

# Student-Centered Instructional Strategies in Accounting Education: Evidence from the ATPB Course

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## ABSTRACT

This study explores accounting students' perceptions of instructional tools used in the Accounting Theory and Practice (ATPB) in the Malaysian Context course. Despite the rise of blended learning strategies, limited empirical evidence exists on student preferences in theory-based accounting subjects in Malaysia. A descriptive quantitative approach was used, involving 54 undergraduate students from Universiti Tenaga Nasional (UNITEN), who participated in a Telegram-based poll to identify learning tools they found most effective. Results indicate strong preferences for traditional methods, particularly lectures and past exam question reviews (73% each), followed by group discussions (71%). Digital tools like Padlet (60%) and knowledge checks (47%) were also positively received. In contrast, experiential and gamified strategies such as ESG Adventures and Gallery Walks were less favored (<30%). The findings suggest that a blended approach, balancing conventional and digital strategies, enhances engagement in theory-heavy courses. The study offers insights to inform instructional design in accounting education.

**Keywords:** Accounting education, Accounting Theory, student learning preferences, higher education, Malaysia

## INTRODUCTION

The evolution of educational methodologies has brought learner engagement and satisfaction to the forefront of academic discourse, positioning them as critical factors in achieving effective learning outcomes (Fredricks et al., 2004; Kurt et al., 2022). With the advancement of technology and pedagogical innovations, instructional practices have increasingly shifted from passive delivery models to active, student-centered approaches (Boelens et al., 2017; Cho & Cho, 2013). These learner-centric designs emphasize interactivity, feedback, and adaptability, which are particularly important in meeting the expectations of today's students.

In higher education, and more specifically within technical and cognitively demanding disciplines such as accounting, instructors face the dual challenge of delivering complex theoretical knowledge while maintaining meaningful student engagement. Traditional lecture-based formats, while still foundational, may not fully address the learning preferences of Generation Z students who favor interactivity, flexibility, and digital integration (Turner, 2022; Saputra et al., 2023). This shift has led to the adoption of digital tools and collaborative platforms such as Padlet, Mentimeter, and Kahoot that aim to improve participation, facilitate real-time feedback, and support diverse learning styles (Raes et al., 2020; Serrano et al., 2019; Aslan & Duruhan, 2021).

Recent studies highlight that incorporating multiple teaching strategies, including group discussions, gamification, and interactive assessments, can enhance comprehension and motivation, particularly when aligned with clear learning objectives (Ahmed et al., 2021; Abdullah et al., 2020). However, the integration of such tools must be context-sensitive and pedagogically purposeful to avoid superficial engagement. The accounting education literature increasingly calls for a pedagogical balance between traditional rigor and innovative delivery methods, especially as students are expected to master both conceptual frameworks and practical application.

In Malaysia, curriculum reforms in accounting education reflect global trends, emphasizing the inclusion of sustainability, ethical governance, and digital competencies (Nasir et al., 2021). Nevertheless, the effectiveness of instructional tools within local accounting courses particularly those that are theoretically intensive remains underexplored. Limited empirical studies have examined student perceptions of specific learning materials used in core accounting theory courses. The Accounting Theory and Practice (ATPB) in the Malaysian Context (ATPB) course is one such example, covering abstract topics like sustainability reporting, integrated reporting, internet reporting, creative accounting, and ethical considerations. Students often struggle to grasp these concepts without structured and effective teaching strategies.

While the use of digital and interactive tools in accounting education has been widely studied, most research is centered on Western contexts (Apostolou et al., 2018). Empirical evidence on Malaysian students' perceptions particularly in theory-heavy courses like ATPB remains scarce. Localized studies are crucial, as pedagogical effectiveness often depends on cultural and institutional context (Noor et al., 2021). Moreover, few studies have compared traditional, digital, and experiential tools within Malaysian universities (Abdullah & Majid, 2020), highlighting a significant research gap.

This study contributes to filling this gap by providing student-informed, empirical evidence on instructional preferences in a Malaysian accounting theory course. Through analysis of informal poll responses from course participants, this research offers practical insights to inform instructional design and curriculum development. By identifying which tools are perceived as most supportive of understanding and academic success, the study supports the development of evidence-based, learner-centered teaching strategies aligned with evolving educational demands.

## LITERATURE REVIEW

Student engagement and instructional effectiveness have long been central concerns in the design of accounting education curricula. Traditional lecture-based approaches have often dominated instruction. However, these methods are increasingly criticized for fostering passive learning (Boelens et al., 2017). To address this, hybrid and interactive strategies have emerged, promoting active engagement and improved learning outcomes (Zakaria et al., 2022).

Digital platforms such as Padlet and Mentimeter are gaining traction due to their ease of integration and ability to support real-time feedback and collaboration. Raes et al. (2020) emphasize that these tools promote higher-order thinking by encouraging learners to reflect, respond, and build on peers' ideas. Aslan and Duruhan (2021) further support this by demonstrating that the use of Padlet in accounting classes led to increased student satisfaction and improved conceptual understanding.

Gamification tools, including Kahoot and Quizizz, have also been studied in the context of accounting education. Ahmed et al. (2021) found that gamified assessments improved motivation and participation among accounting students. Similarly, Abdullah et al. (2020) reported that the use of blended learning and interactive quizzes positively influenced student engagement, though emphasized that such tools should complement rather than replace core instructional methods.

The importance of understanding generational learning preferences is also emphasized in recent literature. Saputra et al. (2023) explored Generation Z's learning behaviors and found a strong preference for flexibility, digital integration, and visual content. Turner (2022) echoed these findings, stressing the need for personalized, tech-enabled pedagogy in higher education.

In the Malaysian setting, Nasir et al. (2021) examined accounting curriculum reforms and found a shift towards sustainability, ethics, and technology integration. However, the actual effectiveness of varied instructional materials in theory-based courses like ATPB remains under-researched. There is a clear need for empirical feedback from students to understand how different tools contribute to learning outcomes.

Thus, this study contributes to the growing body of literature by empirically assessing student feedback on the use of multiple instructional materials within a Malaysian accounting theory course. It builds upon past research

while addressing the gap in localized evidence regarding what works best for students in achieving both engagement and academic success.

## **METHODOLOGY**

This study adopts a descriptive quantitative approach to examine students' perceptions of instructional materials used in the Accounting Theory and Practice in the Malaysian Context (ATPB) course. ATPB is a final-year, 14-week core module offered to Bachelor of Accounting students at Universiti Tenaga Nasional (UNITEN). A total of 54 students enrolled in the course during Semester 2 of the 2024/2025 academic session participated in the study. Data were collected through a self-administered online survey disseminated via the course's official Telegram channel. Participation was entirely voluntary and responses remained anonymous.

### **Instrument and Data Collection**

Data were collected through a poll-based voting exercise using the Telegram platform, where students were presented with a list of instructional strategies and materials used throughout the semester. Students were asked to select all options they felt contributed to their understanding and ability to perform well in the course. These options included:

#### **Lecture**

A traditional instructor-led method used to deliver core theoretical content and provide foundational knowledge on complex accounting concepts.

#### **Revision of Past Final Questions**

A review-based activity where students practice answering selected final examination questions to reinforce understanding and improve exam preparedness.

#### **Group Discussion**

Collaborative sessions that encourage peer-to-peer interaction, critical thinking, and the application of accounting theories to real-world scenarios.

#### **Padlet Individual Activity**

An interactive digital platform where students independently post reflections, responses, or analyses, fostering engagement and self-directed learning.

#### **Slide Notes**

Instructor-provided presentation slides summarizing key concepts, used as visual aids and reference materials throughout the course.

#### **Knowledge Checks**

Short, formative assessments embedded in lessons to gauge students' understanding and provide immediate feedback for reinforcement.

#### **Weekly Summary / Word-of-the-Week**

A reflective activity summarizing weekly learning outcomes, often tied to a key accounting term to enhance retention and contextual understanding.

#### **Kahoot / Zeep**

Gamified quizzes conducted online to assess comprehension in a dynamic and engaging manner, promoting active recall and friendly competition.

## ESG Adventure

An experiential learning module where students explore Environmental, Social, and Governance (ESG) issues through simulations or community engagement tasks.

## Gallery Walk / Report Rover / Sustainability Voting Activities

Interactive classroom activities where students present findings, evaluate peer work, and engage in sustainability-related decision-making exercises.

Students were allowed to select multiple responses to reflect the varied nature of learning preferences. Poll results were automatically aggregated by Telegram, providing frequency and percentage data for each option.

## RESULTS AND DISCUSSION

Figure 1 presents the percentage of students who identified specific instructional tools as helpful in understanding and scoring well in the ATPB course.

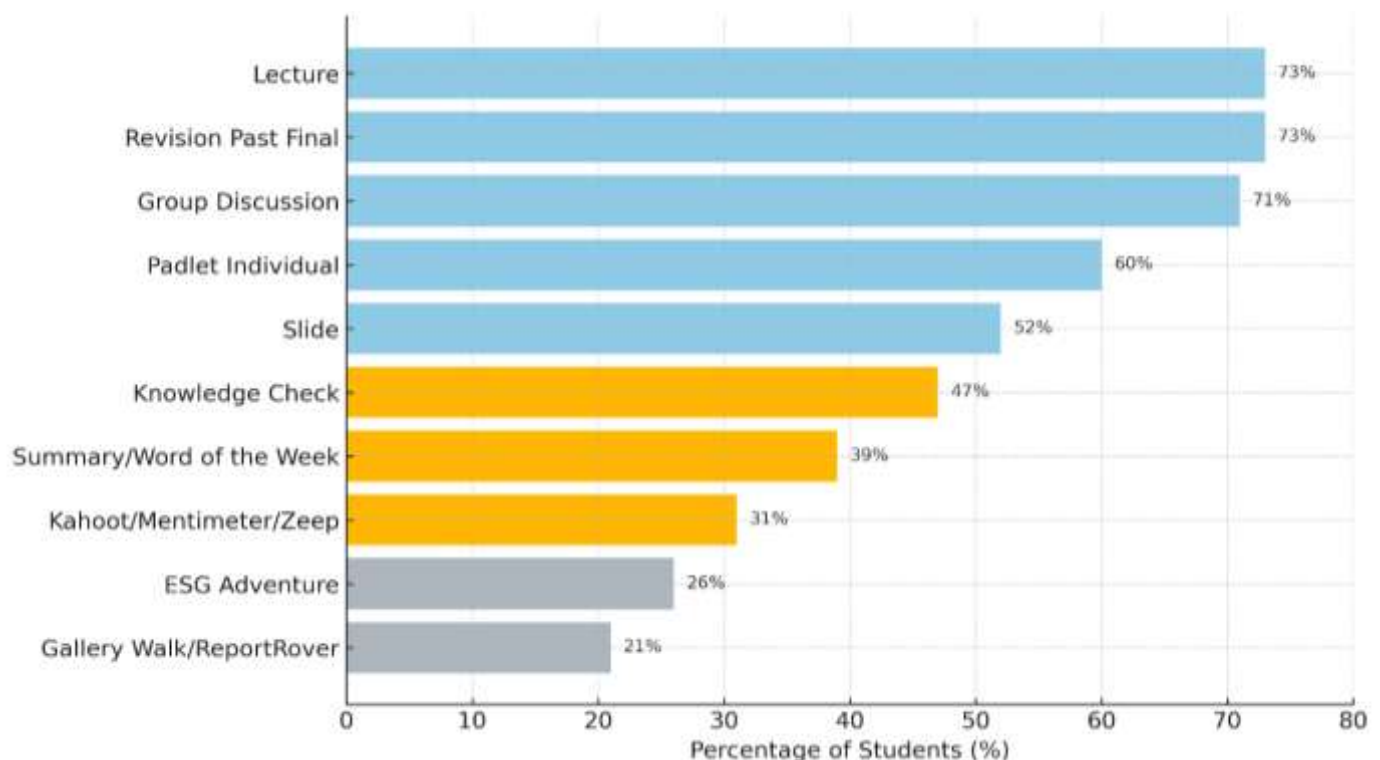


Figure 1. Student-Perceived Effectiveness of Instructional Tools in the ATPB Course

The analysis of student responses highlighted distinct preferences for instructional methods in the ATPB course. Among the strategies listed, traditional approaches such as lecture and revision past final questions emerged as the most favored, with both receiving endorsement from 73% of respondents. This strong preference reflects a continued reliance on structured, instructor-led formats, especially in theory-based courses where clarity, content accuracy, and guided explanation are paramount. Zakaria et al. (2022) supported this trend in their study, emphasizing that Malaysian accounting students often associate lecture-based delivery with greater content mastery and exam preparedness.

Group discussion ranked third at 71%, suggesting students also value opportunities to engage in peer-to-peer learning and collaborative problem-solving. This aligns with Boelens et al. (2017), who argue that small-group learning fosters social interaction and helps reinforce abstract concepts when facilitated appropriately. The findings suggest that while students still rely on direct instruction, they also benefit from dialogic exchanges that promote active construction of knowledge.

The next tier of instructional tools consisted of Padlet individual activity (60%), slides (52%), and knowledge checks (47%). These tools support visual, interactive, and self-paced learning characteristics aligned with Generation Z learners, who favor flexible and tech-enabled learning experiences (Saputra et al., 2023; Turner, 2022). Notably, Aslan and Duruhan (2021) found that the integration of platforms like Padlet into accounting courses improved engagement and fostered greater conceptual understanding. Similarly, Abdullah et al. (2020) observed that the use of formative digital quizzes supported self-assessment and maintained student motivation, especially in blended learning environments.

Conversely, lower effectiveness was attributed to experiential and gamified strategies. Weekly summary/word-of-the-week (39%), Kahoot/Zeep (31%), ESG Adventure (26%), and Gallery Walk/Report Rover/Sustainability Voting Activities (21%) were among the least selected. While these activities offer creativity, engagement, and alignment with values-based education (e.g., ESG), they were not perceived as directly supporting exam-oriented success. This finding echoes the caution by Ahmed et al. (2021), who argued that gamification must be tied to core assessments to be perceived as educationally meaningful. Additionally, Nasir et al. (2021) noted that although curriculum reform encourages the integration of sustainability and ethics, students may overlook the value of these approaches unless their relevance to final evaluations is made explicit.

These results underscore the importance of pedagogical alignment between instructional strategies and assessment expectations. While experiential methods foster holistic development, their effectiveness depends on how clearly their objectives are linked to course assessments and grading criteria. Without such connections, students may perceive them as peripheral rather than integral to academic achievement.

## CONCLUSION

This study explored accounting students' perceptions of instructional strategies employed in the ATPB course and identified approaches perceived as most supportive of learning and performance. Traditional methods such as lectures, revision of past exam questions, and group discussions remain integral to effective instruction, particularly in theoretical courses requiring conceptual clarity and structured delivery.

At the same time, the findings underscore the complementary value of digital tools like Padlet and knowledge checks, which enhance engagement and enable self-paced learning. The lower perceived impact of experiential and gamified strategies suggests a need for better integration with assessment design to improve their perceived academic relevance.

These findings support a blended instructional model that combines the strengths of conventional pedagogy with selected digital innovations. While this study is limited by its small sample and informal data collection method, it provides a foundation for future empirical inquiries into teaching effectiveness in accounting education.

Future research should involve larger, more diverse samples and adopt mixed-methods approaches to examine how instructional design influences learning across various accounting contexts. By aligning teaching strategies with student preferences and assessment frameworks, educators can foster deeper engagement, improved outcomes, and readiness for professional practice.

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