



Potential barriers towards achieving greater diversity: The case of Pasifika under-representation in accounting

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Purpose

This paper provides a commentary on how the accelerated utilisation of online learning in accounting education could further impede Pasifika students from completing an accounting qualification, thus perpetuating Pasifika underrepresentation in accounting.

Design/methodology/approach

This commentary is based on our experiences and informal conversations with teaching colleagues and support staff. We use Bourdieu’s (1977, 1990) theory of practice with a focus on his notion of symbolic violence to evaluate the challenges faced by Pasifika students in the learning of accounting.

Findings

The social world is inherently unfair, and this can be seen in the inequality that persists in various settings, one of which is in the accounting field. Acquiring an accounting degree requires studying accounting content, which is taught and assessed in a particular way. Unfortunately for the Pasifika learner, learning and assessment in accounting education are according to the demands and rules of the accounting field. These demands and rules, with the increased utilisation of online learning, are at odds with the Pasifika student’s habitus. Thus, Pasifika accounting students are likely to be disadvantaged by the increased utilisation of online learning. This could potentially exacerbate their underachievement in accounting education and prolong Pasifika under-representation in the accounting profession.

Practical implications

The paper contributes to teaching practice by bringing to the fore the potential of online learning as an additional impediment for Pasifika students in accounting education. This will help inform policy makers, tertiary institutions, accounting accreditation bodies, educators and support staff and could result in the formulation of suitable strategies to better support Pasifika students in online learning.

Originality/value

This paper is original and provides a critical analysis of how some groups in society will be disadvantaged by the increased utilisation of online learning in accounting education, thus further hindering the slow progress in achieving greater diversity in the accounting profession.

Key words: accounting profession, diversity, online learning, Pasifika, underrepresentation.

1. Introduction

Our purpose in this paper is to provide a commentary on how the accelerated utilisation of online learning in accounting education by universities due to COVID-19 could deepen and further perpetuate inequitable outcomes for students from disadvantaged communities. Our paper addresses the research question: will the increased use of online learning exacerbate the underachievement of Pasifika students in accounting education and perpetuate their underrepresentation in the accounting profession? Pasifika is a broad term used to describe people living in New Zealand who have a Pacific Islands heritage or ancestry (Gorinski and Fraser, 2006). They are one of New Zealand's fastest growing ethnic groups and projected to make up 10.9% of New Zealand's population by 2038 (Tertiary Education Commission, 2021). We have chosen to focus on Pasifika students as they make up a significant proportion of the student population at our university. However, their graduation numbers in accounting remain relatively low compared to other ethnic groups due to various impediments such as their lower self-efficacy beliefs which negatively impacts on their self-regulation and level of engagement (Ali and Narayan, 2019). This situation is likely to be aggravated as the challenges created by COVID-19 were felt particularly strongly across Pasifika communities with many Pasifika students struggling with online learning (Ako Aotearoa, 2020).

Pasifika students are classified as priority learners as their educational success rates remain relatively low compared to other ethnic groups (Turner *et al.*, 2015). As the situation stands, Pasifika students are significantly underrepresented in many fields of study that provide good employment opportunities such as accounting (Tertiary Education Commission, 2021). The accounting profession holds special importance for Pasifika even though they are also underrepresented in other fields. For instance, Pasifika are underrepresented in the health professions (Middleton *et al.*, 2019) and the legal profession (Tuiburelevu, 2018). Although it would be beneficial for Pasifika to be better represented in all these fields, more representation in accounting holds potential for a better life for Pasifika given their lower socio-economic status (Cao and Maloney, 2018). This is because accounting directly influences the economic side of that status. To that end, Fukofuka and Jacobs (2018) provide evidence about the usefulness of accounting to Pasifika people. In the same vein, Lombardi (2016) described the empowering characteristics of accounting to underrepresented groups in society. So, while it would be beneficial for Pasifika to be well represented in other fields, the accounting profession holds particular importance.

Historically, the accounting profession has been described as a closed profession (Verhoef, 2014). *Closed* broadly refers to the "closing off of opportunities to outsiders" (Yapa, 2010, p.144). In that context, there is a well-established body of literature that describes the exclusivity of the accounting profession to a privileged group (for examples refer to, Botes, 2018; McNicholas, *et al.*, 2004; Annisette, 2003; Bakre, 2006; Hammond, *et al.*, 2009). However, the global call for diversity has moved the accounting profession to embrace accountants from all walks of life with support from accounting firms, professional bodies, and educators. Accounting firms such as KPMG 'embrace diversity' (KPMG, 2021), while PWC claims to 'respects and value differences' (PWC, 2021). For Deloitte, diversity is revolutionary (Bourke and Dillon, 2018), and Ernst and Young believe in 'maximising the power of different perspectives' (Ernst & Young, 2021). CPA Australia states that inclusion and diversity form the foundation of their work worldwide (CPA Australia, 2018), while Chartered Accountants Australia New Zealand (CAANZ) declares that "equality, diversity and inclusion are at the heart of all we do at CAANZ" (CAANZ, 2020). Even in universities, the aspiration of diversity is proclaimed, encouraged, and promoted.

Our concern is that, although there has been some progress in achieving greater ethnic diversity, Pasifika underrepresentation in the profession is likely to be perpetuated by the accelerated utilisation of online learning. We use Pierre Bourdieu’s thinking tool of symbolic violence to inform our commentary (Bourdieu, 1998; Bourdieu and Wacquant, 1992; Wacquant and Akçaoğlu, 2017). Bourdieu (1998, p. 103) describes symbolic violence as “the violence which exhorts submission, which is not perceived as such, based on collective expectations or socially inculcated beliefs.” Symbolic violence is appropriate for our commentary because it allows us to unpack tacit acceptance of the consequences of the recent pivot to online learning. As such, it allows us to unearth and mine socially deep-rooted norms that somehow dictate what one sees as doable and not doable. We believe that while all students may struggle with the increased utilisation of online learning with its intensive technological focus, Pasifika students are likely to struggle more. Ali *et al.* (2021) found that the challenges of online learning were most profound for students from disadvantaged communities such as Pasifika. They observed that Pasifika students were less likely to participate in online learning due to issues such as the lack of computer equipment and internet connectivity.

Our commentary contributes to the literature as well as to teaching practice. To the literature, we contribute to the body of knowledge that demonstrates barriers for indigenous and disadvantaged people in accounting education and the accounting profession (for examples refer to, Annisette, 2003; Bakre, 2006; Yapa, 2010; Ali and Narayan, 2019; Sharma and Samkin, 2020). We argue that entrenched social settings will perpetuate Pasifika underrepresentation in the accounting profession. Our contribution is different from earlier literature as our commentary highlights that something akin to the closure of the past can still emerge through the accelerated utilisation of online learning in accounting education. In addition, we contribute to teaching practice by bringing to the fore the struggles of Pasifika students. This can help inform tertiary institutions, educators, and support staff so that actionable strategies can be formulated and implemented to help increase Pasifika students’ success in accounting education. As suggested by Sharma and Kelly (2014), students are our future and given that the Pasifika population is young and fast growing (Tertiary Education Commission, 2021), their success in education and representation in all professions is pertinent for a more equitable future.

The rest of the commentary is structured as follows: the next section provides a review of the literature on impediments faced by Pasifika students in higher education and challenges they face in online learning; section 3 provides the theoretical framework used for supporting our analysis; section 4 provides commentary using Bourdieu’s (1977, 1990) thinking on symbolic violence on issues faced by Pasifika students in accounting education; and the final section provides concluding remarks.

2. Literature Review

2.1 The Pasifika learner

Given that our commentary is based on Pasifika students and the challenges they face in online learning, it is crucial to understand the Pasifika learner. Reynolds (2018) asserted that fundamental to Pasifika learning is relationship building. The importance of relationship to the learning success of the Pasifika student is widely acknowledged (Hawk *et al.*, 2002; Thompson *et al.*, 2009; McDonald and Lipine, 2012; Siope, 2011). As Hawk *et al.* (2002, p. 45) noted, the “type of person”, referring to the teacher in charge of the teaching of the Pasifika student, is important for their learning. The importance of the teacher to the Pasifika learner goes

beyond subject content and encompasses the ability of the teacher to build a trusting relationship between them and the Pasifika learner (Siope, 2011). Thompson *et al.* (2009), suggested that building trusting relationships requires learning Pasifika student names and showing them empathy, care, and respect.

Engagement in the learning is critical for student success (Carini *et al.*, 2006). However, the level of learning engagement of Pasifika students is not as high as that of students from other ethnicities due to various factors, as observed by several writers (Ali and Narayan, 2019; Cao and Maloney, 2018; Kēpa and Manu'atu, 2011; Thompson *et al.*, 2009; Zepke and Leach, 2007). This lack of engagement ultimately impacts on retention and achievement of Pasifika students in higher education. In that regard, Thompson *et al.* (2009) suggested that the Pasifika learner is different. For engagement, Pasifika learners require a safe and supportive environment. Zepke and Leach (2007) recommended the use of learner-centred pedagogical approaches for Pasifika learners to achieve greater engagement. Learner-centred teaching includes emphasising respect for students, approachability, appropriate assessments, fairness, and cultural sensitivity. From their experiences this was most effectively achieved in a face-to-face caring environment, as Pasifika students needed greater academic support than students from other ethnic groups.

In the area of accounting education, Pasifika students have been underrepresented for a long period of time, and their participation, retention and success in accounting are much lower than those of students from other ethnicities as observed by Ali and Narayan (2019). They argued that one of the key impediments for Pasifika students' achievement in accounting education is their lower self-efficacy beliefs. Bandura (1986, p. 391), defines self-efficacy beliefs as "people's judgments of their capabilities to organize and execute courses of action required to attain designated types of performances". Students who do not have high self-efficacy beliefs lack confidence in their academic capabilities. Hence, they may shy away from challenging courses, avoid learning tasks when they encounter difficulties or drop out of courses (Margolis and McCabe, 2006). Generally, students from disadvantaged communities tend to have lower self-belief in their mathematical abilities (Schweinle and Mims, 2009), which results in them not enrolling in what they perceive to be numeracy-heavy disciplines such as accounting.

2.2 Challenges for the Pasifika learner in online learning

While there has been some form of online delivery in higher education for some time, the Covid-19 pandemic has hastened the move to online learning (Reyneke *et al.*, 2021). As Ali *et al.* (2021, p. 262) noted, "The COVID-19 pandemic may have set us on a path of no return and online learning could become the new normal." It is the accelerated use of online learning that poses the greatest challenges for the Pasifika learner. The pivot to online learning as a result of COVID-19 has impacted Pasifika students profoundly, with many of them struggling with online learning and dropping out of study as reported by Ako Aotearoa (2020).

Acquiring knowledge requires student engagement (Baker and Wick, 2020), and that engagement entails relationship building. The active engagement of students in the learning process is considered vital for knowledge acquisition (Scull *et al.*, 2020). As discussed earlier, essential to the Pasifika learner is a quality relationship with the teacher. However, the pivot to online learning may challenge that relationship and its quality. While all students are challenged, there is reason to suspect that this challenge is felt the most among Pasifika students. As both Ali *et al.* (2021) and Pasion *et al.* (2021) noted, one of the issues with online learning is the risk of students feeling alone, isolated and unsupported. It is not too difficult to

see that the relational aspect conducive to quality learning for the Pasifika student may not be as strong given the focus of online education and the lack of a face-to-face supportive environment.

On the relational aspect of education, Pasion *et al.* (2021) noted that, while it is inevitable to move to online learning because of COVID-19, this move causes “social isolation” (p. 248). In addition, Othman (2021, p. 223) added that the transition to the online mode “may depend on how effective the human interaction is.” Furthermore, Powell and McGuigan (2021) claimed that online learning fails to replace the complexity of human connection as found in a face-to-face environment. Collectively, these authors highlight that the relational aspect of learning is greatly impaired in online learning. Given the importance of a quality relationship to the Pasifika learner, we suspect that the Pasifika learner will be negatively impacted, and there is a strong likelihood that non-completion rate for Pasifika students in university accounting education will worsen. Ultimately their underrepresentation in accounting will continue and hinder the attempts towards attaining greater ethnic diversity in the profession.

3. Theoretical Framework

We use Bourdieu’s (1977, 1990) thinking of symbolic violence to inform our commentary. *Symbolic violence* is described as the “violence which is exercised upon a social agent with his or her complicity” (Bourdieu and Wacquant, 1992, p. 272). Symbolic violence can also be described as the “effortless force that moulds the world via communication without us even noticing it” (Wacquant and Akçaoğlu, 2017, p. 57). It tricks the dominant and dominated alike. The question becomes “What is it that social agents, regardless of whether they are dominant or dominated, do not recognise?” The answer to this is what Bourdieu (1977) calls the ‘social structure’. Bourdieu (1977, cited in Nicolaescu, 2010, p. 3) has the following to say on social structure and symbolic violence: “Symbolic violence is the ability to ensure that social order is either ignored or considered natural, thus justifying the legitimacy of existing social structure.” In other words, the social structure and how it is arranged are acceptable and natural to both the dominant and the dominated. The problem is that the social structure is not fair and equitable as there are dominant and dominated positions.

A discussion of who is dominant and who is dominated is essential to understanding the inherent unfairness of any social organisation. We turn to Bourdieu’s (1984) conceptual thinking of a “field” to better understand the dominant and the dominated. A *field* is described as “a network or configuration of objective relations between objectively defined positions” (Bourdieu and Wacquant, 1992, p. 39). The struggle is to define the rules and the demands of the field. Bourdieu goes on to say that those in dominant positions have “the power to impose (and even indeed to inculcate) instruments of knowledge” (Bourdieu, 1977, p.115, cited in DiMaggio, 1979).

Based on the foregoing, we theorise the accounting field as a configuration of related positions. These positions conflict so it is a struggle to define the demands and the rules of the field (Bourdieu, 1998). The dominant are those who decide, amongst other things, what we study in accounting, how we study, how we are assessed, and what constitutes a pass mark. In addition, those in dominating positions determine the criteria for entrance into the accounting profession. With that as a starting point, it is not difficult to identify that accounting departments, accounting professional bodies, and accounting educators are in dominant positions in the accounting field. Who amongst them holds the most dominant position is a matter for empirical

investigation. Nevertheless, they have more say in shaping the rules and demands of the accounting field relative to others in the field.

Relative to those in dominating positions are those in dominated positions. Those who are in dominated positions have less say in defining the field. So, where do students (Pasifika or otherwise) fit into the positions in the field? From our perspective, students are in a field where “the dominant positions are already occupied” (Garnham and Williams, 1980, p. 221). Such an argument is not difficult to see, because the definition of the accounting field is not reconstituted at the beginning of each academic period. That definition is not shaped anew or conflicted over with each cohort of students (Pasifika or otherwise) entering the accounting field. Students arrive into an accounting field primarily settled in its positional arrangements, demands, and rules. This can make students from disadvantaged communities feel uncomfortable and out of place when entering the accounting field. For example, McNicholas *et al.* (2004) reported that Māori women accountants entering the accounting profession felt out of place with the demands and the rules of the accounting field.

The unfairness of social arrangements like the accounting field can be attributed to the power of the dominant over dominated positions. Unless there is a disruption of the positional arrangements in the accounting field, those in dominant positions will remain in those positions. Thus, their ability to define the rules and demands of the field will continue. Such is the force of symbolic violence that the positional field arrangements are not questioned and are often accepted as natural and expected. Bourdieu and Passeron (1977) argued that symbolic violence results in those who are dominated accepting their dominated position. It is violent in that such acceptance facilitates the reproduction of their domination (Croizet *et al.*, 2019).

While all students, Pasifika or otherwise, are theorised as occupying dominated positions, the difference between the Pasifika students and other students is their ability to navigate the field. For understanding the ability to navigate the field, we rely on Bourdieu’s (2000) conceptual thinking tool of *habitus*, which he described as a “set of dispositions, reflexes and forms of behaviour people acquire through acting in society” (p.19). Using Bourdieu’s thinking of *habitus*, Reay *et al.* (2009, p. 1105) argued that when the *habitus* encounters an unfamiliar field, this can result in “disquiet, ambivalence, insecurity and uncertainty.” Such a feeling is often referred to as one of being like a “fish out of water” (Franceschelli *et al.*, 2016, p. 364). Swartz (2002, p. 63) suggested that *habitus* also involves the internalising of “basic life chances”: what is doable as opposed to what is not doable. Informed by the literature on the learning habits of Pasifika students, it is our contention that Pasifika students’ *habitus* is highly at odds with some of the rules and demands of the accounting education field.

4. Discussion

The power of symbolic violence is that it “tricks the dominant and dominated alike” (Wacquant and Akçaoğlu, 2017, p. 57). The social order is maintained where dominating positions dominate dominated positions (Nicolaescu, 2010). The violence occurs because the positional arrangement is accepted and, therefore, the violation of those in dominated positions is perpetuated (Bourdieu and Passeron, 1977). In the field of accounting, Pasifika students “accept” the position that they are in. Their acceptance is shown in their not completing their accounting degrees although they enter the field. Furthermore, symbolic violence is evident in the fact that not many Pasifika people even enter the accounting field. The mathematical and technology-intensive demands and rules of the accounting field may have made some Pasifika students opt out of the accounting field. These represent symbolic violence in the sense that

both those who set the demands and the rules of the field, and the Pasifika students accept these demands and rules. In doing so, the domination of Pasifika students, evidenced through low enrolment and high underachievement in accounting, is perpetuated.

It is our contention that the demands and the rules of the field can make Pasifika students self-select out of the accounting field because their habitus may have preconditioned them to accept what is doable and what is not. Informed by Bourdieu's (1984) thinking on objective limits, we suggest that some Pasifika students have already opted out from entering the accounting field and those who have entered it are likely to retreat (or exit). Swartz (2002, p. 66) argued that "where the gap between the opportunities and habitus expectations is considerable, this sets the stage for retreat (or exit) as the habitus self-selects out of those fields." Repeatedly in literature about Pasifika students (for example, see Cao and Maloney, 2018; Kēpa and Manu'atu, 2011), we see that they do not have adequate access to legitimate capital such as adequate resources that can elevate them from their position in the field. Unfortunately, as it is with symbolic violence, occupiers of dominated and dominating positions do not recognise that, by virtue of the positions that they hold, both parties perpetuate the inequality of the relationship of those positions (Bourdieu, 1977).

To be at home in the accounting field, one must have the habitus of the field in order for one not to feel like a "stranger in paradise" or a "fish out of the water" as suggested by Reay *et al.* (2009) and Franceschelli *et al.* (2016). There is evidence of a feeling of being like "fish out of water" for Pasifika students in the accounting field. Ali and Narayan (2019) argued that one of the key impediments for Pasifika students is their lower self-efficacy beliefs. Given the underrepresentation of Pasifika people in the accounting profession it is not surprising that Pasifika students lack confidence in their academic capabilities to do accounting as they do not have role models to look up to for inspiration. As observed by Margolis and McCabe (2006), students with low self-efficacy beliefs avoid learning tasks when they encounter difficulties or may drop out of courses. Consequently, the lower self-efficacy beliefs negatively impact on Pasifika student participation, retention, and success in accounting education.

The increased use of online learning has the potential to exacerbate Pasifika student underachievement in accounting education. They lack essential resources for online learning, such as computers and internet connectivity, as suggested by Ali *et al.* (2021). Our informal conversations with colleagues and support staff suggest that many Pasifika students do not have the appropriate technological tools or skills to complete online assessments. In addition, building trusting relationships is essential to Pasifika student engagement in learning as suggested by Reynolds (2018). The pivot to online learning is moving students, including Pasifika students, away from their comfort zone for learning, especially regarding engagement and quality relationships as observed by Powell and McGuigan (2021). As Thompson *et al.* (2009) highlighted, the Pasifika learner's experience of engagement involves the teacher building trusting relationships, getting to know students' names and showing respect. The increased utilisation of online learning is likely to result in lower engagement of the Pasifika learner and exacerbate their underachievement.

We started this commentary by speculating that the closure that characterised the accounting profession in the past (for examples, refer to Botes, 2018; McNicholas, *et al.*, 2004; Annisette, 2003; Bakre, 2006; Hammond, *et al.*, 2009) could be repeated if we are not careful. Even though there are earnest efforts from the profession to be as inclusive as possible and broaden diversity in the accounting field, many barriers remain. One of the significant steps towards joining the accounting profession is doing and completing accounting courses. These courses

are taught in a particular way, and the pivot to online learning has increased accounting education's reliance on the internet, technology, and faceless engagement. Unfortunately, the Pasifika learner's learning habits are not in harmony with that pivot. Accordingly, the Pasifika accounting student's endeavour to be a part of the profession is already impaired. Symbolic violence is evident here because the demands and rules of the pivot to online learning are accepted by the involved parties: the profession, the universities, accounting educators, and students.

There is every reason to believe that the call for diversity from the accounting profession bodies, academics, and accounting practitioners is genuine and sincere. However, that call is echoed in an accounting field that has its demands, rules, and norms. One of the essential steps to getting accepted into the profession is to complete an accounting degree. However, an accounting degree requires studying accounting content, which is taught in a particular manner, and assessed in a particular way. Unfortunately for the Pasifika learner, what to study, how to study, and assessment of learning are according to the demands and rules of the field. These demands and rules with the pivot to online learning are at odds with the Pasifika student's habitus. Accordingly, they either exit the field or stay and fail and subsequently exit the field.

5. Conclusion

This paper provides commentary on how the increased use of online learning in accounting education is likely to further disadvantage Pasifika students and perpetuate their underrepresentation in the accounting profession. Using Bourdieu's (1977, 1990) theory of practice with a focus on his notion of symbolic violence, we argue that the demands and rules of the accounting field are set by dominant parties such as accounting professional bodies, regulators, and accounting educators, and are accepted by those in the field. Unfortunately for Pasifika students, their habitus is not in harmony with the demands and rules of the field. The pivot to online learning has the potential to exacerbate their feeling of being out of place in the accounting field and those who have entered the field are likely to retreat or exit. Accordingly, we expect that Pasifika will have weak representation in the accounting field even when there are sincere efforts from the accounting profession to be inclusive.

We acknowledge that strategies used by universities and supported by professional accounting bodies have resulted in an increase in the number of Pasifika accounting graduates. However, the Pasifika population is still significantly underrepresented in the accounting profession based on the proportion of the population in New Zealand that they represent. Unless universities can produce enough Pasifika accounting graduates, their underrepresentation in the accounting profession is likely to continue. Evidence suggests that Pasifika students, and other students from disadvantaged communities such as Māori, suffered greatly when universities pivoted towards online learning due to COVID-19 with much greater dropout and failure rates compared to other ethnic groups as reported by Ako Aotearoa (2020). Because of this, we fear that their underachievement in accounting is likely to be perpetuated. For the sake of greater ethnic diversity in the profession we need to find ways in which we can better support Pasifika students in online learning of accounting.

One of the limitations of our paper is that we did not talk to Pasifika students, educators, and support staff about how Pasifika students could be supported in online learning of accounting to increase their participation and success rates. While this is a limitation in the current commentary, it also provides an opportunity for future research. Another limitation of our paper is that we did not include Māori accounting students in this commentary. We suspect that the

case for Māori accounting students will highly resemble that of Pasifika students. There is an opportunity to explore the experiences of Māori students in online learning of accounting.

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Article Title Page

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Potential barriers towards achieving greater diversity: The case of Pasifika underrepresentation in accounting

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Structured Abstract:

Purpose

This paper provides a commentary on how the accelerated utilisation of online learning in accounting education could further impede Pasifika students from completing an accounting qualification, thus perpetuating Pasifika underrepresentation in accounting.

Design/methodology/approach

This commentary is based on our experiences and informal conversations with teaching colleagues and support staff. We use Bourdieu's (1977, 1990) theory of practice with a focus



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on his notion of symbolic violence to evaluate the challenges faced by Pasifika students in the learning of accounting.

Findings

The social world is inherently unfair, and this can be seen in the inequality that persists in various settings, one of which is in the accounting field. Acquiring an accounting degree requires studying accounting content, which is taught and assessed in a particular way. Unfortunately for the Pasifika learner, learning and assessment in accounting education are according to the demands and rules of the accounting field. These demands and rules, with the increased utilisation of online learning, are at odds with the Pasifika student's habitus. Thus, Pasifika accounting students are likely to be disadvantaged by the increased utilisation of online learning. This could potentially exacerbate their underachievement in accounting education and prolong Pasifika under-representation in the accounting profession.

Practical implications

The paper contributes to teaching practice by bringing to the fore the potential of online learning as an additional impediment for Pasifika students in accounting education. This will help inform policy makers, tertiary institutions, accounting accreditation bodies, educators and support staff and could result in the formulation of suitable strategies to better support Pasifika students in online learning.

Originality/value

This paper is original and provides a critical analysis of how some groups in society will be disadvantaged by the increased utilisation of online learning in accounting education, thus further hindering the slow progress in achieving greater diversity in the accounting profession.

Keywords: accounting profession, diversity, online learning, Pasifika, underrepresentation

Article Classification: Research Commentary

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