017-2021 to ensure capture of metrics on student satisfaction and the helpfulness of resources prior to implementation and during the case study years. Additional statistics on student engagement were obtained through the University's learning management system. The size of each cohort is shown in Table 1.

Table 1: Number of students by year and cohort

Level	Year					Total
	2017	2018	2019	2020	2021	
Undergraduate	80	77	105	92	73	427
Postgraduate	24	24	40	35	38	161
Total	104	101	145	127	111	588

4. RESULTS AND DISCUSSION

This paper employs a number of evidence-based engagement strategies including incorporation of real-life examples with visual aids, engaging online questions and interactive live-streamed lectures in both undergraduate and postgraduate auditing courses in an Australian university. These really helped the students to learn the subject matter and the engagement from these combined techniques was well received.

This engagement strategy has been incredibly effective. As shown below, it was found that a 47-fold increase in undergraduate and a 32-fold increase in postgraduate student engagement has been sustained since introduction (Figure 1). Further to these statistics, qualitative student feedback has been overwhelmingly positive with numerous students noting their initial reluctance to engage with the unit as their preconceived notion was that auditing would be dry and dull, only to find it very engaging and as a result are now pursuing auditing as a career path. This teaching method demonstrates that it is possible to engage students in traditionally difficult units through lockdowns and into the new normal.

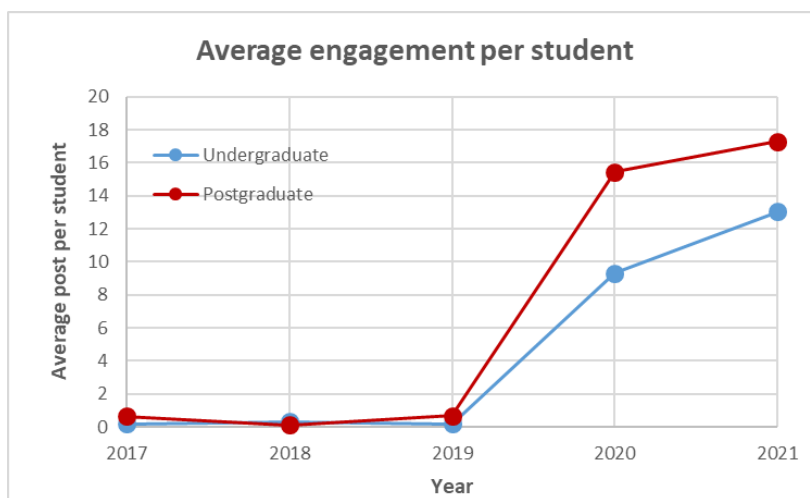


Figure 1: Average engagement per student

Qualitative feedback on this engagement strategy include from the first year of introduction: “I never was fading away/falling asleep during any of her lectures or zoom tutorials. I also felt the use of examples and drawing on the slides to explain particularly useful and the availability of these slides is useful. Thanks for delivering such an interesting and engaging subject!”, “I thought the unit would be very dry, but [the unit coordinator] made the unit so interesting and the structure of the unit made it very engaging”, “I found overall I really enjoyed the unit, the information was easily presented and I was able to understand. The content was engaging and easy to digest and I’m no longer worried about the thought of working in auditing in my future career”, and “The unit was constructed well, where each week built on concepts previously learnt. There were a lot of real-life examples to help illustrate concepts” (2020 AFM319/519). With feedback from the second year following a similar vein: “[The unit coordinator] is very engaging and friendly. She clearly knows the work and provides real world examples to demonstrate concepts. This made it easier to learn the material”, “I thoroughly enjoyed her teaching style, as it kept me engaged and interested in the unit content”, “[The unit coordinator’s] real-life experience in auditing meant that she was able to give great examples of the actual work auditors do”, “[She] knew exactly what she was talking about, make appropriate examples for us to understand in both lectures and tutorials”, “[Her] hands-on approach to this unit was amazing. Easily the most engaged and helpful lecturer that I have had”, “She obviously has experience working as an auditor and brought a real enthusiasm to the subject and was able to give real life examples” and “The practical examples and general auditing skills learnt in the auditing profession were very important to learn. The lecturer was engaging throughout the whole trimester and helped explain the fundamental concepts well” (2021 AFM319/519). While seemingly simplistic techniques, these have been very effective in making a unit that could be very dry and dull, become a very interesting and engaging subject. Evidence of the success of my technique, for the undergraduate level course was a quantitative overall satisfaction rating (shown in Figure 2) increasing from 3.11/5 and 3.25/5 in 2017 and 2018 respectively, to 4.42 in 2019 when I first started implementing these engagement techniques for this subject and 4.50/5 and 4.47/5 in 2020 and 2021, respectively. For postgraduate level course, the overall satisfaction of this unit has increased from 2.80/5 and 2.91/5 in 2017 and 2018 respectively, to 4.10/5, 4.62/5, and 4.46/5 in 2019, 2020 and 2021, respectively.

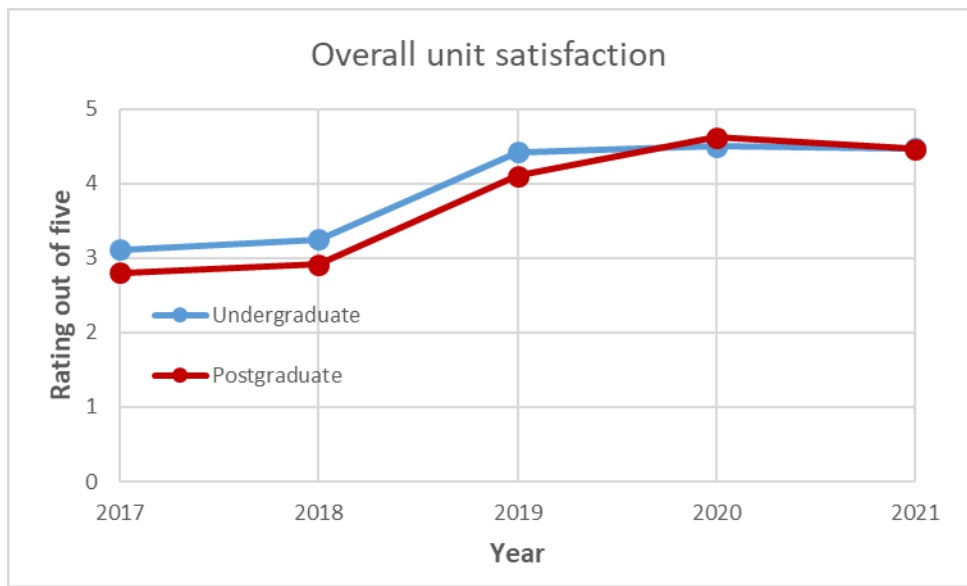


Figure 2: Overall unit satisfaction

After students engaged with the unit, teaching technique to help students learn through online platforms were provided. Online discussion platforms helped students learn from both provided materials and their peers which benefit students in the many ways discussed in the previous section. Quantitative evidence of the

success, for undergraduate level auditing course was the overall satisfaction of helpful online resources provided (shown in Figure 3) has increased: from 3.33/5 and 3.25/5 in 2017 and 2018 respectively, to 4.39 in 2019 when I first improved the delivery of this course to 4.50/5 and 4.40/5 in 2020 and 2021, respectively. Consistently, for the post-graduate level course, the overall satisfaction of online resources provided has increased from 2.70/5 and 3.09/5 in 2017 and 2018 respectively, to 4.36/5, 4.77/5, and 4.38/5 in 2019, 2020 and 2021, respectively. Qualitative feedback on the online learning platforms includes *“I think the discussion forum is a fantastic way to learn and collaborate. It's always interesting to see other responses and identify things I didn't necessarily consider in the first instance. Especially for a subject that is so theory based”*, *“The forum response assessment helped motivate me to complete discussion questions on time which ultimately helped me in the exam. It was clear what the expectations were, and I like the fact I could choose which questions to answer and when so I could tap into my work load”*, and *“Assessments split into several smaller tasks which I found easier to achieve than 1 or 2 larger assessments. Also the weekly topic questions seem to be directly related to final exam preparation which is helpful”* in 2020. This positive qualitative feedback continued into 2021 with *“The unit gives me an opportunity to participate in discussion of both theory and case study related to each chapter. In addition, the question related to assignment is practical which helps me to understand how to apply theory into each different situation”*, *“The forum response assessment helped motivate me to complete discussion questions on time which ultimately helped me in the exam”*, and *“The weekly assessable questions were also a great way to keep us engaged in the unit, and were excellent study resources for the exam”*.

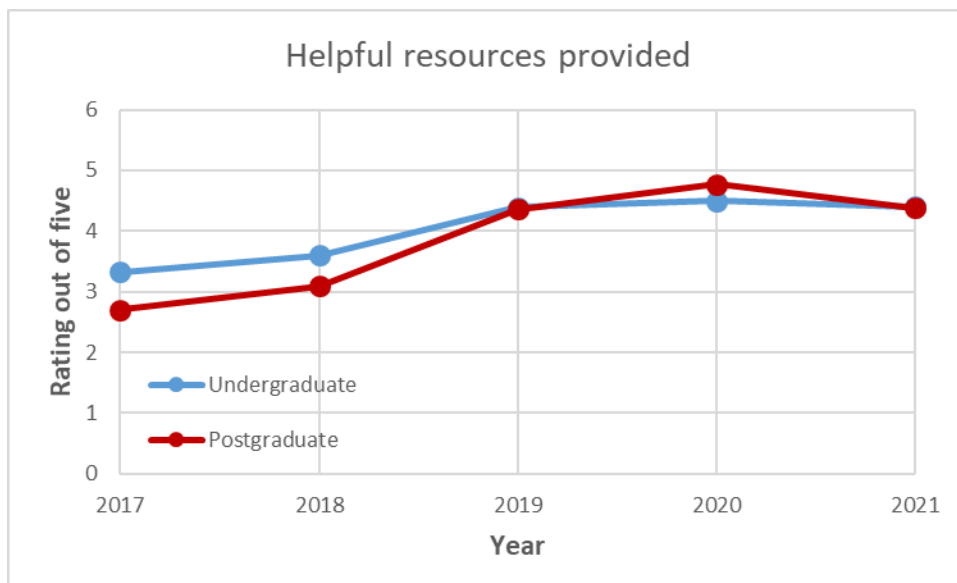


Figure 3: Helpful resources provided

Finally, the engagement and success of these teaching techniques is demonstrated through the change in the passing rate of students across these courses. Prior to the implementation of these techniques, the pass rate for the undergraduate course was 50.1% and the postgraduate passing rate was an average of 70.8%. The pass rate for the undergraduate course is now consistently around 91.1% with the postgraduate course sustaining a consistent 95.4% average passing rate. A peer review of my assessments confirms that these increases are the result of students being able to demonstrate they meet the learning outcomes of the courses rather than softer marking or easier assessments.

Notably all of the unsolicited feedback I have received after the courses have ended has left me feeling fulfilled as my teaching philosophy is to provide guidance and mentoring that influences students and their future life

and career choices. Ultimately, this is my main goal and it gives me immense happiness as a lecturer to receive such positive engagement and performance in the courses I teach.

5. CONCLUSION

Changes in education system from traditional learning to online learning platforms demand effective teaching materials and methods, especially in professional area subjects like auditing. While auditing has been shown to be the most challenging and tedious of any of the accounting subjects because of its theoretical nature and students often struggling to see the relevance, I have shown that it is possible to engage all students by re-creating content through stories that students can easily understand and relate to while digesting the topic matter. I have also created a platform which allows socialisation of online students and a promotion of learning together. This peer assisted learning moves knowledge learning from individuals to group learning. Both quantitative and qualitative analyses in this paper have shown that these strategies have successfully improved students' experience with the unit and resulted in a higher level of academic success for these students. Ultimately, these techniques are providing deep learning of the unit content in a way that prepares students for their real-world future careers. The positive engagement and feedback I received from students is more than I ever anticipated and is evidence of the success of my techniques. These techniques can also be readily adopted by other lecturers to improve their engagement and student performance.

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