



Student Motivation and Engagement in Accounting Programs: Determinants, Pedagogical Strategies, and Educational Outcomes

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Abstract

Student motivation and engagement are critical determinants of learning effectiveness, academic performance, and retention in higher education. In accounting programs, maintaining high levels of student motivation and engagement remains a persistent challenge due to perceptions of the discipline as technical, rule-based, and examination-driven. This paper examines the key factors influencing student motivation and engagement in accounting education and explores pedagogical strategies that foster active learning and sustained interest. Drawing on self-determination theory, expectancy-value theory, and student engagement models, the study proposes an integrated conceptual framework linking curriculum design, teaching practices, assessment methods, and learning environments to student engagement outcomes. The paper highlights challenges faced by accounting educators and offers evidence-based recommendations for enhancing motivation and engagement in accounting programs. The study contributes to accounting education literature by emphasizing the strategic importance of learner-centered pedagogy in improving academic success and graduate preparedness.

Key Words: Student Motivation, Student Engagement, Accounting Education, Active Learning, Higher Education

Introduction

Student motivation and engagement have become central concerns in higher education as institutions seek to improve learning quality, student retention, and graduate outcomes. Motivation influences students' willingness to invest effort in learning, while engagement reflects their active participation in academic activities. In accounting programs, these dimensions are particularly significant due to the cumulative and conceptually demanding nature of the discipline.

Accounting courses are often perceived by students as abstract, procedural, and heavily assessment-oriented, leading to surface learning approaches and disengagement. Declining attendance, limited classroom participation, and anxiety related to assessments are commonly reported challenges in accounting education. Addressing these issues requires a deeper understanding of the motivational drivers and engagement mechanisms that shape student

learning experiences.

2. Conceptualizing Student Motivation and Engagement

Student motivation refers to the internal and external forces that initiate, direct, and sustain learning behaviors. Intrinsic motivation arises from genuine interest and enjoyment, whereas extrinsic motivation is driven by external rewards such as grades or employment prospects. Engagement, on the other hand, encompasses behavioral, emotional, and cognitive dimensions of student involvement in learning activities.

In accounting education, motivation and engagement are interrelated constructs. Motivated students are more likely to engage actively in lectures, tutorials, and independent study, while engaging learning environments can enhance motivation by fostering relevance and autonomy.

3. Theoretical Foundations

Self-determination theory provides a robust framework for understanding student motivation in accounting programs. The theory posits that autonomy, competence, and relatedness are fundamental psychological needs that drive intrinsic motivation. Accounting education that supports student choice, skill mastery, and meaningful interaction enhances these needs.

Expectancy-value theory further explains motivation by emphasizing students' beliefs about their ability to succeed and the value they attach to learning tasks. When accounting students perceive course content as relevant to their future careers and believe they can perform well, motivation and engagement increase significantly.

4. Factors Influencing Motivation and Engagement in Accounting Programs

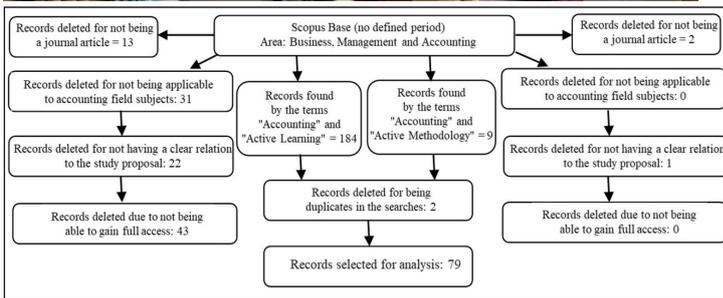
Multiple factors influence student motivation and engagement in accounting education. Curriculum design plays a crucial role, as overly technical and content-heavy syllabi can overwhelm students and reduce intrinsic interest. Teaching methods that rely heavily on passive lectures may fail to capture student attention or encourage deep learning.

Assessment practices also shape motivation. High-stakes examinations often promote rote memorization rather than conceptual understanding. Additionally, individual factors such as prior academic background, self-efficacy, and career aspirations influence how students engage with accounting courses.

5. Role of Teaching and Learning Strategies

Effective teaching strategies are essential for fostering motivation and engagement in accounting programs. Active learning approaches such as problem-based learning, case studies, and classroom discussions encourage students to apply accounting concepts to real-world scenarios. These methods enhance relevance and promote higher-order thinking skills.

Collaborative learning activities, including group projects and peer instruction, support social interaction and shared problem-solving. Such approaches not only increase engagement but also develop communication and teamwork skills valued in professional accounting practice.



6. Technology-Enhanced Learning and Engagement

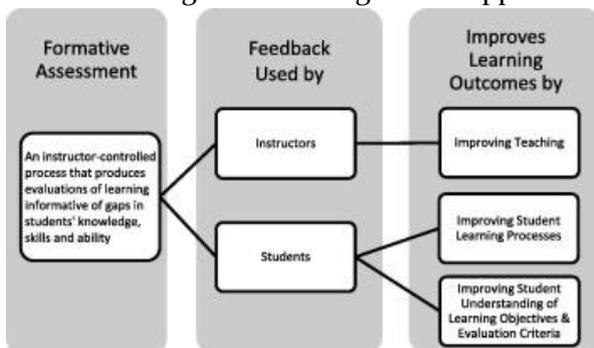
Digital technologies have transformed accounting education by providing new opportunities for engagement. Learning management systems, interactive quizzes, and accounting simulation software enable flexible and self-paced learning. These tools can enhance motivation by offering immediate feedback and personalized learning experiences.

Blended and flipped classroom models further support engagement by shifting content delivery outside the classroom and using in-class time for interactive activities. When effectively implemented, technology-enhanced learning fosters autonomy and improves student satisfaction in accounting programs.

7. Assessment and Feedback as Motivational Tools

Assessment and feedback play a critical role in shaping student motivation and engagement. Formative assessments, such as quizzes and practice exercises, provide ongoing feedback that supports learning and reduces anxiety. Transparent assessment criteria and constructive feedback enhance students' sense of competence and control.

Authentic assessments, including projects and case analyses, promote deeper engagement by connecting academic tasks with professional practice. Such assessments encourage students to see accounting as a meaningful and applied discipline rather than a purely theoretical subject.



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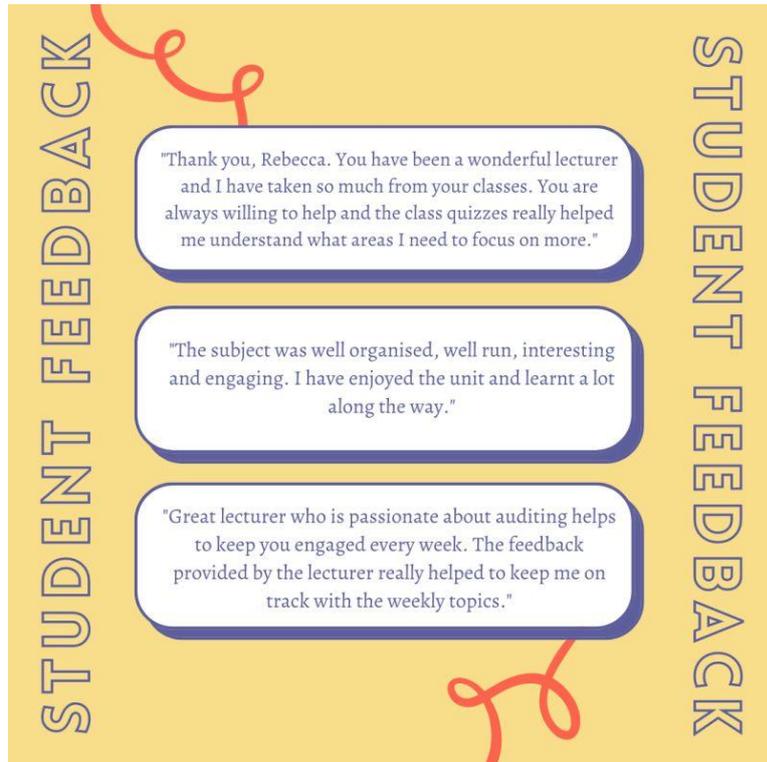
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IMPROVING STUDENT ASSESSMENT FEEDBACK IN AN INTRODUCTORY ACCOUNTING COURSE THROUGH TWO-STAGE COOPERATIVE ASSESSMENT

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ABSTRACT

Student feedback is an important part of the formative assessment process. Previous research shows that there is room for improvement in student feedback on accounting education. Various benefits, especially those associated with the development of certain pervasive skills through group learning, have been established through research. The two-stage group examination offers students the opportunity to become active participants in the feedback process, while harvesting the benefits of teamwork. This study involving 24 students enrolled for an introductory accounting course evaluated the efficacy of the two-stage examination as an intervention to improve feedback.

Students perceived that examination retakes in a team environment were helpful to establish where they made mistakes and showed them how they could improve their future performance. They could further establish how they performed compared to their peers. The examination retakes also helped to improve their understanding of the work and how they could improve their learning.

The intervention was well received by students despite reports of free riding. This study adds to the limited body of research on two-stage exams in accounting education.

Keywords: two-stage assessment, formative assessment, co-operative learning, accounting education, group assessment, peer learning

INTRODUCTION

Effective teaching, in the view of Lubbe (2014), requires "the creation of effective learning experiences, which are critical to achieving the values of a learned profession". As assessment drives student learning, it is important that assessment is constructively aligned with teaching and that it requires students to be active learners (Biggs 1999; Perera, Nguyen and Watty 2014). Effective feedback is an important component of formative assessment (Gibbs and Simpson 2005) and is an area in accounting education that generally needs improvement (Watty et al. 2013; Perera et al. 2014). Hattie and Timperley (2017) emphasise that more quantitative and



8. Challenges in Enhancing Motivation and Engagement

Despite the availability of innovative pedagogical strategies, several challenges persist. Large class sizes limit opportunities for interaction and personalized feedback. Faculty workload and time constraints may hinder the adoption of active learning methods.

Student diversity in terms of academic preparedness and learning preferences further complicates engagement efforts. Additionally, resistance to change from both students and educators can impede the implementation of learner-centered approaches in accounting programs.

9. Implications for Educators and Institutions

To enhance student motivation and engagement, accounting educators must adopt a holistic and student-centered approach to curriculum design and delivery. Institutions should support pedagogical innovation through professional development programs and appropriate resource allocation.

Embedding engagement-focused learning outcomes and assessment strategies within accounting curricula can improve student experiences and academic success. From a policy perspective, recognizing teaching excellence and innovation is essential for sustaining engagement-enhancing practices.

10. Conclusion

Student motivation and engagement are fundamental to effective learning in accounting programs. This paper demonstrates that motivation and engagement are influenced by a complex interplay of curriculum design, teaching strategies, assessment practices, and learning environments.

By adopting active, technology-enhanced, and learner-centered pedagogies, accounting educators can transform student perceptions of the discipline and promote deeper, more meaningful learning. Future research should empirically examine the long-term impact of engagement-focused interventions on student performance, retention, and professional outcomes in accounting education.

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