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Pivoting authentic assessment to an Accounting Podcast during COVID-19

Purpose:

This paper describes how the COVID-19 pivot to online teaching enabled a student produced podcast assessment to be created and substituted for the final examination in an MBA Accounting course.

Design/methodology/approach

The paper describes provides instructors reflections and feedback from students on the usefulness of podcasts as an assessment tool in Accounting education. Also included are the assignment instructions, and a marking rubric which can be adapted as a sharing network.

Findings

The pivot to the authentic podcast assessment proved to be a very positive outcome during COVID-19 for instructors and students. The students embraced and enjoyed the task and importantly it was an efficient learning experience that connected theory to practice, while preserving authenticity.

Originality / Value

Podcasts have grown in popularity and have been widely used as with students as receivers. The accounting education literature is however devoid of instances where podcasts have been used as an assessment tool. While the assessment was changed because of the COVID-19 pandemic, it has ongoing applicability as a useful assignment in future semesters.

Pivoting authentic assessment to an Accounting Podcast during COVID-19

Introduction

This paper provides an example of “pivoting assessment” used during the COVID-19 pandemic. Specifically, the paper describes a teaching assignment where Accounting students had to *create a podcast*. While there is some research on the use of podcasts in Accounting education, this is largely as a teaching tool and used with students as receivers (Robson and Greensmith, 2010; Zelin and Baird, 2012; Rich, 2012; Richardson *et al.*, 2013; van Oordt and Mulder, 2016; Wentzel and de Hart, 2020). Absent in the accounting education literature is evidence of students as podcast providers, and podcasts as an assessment tool.

Consideration for a student-created podcast as a form of assessment intensified because of the COVID-19 pandemic, and the move to online teaching and remote learning. The Accounting subject had traditionally relied upon an examination as a part of the overall assessment, and COVID-19 had raised some concerns about the procedures for examinations undertaken in the online environment. While examinations did proceed, decisions had to be made quickly about considering alternative assessments. In this case an examination could be substituted for another form of assessment because the MBA subject was not part of an Accounting professional qualification¹.

Traditionally it has been difficult to change assessment, as this required approval from various University boards and committees, which often entailed a long and drawn out process. The COVID-19 pandemic relaxed some of these tight rules, and the pivot to online teaching meant any assessment changes involved approval from the program manager and the Associate Dean of Teaching. One form (instead of multiple documents) was required which outlined the change of assessment. The entire approval process for a change of assessment took a matter of days during COVID-19.

This paper outlines the requirement for completing the learner-generated podcast as an innovative approach to assessment for an Accounting course within an MBA program at Federation University during COVID-19. Some introductory comments on podcasts are initially provided, as well as authentic reasons for implementing the podcast as an assessment tool. A review is then made of the use of podcasts in Accounting education. An outline of the assignment is then given, as well as some reflections from both the instructor and students, and the conclusion follows. Also included in the paper are the assignment instructions, and a marking rubric which can be adapted as a sharing network. Students also had to submit a short-written introduction outlining the podcast, and two examples of these are provided. The paper contributes to Accounting pedagogic knowledge and, while initiated during the pandemic, can become a common feature of teaching practice beyond COVID-19 as an authentic assessment task.

Podcast as an Assessment

The term ‘podcast’ derives from a combination of Apple’s iPod and the word “broadcasting” (Kemp *et al.*, 2012). Traditionally a podcast is any audio-based

¹ The Accounting professional bodies had mandated that exams were to be held during COVID-19.

narrative, lecture, individual or group presentation that is available through the World Wide Web. Enhanced podcasts or 'vodcasts' may contain audio and video materials, together with other multimedia information. Podcasts, which transfer audio into any environment of the listener's choosing, began in the mid-2000s (Hopkins, 2012). Today in Australia alone more than 1.6 million people have downloaded podcast content, and it is predicted that the Australian podcasting market will grow faster than in the rest of the world, driven by increased supply and demand (Samios, 2020).

For education purposes podcasts, which have been traditionally set by instructors and listened to by students, are a simple and effective learning tool. Research has found that podcasts benefit students in that they provoke reflective thought; boost student confidence; meet a range of learning styles; allow revision of content and encourage mobility of the learning experience (see Kemp *et al.*, 2012; Hopkins, 2012). An educational benefit of podcasting technology is also the ease with which digital content can be disseminated to large audiences on e-learning platforms. A further advantage is that podcasts can be accessed either online or off-line at any time or in any location (Sutton-Brady, *et al.*, 2009).

In searching for an examination substitute during COVID-19, the assessments needed to be authentic; reduce any potential plagiarism and preserve academic integrity (Gulikers *et al.*, 2004; Sotiriadou *et al.*, 2019). Authentic assessments also help learners see how real-life business situations complement theoretical knowledge, (Nkhoma *et al.*, 2018; Villarroel *et al.*, 2020; Sotiriadou *et al.*, 2019). A student-created podcast fitted these assessment requirements.

Previous research on the production of podcasts by students within other disciplines (such as Science, Mathematics, Education and Information Technology) found that they have significant student-centred knowledge-creation value; they relate theory to business practice; students obtain a depth of learning and subject matter understanding; they assist collaborative learning skills; podcasts provide experience with technology and multimedia content; they enhance students' becoming critical learners, and promote communication skills (Frydenberg, 2008; Sutton-Brady, *et al.*, 2009, Armstrong *et al.*, 2009; Hopkins, 2012; Sotiriadou *et al.*, 2019). It is widely reported that accountants were "notoriously deficient" in communication and expression and there has been a need for strengthening accounting curricula in these areas (Bloom and Debessay, 1984; Borzi and Mills, 2001).

Accounting education and podcasts

The research to date on the use of podcasts in Accounting education is limited to student use as a learning tool and opinions thereof. Common themes prevalent are that podcasts engage students, they lead to efficient learning, and an advantage is their portability.

Robson and Greensmith (2010) analysed student views on the educational value of weekly ten-minute podcasts that were linked to workshop activities in a Managing Finance undergraduate course. The authors conclude that educators should consider using podcasts as an additional method to engage with students and that this resource works best during the revision period. Van Oordt and Mulder (2016) describe the implementation of basic e-learning tools (podcasts, vodcasts and voice-over-PowerPoint) as supplementary and substitutional tools in an undergraduate taxation course. The study concluded that the use of these teaching aids does not have a significant impact on performance; however, it does have a positive impact on the

learning environment and student engagement. Rich (2012) also noted that podcasts lead to positive effects on student perceptions of accounting. Rich (2012) provided guidance on developing supplementary video podcasts for use in introductory financial accounting courses, and specifically how to create, produce, and distribute exercise-based video podcasts that walk students through problems based on material covered during traditional lectures. Zelin and Baird (2012) utilized existing publicly available podcasts and vodcasts from the internet rather than instructor-developed ones and used these for student assignments in a managerial accounting course. A series of multiple choice, true/false and essay questions were designed based on the podcasts, and, similar to other studies, students felt that the podcasts helped them to learn the accounting concepts better, and that the podcasts were interesting. Students also noted that they would rather listen to a podcast or watch a vodcast than hear a live speaker. Finally, Greene and Crespie (2012) investigated the perceived value of two-minute student-created videos in an undergraduate accounting course. Students found that these reinforced the theoretical concepts, and the experience was relevant and entertaining.

Richardson, *et al.*, (2013) also assessed students' attitudes and the benefits of using iPods and podcasts within an online learning environment in a graduate accounting program and found that the podcasts facilitated efficient and effective use of student time and study planning. The primary advantage of iPods and podcasts however lay in their portability. Wentzel and de Hart (2020) reported on distance students' perceptions of how videocasts were used by undergraduate students in a taxation module, and once more students reflected on the portability, which allowed access to the videocasts from home on a computer/laptop.

The podcast assignment

The background and information on the requirements of the assessment are included in Appendix 1. The handout was supported by a six-minute video that further explained the purpose of the activity. The video noted that students would need to complete an audio-based podcast by interviewing a willing business owner about any issue in the course. Students preferably should have previously known the owner as this would provide some degree of rapport. Students were advised to prepare questions for the interview based on their knowledge of accounting. The interview should be conducted in a semi-structured manner where items of interest could be followed up by other questions, while returning to the prepared questions. Students were also advised to introduce the person by way of background in their business, including the length of time in that business. Suggestions were made on what the podcast could highlight, based on the topics in the course (for example, Revenues, Cash Flow, Profits, Expenditure, Accounting software). Because of the unique COVID-19 situation, students were encouraged to ask how businesses had adapted to the pandemic. Suggestions included asking: Were there new sources of revenue and expenditures? Were the businesses able to receive the Government jobKeeper subsidy? Students were cautioned about asking direct questions on whether profits or losses had increased or decreased, as this could be considered sensitive. Because of the social distancing requirement, it was advised to conduct the interviews remotely.

The instructor expressed excitement about this new and unique assessment and hoped that the students would embrace it with enthusiasm and see this activity as an enjoyable and useful pedagogic activity. The podcast was projected as a new

experience, with a “wow” factor that integrated available technology, social interaction and course content (Greene and Crespie, 2012).

Reflections from the Instructor

The podcast was the final assessment in the Accounting course and assigned after all course work and other assessments had been completed. Assistance was available if there was difficulty in locating a willing business owner or person to interview, yet this was not required. During the time leading up to submission there was only minor communication with students on the assessment task, and these instances concerned whether alternative software could be used to record the podcast, and the time length. While there may have been some anxiety about using the technology, this was not apparent.

All students had submitted by the due date. A requirement was that students also present a one-page summary that included the topic, the business, and a synopsis paragraph (see Appendix 2 for examples of student work).

A range of businesses and occupations were chosen, including fitness; financial; pet grooming; restaurants; farming; software developers; building supplies; construction; and small home-based entrepreneurs (for example, those selling goods part time at markets). One student interviewed an international small business owner in the USA; two businesses were from interstate, while another interviewed a parent. The businesses were mostly small in nature, with ownership usually restricted to a few people, and were a mix of sole traders, partnerships or small proprietary limited companies.

Students asked a range of questions from their understanding of the course, and these usually covered many general topics. One student chose to focus on a segment (specifically the Capital Budgeting techniques of Net Present Value, Payback and Accounting Rate of Return). Of note was the questions asked regarding how owners were able to “pivot” their business during the pandemic. Most businesses remained open helped by the Government subsidy, and adjusted their business model, with many moving to an online environment, or using other means of selling their product or service. Students witnessed first-hand accounting issues as they applied to small businesses. Interviewees were very open about all issues, including the fall (or increase) in profits, or revenues. Owners were certainly aware of the financial effects that the pandemic was having on their businesses, and they willingly expressed these.

While most students produced the traditional audio podcast, two included audio and video materials, together with other multimedia information. A suggested time length was provided (10-15 minutes), with most being between 15 and 20 minutes. The longest was 34 minutes. This student wrote:

“I have just submitted the podcast. I really enjoyed this assignment. Now, the interview is 34mins – Michelle² was very interesting and very thorough. I know this is longer than the time allocated in the brief. Will this be okay?”

Students certainly embraced the task (as evidenced in the above comment), and this was demonstrated early in each podcast. Like many commercially produced, the podcasts generally included some introductory music. The students enthusiastically introduced the owner and set the scene for what was to follow very well. The

² All names have been changed

questions and the discussion flowed. At times it was evident that students read from prepared questions (with quotations from the text), yet they were also able to let the interview follow its normal course and use probing questions. From an instructor's perspective the podcasts were a pleasure to listen to and an enjoyable marking experience. Importantly, students demonstrated a great knowledge of accounting, and were able to see this theory in a real individual business **at a time of upheaval because of COVID-19** (Robson and Greensmith, 2010; van Oordt and Mulder, 2016; Rich, 2012; Zelin and Baird, 2012; Greene and Crespie, 2012).

Reflections from the Students

After all assessments had been completed and marked, the students were invited to provide some reflections on the podcast, via a Scholarship of Learning and Teaching (SOLT) evaluation. The evaluation comprised two statements in relation to the podcast which were to be answered on a Likert scale of 1 = strongly disagree to 5 = strongly agree. There was also one open-ended question which was asked to provide any further reflection on the podcast assessment. The evaluation was completed online and university ethics approval (A20-138) was received to use the feedback. There were eighteen students enrolled in the course and responses were received from seventeen. Of those, ten were female and seven male, and ages ranged from 30 to 63 (mean age = 41).

The reflections show that the learner-generated podcasts were a useful assessment, and helped students understand the course work, as evidenced in the following two statements and the mean scores:

The podcast was a useful assessment tool in this course	Mean 4.82 (SD) (0.39)
The podcast helped me understand the course work in this subject	Mean 4.76 (SD) (0.43)

The open responses included several themes, one of which was that the podcast was an enjoyable experience, for instance:

"I completed the podcast on Friday, it was actually really enjoyable, and Carolyn was a great interviewee!"

"I must say, I was a little concerned about doing the podcast at first, but I ended up really enjoying it."

Creating the podcast benefited the students pedagogically through observing accounting in real-world situations. The students had experienced a real-life business at an unpredictable time, and this interested them. The way the interview flowed also provided evidence of effective literacy and communication skills. These issues are brought out in the following student reflections:

"In my opinion this podcast extended my knowledge of the subject matter as well as requiring me to learn interview techniques and improve my computer skills. This proved to be a very different assignment to any I had done previously, I found it very useful and I must admit that I enjoyed it very much."

"Creating the podcast was a very helpful way of translating the accounting coursework into the real business world. By structuring questions around a real

business it helped reinforce the learnings, and cast them in a pragmatic light where you could see the impact various accounting decisions or concepts had on a business."

"Looking back, it has been one of the most enjoyable assessment task given it stretched my imagination, it got me speaking with those in business on matters that they may not necessarily talk often about (particularly during COVID-19). I came away with so much more than the final podcast, I came away with an appreciation for small business owners and the very real and palpable application of accounting in a small business situation."

Conclusion

The pivot to the authentic podcast assessment proved to be a very positive COVID-19 related outcome as noted in reflections by the instructor and comments from students. The students embraced and enjoyed the task and importantly it was an efficient learning experience that connected theory to practice, while preserving authenticity. It was as one student noted *"an assessment that allowed us to show our personality and passion"*.

While this podcast was applied during COVID-19, the task could be implemented in any semester as it is not reliant on a pandemic. A student-produced podcast provides an ideal opportunity to interlink learning, assessment and real-world experience, particularly given the current obsession with listening to podcasts. An advantage with the podcast is that it has no boundaries in that it allows students to contact local or international businesses to interview. This is useful particularly for international students who can use contacts in their own countries.

As with any new teaching tool or methodology, a few refinements could improve the assessment, one of which might include a stricter length of the final podcast. While an effective rubric was developed for this assignment, research shows that rubrics should undergo several iterations and adjustments after an assessment (see Nkhoma et al., 2018; and Appendix 3 for the rubric). A consideration that needs to be made is that this assessment was applied to an MBA cohort, where it was expected that the podcasts and the interviews would show good communication skills.

The podcasts produced were of a high quality, so much so that some could be added to accounting courses to enable students to listen to them as receivers (Robson and Greensmith, 2010; Zelin and Baird, 2012; Rich, 2012; Richardson *et al.*, 2013; van Oordt and Mulder, 2016; Wentzel and de Hart, 2020). While the podcast assessment was pivoted for the semester brought about because of COVID-19, the change may be more permanent.

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Appendix 1

Assessment Task 4: Podcast

Due Date:

Assessment Overview:

This assessment task is an individual assignment. The objective of this assessment task is to apply the knowledge and skills learnt throughout this course to a real-life organisation. While being subject-focused, the task also places emphases on your communication and interaction skills.

Task details:

The task is to interview a small business owner, entrepreneur, or Start Up, with the purpose of creating a podcast to help teach or illustrate an Accounting concept.

The accounting theories or practices learnt in this course are the foundation(s) upon which to structure your podcast around. For example, you can choose to focus solely on one particular aspect of the accounting concepts or practices, or you can ask a range of accounting-related questions and then use those questions/answers to identify what accounting concept has been raised. Given the current business environment in regard to Covid-19, you may choose to examine how the businesses performed (or not) and what kinds of changes have they had to make in order to handle government restrictions.

The interview you conduct should be semi-structured with a range of prepared open-ended questions that you have thought about beforehand. Having a semi-structured approach to an interview also provides you with the opportunity to follow up on interesting parts of the conversation and follow those lines of thought through.

The questions should come from your knowledge of the theory and practice in accounting. Some points that could be covered include:

- Cash Flow;
- Profits;
- Turnover;
- New Revenue sources; / New Expenditure;
- Number of Debtors/ Creditors;
- JobKeeper payments;
- Planning beyond Covid-19;
- Stock Control.

Remember that financial information may be sensitive, so keep to very general questions!

The interview should go for 10 - 15 minutes.

Technology:

Creating a podcast does not need to be hard. The following information is provided to help you decide which process and software will suit your skills and capacity best.

Option 1: Kaltura (Easy)

The university recommends you use Kaltura Capture Software for your podcast as it is free to all students and staff. For detailed instructions on how to download the software, use the software, and then to submit your completed file, please see the Moodle Book – [Kaltura Video V2.0 – Support & Instruction Book](#), located under the Study resources Tab in your Moodle shell.

***The Moodle book will walk you through instructions for uploading a video. Please ignore the term 'video' as the instructions for creating and uploading audio files are the same.*

Option 2: Audacity (Hard)

***Please note that this software is not supported by the University, which means that if you encounter any technical issues, we are unable to help you.*

Audacity is an open source audio editor and recorder for Windows, Mac and other operating systems. You can access Audacity here - <https://www.audacityteam.org/>

Audacity will enable you to edit your recording in a way that Kaltura cannot. If you choose to use Audacity, please know that you will have to ensure that your file is exported and uploaded to Moodle as an MP3 file.

Once your file is in an MP3, you need to follow the instructions in the [Kaltura Video V2.0 – Support & Instruction Book](#), specifically section 2.3 'Uploading a phone video' (please ignore the 'video' heading, the instructions are the same for audio). Once you have uploaded your MP3 file to 'My Media', go to section 4 of the Moodle book and following the steps for 'Submitting your assignment'.

Submission:

1. Please follow the steps outlines in section 4 of the [Kaltura Video V2.0 – Support & Instruction Book](#) to submit your podcast.
2. As well as submitting your podcast, you will need to create a one-page description or summary of the Podcast, including the topic, the business, your name and a paragraph's synopsis. This one-page summary will need to be submitted to Moodle as well as your podcast.

For help with this synopsis, have a look at how accounting podcasts appear on the following website <https://www.accountantsdaily.com.au/podcasts>.

Appendix 2 – Example 1 of student work

Assessment Task: Podcast

The Groom Room

Small business owner of *The Groom Room*, Michelle, joins host Jack Dunn on this episode of *Business Sound Bites* to discuss what it takes to run a business in a small rural community. With a focus on a number of accounting concepts and practices, LuAnn highlights some of the challenges she has encountered to remain solvent, while discussing some of the strategies that have allowed her dog grooming enterprise survive for thirty years.

Today's episode discusses topics such as changes observed over a 30-year career, determining fees for service, and what impact changing fees has on customer behaviour. Also, the episode touches on topics such as break-even, cash flow, and the financing of the business, while highlighting business expansion, and exploring other sources of revenue. The discussion leads to future business goals due to COVID-19; the value of goodwill; the winding up of the business in the future, and sage advice for those wanting to start a small business, particularly in rural areas.

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Appendix 2 – Example 2 of student work

**Accounting & Finance
Podcast**

Special Guest Russell Day
“The Accounting Journey of a Modern Day Farmer”

The Accounting Journey of a Modern Day Farmer is a podcast providing insight into the accounting and financial responsibilities of a farmer within South West Victoria.

Such insight involves looking back on the past, looking at the present – including the COVID-19 pandemic - and shaping the future education, technology and business decisions of the individual farmer, as well as their business.

This podcast reflects that farming is no longer just farming and that a farm is now reliant on being run as a business and the farmer is now seen to be a multi-skilled business owner/entrepreneur.

Appendix 3

MARKING GUIDE –Accounting Podcast

Student Name.....

Student ID Number

CATEGORY	UNSATISFACTORY	PASS	CREDIT	DISTINCTION	HIGH DISTINCTION	SCORE
	0 – 49%	50 – 59%	60 – 79%	70 – 79%	80 – 100%	
Introduction 6/35 marks	Irrelevant or inappropriate topic that minimally engages listener. Does not include an introduction or provide an overview of the purpose.	Somewhat engaging (covers well-known topic), and provides a vague purpose.	Introduction is engaging with a brief overview of the topic given for the audience. Further information could have been provided to engage the audience.	Introduction is engaging with a good overview of the topic given for the audience.	Engaging and clever introduction. Provides relevant information and establishes a clear purpose engaging the listener immediately.	
Content 15/35 marks	Accounting information is inaccurate.	Some knowledge of accounting information is inaccurate or long-winded.	Good knowledge of accounting information is provided, with an attempt made to connect the theory and the practice.	Accurate knowledge of accounting information is provided succinctly and there is a good connection of the theory and practice.	Excellent knowledge of accounting evidenced by creativity and original content that enhances the purpose of the podcast in an innovative way. Accurate information and succinct concepts are presented.	

Delivery 6/15 marks	<p>Delivery is hesitant and choppy and sounds like the presenter is reading.</p> <p>Enunciation of spoken words is distant and unclear.</p> <p>Poor grammar is used throughout the podcast.</p>	<p>Appears unrehearsed with uneven delivery.</p> <p>Enunciation, expression, rhythm are sometimes distracting during the podcast.</p> <p>Occasionally incorrect grammar is used during the podcast.</p>	<p>Rehearsed delivery with an attempt at being conversational.</p> <p>Enunciation, expression, pacing are effective throughout the podcast with some stumbles.</p> <p>Correct grammar is used during the podcast.</p>	<p>Rehearsed delivery and good conversational style.</p> <p>Enunciation, expression, pacing are effective throughout the podcast with some very minor stumbles.</p> <p>Correct grammar is used during the podcast.</p>	<p>Well-rehearsed, smooth delivery in a conversational style.</p> <p>Highly effective enunciation and presenter's speech is clear and intelligible.</p> <p>Correct grammar is used throughout the podcast.</p>	
Interview 6/35 Marks	<p>Only yes-or-no accounting questions are used. No follow-up questions are asked.</p>	<p>Open-ended accounting questions and follow-up questions are used with some questions asked that are irrelevant to the topic.</p>	<p>Open-ended accounting questions and follow-up questions are used appropriately.</p>	<p>Open-ended accounting questions and follow-up questions are interesting and used appropriately.</p>	<p>Open ended questions are used that draw interesting and relevant accounting and business-related information from the interviewee.</p>	

Graphics in the one page introduction; and Music Enhancements 2/35 marks	<p>The graphics are unrelated to the podcast. Artwork is inappropriate to podcast.</p> <p>Music is distracting to presentation.</p>	<p>The graphics/artwork (if used) sometimes enhances the quality and understanding of the presentation.</p> <p>Music provides somewhat distracting background to the podcast.</p>	<p>The graphics/artwork (if used) mostly enhances the quality and understanding of the presentation.</p> <p>Music mostly provides supportive background to the podcast.</p>	<p>The graphics/artwork (if used) relates to the audio and reinforces content and demonstrates functionality.</p> <p>Music provides supportive background to the podcast.</p>	<p>The graphics/artwork used in the submission page creates an effective presentation and enhances the podcast.</p> <p>Music enhances the mood, quality, and understanding of the presentation.</p>	
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Adapted from:

Ann Bell, Instructor, Learning Applications for the iPod and Handheld Computers, available at <https://www2.uwstout.edu/content/profdev/rubrics/podcastrubric.html> (accessed 22 May, 2020).