



Teaching Effectiveness Determinants in Accounting Education: Pedagogical, Institutional, and Learner-Centric Perspectives

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Abstract

Teaching effectiveness is a critical determinant of learning quality and graduate competence in accounting education. As the accounting profession evolves in response to digitalization, regulatory reforms, and sustainability demands, the role of educators has become increasingly complex. This study examines the key determinants of teaching effectiveness in accounting education, focusing on pedagogical strategies, instructor attributes, institutional support, learner characteristics, and technological integration. Drawing on an extensive review of global literature, the paper identifies core factors influencing effective teaching outcomes and proposes a conceptual framework linking these determinants to student engagement, learning outcomes, and professional readiness. The findings highlight the need for holistic, learner-centered, and competency-based teaching approaches to enhance accounting education quality in higher education institutions.

Key Words: Teaching effectiveness, accounting education, pedagogy, learning outcomes, higher education

Introduction

Accounting education plays a vital role in preparing professionals who ensure transparency, accountability, and ethical conduct in business and public institutions. However, concerns persist regarding the effectiveness of accounting instruction, particularly in relation to graduates' readiness for professional practice. Employers frequently report gaps in analytical ability, communication skills, ethical judgment, and practical problem-solving among accounting graduates.

Teaching effectiveness has therefore emerged as a central issue in accounting education research. Effective teaching is no longer limited to subject matter expertise but encompasses pedagogical competence, engagement strategies, assessment design, and the ability to integrate theory with practice. This paper explores the determinants of teaching effectiveness in accounting education and their implications for educators and policymakers.

2. Conceptualizing Teaching Effectiveness in Accounting Education

Teaching effectiveness refers to the extent to which instructional practices facilitate meaningful learning, skill development, and achievement of intended learning outcomes. In accounting education, teaching effectiveness involves enabling students to understand

accounting concepts, apply standards and regulations, exercise professional judgment, and uphold ethical principles.

Unlike general education disciplines, accounting education requires balancing technical rigor with interpretive and analytical skills. Effective accounting teaching must therefore integrate conceptual understanding, practical application, and reflective thinking. Teaching effectiveness is multidimensional and influenced by factors related to instructors, learners, institutions, and the broader educational environment.

3. Theoretical Foundations

Several educational theories underpin teaching effectiveness in accounting education. Constructive alignment theory emphasizes aligning learning outcomes, teaching activities, and assessment methods to ensure coherence and deep learning (Biggs, 2014). In accounting programs, this alignment ensures that teaching methods support both technical and professional competencies.

Social learning theory highlights the importance of interaction, collaboration, and observation in learning. Group discussions, peer learning, and case-based instruction are particularly effective in accounting education, where professional reasoning is socially constructed.

Adult learning theory (andragogy) is also relevant, as accounting students—particularly at postgraduate and professional levels—are often motivated by career relevance and practical application. Teaching effectiveness increases when instruction is problem-centered, experiential, and self-directed.

4. Instructor-Related Determinants of Teaching Effectiveness

Instructor characteristics are among the most significant determinants of teaching effectiveness. Subject matter expertise is essential, but it must be complemented by pedagogical knowledge and communication skills. Accounting educators who can explain complex concepts clearly and contextualize them within real-world scenarios tend to be more effective.

Professional experience also enhances teaching effectiveness by enabling instructors to draw on practical examples and industry insights. Research suggests that instructors with industry exposure are better equipped to bridge the gap between accounting theory and practice.

Additionally, instructors' attitudes, enthusiasm, and commitment to student learning strongly influence classroom engagement. Continuous professional development, including training in innovative teaching methods and digital tools, further enhances teaching effectiveness.

5. Pedagogical Determinants

Teaching methods play a crucial role in determining effectiveness. Traditional lecture-based instruction remains common in accounting education but is increasingly viewed as insufficient for developing higher-order skills. Active learning approaches—such as case-based learning, problem-based learning, simulations, and flipped classrooms—have been shown to improve student engagement and understanding.

Assessment design is also a key pedagogical determinant. When assessment methods align

with learning objectives and emphasize application and analysis, students are more likely to engage in deep learning. Feedback quality further influences teaching effectiveness by guiding students' learning and performance improvement.

Figure 1: Pedagogical Determinants of Teaching Effectiveness in Accounting Education
(Suggested figure: A model showing teaching methods, assessment alignment, and feedback linked to student learning outcomes.)

6. Learner-Related Determinants

Student characteristics significantly affect teaching effectiveness. Prior academic background, motivation, learning styles, and engagement levels influence how students respond to instructional strategies. Accounting students often exhibit diverse learning preferences, necessitating flexible and inclusive teaching approaches.

Student engagement is a particularly critical factor. Engaged learners actively participate in discussions, apply concepts, and reflect on feedback. Teaching effectiveness improves when educators adopt learner-centered approaches that encourage participation, collaboration, and self-directed learning.

Cultural factors may also shape learner expectations and classroom behavior, especially in international or multicultural accounting programs.

7. Institutional and Environmental Determinants

Institutional support plays a foundational role in enabling teaching effectiveness. Adequate class sizes, access to learning technologies, availability of accounting software, and administrative support all influence instructional quality. Institutions that prioritize teaching excellence through faculty development programs and teaching innovation grants tend to achieve better educational outcomes.

Curriculum design and regulatory frameworks also shape teaching effectiveness. Overcrowded curricula and rigid syllabi may limit pedagogical flexibility, whereas outcome-based education models encourage innovation and relevance.

8. Role of Technology in Teaching Effectiveness

Technology has become a critical determinant of teaching effectiveness in accounting education. Digital tools such as accounting software, enterprise resource planning (ERP) systems, data analytics platforms, and learning management systems enhance experiential learning.

Online and blended learning environments offer flexibility and access but require careful instructional design to maintain engagement. Teaching effectiveness in digital contexts depends on instructors' technological competence, course design quality, and interaction strategies.

Figure 2: Integrated Framework of Teaching Effectiveness Determinants in Accounting Education

(Suggested figure: Instructor, pedagogy, learner, institutional, and technology factors converging toward teaching effectiveness and learning outcomes.)



9. Implications for Accounting Educators and Policymakers

For educators, the findings underscore the importance of adopting student-centered, practice-oriented teaching strategies supported by continuous professional development. Reflective teaching practices and evidence-based pedagogy can significantly enhance effectiveness. Policymakers and accreditation bodies should promote teaching quality by supporting flexible curricula, competency-based education, and teaching innovation. Stronger collaboration between academia and the accounting profession can further ensure teaching relevance and effectiveness.

10. Conclusion

Teaching effectiveness in accounting education is shaped by a complex interaction of instructor attributes, pedagogical strategies, learner characteristics, institutional support, and technological integration. As accounting education adapts to evolving professional demands, enhancing teaching effectiveness is essential for producing competent, ethical, and adaptable graduates. A holistic approach that recognizes and addresses these determinants can significantly improve learning outcomes and professional readiness in accounting education.

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