



Research-Led Teaching in Accounting Education: Enhancing Critical Thinking and Professional Competence

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Abstract

Research-led teaching has emerged as a transformative pedagogical approach in higher education, emphasizing the integration of active research into teaching and learning processes. In accounting education, this approach is particularly significant due to the discipline's evolving regulatory environment, increasing reliance on professional judgment, and demand for analytical and ethical competencies. This paper explores the concept, models, and pedagogical implications of research-led teaching in accounting education. Using an integrative literature review, the study examines how research-informed curricula enhance student engagement, critical thinking, and employability. The paper also identifies implementation challenges and proposes a framework for embedding research-led teaching in accounting programs. The findings suggest that research-led teaching bridges the gap between accounting theory and practice while preparing graduates for complex professional environments.

Key Words: Research-led teaching, Accounting education, Higher education pedagogy, Experiential learning, Curriculum innovation

Introduction

Accounting education is undergoing a fundamental transformation driven by globalization, technological advancement, and heightened expectations of professional accountability. Traditional content-driven teaching methods are increasingly viewed as insufficient for developing analytical reasoning, ethical awareness, and lifelong learning skills among accounting students. In response, higher education institutions are adopting **research-led teaching (RLT)** as a strategy to enhance academic rigor and professional relevance.

Research-led teaching emphasizes the use of current research findings, methodologies, and inquiry-based learning practices within the classroom. In accounting education, this approach enables students to critically evaluate standards, interpret empirical evidence, and engage with real-world financial and governance issues. This paper examines the role of research-led teaching in reshaping accounting education and aligning it with contemporary professional demands.

2. Conceptual Framework of Research-Led Teaching

Research-led teaching can be conceptualized through four interrelated dimensions:

1. **Research-informed teaching** – curriculum content is based on current academic and

- professional research.
2. **Research-oriented teaching** – students learn about research methods and inquiry processes.
 3. **Research-based teaching** – students actively conduct research through projects and case studies.
 4. **Research-tutored teaching** – learning is facilitated through discussion of research papers and findings.

In accounting education, these dimensions support deeper engagement with financial reporting standards, auditing judgments, sustainability disclosures, and regulatory reforms. Research-led teaching shifts students from passive recipients of knowledge to active participants in knowledge creation.

3. Importance of Research-Led Teaching in Accounting Education

3.1 Development of Critical Thinking

Accounting professionals are required to exercise judgment in uncertain and complex contexts. Research-led teaching exposes students to empirical studies, conflicting interpretations, and evolving standards, thereby strengthening analytical and evaluative skills.

3.2 Bridging Theory and Practice

By integrating academic research with real-world cases, research-led teaching reduces the gap between theoretical models and professional practice. Students gain exposure to contemporary issues such as earnings management, audit quality, ESG reporting, and forensic accounting.

3.3 Enhancing Ethical and Professional Judgment

Research on accounting scandals and regulatory failures provides a powerful pedagogical tool. Engaging students with research evidence on ethical lapses fosters professional skepticism and ethical reasoning.

4. Models of Research-Led Teaching in Accounting

4.1 Inquiry-Based Learning Model

Students investigate accounting problems using research questions, datasets, and professional standards. This model is effective in courses such as auditing, financial analysis, and management accounting.

4.2 Case-Study and Empirical Research Integration

Empirical journal articles and professional reports are incorporated into classroom discussions, allowing students to evaluate methodologies and conclusions.

4.3 Undergraduate Research Projects

Capstone projects and dissertations encourage students to conduct independent or group research on accounting topics, enhancing academic writing and data analysis skills.

5. Pedagogical Outcomes of Research-Led Teaching

Empirical evidence from accounting education literature indicates that research-led teaching leads to:

- Higher student engagement and motivation
- Improved problem-solving and analytical abilities
- Better understanding of accounting standards and regulations

- Enhanced employability and readiness for professional exams
- These outcomes align closely with the competency frameworks prescribed by professional accounting bodies such as IFAC, ACCA, and ICAI.

6. Challenges in Implementing Research-Led Teaching

Despite its benefits, research-led teaching faces several challenges:

- **Faculty readiness:** Not all instructors possess active research experience.
- **Curriculum constraints:** Overloaded syllabi limit inquiry-based activities.
- **Student preparedness:** Students may initially struggle with research literacy.
- **Assessment alignment:** Traditional exams may not effectively measure research-based learning outcomes.

Addressing these challenges requires institutional support, faculty development programs, and assessment reform.

7. Proposed Framework for Research-Led Teaching in Accounting

The paper proposes a **Research-Integrated Accounting Pedagogy Framework** consisting of:

1. Curriculum mapping of research skills
2. Progressive research exposure across academic years
3. Integration of academic and professional research
4. Authentic assessment methods (projects, research reports, presentations)
5. Continuous faculty development

This framework ensures systematic and sustainable implementation of research-led teaching.

8. Implications for Policy and Practice

For universities and policymakers, research-led teaching supports accreditation standards and quality assurance requirements. For educators, it provides a pathway to enhance teaching effectiveness and scholarly impact. For students, it cultivates lifelong learning and adaptability in a rapidly changing accounting profession.

9. Conclusion

Research-led teaching represents a strategic innovation in accounting education, fostering critical inquiry, professional competence, and ethical awareness. By embedding research into teaching practices, accounting programs can better prepare graduates for complex professional challenges. Future research should empirically examine student outcomes and explore technology-enabled research-led pedagogies.

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