A SCOPING REVIEW: PROFESSIONALISM ACCOUNTING EDUCATORS IN THE POSTDIGITAL ERA

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ABSTRACT

Teacher professionalism during a pandemic is an interesting topic because there are no clearly defined sections on what professionalism looks like during a pandemic and what teachers should do today that appear across stakeholder groups (Hollweck, 2020). This study aims to find out how the professionalism of accounting educators is during the co-19 pandemic in all countries affected by the co-19 pandemic. The research method uses a "scoping review" from Arksey and O'Malley (2005). The Scope of Research reviews relevant international journals with related research titles and focuses. The research was conducted spanning 2019-2022 and journals were taken from ten databases with official websites registered or subscribed to by the Malang State University Library and the National Library of the Republic of Indonesia. The results of the research conducted in the 2019-2022 timeframe show that 12 journal articles match the research questions. Most of the research publication years are in 2020. The results of the research show that the professionalism of accounting educators in the post-digital era can be seen in the online learning and assessment process (Amit Joshi and Muddu Vinay, 2020). The gap in practice in accounting education makes universities and professional institutions in the future expected to work together in developing accounting curricula.

Introduction

Education in 2020 illustrates the continuity of the world of education in the future which forces the use of technology to be more optimal and strives for more productive integration of the internet and information during the Covid-19 pandemic (Ministry of Education and Culture, 2020). The form of optimizing this technology is a learning process that is carried out remotely with an online learning model system (online/online) that is connected via computer networks, the internet, and so on (Suara.com). Fortwengel (Ika, 2020) explains that one of the big challenges in implementing the distance learning model is that the academic community is not used to using a blended and fully online learning system so difficulties arise because they have not been trained to use the equipment for the distance learning model and need to add support and mentoring to adjust to this new learning model.

The presence of Information and Communication Technology (ICT) produces a variety of changes in different human and social interactions (Gebera et al, 2019). However, technology still cannot replace the role of teachers, lecturers, and learning interactions between students and instructors because education is not just about acquiring knowledge but also about values, cooperation, and competence. This pandemic situation is a challenge for each individual's creativity in using technology to develop the world of education (Director General of Higher Education, Ministry of Education and Culture, Nizam; 2020).

Several studies on teacher professionalism in accounting were also discussed during the Covid-19 pandemic. Starting with the year before the pandemic that hit the world in 2020, Kanellou and Spathis, 2013; Appelbaum et al., 2017; & Tommasetti et al., 2020., explained that the discussion regarding a professional in accounting both in companies and in academic institutions has become an important topic of discussion. This is because changes that occur such as artificial intelligence, machine learning, robotic process automation, and other processes make the development of professional skills such as data analytics, data visualization, and strategic management more widespread and developed than before (Tommasetti, 2020). Historically, accounting science has focused on the process of summarizing, analyzing, and interpreting the results of financial information (PwC, 2019). But in practice, there is a gap between practice and theory in accounting education. Traditional accounting education often emphasizes the completion of work, memorization, and direct answers that are descriptive (Turner & Baskerville, 2013). Meanwhile, today's dynamic business environment requires in-depth learning where students must be able to think critically to conceptualize new ideas and strategies using existing knowledge (Wells,

2018). If pursuing theory-based accounting education alone can produce students without social representation from accounting practices (Dellaportas, 2015). This is supported by research findings from Bourmistrov (2020) that accounting education is criticized for its inability to educate and produce graduates with several skills such as business advisors needed by current and future practitioners in highly uncertain environments (Bromwich & Scapens, 2016; McGuigan & Kern, 2016; Bourmistrov, 2020).

In times of a pandemic, considering what is important and what makes school work effective demands rethinking. The nature of the global health emergency and the associated restrictions imposed on society pose new challenges to the way schools operate. The physical closure of schools, the growing reliance on technology, and the enormous emotional toll that emergencies such as these can place on individuals require teachers and school leaders to quickly assess what learners need and how educators and relevant agencies can meet them. their needs as well as possible (Campbell, 2020).

Therefore, researchers want to examine the problems mentioned above with the novelty of research that will be carried out on how the professionalism of accounting educators in learning to account in the post-digital era makes technology a primary need as it is today. So researchers are interested in conducting research with the title "A SCOPING REVIEW: PROFESSIONALISM OF ACCOUNTING EDUCATORS IN THE POSTDIGITAL ERA".

Methods

The research method used as the basis for this research is the "scoping review" method from Arksey and O'Malley (2005). Scoping review is a research methodology framework designed to map the literature to provide a clear conceptual description of topics in a particular field (Xin Wang all, 2016). Scoping reviews explain key concepts, and the main sources and types of evidence (Fiona at all, 2015).

Scoping reviews follow a previously reported research review framework, which examines how research is conducted on a given topic (Arksey & O'Malley, 2005). Arksey and O'Malley (2005) divided the five stages of research steps in scoping review; (1) identify research questions; (2) identify relevant studies; (3) study selection; (4) map data; and (5) compile, summarizing and reporting results.

Result and Discussion

Identifying Research Questions

Identifying research questions is done by researchers to design strategies in searching the literature while ensuring that substantive areas are covered (Arksey & O'Malley, 2005; O'Flaherty & Phillips; Irafahmi, 2019). The research question in this study is: "What is known from the existing literature about splendid accounting professionalism in the postdigital era?

Identifying Relevant Studies

To identify literature studies relevant to the research question, keyword search terms were created. Search keywords related to accounting splendid professionalism in the postdigital era are: "professionalism of accounting educators"; "accounting educator"; and "the postdigital era".

The criteria used in the literature search process spanned four years, from 2019 - 2022. The literature search was not limited to geographic areas as long as it matched the search keywords in this study.

Study Selection

Search results in ten electronic databases using the main search keywords found 8,847 articles from Ebsco Host (Education Research Complete), 2,161 articles from Elsevier, 24,237 articles from Emeraldinsight, 6,067 articles from Neliti, 641,390 articles from Oxford Journals, 638,547 articles from ProQuest, 219,571 articles from Science Direct, 516,432 articles from Taylor & Francis, 447,732 articles from Springer Link, and 1,262,250 articles from Wiley Online Library.

Data Mapping

Data mapping is a process by which several different and related data are created. Data from selected articles were extracted to summarize the most substantial data. The data recorded is data about the author, year of research, research location, objectives, design/methods, and findings.

Compile, Summarize, and Report Results

The final stage of the scoping review is compiling, summarizing, and reporting the results of the research.

Table 1 Shows The Results Of the Data Collection

No	Author	Year	Research Locations	Purpose	Design/ Research Methods	Research Findings
1	Shanmugavel Rajeevan	2020	Sri Lanka	Identify knowledge and practice gaps in accounting education and propose alternative teaching methods to align accounting education to meet the needs of the practical world.	Survey on 500 stakeholders (academicians, accounting students, accountants in business, and accountants in practice)	Accounting students should be exposed to experiential learning and industry training in the early stages of academic education.
2	Anatoli Bourmistrov	2020	Norwegia	Producing accounting graduates who are better prepared to face greater uncertainties in the future.	Etnografi	Accounting education has been criticized for its inability to educate graduates who can advise current and future businesses in a highly uncertain environment. Scenario planning as a mandatory component in accounting courses can be a potential solution.
3	Trevor Hopper	2020	United States and New Zealand.	Review accounting-related issues that have arisen during the coronavirus	Media Report Observation	Many of the issues that arise vary because of differences in national governance in each country

						(COVID-19)		regarding the emphasis that their governments and businesses place on the short term.

4	Ibrahim Alhouti	2020	English	Analyze the Kuwait Ministry of Education's (MOE's) response during the pandemic by exploring the situation of the schools common in Kuwait and the reasons behind the MOE's failure to provide education during the global crisis of COVID-19.	Exploratory Studies	There are doubts about decision-making and a lack of prepared school infrastructure.
5	Paul Campbell	2020	English	This paper examines the role of professional collaboration and agency during the global COVID-19 pandemic and possible lessons for the future from the perspectives of postgraduate teachers, leaders, and researchers.	Exploratory Studies	The authors find that through this new emphasis on effective professional and agency collaboration, not only is there an opportunity to impart lessons learned during the COVID-19 pandemic but there is also scope to work towards an education system that reflects the community in the complex global socio-political context.

6	Indrit Troshani	2020	Australia	Organizational learning mechanisms concerning the capacity of accounting academics to achieve research results.	Qualitative Studies	The key finding is that COVID-19 restrictions are impacting the capacity of accounting academics to conduct research. Significant and deliberate effort and innovation are required to emulate traditional face-to-face interactions and the benefits of interaction in online settings.
7	Amit Joshi dan Muddu Vinay	2020	India	Identifying the barriers faced by teachers during online teaching and assessment in India.	Interpretative Phenomenology Studies	Reveals four categories of barriers faced by teachers during online teaching and assessment.
8	Vivien Hodgson & David McConnell	2019	Australia	Examines theoretical and practical ideas around networked learning in which relationships are forged between learners; students and their tutors; and between learning communities and learning	Case study	Networked learning has developed in theory and practice.

				resources		
9	Ralph Adler and Gregory Liyanarachchi	2019	New Zealand	Develop instruments that measure accounting professionalism	Exploratory factor analysis of 516 survey responses	Generates four sub-dimensions of accounting professionalism: ethics and independence, altruism, respect for others, and excellence. The four-factor model and the unidimensional model were tested using confirmatory factor analysis. The four-factor model proved to be superior to the unidimensional model and resulted in a final instrument with strong psychometric properties.
10	Trista Hollweck	2020	Canada	Examines the perspectives of two Canadian pracademics in the pandemic, the role of pedagogy and professionalism in crisis teaching and learning.	Framework professional capital (Hargreaves and Fullan, 2012)	The key to transformational change is for schools and school systems to focus on their professional capital and find ways to develop individual teacher knowledge and skills, supporting effective collaborative networks that include parents and the larger school community.

| 11 | Corrie Stone-Johnson and Jennie Miles Weiner | 2020 | United States of America | Describe the impact of COVID-19 on school principals and their work. | Multistate Qualitative Studies | Professionalism may be a surprising driver for increasing school leadership capacities. |
| 12 | Diane Mayer and Martin Mills | 2020 | Australia and England. | Discusses the relationship between teacher professionalism and teacher education in Australia and the UK. | Textual Analysis | Teacher education policies in Australia and England reduce teacher professionalism and teacher splendidly. |

The results of the research conducted in the 2019-2022 timeframe show that 12 journal articles match the research questions. Twelve journal articles were selected after a lengthy screening process. Most of the research publication year was in 2020. The results revealed four categories of barriers faced by teachers during online teaching and assessment: (1) online teaching and assessment in the home environment; (2) institutional support; (3) technical problems; and (4) personal problems faced by teachers. The four categories of research findings can help academics review existing policy frameworks by designing new strategies and technical structures to help educators deal with any future crisis.

Conclusion

The professionalism of accounting educators in the post-digital era can be seen in the online learning and assessment process (Amit Joshi and Muddu Vinay, 2020). This scoping review has some limitations such as the electronic database only selects 10 search databases. Additionally, keyword search terms were not consulted with librarians to determine the appropriateness of key search terms.

Appendix 1

Selected Database and Search Engines

Database/Search Engine	Web link
Ebsco Host (Education Research Complete)	https://e-resources.perpusnas.go.id/lib/9
Elsevier	https://e-resources.perpusnas.go.id/lib/48
Emeraldinsight	http://emeraldinsight.com/
Neliti (Repositori Studi Kebijakan Indonesia)	https://e-resources.perpusnas.go.id/lib/35
Oxford Journals	http://oxfordjournals.org/
Perpustakaan Nasional Republik Indonesia (e-Resources)	https://e-resources.perpusnas.go.id/
Perpustakaan Universitas Negeri Malang	https://sipadu.um.ac.id/sirkulasi/
Proquest	http://search.proquest.com/
ScienceDirect	https://e-resources.perpusnas.go.id/lib/37
Springer Link	http://link.springer.com/
Taylor & Francis Online	http://tandfonline.com/
Wiley Online Library	http://onlinelibrary.wiley.com/

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