

The Effect of COVID-19 Pandemic on Accounting Classrooms, South Africa

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Abstract

Traditionally, teaching and learning processes have always taken place in classroom environment that promote effective teaching and learning be it using the contact or virtual platform, however, the Corona Virus Disease -19 called COVID-19 has disrupted these educational processes. Overall, in research the impact of COVID-19 on the education system has gained critical importance, with the hope of drawing scientific driven solution to this predicament. Subsequently, in attempt to contribute some insights on dilemma facing teaching and learning in schools during COVID -19, this study is premised on the belief that, although effect of the pandemic is broad a unit level analysis of the educational processes and context specific driven approach should be adopted towards understanding the impacts of the pandemic. As a result, this study thus investigated the impact of COVID-19 in accounting classrooms in selected South African high schools in rural based contexts of Amatole. A qualitative approach in particular a case study research design was employed. The findings revealed that, preparation of accounting learners was negatively affected especially those who were in the exit level, as a result these learners are likely to struggle to cope with accounting studies in their first year at university or college due to challenges of COVID-19. Findings further revealed that both teachers and learners were not given any form of support during the lock down due to COVID-19 pandemic. There researchers recommend that counseling workshop is for learners should be conducted to alleviate the pressure associated with COVID-19 pandemic.

Keywords: Rural schools; COVID-19 pandemic; accounting classroom; learner preparedness; teachers support

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INTRODUCTION

The prevalence of COVID-19 is a health crisis and hazardous risks but is has caused severe disruptions of the education system, nonetheless efforts to continue with schooling have been pursued across the world. This is because school attending is an important part of the economic development policy for building up human capital of the nation. Given these intricacies, education governments driven by the goal of not missing out too many schools were faced with the dilemma of conducting teaching and learning under Corona Virus Disease -19 (COVID 19) restricted conditions. The influence of COVID-19 on teaching has attracted many scholars (see for example Abel 2021; Pratiwi and Prihatini 2021; Canovan, 2020; Abonyi, 2020). Within the framework of acquiring education in schools, the classroom is a dominant place where real education takes place (Yan, 2015). Since classroom are the hubs in

which teaching learning takes it is necessary to investigate the challenges of the COVID-19 epidemic on the classroom in general and in specific in rural based school. Kurilovas (2020) describe classroom conditions as a fundamental determinant of learner attainment of educational outcomes. Despite critical importance of the classroom to in the education system research that focus the challenges faced in the classroom due to COVID-19 has not been popular in recent studies. The major concerns that arise is that, even prior COVID, limited empirical evidence has been found on the challenges faced in the classroom in rural based school since those issues have not been a prominent field education research in developing countries. The gaps in literature on the challenges faced in the classroom in rural based schools prevails amidst a background were COVID-19 has interrupted education systems in the entire world yet there is evidence of attempts to continue learning under the pandemic conditions. The gross magnitude of infliction and tribulations effected on education are reported by United Nation (UN), (2020), who accounted that the pandemic has caused major disturbance of schooling classifications in past, touching approximately 1.6 billion pupils in over 190 states and all areas. Noting the severity adverse impact of the pandemic on the education fraternity the United Nation (2020) further reported, the closings of schooling and other education places have damagingly obstructed 94 per cent of the global pupil populace, up to 99 per cent in little and inferior-middle income nations. However, Skhephe, Mantlana and Gobingca, 2020 cautions that, the COVID-19 crisis and its disturbance on schooling is far away from ending from in South Africa. This view predicts that teaching and learning for the unforeseeable future may continue to take place under the pandemic conditions.

Considering all matters discussed above, this study thus found it imperative to explore challenges of COVID-19 pandemic in classrooms in highs. Such an insight is necessary for developing intervention strategies for addressing challenges experience the classroom during the COVID-19 dilemma. Presumably to be effective efforts aimed at creating learning environment with conditions that promote effective teaching and learning during and post the pandemic should be grounded first on an understanding of the challenges inflicted by COVID-19 in the classroom during the pandemic. Challenges in the classroom create conditions presents obstacles to effective teaching and learning thereby prejudicing learner attainment during efforts to continue learning under the pandemic conditions (Singh & Thurman, 2019, Littlefield, 2018). Hanushek and Woessman (2020) observe that many educational communities have made rigorous exertions to uphold education continuousness during COVID-19 era, kids and pupils have had to depend on more on their individual assets to endure e-learning over the Cyberspace, goggle-box, and radio. These findings highlight the different alternative media resources that schools made use of to replace learning in the classroom during the pandemic, however its scope does not explain challenges experienced in the classroom during this pandemic.

The central argument submitted in this study is that classrooms as central aspects of the educational process have not been spared from experiencing challenges during the ongoing continuous effort to learn under the COVID-19 circumstances. For instance, as part of the adjustments to educational activites, Hanushek and Woessman, (2020) articulate that educator also had to familiarise to new pedagogical ideas and styles of distribution of education, for which they may not have been skilled. The uncertainties and hesitation with continued attendance of school during COVID was observed by United Nations Educational, Scientific and Cultural Organization

(UNESCO) (2020) who reported that many countries had still not publicised a date for schooling to re-open and all over the biosphere, administrations, unions, parents, and pupils are contending with when and how to method the next phase. Central to these uncertainties that surrounded reopening the schools is the question of whether challenges were experienced in the classroom during the teaching and learning under the epidemic condition. Findings answers to the foregoing question has implication to educational polices and stakeholders, this because, Shangase (2013) contend that classroom conditions have influence on the learning of process that takes place and ultimately it has impact on the ability of learners' ability to attain the desired knowledge, cognitive development, and skills.

Given that efforts to continue learning prevails against a context COVID-19 infections not only continues to surge but to mutate itself into stronger variants presenting a further threat and disruptions to all basic services and education included it is necessary find ways to addressing challenges in the classroom. This is because due to limited availability of advanced technological infrastructure developing countries are faced with option of continuing education with restricted faced to face conduct in primary and secondary schools. This implies that in the absence of conducive classroom environments resources and time invested by both the educator and learners in the process of teaching and respectively may risk failing to yield the desired outcome. West (2020) asserts that, the COVID-19 disaster has uncovered many insufficiencies and injustices in our schooling organisations from admission to the wideband and technology desired for connected schooling, and the caring surroundings required to concentration on learning, up to the misalignment amongst assets and needs. Trudeau (2020) argue that pupils from advantaged upbringings, maintained by their parents and keen and able to study, could find their way historical shut school entrances to substitute education opportunities. This implies that challenges experienced in classrooms in countries and schools with advanced educational technological facilities will vary with those from underdeveloped contexts.

Trudeau (2020) further argues that individuals from deprived families often continued closed out once their institutions closed. Schleicher and Reimers (2020) consent that although COVID-19 has affected all individuals regardless of ethnic group, equal of schooling, revenue, or gender, nonetheless the most vulnerable are the hardest hit. It can be cautiously deduced from these evidence that classroom conditions for schools from disadvantaged areas are likely to have experienced challenges which if left unaddressed are address may continue to be an obstacle to learning during the pandemic period. Failure to address challenges experienced in classroom during the pandemic prejudice's learner attainment from rural disadvantaged schools. Findings from a study by Gontsa, (2020) affirmed that pupils in the most downgraded clusters, who do not have contact to digital learning possessions or lack the resilience and engagement to study on their own, are at danger of dropping behind. Fowler, Hill, Levin & Obradovich (2020) argue that the capability to responses to schooling closures changes vividly with level of growth: for example, during the second quarter 2020, 86 per cent of pupils in many education centres have been effectively out of schooling in nations with little individual growth compared with just 20 per cent in states with actual great social expansion.

Statistics South Africa, 2020 elucidated that COVID-19 pandemic has had a deep effect globally, it has not stopped at nation-wide boundaries. Although the impacts of

COVID - 19 on educations are common across all countries, there are however country specific contexts that needs to consider when moving towards addressing these challenges. For instance, the pandemic touched South Africa later than most of the nations, but notwithstanding the delay, it has still had an extensive-attainment impression on all South Africans (Statistics South Africa, 2020). For instance, drawing attention on different responses given to the pandemic, Gontsana (2020) observed that out of the entire South Africa, the Cape Town, was the only administration made that made backup money accessible to offer food to pupils in helpless societies. Furthering this argument, Le Grange, (2020) asserts that some institution opened their entrances, organised for pupils to sit in open fields at 1.2 meters in between, and provided them food. Raising a concern from professional expertise perspective accounting bodies namely, the Confederation of Asian and Pacific Accountants (CAPA) assert that, due to Covid-19 in Accountancy department there was a need for rapid change caused the profession to 'step on the pedal'. Furthermore, the accountancy profession as well as the Professional Accountancy Organisations (PAO) were given little time to respond to an almost immediate need for change. Skhephe, Mantlana and Gobingca, (2020) concurs that, accounting education is crucial because it establishes the core knowledge required for education and growth in any country. However, during COVID-19, teachers in accounting schools, like those in other educational institutions, were expected to adopt virtual classroom to continue their educational activities. They went further in arguing that the concerns of professional accounting bodies are reasonable because the subject content and nature of classroom environment necessary for promoting effective e-learning if the subject matter differs from the other learning fields within the educational curriculum.

When investigating the results of the COVID-19 pandemic in education, it is vital to contemplate that the time of COVID-19 may subsidise to improved feelings of anxiety (Mukuna & Aloka, 2020). Applying this view to the education fraternity, this implies that as intervention measure challenges should be identified, and support provided in bid to bring relief to the ailing and distressing learning conditions in the classroom. This era is characterised by the isolation in studying with other peers (Ali & Smith, 2015). Challenges of COVID-19 pandemic has been research extensively on health, employment and in education in general (Skhephe, Mantlana & Gobingca 2020). This view further reinforces to adopt a problem-solving approach towards addressing the impacts of COVID -19 on the classrooms. However, there is limited if any empirical evidence giving insights into problems and challenges experienced in rural schools during COVID-19 pandemic in general and in specific in the accounting classroom. It is against that background that the researchers wanted to explore challenges of COVID-19 in accounting classroom. There is still a lot to be done in dealing with the challenges associated with the pandemic in the area. Learners from the remote areas inhabit these high schools, which brings about inequality and disparities in allocating educational resources. There is no hesitation in the fact that COVID 19 has widened the gaps in educational inequalities and injustices in these already previously under sourced Amathole West education departments, schools, and learners most importantly. It is against this background that the researcher wanted to investigate the challenges of COVID-19 pandemic in accounting classroom. The primary purpose of this study was to investigate the effect Covid-19 pandemic in accounting classrooms.

LITERATURE REVIEW

Various approaches have been established to responses to life-threatening circumstances, such as the outburst of epidemics (Mukuna & Aloka, 2020). These approaches are valuable for comprehending individual protective conduct to edge illnesses' contamination (Williams, Rasmussen & Kleczkowski, 2015). To get a deeper understanding of challenges of COVID-19 pandemic in accounting classrooms this study underpinned by theoretical principles from Protection Motivation Theory (PMT) established by Rogers in 1975. According to Rogers (1975) this theory is a mental approach advanced to know well the person's motivational answers to possible threats and fears associated to their well-being and care. According to Clubb and Hinkle (2015) PMT disclose that human and ecological influences/issues may touch or underwrite to the growth of caring actions, which should be facilitated by person's reasoning developments. Considering the learning process, the constructivist and social constructivism theory provide the principles underlying the teaching and learning theory. Piaget's (1953) constructivist theory proposes that an environment that allows learners to create their own knowledge should be created in the classroom. Vygotsky (1978) in social constructivism theory advocated learning as collaborated activity where learner's cognitive development takes place in their social contexts.

According to Baghianimoghadam, Sharifpour, Lotfizadeh-Dehkordi, (2014) PMT it has commonly been used to comprehend caring actions that individuals may accept to decrease the apparent risk of epidemic sicknesses in numerous arenas such as well-being, schooling, and psychology. Greatest research on health psychology have concentrating on study that are typically afraid of the epidemic (Mukuna & Aloka, 2020). Nevertheless, the present-day article confirmed protecting procedures in reply to COVID-19. PMT's significance to challenges of COVID-19 pandemic is echoed in substantial alignment to the challenges of COVID-19 faced in the classroom. That is, the reliable application of caring procedures and support is required to guard vulnerable populaces in unaffected areas. Jiang, Elam, Yuen & Brug, (2009) explain that necessary support prevents needless fear and damage throughout epidemics of developing contaminations. Hence, we contend that PMT is critical since it inspires by means of individual protecting equipment and activities to regularise people's actions and improve wellbeing. This theory is valuable in discovering the perceived challenges of COVID-19 in accounting classroom.

Every obstacle has both positive and negative consequences (Hossain, 2021). Hossain further reveal that, the accounting classroom faces numerous obstacles as well as probabilities for reinvention because of Covid-19. This epidemic has an influence on accounting instructors and learners and mental health (Deloitte, 2020). Deloitte further observe that, the entire accounting profession including (audit and tax practice, employee engagement and client services) is obstructed by covid-19, since the epidemic has increased pressure on the accounting expert and ethical behaviour (Karbon, 2020). Accounting specialists face sprints when it emanates to tax services since deadlines are constantly moving and ever-changing, and they also look insufficient material challenges from consumers due to distant at work (Karbon, 2020). Furthermore, communication between the client and the team without interruption has become a difficulty. Karbon continue arguing that, the hurdles for accounting professionals include communicating, holding a paper-based test, and physical training. According to Rose, Rose, Suh and Thibodeau (2019) accounting classroom is confronted with the following issues because of the constraints:

Accounting specialists are having problems gathering information throughout this epidemic (Rose et al, 2019). Due to the amplified regularity of policymaking during this period, accounting teachers are creating decisions without proper consideration of risk and ethical issues (Rose et al, 2019). Furthermore, since they are not joining good training gatherings, their capacity, as well as their administrative capability, is not increasing.

The accounting profession faces another challenge: layoffs. Many businesses are being forced to lay off staff because of the current economic slowdown (Hossain, 2020). Hossain further reveal that it's problematic to number out who will attend them and who will not. Due to the insufficiency of means, tasks may be finished but incompetently. This epidemic has an influence on assurance services as well. The analytical procedure is broadly hired in the field of auditing as an outcome of Covid-19, as numerous companies started to falsify earnings and since the logical method is cost-effective (Rose et al.,2019). Covid-19 also has an influence on audit staff knowledge and compensation (Deloitte, 2020). Covid-19 has an impact on auditing and assurance amenities (PwC, 2020). Because the mainstream of the accounting career's work is now done virtual, there are a rising figures of cybersecurity-related corruptions. For example, identity theft, corporate network hacking, and mass data theft (Hossain, 2021). According to Albitar, Kikhia and Hussainey (2020) accounting standards are an obligation of the career. Albitar et al (2020) further note that, because of Covid-19, those norms are now considered. Albitar et al further stated that, impairment indicators must be considered by organizations. During current financial fall, shaping the cost of inventory and net reachable value has become problematic (Albitar, 2020). However, Karbon (2020) argues that this epidemic disturbs payment for predictable credit loss since Covid-19 decreases the debtor's capacity to refund. Karbon (2020) mentioned that as the marketplace endures to deterioration, defining the fair value has developed a hard task. Covid-19 has an impression on the conditions for diminish crack and the position of originalities as going concerns. Covid-19 has an impact on tax considerations as well. Learners who have been forced to stay at homebased with their siblings owing to COVID-19 have become more agitated and concerned, as their teachers have not taken them into account (Sprang & Silman 2013).

According to Sprang and Silman (2013), learners who remained separated or isolated throughout virus outbreaks are more possible to experience acute pressure sickness, alteration disorder, and depression when they begin studying their courses, particularly those dealing with fingers. Such unfavorable psychological factors may impair learning (Kuban and Steele 2011). These stress sensations could be like those that people experience after storms or earthquakes. It is usually agreed that peer impacts encouragement accomplishment in teaching and learning (Kuban & Steele, 2011). Steele and Kuban (2011). Furthermore, existence in a classroom and thus having the chance to engage with classmates may have important helpful externalities, according to the study. Furthermore, peer influences might manifest themselves in a variety of ways. Learners can educate one other and improve together, but this was not the case during the Covid-19 pandemic. According to Sacerdote (2011), a student's great accomplishment may drive him or her to work harder (via competition or societal influence). Sacerdote goes on to say that the student's friends can help him or her develop an interest in reading or mathematics. Furthermore, classroom activities play a critical role in assisting accounting students in developing social skills that are critical for their future personal and professional development, but these things were

not happening because more of the teaching and learning time was spent outside the classroom (Goodman et al. 2021). The growth of good self-confidence, and a wisdom of uniqueness is originating to need communication with educators and other learners. It also rises accounting learners' capacity to work collaboratively and creatively in groups. There's a lot of proof that common skills are linked to intellectual capabilities and academic ability, especially in accounting classes (Cunha and Heckman 2017). It is critical to note, however, that e-learning podiums also deliver potentials for socialization (Goodman et al 2021). They generally include not just class-based contact and communiqué, but also extra-curricular actions such as e-clubs. One benefit of e-socialization is that it removes or significantly diminishes societal obstacles between learners (Watson and Gemin, 2018). Even though some observers believe that there is no significant dissimilarity in socializing between e-learning and old-style schooling, this is unlikely to be the case for students at inferior stages of education.

METHOD

McLeod (2014) define research methodology as the overall approach that is evident in the research process that includes theoretical foundations, data collection strategies and analysis. Kivunja and Kuyini, 2017; Shah and Al-Bargi (2013) assert that a paradigm enables the researcher to investigate the authenticity of what exists through choosing the appropriate research approaches, techniques and how to analyses data. This study was being based on interpretivism paradigm since be the goal of this study was to collect data from a live setting. According to Chowdhury (2014) the interpretivist paradigm emphasizes approaches that promote meaningful nature of people's perceptions about their experiences. In this study, this paradigm was appropriate as the researcher were investigating challenges of COVID-19 pandemic in accounting classrooms in selected high schools of Amatole West Education District, South Africa.

This study adopt qualitative research approach. Mason (2011) defines qualitative research as a multi-method in focus, involving an interpretive and naturalistic approach to its subject matter. It implies an emphasis on qualities of entities, process and meaning that cannot be experimentally examined or measured in quantity or frequency. The researcher finds qualitative approach suitable for this research because it uses data collecting tools that will afford participants an opportunity to share their experiences about challenges of COVID-19 pandemic in accounting classrooms. The researcher in return will get comprehensive understanding of the phenomenon under investigation. A generic qualitative design was used in this study. Generic qualitative approach seeks to understand how people interpret, construct, or make meaning from their world and their experiences (Kahlke, 2014). Interpretivism as the research paradigm has been chosen because the study required the act of interpreting the under study. So, after the need to study data from a live setting and people's perceptions about their experience, then the design of the study fitted into interpretivism by which the job of the researcher was to interpret not to verified.

Participants

Participants are usually considered to be individuals or groups who agree to take part in a research process (Lisa 2015). A total of 10 Accounting teachers from 5 high schools in Amathole West Education participated in the study. For the proposed study, the researcher makes use of the convenient and purposive techniques.

Conveniently, three high schools are in the same Education District as the researcher, while purposefully the researcher have chosen two high schools from the rural areas of this district since even themselves were affected by the Covid-19 pandemic. Out of ten participants, five were males and the other five were females.

Data Collection

Data collection is the process where the researcher interacts with the participants with the aim of acquiring scientific information (Babbie, 2013). In this study, the researchers used interviews and the type of interview used was semi-structured interviews. Babbie and Mouton (2015) view interviews as a dialog where the interviewer poses questions in the quest of discovering knowledge from a participant. The interview process take place once and the total minutes for the interviews was 45 minutes. Since Covid-19 regulations in South Africa have been adjusted into level one which allows social interaction, the researcher has conducted face to face interviews with the participants. The researchers have chosen to use semi-structured interviews because it is flexible and will allow him to adapt questions to suit the participant and probe from the responses provided (Punch and Oancea, 2014). The researcher will interview guide to develop discussion among accounting teachers. These interviews were voice-recorded, and notes were taken and progressing and has been transcribed later.

Data analysis

Data analysis refers to computation of measures along with searching for patterns of relationships that exist among data-groups (Kothari, 2011). Since this study was a qualitative in nature, the analysis process was aimed at establishing how participants make meaning of a specific phenomenon. The analysis was aimed at making meaning and conclusions from the participants' information provided. Qualitative data was analysed through thematic analysis. Discussions were done under the themes to come to conclusion about those themes. Furthermore, these themes were also linked to the reviewed literature.

Ethical Procedures

De Vos et al., (2011) believes that researchers need to be aware of what is considered as proper and improper in scientific research. The researchers detected entirely proper measures before and during the study. The researcher sends emails to seek permission to conduct research in the selected secondary schools from the education department and the principals of the selected schools. All the participants were informed about the purpose of the research, and the participants were informed that their names will not be revealed, instead, pseudo names will be used to ensure confidentiality and anonymity. The researchers, then asked for from the participants to take part in this research project. However, no participant requires to sign any consent form since they were informed that their names will not be reveal all the time.

RESULTS AND DISCUSSION

The interview controller was reserved from the following questions: (1) In what way does COVID-19 pandemic affected teaching of accounting in the classroom? And (2) How Accounting teachers were supported to during the COVID-19 pandemic in South Africa? In this study, 10 accounting teachers were purposively selected. For anonymity reasons participants were referred to as teacher 1, teacher 2 and teacher 3 etc. Themes were created from the two investigative questions. One of the questions

that was asked to accounting teachers was "in what way does COVID-19 pandemic affected teaching of accounting in the classroom?" The following sub-theme/category below has been identified in this question

Effect of COVID-19 pandemic in accounting classroom

When the participants were answering this question of the effect of COVID-19 pandemic in accounting classroom they have clearly demonstrated the damage caused by the COVID-19 pandemic in accounting classroom. The results show that even if learners have passed accounting, but their understanding of the subject content is elementary, and this is going to work against them when they continue with their studies in the institutions of higher learning. show that teachers are trying hard to embrace use technology in their classrooms. The following were the responses from the participants.

Teacher 2 confirmed: *During the time where the COVID-19 pandemic levels were high, I was not able to meet up with my accounting learners in the classroom as I use to do, as a result I was making use of What's up to send teaching and learning to them and some were complaining of data and network. Due to that their preparation for examination was badly disturbed and most of my accounting learner's performance has dropped*".

Teacher 3 reveal: *When my accounting learners return to the classroom, I notice that they were bored by the classroom since they were now used to stay at home without doing anything.*

Teacher 4 Added: *Let me be honest with you, the pandemic has destroyed my learner's motivation to learn, as some of them has lost both of their parents, and when they written to the classroom, they were still looking afraid and dull.*

Teacher 7 stated: *Since I was also afraid of being affected by the virus, I don't want to lie I never do anything with my learners for the entire part of the COVID-19 pandemic.*

Teacher 9 concurs: *It has changed the atmosphere of both teachers and the learners into a bad one since everyone is fearing of his/her own life and in that case teaching of accounting was moving with the snail phase.*

Teacher 10 opines: *Since it was the first time not to be not allowed to interact with my accounting learners, I was frustrated since the time was not waiting for anyone and the examinations were going to cover the whole syllabus, and this make things worse the learners whose background is rural since they are depended entirely to their teachers with information.*

Supported given to Accounting teachers and learners during the COVID-19 pandemic in South Africa

In this question the participants did not hesitate to confirm that even if COVID-19 pandemic was resulting to teachers and learners to be traumatised, but no one provided any form of help or support them. The following were the responses from the participants.

Teacher 1 confirmed: *[keep quiet for a while] Up until today no support or help was offered to both learners and teachers, and this is also making things difficult in the classroom since some of the learners are still traumatised by the effect of the pandemic in their families.*

Teacher 5 reveal: *Absolutely nothing was provided in a way to assist both teachers and learners but looking into some of our learner's behaviour I can tell you psychological support is really needed.*

Teacher 6 added: *Immediately when the schools were re-open after the lockdown, the focus was only to see learners returning to the classroom, no matter how. So, if I am answering you, I can say nothing was provided to make everyone ready to return to the classroom.*

Teacher8 concurs: *None, but I think that is wrong since are the pandemic has negatively affected our lives and is still changing us.*

Teacher9 stated: *Since our managers were only focusing mainly on the return to classroom approach and when we return there was nothing investigating the situation of both teachers and learners, so no support was provided since no one saw the need. Remember we are only told what to do by our officials.*

Discussion

In this study, the findings arrived at after data interpretation and analysis were examined in the light of the identified themes and categories.

Effect of COVID-19 in accounting classroom

The responses in the study reveal that several challenges were experienced in accounting classroom because of COVID-19 pandemic, and learners were under prepared to complete the intended learning due to the pandemic, subsequently, it assumed that these group of learners will suffer from content gaps in their first year of tertiary education. The finding supports Le-Grange (2020) that the Covid-19 pandemic has fundamentally transformed social lives across the world. The responses assert the views of Skhephe, Mantlana and Gobingca (2020) who predicted that, COVID-19 disaster will have several negative extended term consequences on schooling system in South Africa. The challenge of that also indicated in these responses revealed that, the COVID-19 pandemic created conditions that hindered teachers from adequately preparing learners understanding of the subject accounting as well as the developing requisite skills to be below the standard expected by the national curriculum since the traditional contact learning was limited. This finding qualifies West (2020) argument that COVID-19 disaster has uncovered numerous insufficiencies and injustices in our schooling classifications. Trudeau (2020) support the findings of the study that that learners from advantaged upbringings, reinforced by their parentages and keen and able to study, might discovery their means previous closed school doors to other learning chances. Trudeau (2020) further reveal that those from underprivileged circumstances often continued shut out when their schools shut down. These findings are connecting well with Clubb and Hinkle (2015) that separate and ecological features may disturb or subsidise to the expansion of defensive actions, which would be facilitated by distinct reasoning procedures. These findings also confirmed by Hossain (2021) who observe that, the accounting classroom faces numerous obstacles as well as chances for reinvention because of Covid-19. Hossain findings agree with Deloitte (2020) who stated that, this pandemic has an impact on accounting instructors and learners and mental health (Deloitte, 2020). Deloitte further observe that, the entire accounting profession including (audit and tax practice, employee engagement and client services) is crushed by covid-19, since the virus has increased pressure on the accounting profession's professional and ethical behaviour (Karbon, 2020). The finding in the study is exactly what was found by Karbon (2020) who stated that accounting specialists surface hurdles when it approaches to tax services since deadlines are constantly changing and shifting, and they also face inadequate information challenges from clients owing to remote working.

Supported given to Accounting teachers and learners during the COVID-19 pandemic in South Africa

Findings in the study show that teachers and learners were not given any form of support during the lock down due to COVID-19 pandemic. The study further finds that even at the time they are back into the classroom no form of emotional support that was provided to them despite facing the pandemic. These findings are in contradiction to the principle of the PMT which requires the emotional and mental support be provided to vulnerable people during epidemics. In agreement with the PMT Rogers (1975) asserts that, when an individual has faced a life-threatening situation, a psychological support is needed to comprehend well the person's motivational responses to possible intimidations connected to their well-being and security. The study further finds that, since there was no form of support given to learners and teachers, learners in the classroom are dull and morose. This indicate that both teachers and learners require counselling on how to cope with teaching and learning during the COVID-19. This view is deduced from Clubb and Hinkle (2015) who acknowledge that individual and ecological factors may disturb or improve the progress of caring actions, which should be interceded by individual cognitive processes. Baghianimoghadam, Sharifpour, Lotfizadeh-Dehkordi, Nadgarzadah and Hashemi (2014) share the same feeling that understanding caring actions that individuals may accept to decrease the alleged danger of epidemic illnesses in numerous arenas such as health, schooling, and psychology is important. These findings are contrary to Schleicher and Reimers (2020) that COVID-19 pandemic has affected all people regardless of ethnic group, level of schooling, revenue, or gender. Since pupils from fortunate upbringings were maintained. The finding of the study connected with the ideas from Schleicher and Reimers (2020) that when it comes to education COVID-19 pandemic has hit the most vulnerable hardest.

Limitation of the study

Like all studies, my study has not been deprived of limitations. First, the choice was made to only investigate Covid-19 on the teaching of accounting which is one of the subjects that was disturbed by the Covid-19 pandemic. However, it is also important to reveal that the study was not taken to the entire country.

CONCLUSION

Based on the preceding explanation, it can be stated that covid-19 has an influence on peoples in the accounting career, specialized communication, procedures performed, procedures studied, knowledge management, and accounting standards. As this is the "new normal," the accounting career, as well as accounting experts, must adjust to the conditions, with "trust" playing a crucial role.

RECOMMENDATION

When exploring challenges of COVID-19 pandemic in South African education, more research should be done on subject-by-subject basis. There researcher recommend that counseling workshop is for learners should be conducted to alleviate the pressure associated with COVID-19 pandemic. The researcher further recommended that teachers need to be encouraged to identify learners who seen needing urgent help and report them to the district office to be counselled by social workers. Teachers should be supported whenever; there is a life-threatening situation.

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DECLARATION OF INTEREST

There are no conflicts of interest declared by the authors.

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