



Cross-Border Collaborative Learning in Accounting Courses: Pedagogical Models, Intercultural Competence, and Assurance- Ready Graduates in a Global Economy

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Abstract

The rapid shift toward remote and online education has fundamentally transformed assessment practices in accounting education. While remote assessment offers flexibility and continuity of learning, it also presents a range of pedagogical, technological, and ethical challenges that threaten assessment validity, reliability, and fairness. Accounting, as a discipline rooted in problem-solving, professional judgment, and procedural accuracy, faces unique difficulties when traditional invigilated examinations are replaced with online assessments. This research article critically examines the challenges of remote assessment in accounting education, focusing on academic integrity, technological inequities, assessment design limitations, faculty preparedness, and student learning outcomes. Drawing on an extensive review of existing literature and educational frameworks, the study proposes strategic solutions and a conceptual model to enhance the effectiveness of remote assessment. The findings highlight the urgent need for rethinking assessment design, integrating technology responsibly, and aligning evaluation methods with professional competencies. The paper concludes with implications for educators, institutions, and policymakers, along with directions for future research.

Key word: Remote assessment, Accounting education, Online examinations, Academic integrity, Digital pedagogy, Assessment challenges

Introduction

The adoption of remote assessment in higher education accelerated dramatically due to global disruptions such as the COVID-19 pandemic. Accounting education, traditionally dependent on controlled, invigilated examinations and structured problem-solving tests, was compelled to transition rapidly to online assessment formats. While this transition ensured academic



continuity, it exposed significant challenges related to assessment integrity, effectiveness, and equity.

Remote assessment refers to the evaluation of student learning conducted outside physical examination settings, often facilitated through digital platforms. In accounting education, assessments must accurately measure technical competence, analytical ability, ethical reasoning, and professional judgment. However, the remote environment complicates these objectives due to reduced supervision, technological constraints, and varying student access to resources.

This paper aims to analyze the multifaceted challenges associated with remote assessment in accounting education and to propose strategies that preserve academic standards while leveraging the benefits of digital assessment models.

2. Literature Review

2.1 Evolution of Assessment Practices in Accounting Education

Historically, accounting assessments emphasized closed-book examinations, numerical problem-solving, and manual computations. These methods were designed to test procedural accuracy and conceptual understanding. However, critics argue that traditional assessments often fail to capture higher-order cognitive skills required in modern accounting practice (Albrecht & Sack, 2000).

2.2 Emergence of Remote Assessment

Remote assessment gained prominence with the expansion of online learning environments and learning management systems. Research indicates that online assessments can support flexibility and formative feedback, but concerns persist regarding academic misconduct and assessment validity (Gikandi et al., 2011).

2.3 Academic Integrity in Online Accounting Assessments

Accounting assessments are particularly vulnerable to cheating due to the availability of digital resources, contract cheating services, and collaboration among students. Studies have reported increased instances of plagiarism and unauthorized assistance in remote assessments (Lancaster & Clarke, 2016).

2.4 Technological and Accessibility Issues

Digital inequities, including inconsistent internet connectivity and limited access to devices, disproportionately affect students from disadvantaged backgrounds. These challenges raise concerns about fairness and inclusivity in remote accounting assessments.

2.5 Research Gaps

While existing literature discusses online assessment broadly, discipline-specific challenges in accounting education remain underexplored. There is limited empirical research on how remote assessments impact accounting skill development and professional readiness.

3. Theoretical Framework

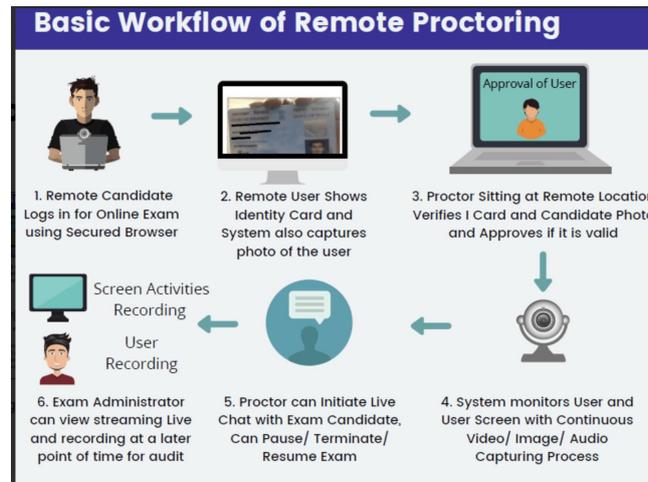
Remote assessment in accounting education can be examined through the lens of constructive alignment and assessment-for-learning theories. Constructive alignment emphasizes

coherence between learning outcomes, teaching methods, and assessment tasks. In remote contexts, misalignment often occurs due to rushed implementation and reliance on easily administered test formats.

Figure 1 illustrates a conceptual framework outlining the interaction between technological infrastructure, assessment design, academic integrity, and learning outcomes in remote accounting assessments.

Figure 1: Conceptual Framework of Challenges in Remote Assessment for Accounting Education





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9 Ways To Uphold Integrity In Online Assessments

- LOW-STAKES ASSESSMENTS**
A multitude of low-stakes quizzes and assignments will enable students to gauge and adjust their performance without unacceptable risk.
- TEST-BANKS**
Diversify the information to minimize overlap between students.
- CONCEPTS & UNDERSTANDING**
Conceptual questions reflect understanding better than definition of terminology.
- LIMIT INFORMATION ACCESS**
Access to forbidden content can be made irrelevant for closed-book assessments. Provide access to figures and tables along with individual questions. Enable students to apply their knowledge in context.
- KNOWLEDGE APPLICATION**
Analysis and application of information should depend on a student's understanding of material rather than verbatim textbook sources.
- TRUST, BUT VERIFY**
Universal proctoring for all assessments lessens cheating likelihood and students habituate rapidly.
- SYLLABUS INFORMATION**
Counter potential rationalizations for cheating with clear-cut explanations of why and how cheating is a risky strategy.
- FIND METHODS TO OBSERVE BEHAVIOR**
Multiple methods of observation are necessary. Students will potentially approach online classes differently than intended, and cues and clues will not be presented without active detective work. Review usage logs, watch proctoring videos, do online searches of student discussions.
- REQUEST FEEDBACK**
Mid-term evaluation and feedback should be actively solicited from students.

Source: Developed by the authors

4. Methodology

This study adopts a qualitative, conceptual research methodology based on a systematic review of peer-reviewed journals, institutional reports, and professional accounting education guidelines. Databases such as Scopus, Web of Science, ERIC, and Google Scholar were searched for studies published between 2000 and 2024. Key themes were identified using thematic analysis, focusing on assessment validity, integrity, technology, and pedagogical effectiveness.

5. Key Challenges of Remote Assessment in Accounting Education

5.1 Academic Integrity and Cheating

One of the most significant challenges of remote assessment is maintaining academic integrity. Unproctored or weakly proctored online exams increase opportunities for cheating through unauthorized materials, collaboration, or third-party assistance. In accounting, where answers can often be objectively determined, this risk is particularly high.

5.2 Validity and Reliability of Assessment

Remote assessments may fail to accurately measure individual student competence. Time-limited online quizzes and multiple-choice tests often emphasize recall rather than analytical reasoning, undermining assessment validity and reliability.

5.3 Technological Constraints

Technical issues such as system crashes, power outages, and software incompatibility can disrupt assessments and increase student anxiety. Faculty members also face challenges in selecting reliable platforms and ensuring data security.

5.4 Equity and Accessibility Concerns

Students' home environments vary significantly, affecting their ability to perform under remote assessment conditions. Noise, lack of private space, and limited internet access raise serious concerns about fairness and equal opportunity.

5.5 Faculty Readiness and Workload

Designing effective remote assessments requires new competencies in instructional design and digital tools. Many accounting educators lack formal training in online assessment, resulting in increased workload and inconsistent assessment quality.

6. Impact on Student Learning and Professional Skill Development

Remote assessment influences not only performance outcomes but also learning behavior. Over-reliance on objective tests may discourage deep learning and critical thinking. Conversely, poorly designed open-book assessments may lead students to focus on searching for answers rather than understanding concepts.

However, when thoughtfully implemented, remote assessments such as case-based projects, reflective assignments, and data analysis tasks can support the development of professional competencies aligned with real-world accounting practice.



7. Strategies to Address Remote Assessment Challenges

To mitigate these challenges, accounting educators and institutions must adopt innovative and integrity-focused approaches. These include:

- Designing higher-order, application-based assessment tasks
- Using randomized data sets and scenario-based questions
- Incorporating continuous and formative assessment models
- Providing faculty training in digital assessment design
- Ensuring technological and academic support for students

Such strategies can improve assessment quality while maintaining academic rigor.

8. Implications for Accounting Education

The shift to remote assessment has long-term implications for curriculum design, accreditation standards, and professional alignment. Accrediting bodies and professional accounting organizations must recognize alternative assessment models that emphasize competencies rather than rote memorization.

Institutions should also invest in robust digital infrastructure and inclusive assessment policies to ensure equitable learning outcomes.

9. Future Research Directions

Future research should empirically evaluate the effectiveness of different remote assessment formats in accounting education. Longitudinal studies examining the relationship between remote assessment and professional performance would provide valuable insights.

Additionally, cross-country comparative studies could highlight contextual differences in implementation and outcomes.

10. Conclusion

Remote assessment in accounting education presents complex challenges that extend beyond technology to encompass pedagogy, ethics, and equity. While remote assessment offers flexibility and innovation opportunities, its effectiveness depends on thoughtful design, institutional support, and alignment with professional competencies. By addressing these challenges strategically, accounting education can evolve toward more resilient, inclusive, and future-oriented assessment practices.

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