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Enhancing Student Engagement in Accounting Through Balanced Theoretical and Practical Applications

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Abstract
This action research study addresses the observed disparity in student performance between theoretical and practical assessments in Foundation Accounting at the National University of Samoa. The project implemented an integrated teaching method designed to enhance engagement by balancing theoretical and practical applications. An analysis of student performance and preferences revealed a clear demand for this blended approach, a finding corroborated by 2024 student survey data. The research concludes that such a balanced methodology not only makes learning more engaging but also equips students with the necessary professional skills, thereby informing the development of a more effective and inclusive accounting curriculum for learners.

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Introduction

Landscape of modern accounting education

Accounting, as the language of business, is a discipline fundamentally rooted in both abstract principles and concrete application. For decades, the pedagogy of accounting has been characterized by a persistent and often rigid separation between theoretical knowledge, comprising concepts, standards, and principles (GAAP, IFRS), and practical skills (Pereira & Sithole, 2020) [23] such as bookkeeping, financial analysis, and the use of accounting software. This traditional model, while providing a structured foundation, is increasingly being questioned for its efficacy in preparing students for the dynamic, technology-driven, and ethically complex realities of the modern profession.

The challenge facing contemporary accounting educators is no longer merely the transmission of information, but the cultivation of engaged, critical thinkers who can navigate and apply their knowledge in novel situations (Tavares, Azevedo, *et al*., 2023) [26].

A central symptom of this pedagogical challenge is the pervasive issue of low student engagement and high anxiety, particularly in intermediate and advanced accounting courses. Many students perceive accounting as a dry, rule-based subject, a perception exacerbated by teaching methods that over-emphasize rote memorization of theoretical frameworks without adequately demonstrating their purpose or utility (Du Plessis, Kung, *et al*., 2024) [12]. This often leads to a phenomenon where students can pass examinations by memorizing formulas and standards but cannot see the big picture or articulate the strategic story behind financial statements.

According to Alexander (2017), this disconnects fosters anxiety, as students struggle to find relevance and meaning in their studies, viewing accounting as a hurdle rather than an intellectually stimulating and professionally valuable pursuit.

The need for a new approach is amplified by the evolving demands of the accounting industry everywhere. Employers consistently express a desire for graduates who possess not only technical proficiency but also analytical prowess and problem-solving abilities. These competencies are difficult to cultivate in a purely theoretical vacuum.

They require a learning environment that simulates professional practice, where theory is tested, validated, and understood through its application (Cheang & Yamashita, 2023) [10]. Furthermore, educational psychology highlights the diversity of student learning styles, with a significant portion of any cohort favouring kinaesthetic (learning by doing) and visual (learning through observation) modalities over purely auditory or reading-based instruction. A curriculum heavily skewed towards lecture-based theoretical delivery inherently disengages these learners (Howson & Kingsbury, 2021) [21], creating an unnecessary barrier to their academic success.

Theory-practice dichotomy: A persistent problem

The core of the problem can be identified as the theory-practice dichotomy. On one side of this divide, a theory-heavy curriculum risks becoming an intellectual exercise detached from reality, leaving students questioning the relevance of what they are learning. Faloyea and Ajayib (2023) [13] stressed that they may master the conceptual framework of revenue recognition but be unable to apply it to a multi-deliverable contract for a tech startup. On the other side, an exclusively practical, how-to approach, while potentially engaging in the short term, produces technicians rather than professionals (Barone, Mason *et al*., 2025) [5]. Such an education fails to equip students with the conceptual understanding needed to adapt to new standards, tackle unstructured problems, or exercise ethical judgment when faced with dilemmas not covered in a textbook.

Preliminary observations and a review of existing literature suggest that this dichotomy is a significant contributor to student disengagement (Popenoe & Langius-Eklöf, *et al*., 2021) [24]. When theory is not grounded in practice, it remains abstract and difficult to retain. When practice is not guided by theory, it becomes a set of fragile procedures. The critical gap in the current educational model is the lack of a deliberate and strategic mechanism to bridge this divide. While the value of both theory and practice is universally acknowledged, the integration of the two within the curriculum is often haphazard, left to capstone courses or external internships (Jansen, 2018) [20] rather than being a foundational design principle of every core accounting module.

It is within this context that this research is situated. The study proceeds from the hypothesis (Jansen, 2018; Glaesser, 2018) [20, 16] that the perceived conflict between theory and practice is a false one, and that the most effective path to enhancing student engagement, reducing anxiety, and building comprehensive competence lies in a pedagogically sound integration of both domains. This research, therefore, seeks to move beyond the perennial debate of theory versus practice and instead investigate the student perspective on how these two essential elements can be synergistically combined to create a more meaningful and effective learning experience (Glaesser, 2018) [16].

Research focus and objectives

This research aims to investigate students' preferences for the theoretical versus practical aspects of accounting education and to explore the potential of an integrated teaching model to enhance learning outcomes. The primary aim is to gather empirical evidence from key stakeholders, namely the students and lecturers themselves, to inform the development of a more responsive and engaging accounting curriculum. The findings are intended to provide a clear, evidence-based blueprint for pedagogical innovation.

The specific objectives of this study are:

- To quantify student preferences regarding theoretical instruction and practical application in their accounting courses, identifying which components they find most and least engaging.
- To identify the dominant learning styles within the accounting student cohort and analyse the alignment (or misalignment) of current teaching methods with these preferences.
- To assess the correlation between pedagogical approaches and levels of student anxiety, motivation, and perceived competence.
- To gather qualitative insights from lecturers on the challenges and opportunities they perceive in balancing theoretical and practical content within the constraints of existing curricula.
- To synthesize the collected evidence into a coherent framework for an integrated teaching model that strategically weaves theory and practice together.

Methodology and significance

To achieve these objectives, this study employs a mixed-methods research design, recognizing that a complex pedagogical issue requires both breadth and depth of understanding. The quantitative component involves surveys distributed to a significant cohort of accounting students, coupled with an analysis of performance data across different types of exam questions (theoretical vs. applied). This data provides a statistical overview of preferences, learning styles, and academic outcomes. The qualitative component supplements this with in-depth, semi-structured interviews with accounting lecturers and an analysis of open-ended survey responses from students. This dual approach ensures that the findings are not only representative but also rich with contextual meaning, capturing the nuances of the classroom experience.

Significance of the research

Firstly, it contributes directly to the scholarship of teaching and learning in accounting by providing contemporary, empirical data on student learning preferences and their relationship with engagement. Secondly, it offers practical, actionable guidance for accounting educators, curriculum designers, and program administrators seeking to improve the quality and impact of their offerings. By moving from abstract debate to a concrete, evidence-based model, this research empowers educators to make informed pedagogical choices.

The study argues that by dismantling the obsolete theory-practice dichotomy, educators can transform accounting education from a source of anxiety into a pathway to confident and capable expertise. The goal is to foster a generation of accountants who are not merely skilled practitioners but also critical thinkers, fully prepared to contribute meaningfully to the accounting profession

This introduction sets the stage for a detailed presentation of the literature review, methodology, results, and discussion that follow, all of which converge on the compelling conclusion that an integrated approach is not merely beneficial but essential for the future of accounting education.

Literature Review

Introduction

The accounting profession is in a period of significant transformation, driven by technological automation, data analytics, and the increasing complexity of the global business environment (Alim, 2025) [3]. This evolution has sparked a persistent and critical debate within accounting education (Anomah, Latif Frimpong & Moaweni, 2025) [4]: what is the optimal balance between teaching theoretical principles and practical, calculation-based skills? Understanding student preferences between these two domains is not merely an academic exercise; it is crucial for designing curricula that not only engage students but also effectively prepare them for long-term career success.

This literature review looks at recent research (primarily from 2020 onward) to explore the factors shaping student preferences, the consequences of the perceived theory-practice divide, and the emerging consensus on an integrated pedagogical approach. It argues that while student inclinations often lean towards practical calculations due to perceptions of immediate employability, the evolving demands of the profession necessitate a curriculum that seamlessly blends both, thereby reshaping student appreciation for theoretical knowledge.

Drivers of student preference: Employability, anxiety, and pedagogy

A dominant theme in the literature is that student preference for practical accounting calculations is strongly linked to perceptions of employability and professional certification. Students often view proficiency in debits/credits, financial statement preparation, and tax computations as tangible, marketable skills that directly translate to job readiness and success on exams like the CPA (Costa & Pinheiro, 2021) [11]. This utilitarian perspective creates a preference for how over why, as the former is perceived to have a more direct payoff in the short term. Jackling & de Lange (2022) [18] found that students in their study prioritized mastering technical software and procedural rules, believing these competencies were the primary expectations of graduate employers.

However, this preference is not monolithic and is moderated by factors such as self-efficacy and anxiety. Research indicates that students with higher numerical confidence and lower math anxiety tend to gravitate towards calculation-intensive tasks naturally, finding satisfaction in their structured and definitive outcomes (Abdelhak *et al*., 2023) [1]. Conversely, students who struggle with quantitative aspects may express a stronger preference for theoretical, qualitative components of accounting, such as conceptual framework analysis, ethical reasoning, or interpreting accounting standards. This suggests that preference is as much a function of individual aptitude and confidence as it is of pedagogical design.

The teaching methodology itself is a critical determinant of preference. Traditional lecture-based models that present theory in isolation often reinforce the perception of its irrelevance, leading students to disengage and devalue it (Watty *et al*., 2020) [28]. In contrast, studies on innovative pedagogical approaches demonstrate that student attitudes can be significantly shifted. For instance, research on Problem-Based Learning (PBL) and case-based teaching shows that when students are confronted with complex, ambiguous business scenarios, they are forced to engage with theoretical principles to devise a solution. In these environments, theory is no longer an abstract concept but a necessary toolkit, leading to an increased appreciation for its utility (Boyle & Mavondo, 2021) [8].

Misalignment: Student Preference vs. Professional Demands

A significant problem illuminated by the literature is the misalignment between student preferences and the actual demands of the accounting profession. While students may prefer routine calculations, the profession is rapidly automating these very tasks. Employers consistently report that they value analytical mindedness, critical thinking, professional judgment, and communication skills, all competencies deeply rooted in a strong theoretical understanding (Bui & Porter, 2023) [9].

This creates a skills gap, where graduates enter the workforce proficient in procedures that are becoming obsolete, yet lacking the higher-order cognitive skills required for roles as business advisors and analysts (Bobe & Cooper, 2018) [7]. Studies surveying accounting partners and managers reveal that they seek graduates who can interpret financial data, understand the underlying economic realities of a business, and critically evaluate the appropriateness of an accounting standard in a novel situation, not just execute calculations (Bui & Porter, 2023) [9]. This disconnects and places a responsibility on educators to guide student preferences towards a more integrated skill set, even if it challenges their initial inclinations.

Why blend theory and practice? Power of integration

The most compelling trend in recent literature is the move away from framing theory and practice as a binary choice and towards models of integration. The consensus is that effective accounting education must bridge this false dichotomy. The integration of technology, particularly data analytics, is highlighted as a powerful vehicle for this synthesis (Betakan, Owusu, & Kwarteng, 2024) [6].

For example, when students use data visualization tools like Tableau or IDEA to analyze a full dataset for an audit, they are simultaneously applying auditing theory (risk assessment, materiality) and practical calculations (data extraction, ratio analysis). Research by Green & Jones (2022) [17] found that students in courses with integrated data analytics modules reported a significantly better understanding of why theoretical concepts mattered. They developed a preference for a learning style that combined conceptual depth with technical application, seeing them as two sides of the same coin rather than opposing forces.

Similarly, the teaching of complex theoretical areas like International Financial Reporting Standards (IFRS) benefits immensely from an integrated approach. Rather than memorizing standards in a vacuum, students who learn them through the practical application of preparing IFRS-compliant financial statements in simulation software develop a deeper, more robust understanding (Smith & van der Laan, 2023) [25]. This pedagogy directly addresses student preferences for practicality while ensuring they absorb the essential theoretical underpinnings.

Conclusion

The body of literature on student preferences in accounting education reveals a complex interplay of perceived utility, individual aptitude, and pedagogical design. While a natural inclination towards practical calculations exists, driven by a legitimate desire for employability, this preference often fails

to align with the modern profession's demand for critical thinkers and problem-solvers.

The challenge for accounting educators is not to capitulate to a narrow student preference but to design learning experiences that demonstrably merge theory with practice.

Through methods like PBL, case studies, and technology integration, educators can reshape student preferences, fostering an appreciation for the theoretical framework that gives practical calculations their meaning and strategic value. Future research should continue to evaluate the effectiveness of these integrated pedagogies in not only shifting student perceptions but also in producing graduates who are truly prepared for the dynamic future of the accounting profession.

Methodology

Introduction

This chapter outlines the methodological approach adopted to investigate student preferences between theoretical concepts and practical calculations in accounting education. A mixed-methods approach, combining a quantitative questionnaire survey with qualitative semi-structured interviews, was deemed most appropriate. This design allowed for the collection of broad, generalizable data from a large student population (survey) while also gaining in-depth, nuanced insights into the reasons behind their preferences (interviews).

Research philosophy and design

Research philosophy - this study is grounded in a pragmatist paradigm. Pragmatism prioritizes the research problem and values choosing the methodological approach that best addresses the question (Gamage, 2025) [15]. It used both quantitative and qualitative methods to provide a more complete understanding of the research topic.

Research design - a sequential explanatory mixed-methods design was employed. This involved a two-phase project where the quantitative data was collected first through a questionnaire, followed by the qualitative data collection through interviews. The primary purpose was to use the qualitative results to explain and elaborate on the initial quantitative findings.

Population and sampling

The population for this study comprises 50 undergraduate accounting students and four lecturers from the National University of Samoa. To ensure a diverse perspective, students from the first academic year were considered appropriate.

A questionnaire survey used a stratified random sampling technique. The population was divided into strata based on the foundation year courses. A random sample was then drawn from each stratum to ensure proportional representation from all accounting courses they are taking.

Interviews used a purposive sampling technique. From the survey respondents, a smaller sub-sample was selected based on their expressed strong preference for theory, strong preference for practical calculations, or a neutral stance. This ensured that the interview data captured a wide spectrum of viewpoints.

Data collection methods

Questionnaire survey: A self-administered, structured questionnaire was developed and distributed to the accounting and economics foundation year students during class time. The questionnaires were collected from students after two days. The questionnaire was divided into four sections: Section A was demographic information; Section B was the preference measurement; Section C was perceived value and challenges; and Section D was the Likert Scale.

Semi-structured interviews: A semi-structured interview protocol with open-ended questions guided the conversation, allowing for flexibility and probing. The interviews were conducted face-to-face with four lecturers for 20 minutes. With permission, the interviews were audio-recorded and later transcribed verbatim for analysis.

Data analysis

Quantitative data - descriptive statistics used frequencies and percentages to summarize demographic data and responses from the Likert-scale items. Also, inferential statistics was used to determine the differences in preferences based on demographic variables like academic year GPA, and to explore relationships between variables (e.g., the relationship between perceived difficulty and preference. The Excel software was used to do the analysis.

Qualitative data – used the thematic analysis as the primary method for analysing the interview transcripts. The process involves: Familiarization, reading and re-reading transcripts; Coding, generating initial codes from the data; Searching for themes, collating codes into potential themes; Reviewing themes, checking if the themes work in relation to the coded extracts and the entire dataset; and defining and naming themes, refining the specifics of each theme.

Expected themes include: theory as a foundation for practice, practical work as a confidence builder, Assessment-driven preferences, and the influence of teaching pedagogy. The quantitative and qualitative results were integrated during the interpretation phase. The thematic findings from the interviews explained, contextualized, and illustrated the statistical trends observed in the survey. For example, the survey found that foundation-year students prefer theory.

Ethical Considerations

Informed consent - Participants were provided with an information sheet detailing the study's purpose, procedures, and their rights. Written consent obtained before participation.

Anonymity and confidentiality - All survey responses were anonymous. For interviews, pseudonyms were used in the transcriptions and final report to protect participants' identities. Audio recordings and transcripts were stored safely on a password-protected device.

Right to withdraw - Participants were informed that they could withdraw from the study at any time without any penalty.

Ethical approval - Formal approval was sought from the relevant University Ethics Committee before data collection commenced.

Limitations

The sample, while stratified, may not be fully representative of all accounting students in the entire faculty. Self-reported data (e.g., in surveys and interviews) is subject to biases like social desirability bias, where participants might answer in a way, they believe is more favourable. The cross-sectional nature of the study provided a snapshot in time and cannot capture how preferences may evolve throughout a student's entire academic and professional journey.

Conclusion

This mixed-methods methodology provides a robust framework for a comprehensive investigation into student preferences between theory and practice in accounting. By triangulating data from a broad survey and in-depth interviews, this research aimed not only to identify what students prefer but also to understand the underlying why, offering valuable insights for accounting educators and curriculum designers.

Findings discussion

Introduction

The analysis addressed the three primary research questions guiding this inquiry into student preferences for theoretical versus practical aspects of accounting education:

- Students expressed their preferences for either theoretical or practical applications
- A comparison of student performance in theoretical and practical assessments
- The underlying reasons for student preferences for theory or practice

Research findings are structured into three main areas. Section A presented quantitative results from the student questionnaire and a content analysis of the Samoa Secondary Leaving Certificate (SSLC) exam papers from 2022 to 2024. Section B detailed the qualitative findings from lecturer interviews, organized into key emergent themes. Section C provided the summary discussion of qualitative insights, exam data, and the statistical trends from the survey. Hence, offering a comprehensive response to the research questions.

Section A: Presentation of quantitative findings

This section presents numerical data collected from student questionnaires and document analysis of historical exam papers from 2022 to 2024.

A.1 Student Demographics

Table 1: Gender and Age Group of Students (Participants)

Features	Category	Frequency	Percentage
Gender	Male	16	32%
	Female	34	68%
		50	100%
Age Group	17 years	9	18%
	18 years	35	70%
	19 years	6	12%
		50	100%

Table 1 summarizes the demographic composition of the student participants (N=50) in this study, detailing their distribution by gender and age. This profile is crucial for contextualizing the subsequent findings on student preferences and performance in accounting education. The data reveals a significant gender disparity within the participant group. Female students constitute a substantial majority of the sample (68%, n=34), while male students represent a smaller portion (32%, n=16). This ratio of approximately 2:1 indicates that the study's cohort is predominantly female.

A.2. Student Learning Preferences

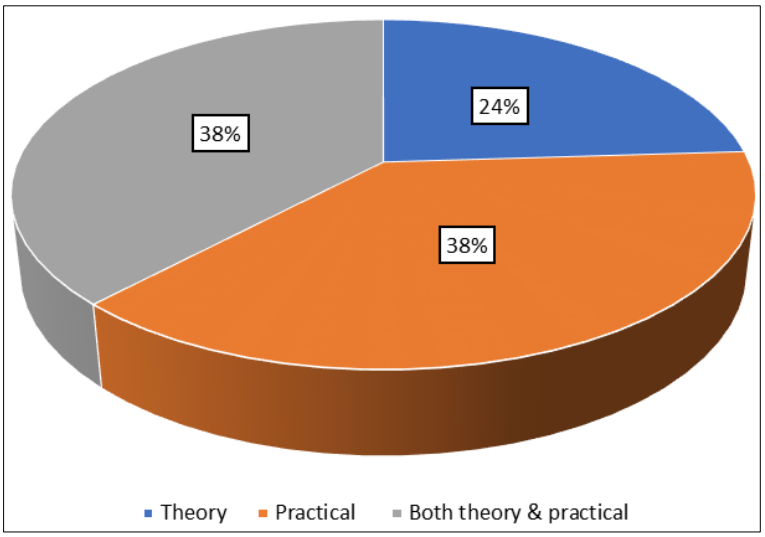

Fig 1: Student learning preferences

Graph 1 indicates that while there is a strong vocational inclination towards practical skills, there is an equally strong recognition of the importance of a holistic education that marries practice with the underlying principle. The traditional lecture-based, theory-heavy model is the least preferred option. The central implication for accounting education is that a blended or integrative pedagogical model, which consistently links theoretical concepts to their practical applications, would best align with the expressed learning preferences of the majority (76%) of this student cohort.

A.3. Accounting lessons teaching approach preferences

Graph 2 delivers a clear and compelling message to accounting educators. The traditional dichotomy between theoretical and practical instruction is outdated in the eyes of the students. The central implication is that curriculum design and classroom teaching should consistently integrate theoretical concepts with their practical applications. To blend the theory and practice to enhance both the understanding and engagement of students in accounting learning and application.

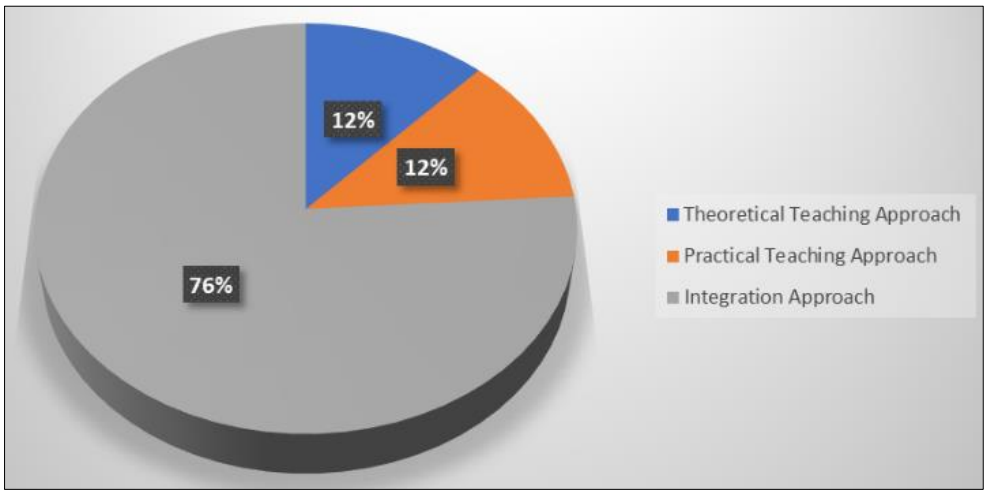

Fig 2: Students Preferred Teaching Approach

A.4. Student performance level in "theoretical" and "practical" assessments

Table 2: Theoretical Assessments vs Practical Assessments

Performance Rating	Theory Assessments (N)	Theory Assessments (%)	Practical Assessments (N)	Practical Assessments (%)
Excellent	5	10%	24	48%
Good	34	68%	12	24%
Fair	10	20%	10	20%
Poor	1	2%	5	8%
Total	50	100%	50	100%

Table 2 reveals that the accounting education environment, as reflected in this cohort, is more effective at producing procedural competency than theoretical excellence. The significant performance differential suggests that students' learning preferences are not merely a matter of taste but are closely aligned with their demonstrated competencies. This misalignment between performance (strong in practice) and the current teaching of theory (where excellence is low) presents a clear opportunity for pedagogical refinement, specifically through the integrated model that the students themselves have requested.

Graph 3 confirms that student preferences for practical application extend all the way to the final stage of the education process of assessment. The dominant preference for practical exams is a rational response to their own demonstrated competencies. For the educators and curriculum designers to validate an integrated teaching model and assessment strategy to balance, encourage, and reward the theoretical understanding alongside practical skills. Addressing this assessment alignment challenge would build both confidence and comprehension in students.

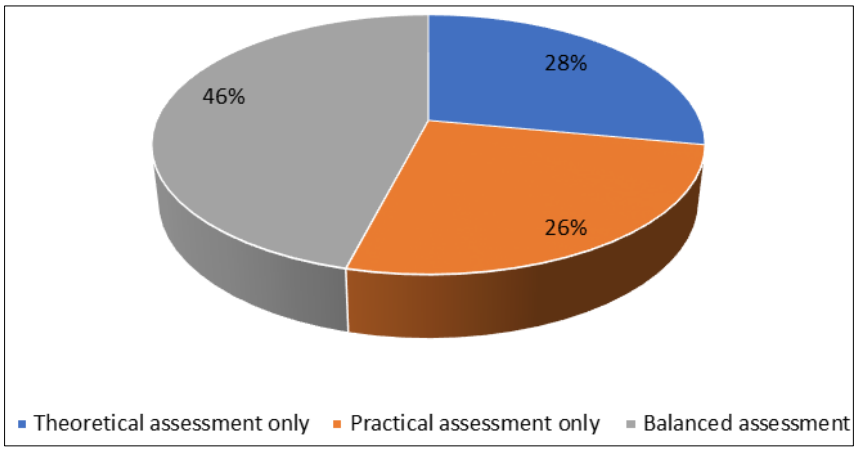

Fig 3: Assessment Type Preferences

A.5. Integration method of teaching

Table 3: Integration Approach

Agreement Level	Frequency (N)	Percentage (%)
Strongly Agree	38	76%
Agree	10	20%
Neutral	2	4%
Disagree	0	0%
Strongly Disagree	0	0%
Total	50	100%

Table 3 delivers a powerful and unambiguous mandate from the student body. The call for an integrated approach to accounting education is not a minor suggestion but a core demand, supported by 96% of students. The educators and curriculum designers need to;

- Systematically redesign curricula to interweave theoretical principles with practical application continuously, rather than in separate modules.
- Develop teaching materials and pedagogical strategies that explicitly connect the why (theory) with the how (practice).
- Reform assessment practices to reflect this integration, ensuring that exams and assignments reward both procedural skill and conceptual understanding.

This finding suggests that moving towards a fully integrated model is a necessary step to align with the demonstrated needs and strongly held beliefs of the learners.

A.6. Learning styles of foundation accounting students

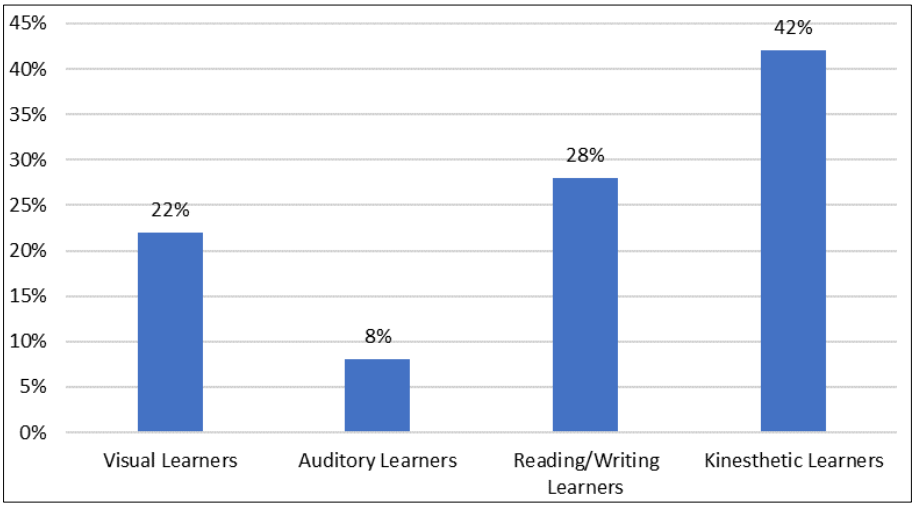

Fig 4: Types of Learners in Foundation Accounting Course

Graph 4 reveals that the typical accounting student in this cohort is a hands-on followed by reading and writing, then a visual and auditory learner. Pedagogy must be multi-modal, consistently blending activities that cater to kinesthetic, reading, and writing. Lectures should be transformed into interactive, problem-solving sessions with strong visual supports. Curriculum design should be activity-centered, building in frequent opportunities for students to actively apply concepts and practice.

A.7. Preferences on effective teaching methods

Graph 5 identifies a philosophical preference for integration (Table 3) to prescribing a specific, high-impact teaching strategy. The message from students is clear: the most effective way to teach them is not through pure lecture, unstructured group work, or peer presentations, but through a dynamic, instructor-led session that combines clear explanation with live, interactive demonstration.

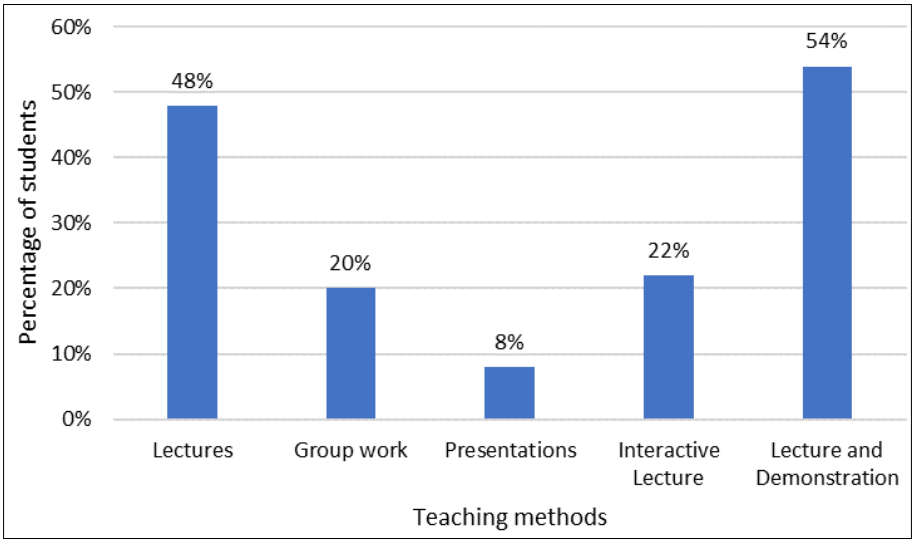

Fig 5: Effective Teaching Methods

A.8. Samoa secondary leaving certificate accounting exam papers

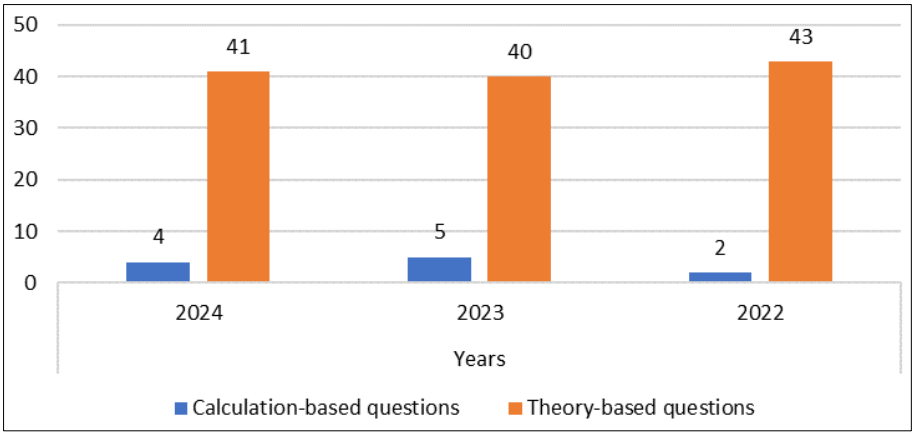

Fig 6: SSLC Accounting Exam – Question Based Breakdown

Graph 6 reveals that the SSLC accounting exam itself is a major factor shaping the entire accounting education landscape. To create a more balanced accounting education, as the students themselves are calling for, it must involve a critical review and potential reform of the national examination format. Aligning the exam with a more integrated model of knowledge (balancing theory and practice) is essential to ensure that classroom teaching and student learning priorities follow suit.

A.9. Samoa secondary leaving certificate exam results

Graph 7 acts as a stark warning. The drastic decline in SSLC accounting exam pass rates, culminating in a 75.9% failure rate in 2024, is not an isolated statistic but the outcome of the systemic issues identified throughout this research. This graph underscores that the preferences and performance patterns identified in this study are not merely academic concerns; they have real and severe consequences for student success on a national scale.

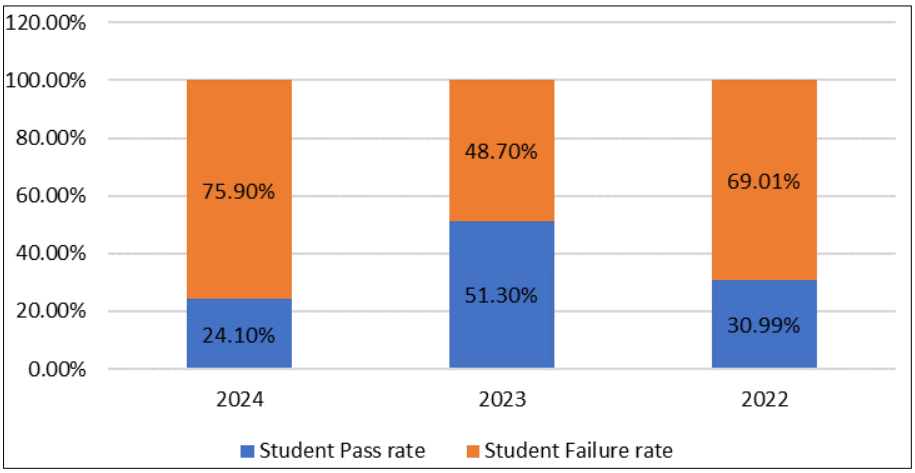

Fig 7: SSLC Accounting Exam Results

Section B: Presentation of qualitative findings (thematic analysis)

This section presents qualitative findings from open-ended student questionnaires and interviews with four lecturers who have extensive experience teaching foundation accounting courses. These findings provide context for the quantitative data presented in Section A.

Theme 1: Subjective ease of understanding and application

This theme explores students' need for and preference towards instructional formats they find comfortable and easier to grasp, a preference often driven by a desire for immediate relevance and clarity.

In an interview, Lecturer 1- an early-career academic with four years of experience- observed that students initially lean towards practical. The teacher attributes this preference to a drive for quick wins that reduce anxiety. This view aligns with existing literature suggesting that anxiety influences student preferences (Thottoli *et al.*, 2024) [27]. Survey responses strongly support this observation; students described theory as easy to understand and very straightforward, whereas they viewed practical work as involving complex scenarios.

Lecturer 3 suggested that applying both theory and practice in teaching accounting is better because it draws a good balance in learning, given that students have different strengths and weaknesses. Lecturers 2 and 4 stressed that group discussions encourage students to share their knowledge and skills.

However, the perceived ease of understanding and application manifests in different ways. Students who preferred theory noted that it felt manageable in its simplicity. Those who favored practical applications emphasized that calculations were easier to apply in real-world contexts, making learning tangible and immediate.

Theme 2: Essential academic skills and career

This theme explores the connection between learning preferences and the development of essential academic skills such as reading and critical thinking, as well as their perceived impact on professional certification and future employment prospects.

Lecturer 1 explicitly connects his teaching to professional outcomes, often referencing his ongoing progress toward CPA certification. This approach emphasizes scaffolding core concepts to ensure long-term understanding. Students across all preference groups also recognized the importance of different skills for their futures.

Lecturers 2, 3, and 4 recommended teaching methods like group discussions, lectures, demonstrations, and interactive activities. They argued that these approaches help students fully engage with both the theoretical and practical aspects of accounting, enabling them to master essential skills and principles for the workplace.

Those who preferred theory highlighted its role in improving reading comprehension and critical thinking. In contrast, more quantitatively-minded students cited employment opportunities as a primary motivator, a finding supported by Jackson (2023) [19]. One particularly insightful student suggested that mastering numerical applications could lead to a deeper understanding of theory through numbers, highlighting an alternative, practice-based pathway to conceptual knowledge.

Theme 3: The importance of Local Context and Assessment-driven Preferences

This theme, which connects directly to the quantitative data in Section A, highlights how assessment structures dictate student study priorities, a phenomenon supported by Fischer *et al*. (2023) [14].

Lecturer 1 linked student preferences to grading, describing assessment signals whereby early courses are graded on procedures, leading students to chase what maps to marks. This observation is strongly supported by the SSLC data analysis in Graphs 6 and 7. The data indicate that students, driven by the imperative to pass, focus their study efforts on the content and formats most heavily assessed in the exams.

Both lecturers emphasized using local relevance to bridge the gap between abstract theory and real-world application. Lecturer 2 uses examples from local businesses, such as GST returns and the accounting for ‘fa'alavelave’ fundraising, to foster engagement. The teacher noted that this approach helps students see the transfer to work and family business. Such local contextualization is a powerful pedagogical tool for demonstrating the utility of theory, aligning with the findings expressed by Natano (2023) [22].

According to the lecturers, practical application is key to workplace readiness. Lecturer 3 recommended that students visit local accounting firms to observe professional workflows directly. Echoing this focus on real-world skills, Lecturers 3 and 4 highlighted the importance of research and project activities based on local accounting practices, asserting that such exposure is critical for a transition into the professional environment.

Theme 4: Integrated Learning and Pedagogy

This theme examines teaching methodologies and the strong student endorsement for an integrated approach, a finding quantitatively established in Table 3.

Lecturers 1 and 2 detailed specific techniques to accommodate diverse learning styles, as identified in Graph 4. Lecturer 1 employs a multimodal delivery, using concept maps, brief lectures, and live worked examples within a tight theory → practice → reflection loop informed by universal design for learning principles. Similarly, Lecturer 2 described a cyclical approach that frequently alternates between theoretical concepts and practical application, often using system simulations.

Lecturer 3 emphasized that auditing must adhere to international standards, such as International Financial Reporting Standards (IFRS) and general auditing guidelines; consequently, teaching should also encompass these areas. Lecturer 4 recommended incorporating additional teaching strategies such as Zoom chats, emails, discussions, and role-playing into lesson delivery.

The integrated methods described by both lecturers address this need for active learning, ensuring theory and practice are complementary. Lecturer 2 noted that to ensure each complements the other, a perspective supported by recent literature advocating for such integration (Zhou *et al*., 2023) [29].

Findings discussion summary

This section synthesizes all findings to provide comprehensive answers to the three research questions guiding this study.

Question 1: Identify the stated preferences of students for theoretical and practical applications. The findings reveal a nuanced picture of student preferences. As Graph 1 illustrates, a minority of students (24%) prefer a purely theoretical approach. The majority (76%) prefer either a purely practical approach (38%) or a blend of both theory and practice (38%). This demonstrates a clear student inclination towards learning that involves practical application. The significant preference for a combined approach aligns with contemporary literature that views the integration of theory and practice as essential for effective accounting education (Jansen, 2018) [20]. This is further validated by the overwhelming student agreement with the integrated approach, as shown in Table 3.

Question 2: Compare student performance levels in theoretical assessments and practical assessments.

The data in Table 2 provide clear evidence that student performance is substantially higher in practical assessments than in theoretical ones. For instance, 48% of students achieved an excellent rating in practical tasks, compared to only 10% in theory. This performance pattern presents a stark contrast to their prior educational experience, where the SSLC Accounting exam (Graph 6) was theoretically oriented and culminated in a very high failure rate (Graph 7). The superior performance in practical assessments within the foundation course suggests that students are more adept at applied tasks and that the current environment successfully cultivates these skills.

Question 3: Identify the underlying reasons why students prefer theory or practical applications in accounting

The qualitative data reveal several underlying reasons for student preferences:

Prior Educational Experience: Students' prior anxiety and difficulty with the theory-heavy SSLC exam (Graph 7) shape their current preferences. Their strong performance in practical assessments (Table 2) provides a quick win that builds confidence, reinforcing a preference for the area where they feel most competent.

Perceived Utility: Students view practical skills as directly linked to employability, often describing them as job-ready. This perception aligns with literature suggesting that students are motivated by the vocational relevance of their studies (Bui & Porter, 2023) [9].

Pedagogical Style: The integrated approaches employed by the lecturers, which actively blend theory and practice, successfully engaged students. This pedagogy helps reshape initial preferences by demonstrating how theoretical knowledge and practical application complement each other, making learning more interesting and effective.

Conclusion

This research set out to investigate student preferences for theoretical versus practical aspects of accounting education, and the findings paint a clear and compelling picture: the traditional dichotomy between theory and practice is obsolete. The students in this study have articulated a powerful demand for an integrated, relevant, and engaging learning experience that bridges the gap between abstract concepts and real-world application. The convergence of evidence is undeniable.

The quantitative data (surveys, exam analysis) and qualitative insights (lecturer interviews, open-ended responses) collectively point to the same conclusion: an integrated teaching model, which strategically weaves theory and practice together through interactive demonstrations.

This approach directly addresses the dominant kinesthetic and visual learning styles of the cohort, mitigates anxiety by providing context, and builds the comprehensive competence required for both academic success and professional readiness. By doing so, educators can transform accounting education from a source of anxiety into a pathway to confident and capable expertise, ultimately fostering a generation of accountants who are both skilled practitioners and critical thinkers.

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