# Evaluating Faculty Perspectives on the Science of Teaching Accounting and Law in the Age of Artificial Intelligence: Culture, Issues and Technological Challenges

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## Abstract

The rapid advancement of Artificial Intelligence (AI) across economic and institutional domains has significantly transformed the way knowledge is generated, processed, and applied within professional disciplines. Accounting education is increasingly influenced by these technological developments as artificial intelligence reshapes financial reporting systems, auditing processes, and the analytical frameworks that underpin accounting knowledge. Similar transformations have been observed in professional disciplines such as legal education, where the availability of digital databases, automated research tools, and AI-enabled analytical systems has altered the traditional role of faculty from knowledge transmitters to facilitators of critical reasoning and professional judgment. Insights from the broader literature on professional education suggest that technological change challenges long-standing pedagogical models across disciplines and requires institutional adaptation. Legal education has experienced similar kind of transformations, where the proliferation of digital legal databases and AI-supported analytical tools has altered the traditional role of faculty from knowledge transmitters to facilitators of critical reasoning and professional judgment. As digital accounting platforms, automated auditing tools, and predictive financial analytics become integral to modern accounting practice, universities are compelled to reconsider traditional approaches to accounting pedagogy and curriculum design. While the integration of AI technologies into accounting education offers substantial opportunities for enhancing analytical capabilities and data-driven decision making, it also presents important challenges concerning curriculum adaptation, faculty preparedness, and institutional support mechanisms. This study investigates the perspectives of accounting faculty regarding the evolving landscape of accounting education in the era of artificial intelligence. Using a structured questionnaire distributed among accounting faculty across Indian universities, the study captures quantitative and qualitative insights into pedagogical practices, institutional readiness, and technological challenges in accounting education. The findings reveal that while faculty members recognise the transformative potential of AI in strengthening accounting information systems and financial analysis capabilities, significant gaps remain in training, digital infrastructure, and curriculum integration. By linking technological developments with the evolving nature of accounting knowledge and education, the study contributes to the broader theoretical discourse on how artificial intelligence is reshaping accounting education and the future development of accounting theory in digitally driven economic environments.

**Keywords:** Artificial Intelligence in Accounting, Accounting Theory, Accounting Education, Accounting Information Systems, Digital Financial Reporting, challenges, curriculum, teaching methods, artificial intelligence, institutional support

## 1. Introduction

Accounting education has undergone a significant transformation in recent decades, with the conventional instructional approach based on lectures being replaced with a wide variety of pedagogies aimed at equipping students with the competencies necessary to work in the contexts of the accounting profession (Marshall et al., 2010; Pan and Seow, 2016). The accounting education environment today has little reliance on the same in just twenty years ago. The changing professional demands, technological advancements, and the active digitalisation of financial systems have made the educational process dynamic and constantly disrupted the traditional teaching paradigm (Brynjolfsson and McAfee, 2014; Davenport and Kirby, 2016). With more and more accounting practices adopting the use of advanced information systems, data analytics, and digital financial reporting systems, accounting educators must have new roles in training students to work in technologically advanced professional settings (Appelbaum et al., 2017). Thus, the changes in the technological, economic, and regulatory demands have presented new challenges that need critical academic consideration and coordinated institutional reaction (Al-Htaybat et al., 2018; Bui and Porter, 2014).

The fast development of digital technologies and the exponential increase of financial data have resulted in a dramatic change in the conventional role of the accounting educator. The traditional role of the professor as the main provider of accounting knowledge is changing dramatically in the era when artificial intelligence tools and digital accounting platforms allow instant access to financial data, analytical tools, and automated reporting systems (Kokina and Davenport, 2020). Although this democratisation of access to financial information and tools of analysis has immense potential to improve the results of learning, the changes compel the accounting faculty to redefine its place (Pan and Seow, 2016). More and more teachers have to act as guides to critical thinking, coaches of professional judgment, and people who lead students to perceive complex financial data in contexts of relevant theory and ethics (Al-Htaybat et al., 2018). Similar developments have been seen in other professional fields, specifically in legal education, where the proliferation of digital tools for accessing legal databases and artificial intelligence has changed traditional pedagogical roles. Legal scholars have stated that the conventional model of the professor as the principal source of doctrinal knowledge is being increasingly replaced by a model where educators are facilitators of analytical reasoning and professional judgment (Twining, 2009). These developments point to a more general transformation of professional education more broadly.

With the exponential growth of digital systems of knowledge, in general, and artificial intelligence tools, in particular, the traditional role of faculty as a repository of professional knowledge has been fundamentally challenged. In the study of law, academics have noted that students are now coming to class with instant access to sources of law, research, and analysis that were previously available only through specialised law libraries. Consequently, educators will need to play an ever-greater role as facilitators of analytical reasoning and professional judgment as opposed to mere transmitters of information (Twining, 2009).

This paper conducts a survey on the views of accounting professors on the issues and opportunities linked to accounting teaching in a changing digital educational context. Precisely, the study will determine the foremost issues that are perceived by teachers in modern-day accounting education as well as examine the potential institutional and pedagogical reactions (Bui and Porter, 2014). Empirically collected data by the members of the accounting faculty of various universities and business schools will be used with the aim of offering an insight into the adaptability of the curriculum, technological preparedness, and pedagogical change in accounting programs. The faculty's views are of special interest since the faculty work at the border of academic theory and professional practice, and their experiences are helpful to understand how accounting education can survive a transformation under the impact of technology and still be solidly grounded in theory (Marshall et al., 2010; Pan and Seow, 2016).

Accounting information systems and professional accounting practice are being reshaped by technologies of artificial intelligence and current automated auditing systems, predictive financial analytics, and AI-based accounting software (Appelbaum et al., 2017; Kokina and Davenport, 2020). Such developments pose some significant theoretical implications about what accounting knowledge is and how professional judgment works, and the future of financial reporting systems in more and more digital economic contexts (Brynjolfsson and McAfee, 2014; Davenport and Kirby, 2016). With the accounting education adjusting to these changes, it will be necessary to analyse how educators view the introduction of new technologies and how new changes can impact the further development of accounting theory and professional skills in the coming years (Al-Htaybat et al., 2018; Pan and Seow, 2016).

## 2. Objectives of the Study

There are severe implications of the accounting education system and building accounting knowledge in the current context due to the rapid adoption of the technologies of artificial intelligence in accounting practice and financial reporting systems. With a growing adoption of digital analytics and automated reporting tools and AI-based auditing technologies in accounting information systems, accounting educators should modify pedagogical approaches and curricula to give future practitioners the ability to have the required analytical, technological, and theoretical skills needed in the changes in the accounting profession.

The main aim of the research is to explore how the technologies of artificial intelligence can influence the education of accountants and the overall organisation of the accounting knowledge system. The faculty of accounting is in a strategic position to see both the opportunities and challenges in the use of emerging technologies in the accounting curriculum because of the critical role they play in the intersection of academic theory and practice. This study also places the accounting education in wider discussions on reform of professional education using insights from legal education scholarship that has sought to address similar issues relating to pedagogy, curriculum design and institutional support in the context of technological change. The study also places the development of accounting education within the wider context of the transformation of professional education systems and draws on parallels with developments in legal education, where the impact of similar challenges of technological change, curriculum reform, and preparedness of faculty has been documented.

The second goal of the study is to examine how the accounting faculty views the use of artificial intelligence tools in the accounting course curriculum. The research question is the following: how do teachers perceive the place of AI-enabled accounting technologies (e.g., automated auditing systems, financial data analytics platforms, and digital

accounting software) in defining the current teaching patterns and student learning outcomes?

The third goal is to assess institutional readiness in terms of the integration of AI-driven accounting information systems into accounting education. This will involve analysing the existence of technological infrastructure, faculty training, and support systems at institutions that will help in the successful implementation of digital accounting tools in academic institutions.

Lastly, the research will seek to find out its general theoretical implications on accounting education and financial reporting systems, as a result of technological change. Investigating the role of artificial intelligence in the interpretation, analysis, and communication of financial information, the study will be able to add to the current discussion on the changing nature of accounting knowledge and its consequences for accounting theory and practice.

## 3. Literature Review

The fast development of digital technologies and artificial intelligence has had a profound impact to change the outlook of accounting practice and accounting education. Historically, financial reporting skills, auditing competencies, and analytical skills required in the interpretation of financial information have been the focus of accounting education (Beaver, 1998; Scott, 2015). Nevertheless, the increasing use of automated accounting systems, electronic financial reporting systems, and AI analytical tools has altered the way accounting knowledge is created, processed, and implemented in modern organisations (Alles, 2015; Brown-Liburd et al., 2015). With the growing data-driven and technologically advanced accounting systems, researchers have started addressing the question of how the accounting theory, information systems and education should adapt to the structural changes (Apostolou et al., 2015; Apostolou et al., 2017).

According to recent studies, the topic of technological change has placed new demands on accounting professionals and demanded competencies in data analytics, information systems, and digital financial reporting on top of the current accounting knowledge (Lawson et al., 2014). This has put the institutions of accounting education under growing pressure to restructure their curricula, teaching approaches and professional training models to meet the new technological trends. According to the literature, it has become a significant issue to close the gap in theory and the realities of technology that characterise the contemporary financial reporting systems to both scholars and practitioners (Granlund, 2011).

### 3.1 Foundations of Accounting Theory

The theory of accounting gives the conceptualisation of how financial information is understood and reported by organisations and in capital markets. Positive Accounting Theory is one of the most effective theoretical approaches in accounting studies, which was devised by Watts and Zimmerman. According to

this theory, the accounting practices are the products of economic incentives, contractual relationship and institutional pressure that drive the managers to make certain decisions (Watts and Zimmerman, 1990). Positive Accounting Theory focuses on accounting information in alleviating information asymmetry and facilitating efficient market operations.

The decision-usefulness theory is another significant perspective, according to which financial reporting can be regarded more as a tool to deliver applicable and trustworthy information to the stakeholders to make economic decisions (Scott, 2015). Under this framework, the accounting information should be organised in such a way that it can increase the power of investors, managers, and regulators in making informed financial decisions. The growing trend in the digitalisation of financial information systems has only added more dimensions to the accounting theory as it brings in new dimensions of data processing, transparency, and real-time reporting (Beaver, 1998).

Moreover, the theory of Accounting information systems ( AIS ) has demonstrated that technological infrastructure is crucial in the generation and distribution of financial information. Accounting information systems are unified systems which receive, process, and share financial information to assist in the managerial decision-making process and regulatory purposes (Romney et al., 2012; Gelinas et al., 2018). With the development of digital technologies, AIS frameworks are still changing to add new features of sophisticated analytics, automation, and real-time reporting (Granlund, 2011).

### 3.2 Artificial Intelligence in Accounting

One of the most revolutionary technologies that has affected the accounting practice is artificial intelligence. The auditing, financial analysis, and risk management processes are becoming increasingly automated with AI technologies and allow organisations to encounter vast amounts of financial data faster and more accurately (Issa et al., 2016; Kokina and Davenport, 2017). The AI-based auditing systems can now analyse more complicated financial data, determine anomalies and detect irregularities that could suggest a possible fraud or financial misstatements (Sutton et al., 2016).

Studies have also shown that the role of fraud detection algorithms is increasingly becoming stronger in enhancing corporate governance and financial responsibility. Machine learning algorithms have the ability to detect trends in transactional data to detect suspicious activity that a conventional audit mechanism might fail to detect (Brown-Liburd et al., 2015). These technologies contribute to the efficiency of internal controls and can be more proactive in regard to financial control (Alles, 2015).

Also, the use of predictive financial analytics driven by artificial intelligence allows organisations to predict the financial performance, risk exposures, and the nature of investment decisions with more accuracy. These changes indicate that the work of accountants is also slowly changing towards less automated data processing and more analytic and strategic results that

demand not only the knowledge of specific technologies but also a theoretical view of financial systems (Kokina and Davenport, 2017; Sutton et al., 2016).

### 3.3 Digital Transformation of Accounting Information Systems

The digitisation of accounting information systems has significantly changed the recording, processing and reporting of financial information. Cloud-based accounting platforms are a solution that allows organisations to securely store financial data, use accounting systems remotely, and perform collaborative financial analysis to enhance the accessibility and efficiency of accounting information systems (Gelinas et al., 2018). In addition, real-time financial reporting systems enable organisations to have real-time financial reporting of financial performance indicators that enable users of financial data to analyse and rely on the financial information received in a timely manner that also enables dynamic decision-making processes undertaken by organisations (Granlund, 2011). These developments reveal the increasing need for accounting information systems knowledge to be incorporated into the education and research of accounting.

### 3.4 Accounting Education in the Era of Artificial Intelligence

Digital technologies change the accounting practice and create significant implications for accounting education. In order to get students ready to work in a technologically advanced professional setting, universities and business schools are gradually introducing accounting analytics programs and data-driven decision-making tools into accounting programs (Lawson et al., 2014). Such programs focus on the creation of analytical skills, abilities to interpret data, and knowledge of online accounting solutions.

Another feature which has become more significant recently, according to scholars, is the emergence of technology-enabled accounting pedagogy, i.e., the inclusion of digital learning platforms, simulation tools, and AI-assisted teaching materials in the educational process (Apostolou et al., 2015; Apostolou et al., 2017). Nevertheless, the literature also mentions a number of issues related to the implementation of advanced technologies into accounting education, such as the requirement to train the faculty, the limitations of the institutional infrastructure, and the necessity to reconcile and balance between the technological skills and the good theoretical backgrounds in accounting principles. The challenges need to be addressed in a holistic way that integrates technological advancement with the further focus on the accounting theory, professional ethics, and analytical thinking (Scott, 2015; Lawson et al., 2014).

### 3.5 Professional Education and Technological Transformation

The problems associated with using technology in professional education are not unique to accounting.

Scholars in the field of legal education have made similar observations about rapid technological change and the need for a basic overhaul of curriculum design and teaching methodologies. For example, Menon (1998) stressed the need for an experiential and clinical approach in legal education to bridge the gap between academic theory and professional practice. Likewise, Baxi (1982) had argued that legal pedagogy must change in response to social and institutional change. These insights have highlighted the larger implications of technological transformation on systems of professional knowledge and indicate that there may be lessons in February in the case of accounting education reform from the interdisciplinary perspectives of legal education scholarship.

Legal education scholarship has long called for efforts to close the gap between the values of theory and practice. Menon (1998) held that there are benefits of clinical legal education by allowing students to acquire skills of practical reasoning as they are exposed to real-life legal issues. Similarly, Baxi (1982) emphasised the need for the development of legal pedagogy that would respond to other social and institutional changes. These perspectives indicate that professional education systems must constantly adjust their teaching models to reflect changes in professional realities.

### 4. Global Perspectives on Accounting Education

Accounting education has been greatly transformed with the advent of digital technologies, artificial intelligence, and sophisticated financial reporting systems in how accounting is conducted. The introduction of International Financial Reporting Standards (IFRS) has led to the harmonisation of accounting practices across jurisdictions, and an increasing number of universities and professional bodies have revised their accounting curricula. Consequently, the focus of accounting education is slowly moving from procedural accounting education to broader competencies which include financial analysis, data interpretation and technical competencies required in the contemporary financial reporting environment (Howieson, 2003).

Similar debates have taken place in the field of legal education across the world, where scholars have asked whether the traditional method of teaching doctrine in law schools prepares students for the professional environment influenced by globalisation and digital technologies. Research regarding legal education reform makes it clear that interdisciplinary learning, practical training, and incorporation of technological competencies into professional curricula are important to legal education reform (Twining, 2009). Comparative studies of legal education have also highlighted the significance of experiential approaches and interdisciplinary approaches to professional education. The Carnegie Foundation study on legal education criticised traditional models of legal education as emphasising theoretical reasoning but not enough on professional identity formation and practical competence in professional practice.

Many developed economies have started adding accounting analytics and information-based decision-making tools into accounting degree programs. Universities in the United States, Europe and Australia increasingly offer courses in accounting analytics, financial data visualisation, and digital auditing to satisfy employer demand for graduates with both accounting knowledge and technological capabilities (Boyce, 2004; Bui and Porter, 2010). These developments reflect a general trend toward incorporating interdisciplinary knowledge regarding the field of information systems, data science, and financial technology as part of accounting education.

The development of auditing tools based on artificial intelligence has further advanced such changes. Artificial intelligence technologies can be used for analysing large financial data sets, identifying anomalies, and detecting potential fraud risks, which can be carried out in a more efficient manner than traditional auditing approaches. As a result, many accounting programs have begun to incorporate automated auditing systems and digital financial analysis tools into their programs to bridge the gap between academic and professional practices (Howieson, 2003; Boyce, 2004). Thus, these developments bring to light the need for the technological competencies to be complemented by strong theoretical aspects in the accounting discipline in the arena of education.

### 4.1 Indian Context

The accounting education and accounting profession in India have been turning to technological transformation using regulatory and institutional efforts. The Institute of Chartered Accountants of India (ICAI) has initiated a number of online programs to transform accounting and the training of the profession. The initiatives are the promotion of the digital financial reporting, the incorporation of the information technology modules into the professional certification programs, and the promotion of the technology-enabled auditing practice. These developments can be seen as an increasing realisation that accounting professionals can no longer rely on solid theoretical understanding but be technologically competent enough to work in digitally motivated financial settings (Bui and Porter, 2010). Comparable debates have also arisen in Indian legal education. Scholars such as Baxi (1982) and Menon (1998) have long insisted that in the Indian context, legal education has to change in light of evolving societal and institutional requirements, and this is reflected in the Cymatic blockchain characteristics modified to give weight to interdisciplinary approaches and human abilities of the course. These converse with challenges that real accounting educators are currently dealing with in trying to incorporate digital technologies and analytical tools into traditional teaching curricula.

In Indian universities and business schools, accounting analytics and financial analysis based on data have also started to become part of the curriculum. The focus of accounting analytics programs is on applying data

visualisation tools, financial modelling methods, and analytical programs that enable students to process intricate financial data, as well as make managerial decisions. These courses are designed to equip graduates with accounting jobs that are becoming more demanding in terms of their capacity to analyse big quantities of financial information produced by electronic accounting systems (Howieson, 2003).

Moreover, the integration of an artificial intelligence solution in the accounting practice is slowly transforming the expectations placed on accounting professionals in India. AI-powered auditing systems, automated financial reporting systems, and predictive analytics solutions are rapidly becoming widely applied by accounting firms and corporate organisations to promote financial disclosure and risk management. With the increased use of these technologies in the profession, there has been a challenge to the accounting learning institutions to balance the introduction of digital skills in their programs, yet ensure that the principles of accounting theory and ethics remain firm (Boyce, 2004). The above developments underscore the fact that the collaboration between academic institutions, professional bodies and industry stakeholders should continue in ensuring that accounting education in India is relevant to the changes that are occurring in the profession, especially in regard to globalised systems of professional education (Twining, 2009).

### 5. Research Context

This analytical report is a systematic study of primary data collected using a structured questionnaire of the accounting faculty members in the universities and business schools in India. This research attempted to interview the accounting educators directly to understand the current situation in accounting education, especially the issue of relevance of the curriculum, issues in teaching methodology, and new technological advances that are finding their way into the modern accounting education. The research will obtain data by interviewing members of the faculty itself, and in this way, the results will represent the direct experiences and opinions of the teachers who are directly involved in training students to become a part of the changing accounting field.

This study tool contained items of scaled response and open-ended questions to allow the mixed-method orientation of analysis, to consider not only patterns but also comprehensive qualitative data. The respondents were instructed to rate the effectiveness of the accounting curriculum on a five-point agreement scale, with strong disagreement being the lowest point and strong agreement being the highest point, and therefore, the respondents gave standardised data which is easy to compare across the respondent groups. Moreover, the respondents assessed a number of teaching issues on a scale of severity, with 1 signifying that it was not a big issue and 5 signifying a significant barrier to effective teaching. This two-level method of data gathering can be used to provide not just statistical analysis but also the interpretative knowledge of the faculty attitudes

towards technological tools integration, accounting information systems integration, and the changing pedagogical practices of teaching accounting.

## 6. Methodological Framework
### 6.1 Data Collection Approach
The collection of primary data was achieved with the assistance of an electronic survey that was sent to the members of the accounting faculties of a wide variety of universities and business schools representing the variety of institutional types and geographical locations. Survey research is commonly applied in social research and educational research to gather data that is standardised and to systematically analyse perceptions, experiences, and attitudes of geographically dispersed participants (Creswell and Creswell, 2017; Saunders et al., 2009). Not only were demographic data collected in the questionnaire, but also answers connected with the experience of the pedagogies allowed us to analyse the possible impact of the characteristics of the respondents on the development of the perceptions related to the difficulties in accounting teaching. The analytical sample of this investigation is composed of 65 valid responses, which were obtained as a result of data collection. Though there are limitations on the usage of this sample size, which make it a limitation to the advanced statistical analysis, it is enough to do the descriptive analysis and consider the pattern of the faculty views on the accounting education.

The electronic mode of distribution was chosen based on its effectiveness in covering geographically spread respondents and because of its applicability in gathering responses in standardised formats that are easier to analyse and compare as per the scores of known survey study practices in business and social science research (Saunders et al., 2009). The responses to the surveys were anonymous in order to achieve candid reporting of issues and problems that the members of the accounting faculty might be experiencing when teaching the accounting curriculum, especially with regard to the technological change and the ever-changing accounting information systems.

### 6.2 Analytical Procedures
Quantitative analysis used descriptive statistical methods such as frequency distributions, measures of central tendency, and correlation analysis in finding relationships between variables of interest. The descriptive statistical analysis is a technique that is typically used in studies based on surveys to generalise the characteristics of respondents and define the evident patterns among the datasets (Creswell and Creswell, 2017). Categorical variables were also being studied with the help of cross-tabulation, as it was necessary to find out the trends within demographic groups and evaluate how the qualification level and teaching experience affect the perceptions of the teaching challenges in accounting education.

Thematic coding was employed to analyse qualitative responses received with open-ended questions so that recurring themes of factory suggestions and experiences were identified in the faculty. Thematic

analysis is also a common approach in mixed-method research to explain the meaning of qualitative responses and identify latent patterns in text (Creswell and Creswell, 2017). This method helped to gain a better insight into the opportunities and challenges that can be related to the incorporation of emerging technologies and digital tools into the accounting curriculum.

### 7.1 Gender Composition
The sample size comprised 45 respondents, or female faculty members who made up 69.2 per cent of the sample, and 20 respondents who made up 30.8 per cent, who were male faculty members. The overall trends in the institution of higher learning indicate this distribution, with women making significant proportions in the teaching profession, especially at lower and mid-level. The gender composition of the sample allows drawing meaningful comparisons between the perceptions of the challenges within the gender groups, but the fact that the sample included mostly females is to be taken into account during the interpretation of the results and their overall evaluation.

**Table 1: Distribution of Respondents by Gender**

| Gender | Frequency | Percentage |
|--------|-----------|------------|
| Female | 45 | 69.2% |
| Male | 20 | 30.8% |
| Total | 65 | 100% |

### 7.2 Educational Qualifications
The academic qualification of the participants demonstrated the presence of a balance between the levels of holding a master's degree and the level of having a doctoral degree, as these show the differences in the stages of career development and could reflect the different attitudes to the challenge of pedagogical activity and the priorities of the institution. The respondents with LL.M / MBA degrees were 37 in number, which constituted 56.9 per cent. Individuals who had earned Ph.D. in Law & Accounting or other related fields were 28, or 43.1 per cent of the sample. This mix suggests that there are early-career academic researchers who might not have developed their teaching methods yet, as well as more advanced scholars with a wide range of academic and professional experience.

**Table 2: Distribution by Highest Qualification**

| Qualification | Frequency | Percentage |
|---------------|-----------|------------|
| LL.M / MBA | 37 | 56.9% |
| Ph.D. ( Law &Accounting) | 28 | 43.1% |
| Total | 65 | 100% |

### 7.3 Professional Experience Distribution
The teaching tenure distribution among the respondents is mostly at the early career stage, taking into consideration the overall trends in the accounting education sector, whereby the rising business schools and commerce courses have established the need to recruit new faculty members. The group of teachers

with less than five years of teaching experience was the largest one, with 40 participants, and it made up 61.5 per cent of the sample. Individuals who have a duration of experience of five to ten years were 12, and these constituted 18.5 per cent of the respondents, whereas the experienced teachers who had over ten years of experience were 13 respondents that make up 20 percent of the sample. This distribution has offered valuable information on how the career stage can have a role in perceptions of issues in accounting education and the use of emerging technologies.

**Table 3: Distribution by Teaching Experience**

| Experience Category | Frequency | Percentage |
|---|---|---|
| Less than 5 years | 40 | 61.5% |
| Between 5–10 years | 12 | 18.5% |
| More than 10 years | 13 | 20.0% |
| Total | 65 | 100% |

## 8. Faculty Perceptions of Law and Accounting Curriculum Adequacy in the Digital Era

Two basic questions that are examined about the accounting faculty evaluation of the current accounting curriculum include: the content of the courses and how the curriculum changes over the years. The faculty perceptions of these issues would offer much-needed insight into aspects of curriculum development efforts where institutional focus and resources can be best targeted to enhance the academic field of accounting, as well as equip students to be more prepared to perform in the changing accounting profession.

The findings indicate that accounting instructors are aware of the need to match accounting curricula with the technological revolution of financial reporting systems. With the growing trend of artificial intelligence applications and digital accounting tools in the accounting practice, the competencies that should be reflected in the curriculum are those regarding accounting analytics, data-driven financial decision-making, and digital auditing. From a theoretical point of view, this is indicative of the changing role of accounting information systems in accounting knowledge and professional expertise. Similar concerns about the relevance of the curriculum have been expressed in legal education research, where scholars have expressed a need to connect academic teaching with changing professional practice (Twining, 2009).

## 8.1 Alignment with Contemporary Accounting Practice

The questionnaire question of whether the existing curriculum is meeting the needs of the current accounting profession brought about a moderate positive response, with significant concerns that should be of concern to the institution. The total percentage of people who agreed, both agree and strongly agree was

58.5 per cent of the respondents. In particular, 20 out of the 18 people who were chosen agree, and 18 strongly agree. The most neutral position was taken by 17 of the respondents, which was a matter of 26.2 per cent of the sample, indicating that a considerable part of the faculty is uncertain about the adequacy of the curriculum. The number of dissenting faculty members was 10, 6 of them strongly disagreeing and 4 not agreeing, which made 15.4 per cent of the total respondents.

These imply a rise in the necessity of incorporating technological skills into the accounting education, e.g., financial data, analytics, digital accounting systems, and AI-supported auditing services, so that the graduates are better equipped to work in digitally-driven accounting settings. The findings also indicate that the curriculum development should be dynamic to accommodate technological advances and emerging professional demands in the accounting profession.

**Table 4: Opinions on Curriculum Meeting Contemporary Needs**

| Response | Frequency | Percentage |
|---|---|---|
| Strongly Agree | 18 | 27.7% |
| Agree | 20 | 30.8% |
| Neutral | 17 | 26.2% |
| Disagree | 6 | 9.2% |
| Strongly Disagree | 4 | 6.2% |

## 8.2 Timeliness of Curriculum Revisions

On the integration of faculty recommendations in accounting curriculum changes, there were additional patterns of polarisation in responses, with a slightly higher proportion. The percentage of combined agreement was 58.5 per cent, the same as the question above, and the number of those who strongly agree was 21, and those who agree were 17. The response of 20 per cent of the participants was neutral, and was 13. Nevertheless, the disagreement was more intense on this dimension, where 11 faculty members disagreed, and 3 strongly disagreed, which made a total of 21.5 per cent. Such high levels of dissatisfaction indicate that there is a moderate level of approval in the content of the accounting curriculum, but the revision and updating of course materials is still something of concern among a large minority of the teaching faculty who believe that their professional contribution is not adequately represented in curriculum development.

The fact that the emerging technologies, including AI-related auditing systems, financial data analytics tools, and automated financial reporting platforms, keep redefining accounting practice and professional expectations makes timely curriculum revision especially significant.

**Table 5: Opinions on Timeliness of Curriculum Revisions**

| Response | Frequency | Percentage |
|---|---|---|
| Strongly Agree | 21 | 32.3% |
| Agree | 17 | 26.2% |
| Neutral | 13 | 20.0% |

| | | |
|---|---|---|
| Disagree | 11 | 16.9% |
| Strongly Disagree | 3 | 4.6% |

## 9. Assessment of Teaching Challenges in Accounting & Legal Education

Five different barriers to good accounting education were rated using a five-point severity scale, which gives quantifiable data on the relative significance of various challenges facing accounting educators. The comparison of mean scores and the distribution patterns shows that there is an evident ranking of concerns among accounting educators that could be used in order to give precedence to the institutional priorities to improve their efforts and to make choices based on the allocation of resources.

New pedagogical challenges posed by the growing digitalisation of accounting information systems have presented new challenges to accounting educators. To teach accounting in the artificial intelligence age, one should be accustomed to digital accounting systems, financial analytics providers and automated auditors. Faculty members, therefore, have to juggle between the teaching of the traditional accounting theory and the new technology competencies to make sure that students attain both conceptual and practical knowledge in the accounting world of the present day. Similar concerns over administrative stress and technological adaptation have been noted even in other professional fields, including legal education, where institutional structures for change are frequently associated with a lack of pedagogical innovations (Twining, 2009).

### 9.1 Comparative Analysis of Challenge Severity

The most urgent issue among the respondents was the administrative workload, with a mean of 4.17 on a five-point scale. The highest concentration of harsh ratings was also seen in this challenge, where 51 respondents ranked 4 or 5, which corresponds to 78.5 per cent of participants who regarded administrative responsibility as an important or a big hindrance towards effective teaching. This concern is intensified by a median of 5, which itself highlights the concern of the accounting educators surveyed. A number of administrative tasks seem to consume a lot of time and energy that could otherwise be used in preparing instruction, mentoring students, and scholarly work, which faculty members believe to be the focal point of their professional activities in the accounting school.

The lack of student motivation came second in the mean of 3.83, indicating that the faculty is highly concerned about the lack of student interest in financial data and accounting information in learning processes. Of the 61.5 per cent of the total faculty members, 40 persons identified this as a significant challenge that should be addressed by the institution. Qualitative answers suggested that the use of generative AI applications and automated accounting software by students can decrease the need to work with the principles of accounting and analytical thinking, which are fundamental to comprehending financial reporting, auditing principles, and how decisions are made in the accounting profession.

The third most detested in the severity ranking was large classes, with a mean of 3.60. About 58.5 per cent of the respondents rated this as a major barrier, with 19 respondents rating it as 4 and 5 respectively. The issues of accounting education are especially apparent when managing high numbers of students, where the accounting education may need a close exposition of financial statements, problem-solving challenges, and a close orientation in the interpretation of intricate accounting data.

The lack of training and insufficient access to the tools of artificial intelligence got similar ratings with a mean of 3.28 and 3.25, respectively. Even though such challenges received lower severity ratings on the whole, they still impacted a significant sample. Throughout the study, 40 percent of the respondents rated training deficiencies as a high contributor to their capacity to effectively incorporate digital accounting solutions, financial analytics tools, and AI-powered auditing platforms into classroom teaching and learning, and 44.6 percent rated the availability of technological tools as a significant factor impacting their capacity to effectively integrate the new digital accounting systems, financial analytics tools, and AI-enhanced auditing platforms into classroom teaching and learning.

**Table 6: Descriptive Statistics for Teaching Challenges**

| Challenge | Mean | Median | Std Dev | % Rating 4–5 |
|---|---|---|---|---|
| Administrative Workload | 4.17 | 5.0 | 1.08 | 78.5% |
| Unmotivated Students | 3.83 | 4.0 | 1.24 | 61.5% |
| Large Class Size | 3.60 | 4.0 | 1.27 | 58.5% |
| Inadequate Training | 3.28 | 3.0 | 1.23 | 40.0% |
| Lack of AI Tools | 3.25 | 3.0 | 1.37 | 44.6% |

## 10. Demographic Variations in Perceptions of Challenges in Accounting Education

The disaggregation of the challenge perceptions based on respondent attributes depicts significant patterns that tend to explain how professional background influences pedagogical concerns in noteworthy ways in the accounting academia. The appreciation of these variations can guide the targeted interventions that have a specific response to the needs of various groups of accounting faculty, instead of expecting the same response to all educators.

The variation in the perception of the different levels of qualification, with the professional experience, shows that accounting educators of different educational

backgrounds might react differently to the technological revolution that is taking place in the accounting practice. Those faculty members who are more familiar with digital accounting systems, financial analytics applications, and AI-driven auditing technologies can be more aptly placed to adopt new technologies into accounting education and educational approaches. These disparities underscore the need to conduct faculty development programs to support technological skills.

## 10.1 Differences by Academic Qualification

Academicians with a master's degree (LL.M / MBA) always indicated a greater level of challenge than did PhD (LAW, Accounting) holders in all five dimensions that were studied in this research. The widest difference was seen in the perceptions of student motivation, with a mean of 4.22 between LL.M / MBA holders and 3.32

among doctorate holders that was found to be 0.90 points difference on the five-point scale. The same situation was observed with training inadequacy, whose means were 3.57 and 2.89, respectively. Such inequalities could be the difference in pedagogical training, institutional placement, or the career-stage factor because doctoral degree teachers usually are given more administration positions with more autonomy, and they have access to the institutional resources to enable them to teach well.

Also, faculty who have obtained advanced research training might be more exposed to the developments in the accounting information systems, digital accounting platforms and financial analytics that may have an impact on their perception of technological problems in accounting education and their capability to incorporate the emerging technologies into their accounting curricula.

**Table 7: Mean Challenge Ratings by Qualification Level**

| Challenge | LL.M / MBA | Ph.D. (Law, Accounting) | Difference |
|---|---|---|---|
| Administrative Workload | 4.30 | 4.00 | 0.30 |
| Unmotivated Students | 4.22 | 3.32 | 0.90 |
| Large Class Size | 3.78 | 3.36 | 0.42 |
| Inadequate Training | 3.57 | 2.89 | 0.68 |
| Lack of AI Tools | 3.38 | 3.07 | 0.31 |

## 10.2 Variations by Teaching Experience

The analysis based on experience revealed subtle results that make simple assumptions about the impact of career stage on the perceptions of problems in accounting education. The faculty that showed the greatest administrative load was the mid-career with 5 to 10 years of experience, with a mean of 4.50, which exceeded both the newer personnel with a mean of 4.10 and the more experienced educators with a mean of 4.08. This trend implies that administrative loads can be highest in career consolidation stages when faculty workers get more committee and coordination tasks and at the same time establish their research collections and academic statuses.

On the other hand, there is less worry about the accessibility of the artificial intelligence tools as the experience with the tool declines between newer faculty (3.38) and the most experienced teachers (more

than a decade) (2.69). The older faculty members also presented a relatively low regard for the issue of student motivation compared to their younger peers. This can be because of increased knowledge of classroom management techniques, pedagogical accommodation that is gained over the years of teaching experience, or modified expectations of student engagement.

The long-serving faculty can be more knowledgeable of the conventional approach to the accounting instructors, and newer faculty can be more at ease with applying digital accounting tools, financial analytics platforms, and data-based methods to classroom teaching. This generational gap is what makes it significant that faculty development programs should have been used to ensure both technology assimilation and maintenance of a good theoretical basis in accounting education.

**Table 8: Mean Challenge Ratings by Teaching Experience**

| Challenge | <5 Years | 5–10 Years | >10 Years |
|---|---|---|---|
| Administrative Workload | 4.10 | 4.50 | 4.08 |
| Unmotivated Students | 3.90 | 4.08 | 3.38 |
| Large Class Size | 3.68 | 3.17 | 3.77 |
| Inadequate Training | 3.35 | 3.25 | 3.08 |
| Lack of AI Tools | 3.38 | 3.42 | 2.69 |

## 11. Inter-Relationship Among Challenges in Accounting Education

The correlation analysis has explored how teaching challenges are clustered or independent of each other to give a glimpse of whether pedagogical obstacles that accounting educators face in accounting teaching settings are systemic in nature. Leverage points in understanding these relationships can be used to design

interventions by understanding that the way a challenge is addressed can create a series of positive effects in other areas by causing an interrelation.

The highest connection was observed between a lack of training and poor access to the tools of artificial intelligence, and the correlation coefficient was 0.589. This association indicates that faculty who report a lack of training are also those who report problems with

accessing technological resources, which implies the existence of institutional capacity constraints on a more significant number of dimensions of pedagogical assistance at once, instead of individual problems.

Weak training also had a significant relationship with the issues of student motivation at 0.551, which means that the faculty that feels undertrained might also face the challenges of engaging students using modern pedagogical tools. There were moderate relationships between administrative workload and large class sizes (0.515) and student motivation (0.450), which indicates that the administrative workload can exert a cumulative effect on other teaching issues and indirectly influence the quality of accounting teaching.

These correlations reveal that the accounting education is highly linked in terms of technological preparedness, training of faculty members and the development of the curriculum. Theoretically, implementing digital accounting systems in the educational setting demands that institutional infrastructure, faculty capabilities, and curriculum development be developed in concert.

**Table 9: Correlation Matrix Among Teaching Challenges**

|            | Large Class | Admin Work | AI Tools | Training |
|------------|-------------|------------|----------|----------|
| Admin Work | 0.515       | -          | -        | -        |
| AI Tools   | 0.443       | 0.340      | -        | -        |
| Training   | 0.451       | 0.421      | 0.589    | -        |
| Students   | 0.410       | 0.450      | 0.401    | 0.551    |

## 12. Thematic Analysis of Faculty Suggestions

Thematic coding was systematically applied on the open-ended responses of 54 respondents to determine the common concerns and recommendations that reflect the priority of the accounting faculties on the way to improve the institutions. This analysis revealed eight main themes that offer a qualitative depth to the findings on a quantitative basis and underline particular actions that faculty members think ought to be used to enhance accounting education in a practical setting. The responses also presented some recommendations on how to enhance the teaching of accounting, as well as on the enhancement of technology infrastructure, in addition to access to financial databases and accounting information systems that can facilitate the teaching and research of accounting today. Similar faculty concerns about training, technological infrastructure and pedagogical reform have also been reported in legal education studies.

### 12.1 Technology and Digital Infrastructure

The most common theme that the respondents cited was information and communication technology tools, with 35.2 per cent of the suggestions made. Faculty demanded installation of projectors in all classrooms, consolidated digital platforms of teaching resources, enhanced access to financial databases, accounting analytics platforms and digital auditing systems outside of institutional facilities. There were other members of the faculty who suggested centralised technology portals which would combine assessment management and the delivery of instructions, thus developing more efficient workflow associated with both teaching and administrative roles as well as facilitating technology-based accounting education.

### 12.2 Curriculum Modernisation

Revision of course content was found in 31.5 per cent of the responses, with faculty demanding an increase in the correspondence between academic preparation and the changing demand of the accounting profession. Respondents noted the need to revise the accounting course to meet the modern changes in digital financial systems and data-based decision-making. The proposed changes involved new directions such as accounting analytics, digital auditing, financial data analytics, and sustainability reporting that have become more relevant in the current accounting practice.

The faculty also suggested the implementation of skill-based modules that enhance the students with the power to read financial information, use the analytic tools, and use digital accounting systems in addition to the traditional courses in accounting theory and financial reporting. These additions to the curriculum were perceived as necessary in making graduates work efficiently in technologically advanced accounting settings.

### 12.3 Artificial Intelligence Integration

Mentions of artificial intelligence were found on 29.6 per cent of suggestions, indicating a dual stance that demonstrates the problematic nature of the relationships involving the use of AI in accounting analytics and auditing and modern accounting education as a whole. Part of the faculty was worried about students being overly reliant on generative AI tools to work on assignments and suggested that something should be done to make students learn more about financial data, accounting principles and analytical thinking. According to these respondents, it is necessary to ensure that students keep gaining high conceptual knowledge about the accounting theory instead of overly depending on automated tools.

Simultaneously, a significant number of faculty members regarded the use of artificial intelligence as a beneficial source of improvement to the accounting education. They prescribed institutional investment in digital accounting systems, analytics applications, and faculty education programmes which would enable teachers to successfully incorporate AI-enabled auditing software, accounting analytics systems and data-driven financial analysis into classroom teaching. These initiatives were regarded as being critical in equipping students to work in more technology-oriented accounting environments.

## 12.4 Professional Development and Training

In 20.4 per cent of the responses, faculty development programs were noted, and frequent workshops on teaching techniques, integrating technology to enhance teaching practices, and research methodology were called in an attempt to improve teaching effectiveness. The interviewees underscored the importance of structured training, especially for early-career scholars who were to leave their graduate studies or work and enter teaching positions where pedagogical and technological skills come into play.

Accounting analytics, digital auditing technologies, and AI-enabled financial reporting tools represent new areas of the faculty development program with great potential in improving the capacity of educators to change the accounting curricula according to the new professional demands. These kinds of initiatives would also assist the accounting faculty to incorporate the use of modern accounting information systems and data-based analytical tools in classroom teaching.

**Table 10: Frequency of Themes in Faculty Suggestions**

| Theme | Mentions | Percentage |
|---|---|---|
| ICT Tools and Digital Platforms | 19 | 35.2% |
| Curriculum Revision and Updates | 17 | 31.5% |
| AI and Technology | 16 | 29.6% |
| Training and Faculty Development | 11 | 20.4% |
| Student Engagement Methods | 11 | 20.4% |
| Industry–Academia Collaboration | 9 | 16.7% |
| Practical and Skill-Based Learning | 7 | 13.0% |
| Research Support and Resources | 6 | 11.1% |

## 13. Summary of Principal Findings

The study has provided a number of substantive conclusions about the present condition of accounting education, taking into account the perspectives of the faculty members who work in Indian institutions. The findings shed light on trends that have given practical advice on areas to improve the institution in an attempt to improve the relevance and quality of accounting education.

First, the perception of curriculum is characterised by a small-scale optimism because about three-fifths of the respondents indicated that they were satisfied with the relevance of the course material, although a significant percentage are not convinced or remain neutral about the consistency with the current professional needs in the accounting profession. Second, administrative workload presents the greatest issue in the group of accounting faculty, with almost four-fifths of the group reporting bureaucratic tasks as one of the greatest obstacles to instructional performance that drains time and energy out of teaching, mentoring, and professional growth. Third, the second most urgent issue would be the lack of student motivation, and the concerns often are correlated with the rising popularity of the artificial intelligence tools that influence the interaction with the basic concepts in accounting and the accounting learning process. These findings resonate with research on legal education reform, which similarly highlights the need for institutional support, faculty training, and pedagogical innovation in response to technological disruption.

Fourth, difficulties in teaching show to be highly interconnected, and in both cases, training gaps are related to both technology access issues and difficulties in student engagement, indicating that there are systemic (not isolated) institutional challenges. Fifth, variations in qualifications indicate that the faculties of M.Com / MBA find the severity of challenge in all dimensions to be higher than that of Ph.D. (Accounting)

faculty. Sixth, faculty with more years of experience report the least administrative load, whereas faculty in the mid-career report the greatest concerns regarding technological tools and student motivation. Seventh, faculty recommendations give priority on improving the digital infrastructure, modernising the curriculum and professional development programs as major strategies to enhance learning in accounting.

The results also identify the increasing impact of technological change on accounting education. With the increasing integration of artificial intelligence, accounting analytics, and automated auditing tools into professional accounting practice, accounting education needs to change to include digital competencies alongside conventional accounting theory. These advancements support the growing presence of accounting information systems in the future of accounting knowledge and professional expertise. These findings align with the larger literature on professional education, and more specifically, with legal education, which has gone in a similar direction of calling for pedagogical reform, faculty development, and institutional support to deal with technological disruption.

## 14. Recommendations for Institutional Action

Depending on the results of the empirical data provided herein, the subsequent suggestions can be made regarding universities and accounting departments aiming to improve the delivery of accounting education in a meaningful and sustainable manner.

First, the institutions should engage in a program of review of administrative practices that influence the faculty in accounting departments and business schools, more specifically in simplifying documentation requirements, committee obligations that absorb time that otherwise should be devoted to instructional preparation and student interactions that are some of the most fundamental academic duties.

Second, investment in digital infrastructure is to be given priority, including classroom technology, integrated learning management systems, as well as increased access to financial databases, accounting analytics platforms, and digital auditing systems, which faculty believed would be significant in teaching accounting.

Third, there should be the implementation of structured faculty development programs based on accounting pedagogy, accounting analytics tools, and AI-enhanced auditing systems that allow educators to meet technologically changing accounting settings.

Fourth, the process of curriculum revision must include formal ways of faculty input, and clear schedules of review and adoption of proposed changes that would fill the gap between academic preparation and the new demands of the accounting profession and digital financial reporting conditions.

Fifth, the strategies of student engagement need to be institutionalised, which may include advice on proper use of artificial intelligence, augmented practical learning elements, and new assessment methods that would promote greater involvement of students with financial data, accounting information systems, and financial reporting models.

Sixth, there should be collaborative working relationships with accounting professionals and industry bodies so that the curriculum can remain relevant and students can be exposed to the modern-day accounting practice.

Universities must also push to incorporate accounting analytics, digital audit tools, and AI-driven financial reporting tools into the accounting curricula. These projects would enforce the capacity of graduates to work in data-driven accounting settings and not degrade the theoretical underpinning of accounting. Drawing lessons in regard to reforms in legal education, institutions may also want to consider incorporating experimental learning forms such as case-based simulations and problem-based learning models strength analytical reasoning in conjunction with technological competence.

## 15. Study Limitations

These findings are limited to several constraints that should be taken into consideration when interpreting them and using the results in policy and practice decision-making. An adequate sample size of 65 respondents used in the study is not a sufficient number to provide statistical power to identify weak demographic differences, and limits the accuracy of the correlation estimates. The bias of young faculty in the study might create a bias in terms of attitude toward issues that are typically associated with new faculty, who have not yet mastered the challenges that come with teaching experience.

Geographic and institutional heterogeneity of the sample is unrecorded and may have an impact on extrapolation to other accounting departments or business schools in other geographic regions or of other types and sizes. Self-selection into survey participation could have caused bias in response, and the faculty members who were most engaged or unsatisfied with their status in the institution were more likely to volunteer their own views. Further study of accounting education in future by using stratified sampling of institutions and experience level would enhance confidence in the pattern witnessed in this study.

Furthermore, the fast-changing nature of artificial intelligence technologies in the accounting practice can be a factor that changes the faculty's perceptions in the long run. With the ongoing evolution of accounting analytics tools and automated auditing systems, future research will probably unveil additional pedagogical issues and opportunities that were not fully reflected in the current research.

## 16. Concluding Observations

This analytical study of faculty views has shed light on the complex issues that face accounting education in modern India. Though the content of the curriculum is at moderate levels of approval with the persons in charge of its execution, the strains of administrative work, problems with student engagement, and limitations of infrastructure represent systematic barriers to pedagogical quality that have to be systematically addressed. These issues are interrelated, and therefore, a collection of individual solutions might not be enough, but an overall institutional response to the workload control, the allocation of resources to the technology, and the training of the staff altogether might be a more promising avenue to significant change.

The faculty voice in this study is an insightful piece of information to policymakers and institutional leaders who are determined to enhance accounting education in a manner that benefits the student industry members and the economy at large. With the current evolution of artificial intelligence and the technological world transforming the accounting profession and educational delivery, the latter care should be paid to the views of those on the pedagogical frontline by those who have the authority to introduce changes.

The discussion of the issues presented in this paper will not only be an administrative priority but also an obligation to equip the future generations of accounting professionals with the analytical, technological, and conceptual skills required by the developing profession, which holds a critical role in financial transparency, corporate governance, and economic decision-making. The change reflected in accounting education is a larger shift across the professional disciplines. Legal education scholarship, too, has tended to stress the necessity of bridge-building between technological innovation and basic theoretical learning and professional ethics. In a sense, such interdisciplinary understanding demonstrates the value of balanced educational reform combining digital competencies with no bullying on the conceptual bases of professional practice.

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