



Use of Reflective Teaching Practices in Accounting Education

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Abstract

The rapidly changing accounting profession—driven by globalization, technological innovation, sustainability reporting, and ethical scrutiny—demands continuous pedagogical innovation in accounting education. Reflective teaching practices have emerged as a powerful approach for improving teaching effectiveness, student engagement, and learning outcomes. This research article examines the role and impact of reflective teaching practices in accounting education. Drawing upon educational theory, professional education standards, and empirical insights from higher education pedagogy, the study develops a conceptual framework linking reflective teaching cycles to improved student learning outcomes in accounting programs. The paper discusses key reflective models, implementation strategies, challenges, and assessment mechanisms, and highlights how reflective teaching supports assurance of learning and continuous improvement processes in accounting education. The study concludes that reflective teaching practices enhance critical thinking, professional judgment, and ethical awareness among accounting students, thereby aligning accounting education with contemporary professional expectations..

Key Words: reflective teaching, accounting education, reflective practice, experiential learning, assurance of learning, professional competence

Introduction

Accounting education has traditionally emphasized technical knowledge, procedural accuracy, and examination-based assessment. However, the increasing complexity of business environments, digital transformation, sustainability reporting requirements, and heightened ethical expectations have necessitated a shift toward student-centered and reflective pedagogical approaches. Contemporary accounting graduates are expected not only to possess technical competence but also to demonstrate critical thinking, professional judgment, ethical reasoning, and lifelong learning capabilities.

Reflective teaching practices refer to the systematic process by which educators critically analyze their teaching methods, classroom interactions, assessment strategies, and student learning outcomes to improve instructional effectiveness. In accounting education, reflective teaching enables instructors to evaluate whether students are merely memorizing accounting standards or genuinely understanding and applying accounting concepts in real-world contexts. This paper explores the use of reflective teaching practices in accounting education and argues that reflective pedagogy plays a crucial role in bridging the gap between accounting theory and professional practice. By embedding reflection into teaching and assessment, accounting

educators can foster deeper learning, adaptability, and professional competence among students.

2. Conceptual Background and Literature Review

2.1 Reflective Teaching: Theoretical Foundations

Reflective teaching is rooted in the work of Dewey (1933), who defined reflection as an active, persistent, and careful consideration of beliefs and practices in light of their consequences. Schön (1983) further conceptualized reflection as “reflection-in-action” and “reflection-on-action,” emphasizing its relevance in professional education.

In higher education, reflective teaching is widely recognized as a mechanism for continuous pedagogical improvement. Educators engage in reflective cycles by planning, acting, observing, and reflecting, leading to informed modifications in teaching practice. This cyclical process promotes professional growth and pedagogical responsiveness.

2.2 Reflective Practice in Professional and Accounting Education

Accounting education shares many characteristics with other professional disciplines such as medicine, law, and engineering, where reflective practice is integral to professional competence. Studies in accounting pedagogy highlight that reflective teaching enhances students’ ability to integrate conceptual knowledge with practical application, particularly in areas such as auditing judgment, ethical decision-making, and financial analysis.

Reflective teaching also aligns with international expectations for accounting education, which emphasize learning outcomes, professional skills, and ethical competence. By reflecting on student performance and feedback, accounting educators can ensure that course design and assessment methods remain aligned with professional competency requirements.

3. Reflective Teaching Practices in Accounting Education

Reflective teaching practices in accounting education may take several forms, including reflective journals, peer observation, student feedback analysis, case-based reflection, and post-assessment evaluation.

3.1 Reflective Journals and Teaching Diaries

Teaching journals allow accounting educators to document classroom experiences, student responses, and assessment outcomes. Through regular reflection, instructors can identify areas where students struggle—such as interpreting accounting standards or applying judgment in complex scenarios—and redesign instructional strategies accordingly.

3.2 Reflection through Student Feedback

Systematic analysis of student feedback provides valuable insights into teaching effectiveness. Reflective accounting educators go beyond surface-level satisfaction scores and analyze qualitative feedback to improve clarity, relevance, and engagement in accounting courses.

3.3 Peer Observation and Collaborative Reflection

Peer observation enables accounting educators to reflect on teaching practices through collegial dialogue. Observing peers’ approaches to teaching complex accounting topics—such as consolidation or auditing risk assessment—can stimulate pedagogical innovation and professional learning communities.



4. Reflective Teaching and Student Learning Outcomes

Reflective teaching practices directly influence student learning outcomes in accounting education. When educators reflect on instructional effectiveness, they can adapt teaching strategies to enhance student comprehension and engagement.

4.1 Development of Critical Thinking and Judgment

Accounting education increasingly emphasizes judgment-based tasks rather than mechanical computation. Reflective teaching encourages educators to design learning activities that require students to justify accounting treatments, evaluate alternatives, and consider ethical implications.

4.2 Enhancement of Experiential and Case-Based Learning

Reflective educators often integrate real-world cases, simulations, and experiential learning activities into accounting courses. Reflection enables instructors to assess the effectiveness of these activities and refine them to better support learning objectives.

4.3 Ethical Awareness and Professional Values

Reflective teaching fosters ethical sensitivity by encouraging educators to reflect on how ethical issues are presented and discussed in the classroom. This supports the development of professional values and integrity among accounting students.

5. Conceptual Framework



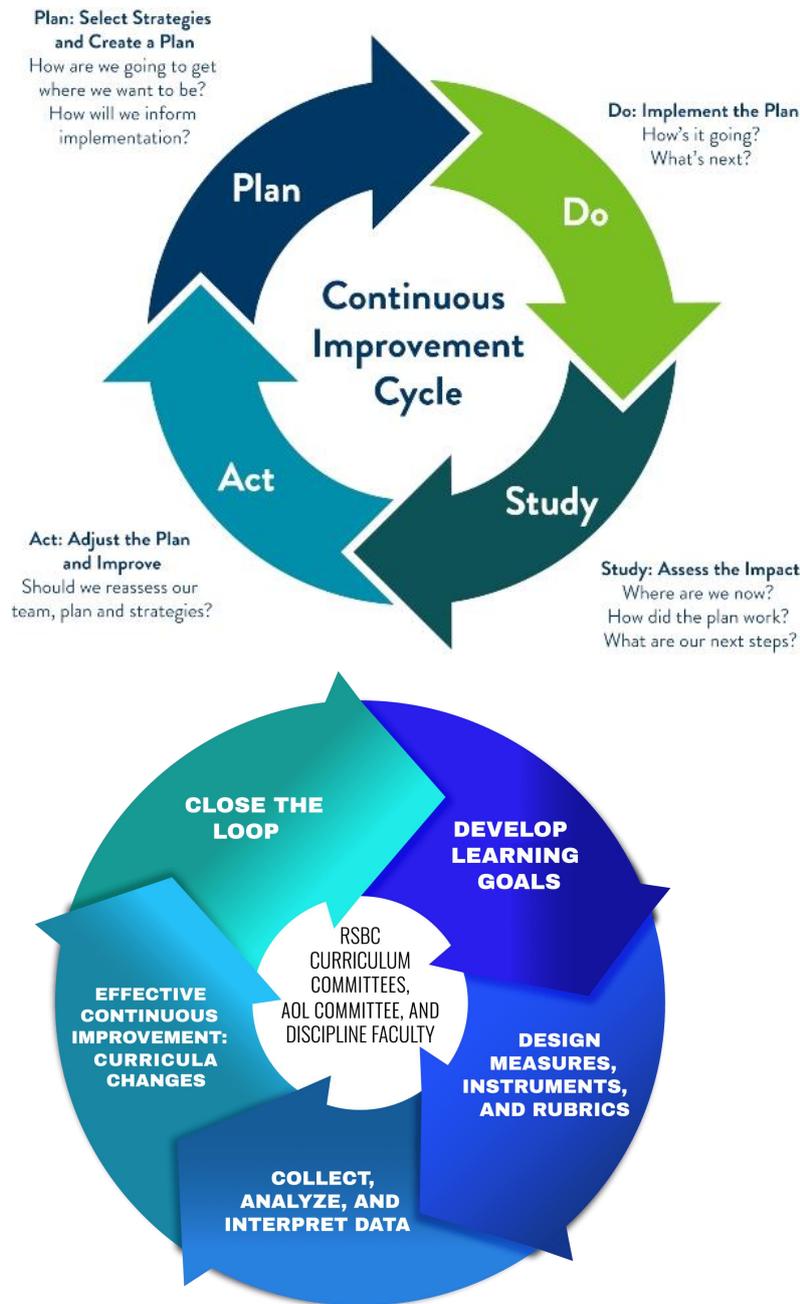


Figure 1. Reflective Teaching Framework in Accounting Education

The proposed framework conceptualizes reflective teaching as a continuous cycle comprising four stages:

1. **Planning:** Designing learning objectives, teaching strategies, and assessments.
2. **Action:** Delivering instruction and engaging students.
3. **Observation:** Collecting evidence through student performance, feedback, and peer review.
4. **Reflection:** Analyzing evidence to inform pedagogical improvement.
5. This reflective cycle supports assurance of learning processes by linking teaching practices with measurable learning outcomes.

6. Methodology

This study adopts a qualitative and conceptual research design based on an extensive review of existing literature on reflective teaching, accounting education, and professional pedagogy. Academic journal articles, books, and policy documents related to reflective practice and accounting education were analyzed to identify key themes, best practices, and implementation challenges.

The conceptual framework was developed by synthesizing theoretical models of reflective practice with pedagogical approaches commonly used in accounting education. Although the study does not involve primary empirical data, it provides a foundation for future empirical research on reflective teaching effectiveness in accounting programs.

7. Challenges in Implementing Reflective Teaching Practices

Despite its benefits, implementing reflective teaching practices in accounting education presents several challenges.

7.1 Time Constraints and Workload

Accounting educators often face heavy teaching, research, and administrative workloads, leaving limited time for structured reflection. Institutions must recognize reflective teaching as a core professional activity rather than an optional add-on.

7.2 Resistance to Pedagogical Change

Some educators may be reluctant to move away from traditional lecture-based approaches. Reflective teaching requires openness to change and willingness to critically examine one's teaching practices.

7.3 Measuring the Impact of Reflection

Assessing the direct impact of reflective teaching on student learning outcomes can be challenging. Institutions should adopt systematic assurance of learning mechanisms to capture evidence of pedagogical improvement.

8. Implications for Accounting Educators and Institutions

Reflective teaching practices have important implications for accounting educators, institutions, and accreditation processes. For educators, reflective practice supports continuous professional development and teaching excellence. For institutions, reflective teaching contributes to curriculum relevance, quality assurance, and graduate employability.

Embedding reflective teaching into faculty development programs can strengthen teaching culture and align accounting education with professional expectations. Institutions should provide training, mentoring, and institutional support to promote reflective pedagogy.

9. Conclusion

The use of reflective teaching practices in accounting education is essential for enhancing teaching effectiveness and student learning outcomes. Reflective pedagogy enables accounting educators to respond to evolving professional requirements, foster critical thinking and ethical awareness, and support continuous improvement in teaching and assessment.

This study highlights reflective teaching as a strategic pedagogical approach that aligns

accounting education with contemporary professional and accreditation expectations. Future research may empirically examine the relationship between reflective teaching practices and specific learning outcomes in accounting programs across different educational contexts.

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