

# CHALLENGES FACED IN THE DELIVERY OF THE SUBJECT OF ACCOUNTING AT THE UNDER GRADUATE LEVEL

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## Abstract

*The changing business environment due to globalization, liberalization and privatization has posed challenges for the Accounting Education in India. It is being felt that the present accounting education system in India has failed to keep pace with the requirements of the changing corporate world. There is a lack of practical application of the accounting theory. With growing demand for professionals in the field of Accounting, the task of preparing the industry ready accounting professionals is more challenging than ever.*

*Hence in this context the accounting educators and accounting professionals should find out the ways and means of restructure and redesign the accounting curriculum so as to meet the challenges of change in the business and corporate world. The need of the hour is to reduce the gap between the accounting education imparted and its practical applicability in the real business situations and increase the employability of the accounting graduates.*

*The present study tries to examine the perception of the faculty members teaching at Undergraduate level on various aspects of delivery of the subject and the challenges faced by them in the delivery of the subject of Accounting and provide suggestions to combat these challenges.*

**Key words:** Accounting, education. Challenges, practical application, accounting knowledge.

## INTRODUCTION

The major objective of accounting education is to prepare students for corporate world. For the past many years the academicians are trying to restructure the accounting education to meet the requirements of corporate world. However, at present, accounting education has failed to focus on preparing the graduates for successful careers. The industry in addition to the technical knowledge of accounting also expects the accounting graduates to possess intellectual skills like analytical skills, problem solving skills, communication skills and interpersonal skills. All these skills are expected to make the students cope more efficiently in the ever changing dynamic corporate world. But the accounting research still has discussions on what necessary skills the accounting graduates should possess and how these skills can be delivered to them.

### Overview of Accounting Education:

Accounting education is included as a part of the curriculum in the commerce stream at the secondary school education, graduation and post-graduation. The curriculum focuses more on the procedural aspects in order to comply with the various laws like the Income tax, The Companies Act. Over years, the role of accountants has undergone a drastic change.

Earlier it used to focus on technical principles and aspects only. But now the focus has changed from being one of a technical nature to one which is more analytical and which requires new and more specialized knowledge and competencies and also oral communication skills in addition to the technical knowledge. The accountants need to develop abilities to relate concepts learned to real life situation. And the responsibility to prepare the industry ready accountants rests on the academic world. This can be attained through updation of the accounting curriculum, adoption of enhanced pedagogy and technology in imparting accounting education.

The year 2020 has brought about drastic changes in the field of education. The pandemic has forced the educational institutes to adopt the online mode of delivery. This again reiterates by the fact that transformation is required also in the delivery of the subject of accounting.

## LITERATURE REVIEW

**Singh (2004)** examines the emerging issues of accounting education and research in India keeping in view the changing economic environment of the Indian business and industry. The environment for accounting

education has totally changed and certain new challenges have emerged in this regard. Therefore accounting education needs to be given due attention in this emerging scenario.

The traditional classification of accounting into Financial Accounting, Management Accounting and Cost Accounting is no longer relevant due to the emergence of computerized Accounting Information system, DSS and other modern day systems meant for managerial decision making. The outmoded model of accounting teaching based on theoretical knowledge and numerical problems needs to be replaced by conceptual knowledge linked with the E-commerce and computer software.

There is also a lack of interface between the accounting researchers and the business and industry. Hence in this context the accounting educators and accounting professionals should find out the ways and means of restructuring the accounting education so as to meet the challenges of change in the business.

**Chugh & Joshi (2009)** examined the use of educational blogs for the content delivery. By integrating the blogs into the course, the faculty members can enhance class discussions. The blogs can also be made a part of their group assignments and link it with assessment. The educational blogs would serve as an effective communication tool between the faculty members and students which would provide an environment of learning outside the classroom.

**Bagban (2013)** pointed out that In 21st century the scene the commerce education has several limitations like

- Very High Expectations from the Commerce and Management Graduates:
- Lack of Practical Training;
- Isolation and Aloofness of Business Community with the Commerce and Management Education
- Out-dated and old Syllabus

He pointed out and emphasized that the prospects of Commerce and Management Education in future will have main thrust on the following aspects:

- Skill development oriented teaching
- Information Technology.
- Industry- Institution Interaction
- Professional Courses and participatory teaching
- Research and research based teaching
- Skill Development oriented teaching

**Mishra (2014)** examined the objectives of accounting education to be effective in order to face future challenges of global economy in the field of business and industry. He concluded that all the educational institutions must have to provide specialized Accounting education in both under graduation and graduation level, the Accounting specialists from different Universities should be consulted in order to upgrade the Accounting education of India. In order to compete in globalized scenario, some specialization courses should be introduced in accounting education in order to face the emerging challenges of business and industry in this liberalization era. There should be an industry and institution interface in order to upgrade Accounting education in India

**Zamanianfar and Monasojehee (2014)**

They studied the opinions and expectations of certified public accountants and current situation of the accounting education in universities and concluded that accountants think students do not graduate with sufficient accounting knowledge. Accounting lessons aren't sufficient to meet the needs of companies and to understand the accounting procedures and financial structures of the companies and therefore. It has been suggested that the most important lessons that should be taught in undergraduate accounting in universities must include, "General Accounting", "Financial Statement Analysis" and "Corporate Accounting".

**Suryawathya & Putrab(2014)** in their study aimed to discover the extent to which the accounting curricula meets the needs of accounting profession in Balinese context. A questionnaire was administered to the academics, alumni and final year students and professional and accountants. Qualitative data was accumulated by open-ended questionnaires and interview and was analysed by content analysis. This study reveals that the curricula of the School of Accountancy at Universitas Mahasaraswati Denpasar is relevant to the accounting profession; however, a few course contents and subjects taught needs to be revisited to accord with current business practice. The study suggests that comparative case studies, internship in accounting-related companies and focus groups discussions are learning method to be developed to enhance graduates' technical and nontechnical skills.

**Jeya Chandra Malar Jayaprakash (2014)** looks at the teaching strategies adopted in teaching accounting to students. The main objective of teaching accounting is not only to develop the intellectual skills of students but also to provide them with opportunities to work individually, in pairs, small and large groups. Students in

addition to intellectual skills also need to equip themselves with professional skills like writing, speaking out, presenting, computer and information literacy, decision making and teamwork. In order to achieve this, new concepts, strategies and methodologies have to be introduced in the teaching of accounting.

**Ambadkar & Vyas(2015)** made an attempt to study the role of MOOCS (Massive Open Online courses) in changing the future of accounting education scenario in India.. she concluded that accounting education system in India can benefit from prospects and opportunities which MOOCS offer provided that the quality of course content is guaranteed.

**Dr. Rahul Sawlikar in** his study pointed out that the objectives of Higher Education can be achieved only through qualitative change in the system. He emphasized that the output of Commerce Education should be multidimensional and with full global competitiveness. He put forward a concern that the Commerce graduate have lack of practical knowledge and that the practical oriented Commerce Education is a need of the age

## RESEARCH METHODOLOGY

### Objectives of the Study:

- To examine the perception of the faculties imparting accounting education at the undergraduate level on various aspects of the delivery of the subject
- To examine the challenges faced in the delivery of the subject of Accounting at the under graduate level.
- To examine whether there is significant difference in the perception of faculties teaching at Grant-in-Aid and Self-finance Institutions
- To examine whether there is relationship between experience of the faculties and their perception on various aspects of delivery of the subject and challenges faced

### Research Design:

The study is based on descriptive research design

### Sampling:

Sampling technique: Convenience Sampling

Selection of Sample Respondents

The sample respondents have been selected from various B.Com and BBA colleges in the city of Ahmedabad.

### Profile of the Respondents

GENDER		
	Frequency	Percent
Male	22	55.0
Female	18	45.0
Total	40	100.0
QUALIFICATION		
	Frequency	Percent
Post-Graduation	8	20.0
M.Phil	17	42.5
Ph.D	10	25.0
Professional Qualification	5	12.5
Total	40	100.0
TYPE OF INSTITUTION		
	Frequency	Percent
Grant In Aid	18	45.0
Self Finance	22	55.0
Total	40	100.0
EXPERIENCE		
	Frequency	Percent
Less than 2 Years	1	2.5
2 - 5 Years	7	17.5
5 - 10 Years	10	25.0
More than 10 Years	22	55.0
Total	40	100.0

TYPE OF APPOINTMENT		
	Frequency	Percent
Permanent	35	87.5
Adhoc	5	12.5
Total	40	100.0

### Research Instrument: Questionnaire

Questionnaire Design: Before designing the questionnaire for the study, the various aspects related to the subject were discussed with the senior accounting faculties. On the basis of the discussion, the Questionnaire was designed to study the perception of the faculties with respect to various items drawn on the basis of the following:

- Quality of Student Intake
- Efficacy of Continuous Evaluation Component
- Pedagogy
- Syllabi and Requirements of the industry
- Operational difficulties

### TOOLS OF DATA ANALYSIS

The data have been analysed using percentage analysis and mean values. The mean values are computed for studying the perceptions of the faculty with respect to various items. The mean values of the faculties teaching at Grant-in-Aid College and Self finance colleges have been compared. Mann Whitney U test has been conducted to examine if there is significant difference in the perception of faculties from grant-in-aid colleges and self-finance colleges. Kruskal Wallis test has been applied to study whether experience influences the perception of the faculties on various aspects teaching and challenges face.

### DATA ANALYSIS AND FINDINGS

To study the perception of the faculties on various items, the above statements were put forward and they were asked their level of agreement and disagreement on a scale of 1 to 5 where 5= strongly agree, 4= agree, 3= undecided, 2= disagree and 1= strongly disagree. The mean scores calculated above show that:

	Mean
I have good command over the subject that I teach	4.48
Guest lectures by professionals on contemporary developments in Accounting	4.25
Emphasis on Interpretation of numerical data	4.23
Strength Reduction Will Improve Delivery	4.20
Professionals to be invited for Curriculum Design	4.05
Case Studies, Group Discussion will improve delivery of subject	4.00
Gap between syllabus and requirement of industry	3.98
Change In Pedagogy required	3.93
Internship compulsory	3.90
Accounting Concepts to be explained with documentation	3.90
Extra language sessions for vernacular medium to improve their understanding	3.88
Use Of technology will improve delivery	3.85
Ready to devote extra hours for vernacular medium students	3.83
Lecture method most appropriate	3.83
Lack of updation In syllabus	3.83
Published accounts to be used In assignments	3.80
Student attention retention Is challenge	3.75
Change In exam pattern	3.63
Effect of medium at H.S.C. affects the ability of students to grasp	3.48
Repetition of numericals monotonous	3.48
The students are enthusiastic towards taking up the assignments and projects	3.03
The students taking admission at the first year are conceptually clear about the basic concepts of Accounting	2.95
Continuous Evaluation taken seriously by students	2.80
Difficulty In syllabus completion	2.78
The percentage of marks obtained at H.S.C. exam correctly reflects the ability of student to grasp the fundamentals of Accounting	2.75

- The highest level of agreement is on the “command on the subject that I teach”. This point out that the faculties are qualified and are expert as far as the delivery of the subject is concerned. The next set of items of high degree of agreement are “Guest lectures by professionals on contemporary developments in Accounting”, “Emphasis on Interpretation of numerical data”, “Strength Reduction will improve delivery”, “Professionals to be invited for Curriculum Design”, “Case Studies, Group Discussion will improve delivery of subject”, “Gap between syllabus and requirement of industry”, “Change In Pedagogy required”, “Internship compulsory”.
- All the faculties who participated have strongly agreed that there is definitely a gap between the syllabus design and the requirement of industry. Hence inviting professionals for guest lecture and also inviting them and taking their inputs on syllabus design can definitely serve the purpose of bridging the gap between academics and industry. In addition to that making internship compulsory will also go a long way in serving this purpose.
- Another important area of high degree of agreement is emphasis of interpretation of numerical data besides the calculation of the numericals. Since now the numerical data is available from various authentic sources, the students should be made ready for the interpretation of the same. This shows the importance of developing analytical skills amongst the students which is one of the requirements of the industry.
- The items on the ‘Pedagogy’ are the next set of items on which the faculties have the higher degree of agreement. The faculties are of the opinion that the use of case studies, presentations, group assignments will improve the delivery of the subject. The use of technology will enhance the delivery of the subject of accounting.
- The items of highest level of disagreement relates to “The continuous evaluation is taken up seriously by the students” and “The students are enthusiastic towards taking up assignments and presentations. This point out to the fact that under the Choice based credit system, the inclusion of the continuous evaluation component has not served the purpose. This is an alarming situation for the academic world and puts more responsibility on the faculties to make assignments and presentations more interesting so that the students’ interest is aroused in the same.
- It is assumed that the students taking admission at the first year Commerce are conceptually clear about the basic concepts of accounting and the marks that they have scored at the HSC correctly reflect their ability to grasp their fundamentals of accounting. But the survey has found that it is not so. This poses all the more problems in the delivery of the subject of Accounting at the first year of Commerce. The survey points out that the language of instruction at HSC does not affect the ability of the students to grasp the concepts. The faculties are ready to spare extra lectures for vernacular medium students to help them adjust to the change in the medium of instruction.
- Around 66% of the faculties want a change or modification in the present exam and evaluation pattern
- The major concern that was expressed by around 83% of the faculties was the class strength or the student- teacher ratio. They are of the opinion that if the class strength is reduced it will definitely improve the delivery of the subject as well as taking up presentations and group discussions more effectively.
- 80% of the faculties deal with a class strength of more than 100-125 students.

### HYPOTHESIS TESTING: PERCEPTION OF FACULTY OF GRANT-IN-AID AND SELF FINANCE COLLEGES

**H<sub>0</sub>** = There is no significant difference in the perception of the faculties of Grant-in-aid and Self-finance colleges with various aspects of teaching and challenges associated with delivery of the subject

**H<sub>1</sub>** = There is significant difference in the perception of the faculties of Grant-in-aid and Self-finance colleges with various aspects of teaching and challenges associated with delivery of the subject

In order to examine whether there is any difference in the perception of the faculties of Grant-in-aid colleges and Self-finance colleges, Mann Whitney test was conducted. The results of the test are presented in the table below:

	Asymp. Sig.	Decision
The students taking admission at the first year are conceptually clear about the basic concepts of Accounting	.373	Accepted
The percentage of marks obtained at H.S.C. exam correctly reflects the ability of student to grasp the fundamentals of Accounting	.906	Accepted
Effect of medium at H.S.C. affects the ability of students to grasp	.060	Accepted
Extra language sessions for vernacular medium to improve their understanding	.578	Accepted
Ready to devote extra hours for vernacular medium students	.401	Accepted
Lecture method most appropriate	.301	Accepted

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I have good command over the subject that I teach	.532	Accepted
Difficulty In Syllabus Completion	.087	Accepted
The students are enthusiastic towards taking up the assignments and projects	.224	Accepted
Continuous Evaluation taken seriously by students	.082	Accepted
Published Accounts to be used In assignments	.726	Accepted
Repetition of numericals monotonous	.109	Accepted
Emphasis on Interpretation of numerical data	.677	Accepted
Change in Pedagogy required	.290	Accepted
Case Studies, Group Discussion will improve delivery of subject	.408	Accepted
Use of technology will improve delivery	.387	Accepted
<b>Gap between syllabus and requirement of industry</b>	<b>.002</b>	<b>Rejected</b>
<b>Lack of updation In syllabus</b>	<b>.009</b>	<b>Rejected</b>
Accounting Concepts to be explained with documentation	.059	Accepted
<b>Guest lectures by professionals on contemporary developments in Accounting</b>	<b>.028</b>	<b>Rejected</b>
<b>Professionals to be invited for Curriculum Design</b>	<b>.004</b>	<b>Rejected</b>
Internship Compulsory	.120	Accepted
Student attention retention Is challenge	.472	Accepted
Strength reduction will Improve delivery	.836	Accepted
Change in exam pattern required	.418	Accepted

P-value at 5 % significance

The results point out that the p-value for all the statements are more than 0.05 except for “Gap between syllabus and requirement of industry”, “Professionals to be invited for Curriculum Design”, “Lack of updation in syllabus” and “Guest lectures by professionals”. Hence it can be concluded that there is no significant difference in the perception of the faculties of Grant-in-aid colleges and Self finance colleges all statements except the above four.

The comparative mean score of the Grant-in-Aid (GA) and Self-finance (SF) colleges point out that barring a few items, their perception on maximum items is same except the following:

- The GA faculties are of the opinion that the medium of instruction does not affect ability of the student to grasp the concepts while Self- finance faculties feel that medium does affect the ability of the students to grasp the concepts.
- According to the GA faculties lecture method is the best method for teaching accounting whereas the SF faculties have a lower degree of agreement for the same.
- The GA faculties strongly feel that the continuous evaluation component is not taken up seriously by the students.
- Change in pedagogy and use of technology is felt more by the SF faculties than the GA faculties.
- The GA faculties strongly feel that there is a gap between the curriculum and the requirements of industry. The SF faculties also feel the gap but because many of them invite the industry experts to deliver guest lectures, the gap may be slightly reduced.
- The need for inviting the professional experts for designing syllabus if felt more by the GA faculties than the SF faculties. Similarly with respect to revision of syllabi, there is more dissatisfaction amongst the GA faculties than SF faculties.
- Though the problem of attracting the students and retaining their attention is a challenge for faculties at both types of colleges, it is more felt at the GA colleges than at SF.

### HYPOTHESIS TESTING: INFLUENCE OF EXPERIENCE ON PERCEPTION OF FACULTY

**H<sub>0</sub>** = The experience of the faculty does not influence their perception with respect to various aspects of teaching and challenges associated with delivery of the subject

**H<sub>1</sub>** = The experience of the faculty influence their perception with respect to various aspects of teaching and challenges associated with delivery of the subject

In order to examine whether experience influences the perception of the faculty on various aspects of teaching and challenges associated with the delivery of the subject, Kruskal Wallis test was conducted at 5% level of significance. The results of the test are presented in the table below:

	Asymp. Sig.	Decision
The students taking admission at the first year are conceptually clear about the basic concepts of Accounting	.343	Accepted
The percentage of marks obtained at H.S.C. exam correctly reflects the ability of student to grasp the fundamentals of Accounting	.811	Accepted

<b>Effect of medium at H.S.C. affects the ability of students to grasp</b>	<b>.025</b>	<b>Rejected</b>
Extra language sessions for vernacular medium to improve their understanding	.107	Accepted
Ready to devote extra hours for vernacular medium students	.784	Accepted
Lecture method most appropriate	.630	Accepted
I have good command over the subject that I teach	.063	Accepted
Difficulty In Syllabus Completion	.547	Accepted
The students are enthusiastic towards taking up the assignments and projects	.735	Accepted
Continuous Evaluation taken seriously by students	.573	Accepted
Published Accounts to be used In assignments	.514	Accepted
Repetition of numericals monotonous	.424	Accepted
<b>Emphasis on Interpretation of numerical data</b>	<b>.030</b>	<b>Rejected</b>
<b>Change in Pedagogy required</b>	<b>.004</b>	<b>Rejected</b>
<b>Case Studies, Group Discussion will improve delivery of subject</b>	<b>.023</b>	<b>Rejected</b>
Use of technology will improve delivery	.261	Accepted
Gap between syllabus and requirement of industry	.763	Accepted
Lack of updation In syllabus	.240	Accepted
<b>Accounting Concepts to be explained with documentation</b>	<b>.019</b>	<b>Rejected</b>
Guest lectures by professionals on contemporary developments in Accounting	.082	Accepted
Professionals to be invited for Curriculum Design	.090	Accepted
<b>Internship Compulsory</b>	<b>.039</b>	<b>Rejected</b>
Student attention retention Is challenge	.144	Accepted
Strength reduction will Improve delivery	.249	Accepted
<b>Change in exam pattern required</b>	<b>.012</b>	<b>Rejected</b>

The results point out that the p-value for all the statements are more than 0.05 except for seven statements. "Effect of medium at H.S.C. affects the ability of students to grasp", "Emphasis on Interpretation of numerical data", "Change in Pedagogy required" and "Case Studies, Group Discussion will improve delivery of subject", "Accounting Concepts to be explained with documentation", "Internship Compulsory" and "Change in exam pattern required" Hence it can be concluded that Experience of the faculty does not influence their perception on all statements except the above seven. It is interesting to note that out of seven statements, five statements deal with the pedagogy and bridging the gap between the academics and industry. This reiterates the fact that change in pedagogy and industry interface will definitely improve the delivery of the subject.

## SUGGESTIONS

Following suggestions can help in combating the challenges faced in the delivery of the subject of Accounting at the under graduate level.

- In order to reduce the gap between the academics and industry the interaction between the universities /academic institutions and industry should be increased.
- The change in pedagogy can also help in developing the analytical skills and problem solving abilities of the students.
- The curriculum imparting accounting education should be restructured so as to enable the academics to provide industry ready professionals. Besides accounting emphasis should also be laid on imparting communication and interpersonal skills to the students.
- A reduction in the teacher- student ratio can also work in the direction of improving the delivery of the subject.
- The faculties will have to come up with innovative and novel ideas in order to attract the students to the class and retain their attention. The assignments and projects given to the students can also be made more practical oriented to so to arouse their interest and curiosity.

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