

Accounting Teachers Pedagogical Sensemaking Perspectives in Online Teaching and Learning: Malaysian Context

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Abstract

Sensemaking is a continuous and crucial activity that ensures organisations, especially schools, maintain a positive impact during ecological changes. In the context of this study, the ecological change refers to pedagogical change. This study aimed to explore accounting teachers' pedagogical sensemaking in implementing online teaching and learning. The qualitative descriptive phenomenology approach was used and nine accounting teachers were interviewed for this study. Data were collected using semi-structured interviews and were analysed thematically. Results showed that the accounting teachers had positive sensemaking during the process of pedagogical change despite the presence of numerous challenges. From the thematic analysis, the descriptions of accounting teachers' pedagogical sensemaking, namely effective communication, student engagement, and parent engagement, emerged from students' background. This study provides a systematic reference on pedagogical sensemaking perspectives for the implementation of accounting online teaching and learning. This study contributes to the body of knowledge on the theory of organisation from the perspective of students' background, where sensemaking is able to improve the online teaching and learning process.

Keywords: Accounting Teachers, Sensemaking Perspectives, Pedagogical, Online Teaching and Learning

Introduction

Information and communication technology (ICT) began to be used in teaching and learning accounting subjects in Malaysia in 2017 following the transformation of the national education system through the implementation of the curriculum standards for secondary schools. Accounting subjects are grouped under the economics electives with the aim of developing individuals who possess accounting knowledge and skills and are accountable, critical, reflective, able to practise an ethical work culture, and skilled in information technology (Malaysia Education Ministry, 2016). Besides, the ministry also aims to cultivate lifelong learning and develop individuals who have good communication skills via a meaningful learning approach and theoretical coherence with accounting practice (Malaysia

Education Ministry, 2016). Therefore, teachers are required to use information technology creatively, especially in online teaching and learning, in line with the 4th core of Malaysia Education Development Plan that aims to strengthen the usage of ICT among teachers (Malaysia of Education Ministry, 2013).

Previously, the use of ICT in the process of teaching and learning was optional for teachers. The face-to-face approach was, and still is, the main approach used by teachers for teaching. However, the Covid-19 pandemic made it necessary for teachers to use ICT for teaching. A drastic pedagogical change forced teachers to make sense and make specific considerations in order to provide continuous learning to students and achieve the learning objectives.

Online Teaching during School Closures

The Covid-19 pandemic posed numerous challenges that required teachers to adapt to online teaching. However, accounting teachers faced many challenges in implementing online teaching (Azmi et al., 2022). The challenges stemmed from their lack of knowledge and skills in executing online teaching. Before the Covid-19 pandemic occurred, teaching at schools was characterised by traditional teaching where teachers followed their timetables and covered their accounting subject's standards through formal lecturing. Often, students were required to listen to their teachers, working in groups or individually and predominantly gaining knowledge through assessments. When the Covid-19 pandemic began to spread worldwide including in Malaysia, all schools in the country were closed down abruptly, forcing teachers and students to move quickly to online teaching and learning. The move to the virtual environment occurred almost instantly with little support and training provided to teachers. This was because no one could predict that the adoption of digital technologies for teaching and learning was going to occur drastically starting from March 2020.

Pedagogy

Pedagogy relates to the study of teaching, especially for formal education. Pedagogy means the strategies that teachers use to teach students in a professional way. Pedagogy is crucial for ensuring that knowledge is delivered to students. It is also related to the methods teachers choose to use for teaching at school. Pedagogy is a broad field of study that involves the study of the teaching and learning process, classroom management, school organisation, and communication between the teacher and students. Teachers have to make the pedagogy more effective and productive in the education setting. Teachers need pedagogical knowledge in addition to content knowledge. According to Mishra and Koehler (2008), all teachers must have deep pedagogical knowledge about processes and practices or methods concerning teaching and learning. The knowledge encompasses understanding on how students learn, general classroom management skills, lesson planning, and student assessments. Pedagogical knowledge includes knowledge about methods and techniques in the classroom setting, the target audience, and the strategies to evaluate students' understanding. Teachers with deep pedagogical knowledge are able to understand how students construct their knowledge and skills, including how students develop a positive mind and habit towards learning.

Sensemaking

Sensemaking is the process of converting an ambiguous and uncertain situation into something coherent that is able to generate better decisions and actions (Mesa, 2019). It is a process that creates a coherent form for unstructured problems, as well as the needed

knowledge and skills to confront with the realities. According to Weick et al. (2005), unstructured or interrupting events provoke a person to ask “What’s going on here? What’s next?”. Weick (1995), a scholar in sensemaking, identified seven properties that describe the sensemaking process in order to find meaning and coherence, leading to decisions and actions. The properties are identity, retrospective, social, ongoing, enactment, cues, and plausibility.

The sensemaking process begins with someone encountering a problem or an event that requires them to use their skills to derive the meaning and the needed action (Weick et al., 2005). The sensemaking process happens when there is an ecological change requiring a person to make enactment, selection, and retention. In this study, the ecological change refers to the pedagogical change from traditional teaching to online teaching. Teachers have to make sense of the phenomenon to deal with it. The process of identity construction is the result when someone uses their skill to confront a problem or an event that has multiple meanings. The identity construction is done using various skills that have developed over the time. When a person upgrades their skillset based on a certain approach that was effective in the past, there is a “meaningful live experience” that relates with the retrospective part in the process of sensemaking. The phase that relates with sensemaking is: we know what we have done, once we have done it (Anderson, 2006; Weick, 1995). Retrospective in the process of sensemaking means taking action and considering the results and outcomes of that action. When someone takes action to deal with a problem or an event, they are taking part in the environment that they must face. According to Weick (1995), sensemaking involves enacting environments sensibly. The outcomes may clarify the problem or create greater coherence. In addition, the sensemaking process relates to social activity and what is done with others. The social activity leads to a shared meaning about the organisation or the purpose of the team and focuses on the current situation of the issue (Weick, 1995). The event confronting the person may be ongoing and an interruption to their routine, requiring them to do sensemaking continuously. Meaning making may be inferred by attaining coherence from an interrupting event, while the problems that identified to be resolved and its able to encounter similar events in future by creating new environment (Weick, 1995; Weick et al., 2005).

A person applies their skills to a problem or an event to determine the appropriate action to take. The sensemaking process focuses on cues, including clarifying the key activities of an event, finding the related variables, or identifying clues to resolve the problem or event (Weick et al., 2005). Available cues are extracted to generate some meaning. Sensemaking is also driven by plausibility where the solution should be relevant and pragmatic (Weick, 1995). Extraction of cues was organized from plausible actions and decision making within the sense makers actions. Plausibility is characterised by feasibility, creativity, and practicality (Weick, 1995) to solve a problem. This exploratory study draws from Weick (1995) to focus on the seven sensemaking properties of accounting teachers in the pedagogical sensemaking process in implementing online teaching. All the properties of sensemaking are important in this study about an event that occurred drastically, namely online teaching during the Covid-19 pandemic.

Sensemaking in Education

Many scholars have examined sensemaking in the context of organisation management (Lee, 2020; Purworini & Santoso, 2019; Ahmad, 2017). Sensemaking is derived from the theory of sensemaking (Weick, 1979, 1995). The sensemaking theory forms the basis for looking at ambiguities and uncertainties. Many studies have been done on sensemaking in the

educational setting, especially concerning education reforms. However, most of those studies were conducted abroad, such as in the United States (e.g., Patrick & Joshi, 2019; Santos, 2017; Krueger, 2016; Allen & Penuel, 2015), with very few studies focusing on Malaysia.

Research Question

In this article, we investigate accounting teachers' pedagogical sensemaking for the online teaching and learning process. We focus on one major research question:

- 1) How accounting teachers use pedagogical sensemaking perspectives to implement online teaching and learning amidst a drastic pedagogical transformation?

Methods

Research Design

This study employed the qualitative descriptive phenomenological approach. This approach is appropriate for exploring a phenomenon from the perspectives of those who experienced it. This approach was the most appropriate for this study, which sought to capture accounting teachers' experience and sensemaking process during a drastic pedagogical transformation caused by the Covid-19 pandemic. This study used a purposeful sampling technique. Nine accounting teachers from the state of Negeri Sembilan were chosen to be interviewed regarding their participation in the implementation of online teaching.

Sampling and Participants

For a better understanding of the phenomenon being studied, researchers choose participants who have experiences, information, knowledge, and understanding about the phenomenon (Creswell, 2012). For the purposeful sampling technique, we set four criteria for the target participants, as follows: 1) teachers who teach the accounting subject and use Curriculum and Assessment Document Standards as a guide in planning and preparing lessons; 2) accounting teachers who have at least 3 years of teaching experience in this subject and have experience in implementing online teaching; 3) teachers specialising in the field of accounting, and 4) teachers who agree to participate voluntarily in this study. In this study, the snowball technique was applied, where an informant recommended other participants who were good in implementing online teaching. Each participant was assigned with a pseudonym to protect their identity. Table 1 provides the description of the research participants.

Table 1

Description of research participants

Participant's name	Years of experience	Position at school
Madam Izah	15	Chairman of Committee
Madam Miah	34	Chairman of Committee
Mr Naza	12	Chairman of Committee
Madam Imah	20	Chairman of Committee
Madam Liew	20	Head of TVET Field
Madam Noor	14	Chairman of Committee
Madam Ana	20	Chairman of Committee
Mr Jaya	11	Chairman of Committee
Madam Siti	18	Head of TVET Field

Data Analysis

Data were analysed using thematic analysis to understand and explain the sensemaking perspectives that accounting teachers work on during the pedagogical change. Thematic analysis is usually used by qualitative researchers to translate qualitative data in qualitative research (Braun & Clarke, 2006). Besides that, this study used thematic analysis based on the descriptive phenomenology by Sundler et al (2019) as a guide while analysing the study's findings. All the interview recordings were transcribed verbatim to produce interview transcripts. To managed data systematically, all the transcriptions were kept in folders, and a name was assigned to each transcript for each participant. The researchers listened to the interview recordings and read the interview transcripts several times to obtain a good understanding and familiarity with the points highlighted by the informants, enabling the researchers to develop codes and interpret the findings effectively.

Then, all the interview transcripts were uploaded into ATLAS.ti software and coded for each of the research questions. The interview excerpts that answered each research question were selected and assigned with a code for the name of the finding. Next, all the findings were categorised by creating code groups to develop categories. Each code group clustered similar findings. Finally, the categories were compared and contrasted to understand the findings and to describe accounting teachers' sensemaking process.

Findings

This study discovered that the informants had an overall positive sensemaking of the phenomenon of online teaching to fulfil the educational aspirations during the drastic pedagogical change. The thematic analysis revealed accounting teachers' pedagogical sensemaking perspectives based on the theme of students' background. The findings under this theme were classified into three categories, which are: A) effective communication, B) parent engagement, and C) student engagement. A description of each category is provided in Table 2.

Table 2

Description of the “students’ background” theme

Categories	Description
A. Effective communication	Positive relationship between teachers and students by discussing, talking, and exchanging opinions as well as spreading and conveying information.
B. Parent engagement	Parents get involved indirectly in the implementation of online teaching and learning
C. Student Engagement	Students get involved directly and actively in the implementation of online teaching and learning

A. Effective Communication

The participants described that effective communication is crucial part in online learning to ensuring that teachers are able to convey information easily. Two-way communication between teachers and students will help smoothen the teaching and learning process. The teaching objectives can be achieved easily by teachers due to the collaboration between teachers and students. Teachers also know their students’ needs and consider the various backgrounds of the students in delivering knowledge. Effective communication also changed teachers’ initial perceptions. Table 3 presents the findings for effective communication.

Table 3

Findings for Effective Communication

Informant	Interview Excerpts
Madam Izah	“We have to be good at it, the teacher has to be good at drawing. I already said it earlier, ‘Account is easy’. I’m just have two keywords, either you’re lazy or hardworking. If you are lazy, even if you’re weak you’ll get an A. But if you’re lazy, not smart, how? So speak directly to students. We must be a little laser.”
Madam Miah	“Must think about student. Don’t shock with yourself. Think about students. Laptop not even rural school. No choice, coverage and device. How a rural teacher, how to teach, is up to the teacher. If me, I will follow my students, like dancing.”
Madam Imah	“Online is not very ineffective. Its actually depends on the student himself. Because this student is in form four but he is can answer, because it’s like the fourth grade, right, he already has it, that’s the cycle, right.”
Madam Siti	“Communication with students is very important. That’s why, me when I go to class, the teacher teaches, I don’t just teach, but I study with you when I learned that, I knew him too. From there I just caught it. I will use the approach that my students give ideas close to me. Ooo yes it’s true too. So, I will use all that. To understand sometimes the way we explain...sometimes people will blur...that’s why I am close to my students. When we have the student gap, it needs to be there, but....we are like sisters, aunts, and uncles with them...”

The researcher found that the teachers had to deal with the students first to create their interest in the subject. Most students regard accounting as a difficult subject. Therefore, teachers need to change the students’ mindset, and they play an important role in convincing

the students that the accounting subject is not difficult to learn. At this stage, teachers make sense with the identity construction, retrospective, and social perspectives of sensemaking during the enactment process. Two of the participants, Madam Izah and Madam Miah, said that they tried to attract students' interest in the subject and tried to understand them. Madam Imah and Madam Siti also highlighted the importance of effective communication in ensuring that students will like the subject. They also stressed that a positive relationship will help and make it easy to discuss, talk, and exchange opinions with their students.

B. Parent Engagement

Parent engagement refers to good relationships between teachers, students, and parents. In the era of online learning, parents need to provide adequate equipment and facilities at home to ensure that their children will be able to learn from home via online learning. The relationship between parents and teachers is crucial in encouraging students to learn. It also helps students feel appreciated and realise that their teachers and parents want them to be successful in life. Parents also need to monitor their children's online sessions periodically and help teachers smoothen the leaning process. This stage is the retention process of sensemaking, and the perspectives of sensemaking involved are social judgement and environment. Table 4 presents the findings for parent engagement.

Table 4

Findings for Parent Engagement

Informant	Interview Excerpts
Madam Izah	"But if you face to face, you will understand more. I think so. Haha that's why people recommend doing a Google Meet. But that's the risk I said that not everyone can join because of the online, it's about internet constraint and others. For form 5 class, I think that parents are indeed to prepare because people know their children want to take exams, right? It is not problem."
Madam Ana	"Because the student attitude was so bad, I couldn't get it, that's why I called their mother. After that call, he that boy changed."
Mr Jaya	"Haaa, but the family nowadays prepare it for me...people will indeed to spend for education."

The findings revealed that the importance of parent engagement in facilitating their children's learning. In this stage, teachers make sense through the selection process by enacting the environment on an ongoing basis and extracting cues. According to Madam Izah and Mr Jaya, parents provided for and prepared for their children's education, especially for the children who were going to take formal examinations like Sijil Pelajaran Malaysia. Parents also realised the importance of technology and provided an internet connection at home for their children. Parent engagement is crucial in the school context in developing good attitudes and behaviour among students. One participant, Madam Ana, encountered problems with her student's attitude and after discussing with the student's parents, the problem was solved.

C. Student Engagement

This finding revealed that student engagement in the teaching and learning process is the main element that ensures the process of delivering content runs smoothly. Students must always be ready to receive knowledge. Accounting teachers play an important role in ensuring active student engagement. At this stage, the retention process entailing students' judgement occurs. Table 5 presents the findings for student engagement.

Table 5

Findings for Student Engagement

Informant	Interview Excerpts
Madam Miah	"It's true that I can feel what it's like, this online class is more to the students' own preparation, the students' willingness."
Mr Jaya	"Ok...the biggest challenge...uh, the students' involvement. That's not two-way. Right...we are examples...we have been teaching for a long time. We already know he has a face he understands or he doesn't understand, right....yes...but we don't see it online. He has this. Me too sometimes...eh, do you understand or not (laughter)...I have asked it many times. I wonder, right."

Madam Miah and Mr Jaya highlighted the importance of student engagement in improving students' concentration and understanding. They believe the process of learning depends on students' preparation to accept knowledge from the teacher. Madam Miah stated that meaningful learning happens when students are willing and when they make their own preparation to receive knowledge. This is because, teachers will provide the best way to deliver knowledge to students. Online learning requires good cooperation between students and teachers in order to achieve the learning objectives. Based on Mr Jaya's experience, this is the biggest challenge faced by teachers in conducting online teaching.

Discussion

The lockdown caused by the Covid-19 pandemic affected almost all organisations, including educational institutions. It affected most societies and people's everyday life, forcing people to learn to organise their communication in a new way. The researchers investigated accounting teachers' pedagogical sensemaking regarding the online teaching and learning process when schools were closed during the Covid-19 pandemic, causing a drastic pedagogical change. The decision-making process during a complex crisis like the Covid-19 pandemic is mostly inaccurate and uncertain (Angeli & Montefusco, 2020). Therefore, there is a need to do research focusing on how accounting teachers made sense of the drastic pedagogical change during the phenomenon.

Almost all the teachers reported having made good sense of the pedagogical change based on identity construction, retrospective, social, ongoing, enactment, cues, and plausibility. The addition to the sensemaking perspectives in the education field is concerning students' background. This is because during the pedagogical change, teachers had to consider and be alert of their students' various backgrounds in order to create a meaningful teaching and learning process. Students are consumers, and teachers play an important role in delivering knowledge by using multiple strategies to attract students' interest in the subject. The findings of this study support the previous study by Noor Lela Ahmad and Nur Afrina Haziqah Azman (2020) which found students' perspective to be a better benchmark of teachers' effectiveness compared to other benchmarks. Hence, students' perspective should be given special consideration and care because students are recipients of the knowledge delivered by teachers. Feedback, responses, and comments from students should be taken seriously during the teaching and learning process, especially online learning. In addition, effective communication is a crucial element in creating meaningful learning. Lastly, good relationships between students, teachers, and parents are important elements in increasing students' involvement.

Conclusion

In conclusion, this study has explained the phenomenon of drastically switching online teaching and learning among accounting teachers, using organisational theory focusing on sensemaking perspectives and achieved the objective of the study. This study found that student' background in this study begins with the process of sensemaking, while the pedagogical change and teachers should to make enactment, selection and retention. The result of the study analysis proves that student' background such as effective communication, parent engagement, student engagement and field of study have a significant relationship with sensemaking perspectives among accounting teachers. This study contributes to the body of knowledge especially to the theory of organisation from the perspective of students' background, where sensemaking is able to improve the online teaching and learning process.

Disclosure Statement

The authors declare that no conflict of interest

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