



## Teaching Workload and Performance in Accounting Education: Implications for Faculty Effectiveness and Learning Quality

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### **Abstract**

Teaching workload has become a critical issue in higher education, particularly in professionally oriented disciplines such as accounting. Increasing student numbers, curriculum expansion, accreditation requirements, research expectations, and administrative responsibilities have substantially intensified academic workloads. This paper examines the relationship between teaching workload and faculty performance in accounting education. Drawing on an extensive review of global literature, the study analyzes how workload dimensions—teaching hours, assessment load, class size, administrative duties, and research pressure—affect instructional quality, faculty well-being, and student learning outcomes. A conceptual framework is proposed linking workload factors to teaching performance through mediating variables such as job satisfaction, burnout, and pedagogical innovation. The paper concludes that excessive and poorly managed workloads negatively influence teaching effectiveness in accounting education and calls for balanced workload models, institutional support, and policy reforms to sustain high-quality accounting instruction.

**Key Words:** Teaching workload, faculty performance, accounting education, higher education, teaching effectiveness

### **Introduction**

Accounting education occupies a strategic position in higher education due to its direct link with professional practice, regulatory compliance, and ethical responsibility. Accounting educators are expected to deliver technically rigorous content while simultaneously developing students' analytical skills, professional judgment, and ethical awareness. However, the increasing workload imposed on academic staff has raised concerns regarding its impact on teaching performance and educational quality.

In recent decades, universities worldwide have experienced rising student enrollments, intensified accountability measures, and growing emphasis on research productivity. Accounting faculty often face heavy teaching loads, large class sizes, frequent assessments, curriculum updates aligned with professional standards, and extensive administrative duties. These pressures may adversely affect instructional quality, innovation in pedagogy, and faculty well-being. This paper explores the relationship between teaching workload and performance in accounting education and highlights its implications for sustainable teaching excellence.

## **2. Conceptualizing Teaching Workload in Accounting Education**

Teaching workload refers to the total time and effort required by faculty to perform teaching-related activities. In accounting education, workload extends beyond classroom instruction to include lesson preparation, assessment design and grading, student mentoring, curriculum development, accreditation documentation, and coordination with professional bodies.

Accounting courses often involve complex numerical problem-solving, case analyses, and continuous assessment, all of which significantly increase marking and feedback responsibilities. Additionally, frequent changes in accounting standards and regulations require instructors to constantly update course materials. Therefore, teaching workload in accounting education is multidimensional and qualitatively demanding, not merely a function of contact hours.

## **3. Faculty Performance in Accounting Education**

Faculty performance in accounting education encompasses teaching effectiveness, curriculum delivery quality, student engagement, assessment fairness, and contribution to learning outcomes. Effective accounting teaching requires clarity in explaining technical concepts, contextualizing theory within practice, and fostering analytical and ethical reasoning.

High-performing accounting educators also engage in reflective teaching, adopt innovative pedagogies, and provide timely, constructive feedback. However, sustaining such performance requires adequate time, cognitive resources, and institutional support. Excessive workload may compromise faculty performance by limiting preparation time, reducing instructional creativity, and increasing stress and fatigue.

## **4. Theoretical Perspectives Linking Workload and Performance**

Several theoretical frameworks explain the relationship between workload and performance. The Job Demands–Resources (JD-R) model posits that excessive job demands, such as high workload, lead to stress and burnout unless balanced by adequate resources (Bakker & Demerouti, 2007). In accounting education, heavy teaching and assessment demands may reduce performance if institutional support is insufficient.

Role theory also provides insight, suggesting that role overload and role conflict—common in academia due to simultaneous teaching, research, and administrative expectations—negatively affect job performance. Furthermore, human capital theory emphasizes that faculty performance depends on continuous investment in skill development, which may be constrained by excessive workload.

## **5. Dimensions of Teaching Workload in Accounting Education**

### **5.1 Teaching Hours and Class Size**

High teaching hours and large class sizes are common in accounting programs, particularly at undergraduate levels. Large classes reduce opportunities for interaction and individualized feedback, which are essential for effective accounting instruction.

### **5.2 Assessment and Grading Load**

Accounting courses typically involve problem-solving assignments, case analyses, and examinations requiring detailed evaluation. The grading burden is substantial and time-

consuming, directly influencing faculty workload.

### 5.3 Curriculum and Accreditation Responsibilities

Alignment with professional accounting bodies such as IFAC, ACCA, and CPA requires continuous curriculum updates and documentation, adding to faculty workload.

### 5.4 Administrative and Research Expectations

In addition to teaching, accounting faculty are often expected to publish research and perform administrative roles, leading to workload intensification and competing priorities.

### Figure 1: Dimensions of Teaching Workload in Accounting Education

*Suggested figure: A multi-layered diagram illustrating teaching hours, assessment load, administrative duties, curriculum updates, and research pressure as components of total workload.*

## 6. Impact of Teaching Workload on Faculty Performance

Empirical studies consistently indicate a negative relationship between excessive workload and teaching performance. High workload levels are associated with reduced preparation time, delayed feedback, and reliance on traditional lecture-based methods. In accounting education, this may result in surface-level learning and diminished development of professional skills.

Workload-related stress and burnout further impair cognitive functioning, motivation, and job satisfaction. Accounting educators experiencing burnout may disengage from pedagogical innovation and student-centered teaching, ultimately affecting learning quality and student satisfaction.

## 7. Mediating Factors: Job Satisfaction, Burnout, and Motivation

The relationship between workload and performance is often mediated by psychological and organizational factors. Job satisfaction plays a critical role in sustaining teaching effectiveness. Faculty members who perceive workload as unfair or unmanageable report lower satisfaction and commitment.

Burnout—characterized by emotional exhaustion, depersonalization, and reduced personal accomplishment—is a significant risk in accounting education due to continuous performance pressures. Conversely, supportive leadership, collegiality, and recognition can mitigate negative workload effects and sustain motivation.

### Figure 2: Conceptual Framework Linking Teaching Workload and Faculty Performance

*Suggested figure: Teaching workload → mediators (job satisfaction, burnout, motivation) → teaching performance → student learning outcomes.*

## 8. Institutional Role in Managing Teaching Workload

Institutions play a crucial role in shaping workload-performance dynamics. Transparent workload allocation models, reasonable class sizes, teaching assistants, and technology-supported assessment systems can significantly reduce faculty burden.

Professional development programs and workload recognition for curriculum development and accreditation tasks further support performance. Institutions that value teaching

excellence alongside research productivity are more likely to sustain high-quality accounting education.

### **9. Implications for Accounting Education Policy and Practice**

For educators, the findings highlight the importance of workload management strategies such as assessment redesign, collaborative teaching, and effective use of educational technology. Reflective teaching practices can help faculty prioritize high-impact activities.

For policymakers and administrators, the study underscores the need for balanced workload policies that recognize the unique demands of accounting education. Accreditation agencies should also consider workload implications when prescribing curriculum requirements.

### **10. Conclusion**

Teaching workload is a critical determinant of faculty performance in accounting education. Excessive and poorly managed workloads undermine teaching quality, innovation, and faculty well-being, ultimately affecting student learning outcomes. This paper argues for a holistic approach to workload management that balances teaching, research, and administrative responsibilities. Sustainable accounting education requires institutional commitment to supporting faculty performance through fair workload allocation, adequate resources, and recognition of teaching excellence.

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