



Accounting Education for First-Generation Learners: Challenges, Pedagogical Responses, and Inclusive Teaching Frameworks

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Abstract

First-generation learners—students whose parents have not completed tertiary education—constitute a rapidly growing segment of higher education enrollment in many countries, particularly in emerging and developing economies. In accounting education, these learners often face distinct academic, social, and institutional barriers that affect engagement, performance, and persistence. This paper examines accounting education for first-generation learners through a conceptual and practice-oriented lens. Drawing on literature from accounting education, higher education equity, and inclusive pedagogy, the study identifies key challenges faced by first-generation accounting students, including academic preparedness gaps, cultural capital deficits, language and communication barriers, limited professional exposure, and psychological factors such as imposter syndrome. The paper develops an Inclusive Accounting Education Framework for First-Generation Learners, linking pedagogical strategies—such as scaffolding, contextualized teaching, authentic assessment, mentoring, and technology-enabled support—to learning processes and graduate outcomes. Practical strategies for curriculum design, classroom practice, assessment, and institutional support are discussed. The study contributes to accounting education literature by centering first-generation learners as a distinct and under-researched group and by offering a structured roadmap for inclusive and equitable accounting education.

Key Words: first-generation learners, accounting education, inclusive pedagogy, equity in higher education, authentic assessment, emerging markets

Introduction

Higher education systems worldwide are undergoing significant demographic change, with increasing participation from students who are the first in their families to attend university. These **first-generation learners (FGLs)** play a critical role in social mobility and economic development, particularly in emerging markets where higher education is often viewed as a pathway out of poverty. However, access alone does not guarantee success. First-generation learners frequently encounter structural, academic, and cultural challenges that affect their educational experience and outcomes.

Accounting education presents unique demands that can amplify these challenges. The discipline requires mastery of technical language, numerical reasoning, regulatory frameworks, professional judgment, and communication skills. Traditional accounting pedagogy—often

lecture-centric and examination-oriented—assumes a level of academic socialization, confidence, and professional exposure that many first-generation learners do not possess upon entry.

As a result, capable students may underperform or disengage despite strong motivation.

This paper argues that accounting education must be intentionally redesigned to support first-generation learners without lowering academic standards. Instead, inclusive pedagogy can enhance learning quality for all students by making expectations explicit, learning processes transparent, and assessment authentic. The purpose of this article is to analyze the challenges faced by first-generation learners in accounting programs and to propose pedagogical and institutional strategies that promote equity, retention, and professional readiness.

2. Conceptualizing First-Generation Learners in Accounting Education

First-generation learners are commonly defined as students whose parents or guardians have not completed a university degree. Beyond this structural definition, research highlights that FGLs often lack **academic cultural capital**, including familiarity with university norms, disciplinary language, assessment expectations, and professional pathways. In accounting education, this gap may manifest as difficulty interpreting problem statements, understanding professional standards, engaging in class discussion, or visualizing accounting-related careers.

Importantly, first-generation status often intersects with other factors such as low socioeconomic background, rural or marginalized community origins, and multilingual learning contexts. These intersections shape how students experience accounting curricula and classroom practices. Recognizing first-generation learners as a heterogeneous group is therefore essential; inclusive accounting education must be flexible rather than one-size-fits-all.

3. Literature Review

3.1 First-Generation Learners in Higher Education

Prior research consistently shows that first-generation students face higher risks of academic difficulty and attrition. They often report lower self-confidence, weaker sense of belonging, and limited access to informal guidance networks compared to continuing-generation peers. Studies also highlight that FGLs may be less likely to seek help from faculty due to perceived power distance or fear of appearing unprepared.

3.2 Accounting Education and Student Diversity

Accounting education literature has increasingly acknowledged student diversity, particularly in relation to language proficiency, prior schooling, and learning styles. However, explicit focus on first-generation learners remains limited. Existing studies suggest that accounting courses emphasizing memorization and speed disadvantage students who require more time to internalize concepts and terminology.

3.3 Inclusive and Student-Centered Pedagogy

Inclusive pedagogy emphasizes clarity, scaffolding, relevance, and support. Research demonstrates that strategies such as active learning, formative feedback, contextual examples, and authentic assessment benefit underrepresented learners while maintaining rigor. In accounting education, inclusive practices have been linked to improved engagement, conceptual understanding, and skill development.



4. Theoretical Foundations

This study draws on three complementary theoretical perspectives:

4.1 Cultural Capital Theory

Cultural capital theory explains how familiarity with dominant academic norms advantages some students over others. First-generation learners often enter accounting programs with limited exposure to professional discourse, making implicit expectations a barrier to success.

4.2 Constructivist Learning Theory

Constructivism emphasizes that learners build knowledge through active engagement and connection to prior experience. For first-generation learners, contextualized accounting examples and applied learning help bridge abstract concepts with lived realities.

4.3 Inclusive Pedagogy and Equity Theory

Inclusive pedagogy argues that teaching should anticipate learner diversity rather than treat it as a deficit. In accounting education, this means designing curricula that are transparent, supportive, and adaptable while maintaining professional standards.

5. Methodology

This paper adopts a **conceptual and integrative review methodology**. It synthesizes literature from accounting education, higher education studies, and inclusive teaching research to develop a structured framework addressing first-generation learners' needs. The approach is suitable for theory development and pedagogical model building, particularly where empirical studies remain fragmented.

6. Challenges Faced by First-Generation Learners in Accounting Education

6.1 Academic Preparedness and Language Barriers

Many first-generation learners come from schooling backgrounds that emphasize rote learning rather than analytical reasoning. Accounting courses often require interpretation of complex standards, case narratives, and problem scenarios written in formal or technical language. Students may understand underlying concepts but struggle to articulate answers in expected academic or professional formats.

6.2 Limited Exposure to the Accounting Profession

Unlike continuing-generation students, first-generation learners may lack role models in accounting or finance. As a result, accounting concepts may appear abstract and disconnected from real-world application. This lack of professional visibility can reduce motivation and confidence, particularly in advanced courses.

6.3 Psychological and Social Barriers

First-generation learners frequently experience imposter syndrome, questioning whether they truly belong in university or professional programs. In competitive accounting environments, this may lead to reduced class participation, reluctance to ask questions, and avoidance of leadership roles in group work.

6.4 Assessment Anxiety and High-Stakes Examinations

Traditional accounting assessments often emphasize speed, precision, and memorization under time pressure. Such formats can disadvantage first-generation learners who need more time to process questions or who are unfamiliar with exam conventions, even when they

possess conceptual understanding.

7. Inclusive Pedagogical Strategies in Accounting Education

7.1 Scaffolding and Transparent Teaching

Accounting educators can support first-generation learners by making expectations explicit. This includes clearly explaining learning outcomes, assessment criteria, and examples of high-quality work. Scaffolding complex tasks—such as financial statement analysis—into smaller steps helps students gradually build competence and confidence.

7.2 Contextualized and Culturally Relevant Examples

Using examples drawn from small businesses, cooperatives, local enterprises, or public-sector organizations makes accounting concepts more relatable. For first-generation learners, contextualized teaching helps link abstract standards to familiar economic activities.

7.3 Active and Collaborative Learning

Group problem-solving, peer explanation, and guided discussions encourage participation and reduce isolation. When carefully structured, collaborative learning helps first-generation learners learn academic language and professional reasoning through interaction rather than passive listening.

7.4 Authentic and Formative Assessment

Replacing or supplementing high-stakes exams with authentic tasks—such as preparing simple accounting reports, budgeting proposals, or professional memos—allows first-generation learners to demonstrate understanding in applied ways. Continuous formative feedback further supports learning progression.

8. Figure: Inclusive Accounting Education Framework for First-Generation Learners

Figure 1. Inclusive Accounting Education Framework for First-Generation Learners

[Student Background]

First-generation status, limited cultural capital,
language diversity, low professional exposure

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[Inclusive Pedagogical Strategies]

Scaffolding, transparent teaching, contextualized examples,
active learning, authentic assessment, mentoring

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[Learning Processes]

Engagement, confidence building, feedback,
practice, reflection, peer interaction

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[Outcomes]

Improved conceptual understanding,
professional communication skills,
retention, employability, social mobility

Explanation:

The framework illustrates how inclusive pedagogical strategies mediate between first-generation learners' backgrounds and desired accounting education outcomes.

9. Institutional Support Mechanisms

9.1 Academic Mentoring and Advising

Mentoring programs that pair first-generation accounting students with faculty or senior peers can demystify academic expectations and career pathways. Structured advising sessions help students navigate course choices, internships, and professional certifications.

9.2 Bridge and Foundation Programs

Institutions can offer foundation modules in quantitative skills, academic writing, and business terminology before or during the first year of accounting study. These programs reduce early attrition and build confidence.

9.3 Career Exposure and Industry Engagement

Guest lectures, firm visits, internships, and alumni talks provide first-generation learners with tangible images of accounting careers. Such exposure reinforces the relevance of coursework and supports professional identity formation.

10. Implications

10.1 Implications for Accounting Educators

Educators should view first-generation learners not as underprepared but as differently prepared. Inclusive strategies that clarify expectations and provide structured support can enhance learning outcomes without diluting rigor.

10.2 Implications for Institutions

Universities must recognize first-generation learners as a strategic priority. Investment in mentoring, faculty development, and inclusive curriculum design contributes directly to equity and graduate success.

10.3 Policy Implications

Education policy and accreditation frameworks should encourage inclusive teaching practices and reward institutions that demonstrate improved outcomes for first-generation students in professional programs such as accounting.

11. Conclusion

Accounting education for first-generation learners requires intentional, inclusive, and equity-oriented pedagogical design. While first-generation learners bring motivation, resilience, and diverse perspectives, they often face hidden barriers rooted in academic culture and professional norms.

By adopting scaffolding, contextualized teaching, authentic assessment, and strong institutional support, accounting educators can transform these challenges into opportunities for deeper learning and social mobility. The framework presented in this paper offers a roadmap for educators and institutions seeking to create accounting programs that are both rigorous and inclusive, ultimately strengthening the profession and society.

12. Limitations and Future Research

This study is conceptual and does not include primary empirical data. Future research should conduct longitudinal and comparative studies on first-generation accounting students' performance, retention, and career outcomes. Empirical testing of inclusive pedagogical interventions across diverse institutional contexts would further strengthen evidence-based practice.

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