



Inclusive Teaching Practices in Accounting Programs: Promoting Equity, Engagement, and Professional Readiness

Dr. Meera V. Kulkarni

Department of Accounting and Finance, National Institute of Management Studies, Pune,
India

Prof. Andrew R. Collins

School of Accountancy and Business Analytics, University of North Midlands, United
Kingdom

Dr. Samira Hossain

Centre for Gender Studies and Higher Education, University of Chittagong, Bangladesh

Abstract

Inclusive teaching practices have become a central concern in higher education as institutions strive to address increasing diversity in student populations. In accounting programs, inclusivity is particularly important due to the discipline's technical nature, professional expectations, and historically homogeneous pedagogical approaches. This paper examines inclusive teaching practices in accounting education, focusing on their conceptual foundations, pedagogical strategies, and impact on student learning outcomes. Drawing on an integrative review of existing literature, the study identifies key inclusive practices such as universal design for learning, culturally responsive pedagogy, accessible assessment, and technology-enabled support. The paper further explores challenges in implementing inclusivity and proposes a comprehensive framework for embedding inclusive teaching within accounting curricula. The findings suggest that inclusive teaching practices enhance student engagement, reduce achievement gaps, and better prepare accounting graduates for diverse and global professional environments..

Key Words: Inclusive teaching, Accounting education, Equity and diversity, Universal design for learning, Higher education pedagogy

Introduction

Higher education institutions worldwide are experiencing unprecedented diversity in student demographics, including differences in socio-economic background, culture, language, gender, disability, and prior educational experience. Accounting programs, traditionally characterized by standardized curricula and examination-driven assessment, often struggle to accommodate this diversity effectively. As a result, there is growing recognition of the need for **inclusive teaching practices** that ensure equitable learning opportunities for all students.

Inclusive teaching in accounting education goes beyond access and representation; it involves intentional pedagogical design that values diversity, supports varied learning needs, and fosters a sense of belonging. This paper argues that inclusive teaching is essential not only for social equity but also for improving academic performance, professional competence, and ethical awareness among accounting students.



2. Conceptual Foundations of Inclusive Teaching

Inclusive teaching is grounded in educational theories that emphasize equity, learner-centeredness, and social justice. It seeks to create learning environments where all students can participate meaningfully, regardless of personal or contextual differences.

In accounting education, inclusivity involves recognizing that students may differ in numeracy skills, language proficiency, cultural perspectives on finance and ethics, and access to learning resources. Inclusive pedagogy challenges deficit-based assumptions and instead focuses on designing flexible learning experiences that accommodate diverse learners while maintaining academic rigor.

3. Importance of Inclusivity in Accounting Programs

3.1 Addressing Achievement Gaps

Research indicates that students from underrepresented or disadvantaged backgrounds often face higher attrition rates in accounting programs. Inclusive teaching practices help reduce these gaps by providing targeted support and flexible learning pathways.

3.2 Enhancing Engagement and Retention

When students feel respected and included, they are more likely to engage actively with course material. Inclusive classrooms encourage participation, collaboration, and confidence, which are critical for mastering complex accounting concepts.

3.3 Preparing Accountants for Diverse Workplaces

Modern accounting professionals work in multicultural and global contexts. Inclusive education fosters cultural awareness, ethical sensitivity, and communication skills essential for professional success.

4. Inclusive Teaching Strategies in Accounting Education

4.1 Universal Design for Learning (UDL)

UDL emphasizes providing multiple means of engagement, representation, and expression. In accounting programs, this may include varied instructional materials (videos, case studies, simulations), alternative assessment formats, and flexible participation options.

4.2 Culturally Responsive Teaching

Culturally responsive teaching integrates students' cultural backgrounds into learning activities. Accounting educators can incorporate international case studies, comparative financial practices, and discussions on cultural influences in business ethics.

4.3 Accessible and Inclusive Assessment

Inclusive assessment practices include transparent grading criteria, formative feedback, scaffolded assignments, and alternatives to high-stakes examinations. These approaches help accommodate different learning styles and reduce assessment-related anxiety.

4.4 Technology-Enabled Inclusivity

Digital tools such as learning management systems, captioned lectures, accounting simulations, and assistive technologies enhance accessibility for students with disabilities and those balancing work or caregiving responsibilities.



5. Figure: Inclusive Teaching Framework for Accounting Programs

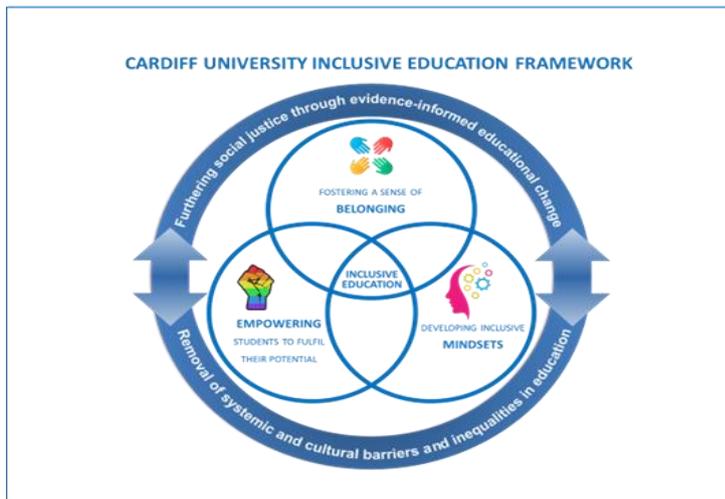


Figure 1. Inclusive Teaching Practices Framework for Accounting Programs

Description:

The framework highlights four interrelated dimensions of inclusive accounting education:

1. Curriculum inclusivity (diverse content and perspectives)
2. Pedagogical inclusivity (flexible and student-centered teaching)
3. Assessment inclusivity (fair and transparent evaluation)

4. Institutional support (faculty training and learning resources)

6. Impact of Inclusive Teaching on Learning Outcomes

Studies in accounting education demonstrate that inclusive teaching practices lead to improved academic performance, higher student satisfaction, and stronger conceptual understanding. Students exposed to inclusive pedagogy show greater confidence in problem-solving, improved communication skills, and enhanced ethical reasoning.

Inclusive teaching also supports collaborative learning, enabling students to learn from peers with diverse perspectives. This collaborative environment mirrors professional accounting practice, where teamwork and communication are essential.

7. Challenges in Implementing Inclusive Teaching Practices

Despite its benefits, inclusive teaching faces several challenges:

7.1 Faculty Preparedness

Many accounting educators are trained primarily in technical content rather than inclusive pedagogy. Professional development is necessary to build inclusive teaching competence.

7.2 Curriculum Rigidity

Accreditation requirements and professional syllabi may limit flexibility in curriculum design, making inclusivity harder to implement.

7.3 Resource Constraints

Inclusive practices often require additional resources, including technology, learning support services, and smaller class sizes.

8. Proposed Model for Inclusive Accounting Education

This paper proposes a **Comprehensive Inclusive Accounting Education Model** consisting of:

1. Inclusive curriculum design aligned with UDL principles
2. Faculty development in inclusive and culturally responsive teaching
3. Flexible and authentic assessment strategies
4. Student support systems and mentoring
5. Continuous evaluation of inclusivity outcomes

This model emphasizes institutional commitment and continuous improvement.

9. Policy and Practice Implications

For policymakers, inclusive teaching aligns with equity and access mandates in higher education. For institutions, it enhances student success, retention, and reputation. For educators, inclusive pedagogy improves teaching effectiveness and classroom dynamics. For students, it ensures fair access to learning and professional opportunities.

10. Conclusion

Inclusive teaching practices are essential for the future of accounting education. By embracing pedagogical diversity, accessibility, and equity, accounting programs can create learning environments that support all students while maintaining professional standards. Inclusive teaching not only improves educational outcomes but also prepares graduates to serve diverse stakeholders ethically and effectively in a global economy.



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