



Challenges Faced by Accounting Educators in Emerging Markets: A Conceptual Review, Evidence-Informed Typology, and Institutional Response Framework

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Abstract

Accounting educators in emerging markets operate at the intersection of rapidly changing professional standards, uneven institutional resources, massified higher education, and diverse student preparedness. While global bodies and professional associations increasingly emphasize competency-based education, analytics, ethics, and technology-enabled practice, many institutions in emerging contexts face constraints that hinder the design and delivery of contemporary accounting curricula. This study develops a conceptual synthesis of challenges faced by accounting educators in emerging markets and proposes a “Constraint–Capability–Change” framework explaining how structural constraints (funding, infrastructure, policy, accreditation pressures) translate into pedagogical limitations (assessment quality, curriculum relevance, research integration), and ultimately shape graduate capabilities (professional judgment, digital literacy, ethical reasoning). The paper contributes a typology of challenges organized across macro (policy and regulation), meso (institutional capacity), and micro (classroom practice) levels, and offers pragmatic interventions—including low-cost digital toolkits, authentic assessment designs, faculty development models, and industry partnerships—to strengthen accounting education quality. Implications for universities, regulators, accreditation agencies, and professional bodies are discussed..

Key Words: accounting education, emerging markets, faculty challenges, curriculum reform, authentic assessment, digital readiness, professional competency

Introduction

Emerging markets are characterized by fast-growing economies, expanding higher education systems, and accelerating demand for professional talent. Accounting, as a field critical to governance, investment, taxation, and corporate accountability, plays a central role in these development trajectories. Yet the teaching of accounting in emerging markets often occurs under conditions of limited institutional resources, high student–teacher ratios, evolving regulatory expectations, and shifting employer needs. In recent years, accounting educators have also faced the added complexity of digital transformation, sustainability reporting, and the growing expectation that graduates possess analytical and technology-oriented competencies.

Accounting educators in emerging markets are therefore tasked with an ambitious dual mission. On the one hand, they must maintain foundational technical competence aligned with financial reporting and auditing standards. On the other hand, they must deliver broader professional skills—critical thinking, communication, ethics, and digital literacy—despite constraints that are less visible in more resource-rich education systems. These tensions manifest in curriculum overload, assessment pressures, limited access to professional software, and inadequate opportunities for applied learning.

This paper examines the challenges faced by accounting educators in emerging markets and develops a structured framework to guide institutional and policy responses. Rather than treating challenges as isolated problems, the paper argues that they form an interacting system: macro-level governance and funding decisions influence institutional capacity, which shapes classroom practice, assessment integrity, and graduate outcomes.

2. Problem Statement and Research Objectives

Although global accounting education discourse increasingly emphasizes competency-based curricula and technology-enabled learning, many emerging-market institutions struggle to implement such reforms. The challenges are not merely pedagogical; they involve policy misalignment, infrastructure limitations, faculty workload pressures, research capacity constraints, and the realities of student diversity.

Problem Statement:

Accounting educators in emerging markets face systemic constraints that limit their capacity to design and deliver modern, outcomes-oriented accounting education aligned with professional expectations and local economic needs.

Objectives:

1. Identify and synthesize the major challenges affecting accounting educators in emerging markets.
2. Classify these challenges into a multi-level typology (macro, meso, micro).
3. Propose a conceptual framework linking constraints to pedagogical quality and graduate outcomes.
4. Provide pragmatic strategies for educators and institutions to mitigate challenges.
5. Suggest directions for future research and policy development.

3. Literature Review

Research on accounting education emphasizes the importance of constructive alignment between learning outcomes, teaching activities, and assessment. However, the capacity to implement alignment depends heavily on contextual resources, governance, and institutional culture.

3.1 Emerging Markets and Higher Education Constraints

Emerging markets often experience rapid massification of higher education, leading to increased enrollment without proportional increases in faculty, facilities, or learning technologies. Accounting departments frequently face high teaching loads and large classes, which affects feedback quality and limits active learning methods. Additionally, unequal digital access among students creates barriers to technology-intensive teaching.

3.2 Curriculum Reform and Standard-Setting Pressures

International reporting and auditing standards influence accounting curricula globally, but emerging markets may face challenges in adapting these standards to local contexts, languages, and business realities. Faculty must cover complex and frequently updated standards while also addressing local tax laws, public sector accounting, and SME reporting practices. Curriculum overload and misalignment between academic syllabi and professional examinations are persistent issues.

3.3 Assessment Quality and Academic Integrity

Assessment integrity and authenticity are major concerns in resource-constrained environments. High-stakes examinations remain dominant, often emphasizing memorization. Yet professional competency requires application, judgment, and communication. Digital assessment, while promising, may increase misconduct if monitoring systems are weak and assessment design is not authentic.

3.4 Faculty Development and Research Capacity

Faculty training and pedagogical development opportunities are often limited, particularly in institutions without strong research cultures. Educators may have fewer opportunities for funded research, professional training, or industry engagement. This reduces the integration of contemporary issues—such as analytics, ESG reporting, and digital audit tools—into teaching.

4. Theoretical Foundation

This paper draws on three theoretical perspectives that explain how challenges shape educational practice.

4.1 Institutional Theory

Institutions respond to pressures from regulators, accreditation bodies, professional associations, and societal expectations. In emerging markets, these pressures may create compliance-driven education systems that prioritize coverage of syllabi over deeper learning.

4.2 Resource-Based View (RBV) of Educational Capacity

Educational quality depends on resource bundles: qualified faculty, infrastructure, technology, learning materials, and partnerships. Emerging market institutions often have resource gaps, which constrain innovation.

4.3 Constructive Alignment and Outcomes-Based Education

Constructive alignment argues that teaching and assessment should be designed to meet specified learning outcomes. Challenges in emerging markets often disrupt alignment, leading to a mismatch between desired competencies and actual learning experiences.

5. Methodology

This study adopts a **conceptual review and framework development** approach. The paper synthesizes peer-reviewed scholarship on accounting education, emerging market higher education challenges, and competency-based pedagogy. The outcome is a structured typology and integrative framework designed to support practical interventions and future empirical research.

6. Typology of Challenges Faced by Accounting Educators in Emerging Markets

The challenges are categorized into three levels: **macro (system)**, **meso (institution)**, and **micro (classroom)**. Each category is explained in paragraph form with practical implications.

6.1 Macro-Level Challenges (Policy, Regulation, and System Constraints)

6.1.1 Funding and Infrastructure Limitations

Many emerging-market higher education systems face inadequate or uneven funding. This affects campus infrastructure, technology access, library resources, and learning support services. Accounting education, which increasingly requires software labs, datasets, and digital assessment platforms, suffers when institutions cannot provide basic technological infrastructure. Educators must then rely on theoretical instruction even when practical competence is demanded by the profession.

6.1.2 Policy Volatility and Regulatory Complexity

Emerging markets may experience frequent changes in tax policies, compliance rules, and public-sector accounting reforms. Faculty must update content continually, often without timely access to updated teaching materials. This volatility increases cognitive overload for students and preparation workload for educators, reducing the time available for active learning design.

6.1.3 Professional Accreditation and Examination Misalignment

Where professional bodies control qualification pathways, university curricula may become tightly focused on passing exams rather than developing broader competencies. Educators often face pressure to “teach to the test,” which reinforces memorization-based pedagogy and restricts innovation.

6.2 Meso-Level Challenges (Institutional Capacity and Governance)

6.2.1 High Teaching Loads and Staffing Shortages

Many accounting departments in emerging markets operate with limited faculty numbers relative to enrollment. High teaching loads reduce time for course redesign, research, faculty development, and industry engagement. The result is often reliance on repeatable lecture content and standardized exams.

6.2.2 Limited Access to Professional Tools and Learning Resources

Accounting programs increasingly require ERP exposure, cloud accounting tools, audit analytics platforms, and data visualization skills. Institutions may lack licenses, labs, or technical support. Educators may also lack access to current journals, case databases, and updated standard-setting guidance, constraining curriculum relevance.

6.2.3 Weak Industry–Academia Collaboration

Partnerships with firms enhance internships, guest lectures, live projects, and contextual case content. Yet many institutions struggle to maintain sustained collaborations due to geographic limitations, limited placement infrastructure, or weak incentives for industry participation.

6.2.4 Governance and Incentive Misalignment

Faculty promotion systems may prioritize publication counts over teaching quality, or may not reward innovation. Where teaching innovation is not recognized, educators may view pedagogical improvement as a personal cost rather than an institutional priority.

6.3 Micro-Level Challenges (Classroom Practice, Student Factors, Assessment)

6.3.1 Student Preparedness and Learning Diversity

Emerging markets often show wide variation in students' prior exposure to mathematics, English language, technology, and analytical reasoning. A single classroom may contain both high-performing students and students struggling with foundational concepts. This diversity complicates pacing and increases the need for scaffolding and differentiated instruction.

6.3.2 Digital Divide and Unequal Access

Even when faculty attempt blended learning, students may lack reliable internet, devices, or quiet study spaces. This creates equity issues and may reduce participation, leading educators to revert to traditional face-to-face methods.

6.3.3 Assessment Integrity and Authenticity Constraints

Large classes and limited grading support encourage the use of objective tests and standardized exams. These methods often measure recall rather than professional competence. When online assessments are used, academic integrity risks increase unless tasks are designed authentically (e.g., individualized datasets, oral defenses, reflection components).

6.3.4 Limited Feedback and Mentoring Time

Effective learning requires feedback cycles, yet large classes make personalized feedback difficult. Without feedback, students struggle to improve professional writing, judgment, and ethical reasoning—skills essential for accounting practice.

7. Figure and Framework

Figure 1. Constraint–Capability–Change Framework for Accounting Education in Emerging Markets

[Constraints]

Macro: Funding gaps, regulatory volatility, exam pressures

Meso: Staffing shortages, weak infrastructure, limited partnerships

Micro: diverse preparedness, digital divide, integrity risks

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[Pedagogical Effects]

Lecture dominance, limited practice exposure, weak feedback loops, assessment focused on memorization

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[Graduate Capability Outcomes]

Lower digital literacy, weaker judgment/skepticism, limited communication, reduced employability and professional readiness

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[Change Levers]

Faculty development + authentic assessment + low-cost tech adoption
+ industry collaboration + supportive governance and incentives

Explanation: The model shows how multi-level constraints shape teaching and assessment practices, influencing graduate outcomes. It also identifies change levers that can strengthen

capability even under resource limitations.

8. Practical Strategies and Institutional Responses

8.1 Low-Cost Pedagogical Innovation Toolkit

Even without expensive labs, educators can build practical competence using low-cost tools such as spreadsheet-based accounting simulations, open datasets, and guided mini-cases. Faculty can design transaction processing exercises using spreadsheet templates that mimic accounting software logic, followed by interpretation tasks that require students to write professional memos explaining decisions.

8.2 Authentic Assessment to Reduce Memorization and Misconduct

Educators can adopt authentic tasks that are difficult to copy and that reflect professional practice. Examples include individualized company analysis projects, audit planning memos, budgeting proposals, and tax compliance simulations using localized scenarios. Oral defenses, reflection journals, and staged submissions improve integrity and allow assessment of reasoning processes rather than only final answers.

8.3 Partnerships for Practice Exposure

Institutions can create structured partnerships with SMEs, NGOs, and local firms for live projects and internships. Even short projects—such as preparing bookkeeping systems, costing templates, or basic internal control checklists—provide experiential learning. A partnership model can be coordinated through alumni networks and professional bodies.

8.4 Faculty Development and Communities of Practice

Professional development should include training in constructive alignment, rubric-based grading, case facilitation, and assessment design. Peer mentoring and communities of practice allow educators to share materials and strategies, reducing workload burdens and spreading innovation.

8.5 Policy and Governance Support

Universities and regulators can enable innovation by recognizing teaching excellence in promotions, reducing workload for course redesign, and investing in baseline digital infrastructure. Professional bodies can support educators through teaching cases, free learning resources, and curriculum guidance aligned to competencies rather than only examinations.

9. Implications

9.1 Implications for Educators

Educators can prioritize “high-impact, low-cost” changes: integrate mini-cases weekly, use rubrics, adopt portfolio elements, and provide structured feedback at key milestones. The aim is to move gradually from coverage-driven pedagogy to outcome-driven learning.

9.2 Implications for Institutions

Institutions should treat accounting education as a strategic capability linked to employability and governance outcomes. Investment in faculty development and modest technology support can yield large returns through improved graduate readiness.

9.3 Implications for Professional Bodies and Policymakers

Professional bodies can reduce misalignment by updating syllabi to reward application and

judgment, not memorization. Policymakers can support equitable access by improving digital infrastructure and library resources, especially in regional institutions.

10. Conclusion

Accounting educators in emerging markets face layered and interconnected challenges shaped by funding constraints, regulatory volatility, staff shortages, digital divides, and assessment integrity pressures. These challenges influence pedagogy by reinforcing lecture-based teaching and exam-centric assessment, often limiting the development of professional competencies demanded by the modern accounting profession. The Constraint–Capability–Change framework proposed in this paper offers a structured understanding of how constraints translate into capability outcomes and identifies practical change levers. By adopting authentic assessment, low-cost technology strategies, partnerships, and faculty development models, educators and institutions can enhance learning quality and graduate employability even under resource constraints. Sustained progress, however, requires governance and policy support that values teaching innovation and ensures minimal infrastructure for modern accounting education.

11. Limitations and Future Research

This conceptual study does not present primary empirical data. Future research should test the proposed framework through surveys of accounting faculty across emerging markets, comparative case studies of institutions implementing innovations, and longitudinal studies linking pedagogical reforms to graduate outcomes. Additional research should explore the impact of AI-assisted learning tools, integrity safeguards in digital assessment, and equity-focused approaches to address the digital divide.

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