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CHALLENGES OF BLENDED LEARNING AND ACCOUNTING PRACTICE IN THE BUSINESS WORLD TODAY: THE WAY FORWARD

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ABSTRACT: The rapid expansion of digital technologies has transformed both educational delivery and professional accounting practice. Blended learning, which combines face-to-face instruction with online and technology-mediated learning, has increasingly become an important approach to preparing accounting students for a business environment characterized by digital accounting systems, cloud computing, data analytics, artificial intelligence, automation and other emerging technologies. Despite its potential, the implementation of blended learning in accounting education faces significant challenges, including inadequate digital infrastructure, unreliable electricity and internet connectivity, high technology costs, limited digital competence among lecturers and students, resistance to change, difficulties in online assessment, cybersecurity and privacy concerns, unequal access to digital devices, and weak alignment between academic training and contemporary accounting practice. These challenges can create a gap between what accounting students learn and the competencies demanded by employers. This paper examines the challenges of blended learning and accounting practice in the contemporary business world and proposes practical strategies for addressing them. The paper adopts a qualitative conceptual review approach, drawing on relevant academic and professional literature concerning blended learning, accounting education, digital transformation and professional accounting competencies. The review indicates that effective blended learning should not merely involve transferring traditional lectures to online platforms; rather, it should integrate appropriate technology, sound pedagogy, practical accounting applications, industry collaboration and continuous professional development. The paper recommends investment in digital infrastructure, regular training of accounting educators, curriculum redesign, stronger university-industry partnerships, authentic digital assessment, improved cybersecurity, access to affordable devices and internet services, and greater emphasis on data analytics, artificial intelligence, cloud accounting and professional ethics. The paper concludes that a strategically designed blended learning system can help narrow the education-practice gap and produce accounting graduates capable of functioning effectively in the rapidly changing business world.

KEYWORDS: Blended learning, accounting education, accounting practice, digital transformation, accounting technology, business world, digital competence, professional accounting.

INTRODUCTION

The contemporary business environment is undergoing profound technological transformation. Accounting, traditionally associated with the recording, classification, summarization and reporting of financial transactions, is increasingly

being conducted through sophisticated digital systems. Cloud accounting, enterprise resource planning systems, artificial intelligence (AI), robotic process automation, data analytics, blockchain and digital communication platforms are

changing the manner in which financial information is generated, processed, analyzed and communicated. Consequently, the accountant of today requires considerably broader competencies than those associated exclusively with traditional bookkeeping and financial reporting. The transformation of accounting practice has significant implications for accounting education. Institutions responsible for preparing future accountants must ensure that students acquire not only accounting knowledge but also the technological, analytical, communication, ethical and problem-solving capabilities required in contemporary organizations. The International Federation of Accountants (IFAC) has recognized that changes in technology across the financial reporting supply chain are affecting the information and communications technology competencies expected of aspiring and professional accountants. IFAC Blended learning has emerged as one possible approach for responding to these developments. It combines physical classroom interaction with online learning activities, digital resources, virtual communication, recorded lectures, learning management systems, collaborative technologies and other technology-supported educational experiences. Properly implemented, blended learning can provide flexibility while preserving important elements of face-to-face instruction. Recent research in accounting education indicates that students may value flexibility in learning modalities, while also suggesting that the appropriate combination of modalities depends on the nature of the course, the level of students and the pedagogical objectives. DOI However, blended learning should not be viewed as a technological solution to every educational problem. Its effectiveness depends on infrastructure, instructional design, teacher competence, student readiness, institutional support and the quality of interaction between learners and educators. In accounting education, the challenge is even more complex because students must acquire practical competencies that correspond with rapidly changing professional technologies. The accounting profession itself is also changing. Digital technologies are increasingly shifting accountants away from repetitive transaction processing toward analysis, advisory services, strategic decision-making, risk management and business partnering. IFAC has noted that digital transformation has

implications for the professional skills, competencies, mindsets and behaviors required of accountants. □ IFAC Therefore, accounting education must respond to two interconnected transformations: the transformation of how accounting is taught and the transformation of how accounting is practiced. This paper examines the challenges associated with blended learning and accounting practice in the contemporary business world and proposes practical ways of ensuring that blended learning contributes effectively to the development of competent, ethical and technologically adaptable accounting professionals.

2. BACKGROUND TO THE STUDY

Accounting education has historically depended heavily on classroom lectures, textbooks, worked examples, physical accounting records and conventional examinations. Although these approaches remain relevant, the business environment in which accounting graduates operate has changed considerably. Modern businesses increasingly depend on digital platforms for transaction processing, payroll, inventory management, financial reporting, taxation, auditing and management decision-making. Accountants therefore interact with information systems and digital databases as part of their routine responsibilities. The development of accounting technology has also changed employers' expectations. An accounting graduate may be expected to understand spreadsheets, accounting software, enterprise systems, data visualization, cloud platforms, information security and analytical tools. IFAC's work on ICT competencies emphasizes that aspiring accountants need technology-related knowledge and skills to provide high-quality accounting, auditing and financial services in a digital environment. IFAC +1 This situation creates an important challenge for educational institutions. If students receive predominantly traditional instruction while professional practice becomes increasingly digital, graduates may experience difficulties when entering employment. Blended learning can potentially reduce this gap by enabling accounting students to encounter digital learning environments while simultaneously developing conventional accounting knowledge. A well-designed blended course can combine classroom explanation of accounting concepts with online tutorials, digital accounting simulations, spreadsheet exercises, virtual

collaboration, recorded demonstrations and technology-based assessments. Research specifically examining blended learning in accounting education has developed practical frameworks for combining pedagogy, autonomy, collaboration, engagement, interaction and technology. For example, the PACE-IT model was developed from research involving accounting learners and was designed to support meaningful blended accounting learning experiences. Tandfonline Nevertheless, the implementation of blended learning remains challenging, particularly in environments where digital infrastructure and institutional resources are limited. Recent research on digital transformation in accounting education identifies infrastructure, funding, faculty training, institutional support and cooperation with technology professionals as important requirements for successful transformation. □ Sage Journals

3. STATEMENT OF THE PROBLEM The growing digitalisation of accounting practice presents an important challenge for accounting education. While businesses increasingly use digital technologies to perform accounting-related activities, some educational institutions continue to rely heavily on traditional instructional approaches. The problem is not simply the absence of technology in classrooms. The deeper problem is the possibility of a mismatch between educational experiences and workplace realities. An accounting student may successfully pass examinations in financial accounting, cost accounting, taxation, auditing and management accounting but still encounter difficulties when required to operate a cloud accounting system, analyse a large dataset, use an enterprise resource planning system, interpret digital dashboards or evaluate AI-generated financial information. Blended learning appears to offer an appropriate mechanism for bridging some of these gaps, but its implementation creates additional challenges. Poor internet connectivity, unreliable electricity, inadequate devices, expensive software, limited technical support and insufficient lecturer training can undermine the quality of blended learning. There are also pedagogical challenges. Simply uploading lecture notes to an online platform does not constitute effective blended learning. Students require meaningful interaction, practical activities, feedback, collaboration and opportunities to apply accounting knowledge. Furthermore, the increasing

use of digital technologies creates cybersecurity, data privacy, academic integrity and ethical challenges. Accounting students must understand not only how to use technology but also how to protect financial information and exercise professional judgement when technology is involved. The central problem addressed by this paper is therefore the difficulty of creating a blended accounting education system that simultaneously provides flexibility, technological competence, sound accounting knowledge, practical experience, ethical awareness and workplace readiness.

4. OBJECTIVES OF THE PAPER The main objective of this paper is to examine the challenges of blended learning and accounting practice in the contemporary business world and propose appropriate strategies for addressing them. Specifically, the paper seeks to: examine the concept of blended learning in accounting education; examine the changing nature of accounting practice in the digital business environment; identify major challenges affecting blended learning in accounting education; examine the relationship between blended learning and accounting practice; identify the major technology competencies required of contemporary accounting professionals; examine challenges that prevent accounting education from adequately responding to workplace requirements; and propose strategies for strengthening blended learning and accounting practice.

5. RESEARCH QUESTIONS The paper is guided by the following questions: What is blended learning and how can it be applied to accounting education? How is digital transformation changing contemporary accounting practice? What are the major challenges affecting blended learning in accounting education? How can blended learning contribute to improved accounting practice? What technological and professional competencies are required by contemporary accountants? What measures can be adopted to reduce the gap between accounting education and accounting practice?

6. CONCEPTUAL REVIEW

6.1 Concept of Blended Learning Blended learning refers broadly to an educational approach that deliberately combines face-to-face teaching with online or technology-mediated learning experiences. It is more than merely using computers in a traditional classroom. Effective blended learning requires purposeful integration of physical and digital learning environments. For

accounting education, this may involve: classroom lectures; online lectures; recorded instructional videos; electronic textbooks; learning management systems; online discussion forums; accounting software demonstrations; spreadsheet exercises; virtual case studies; digital simulations; online quizzes; collaborative assignments; virtual guest lectures; and technology-supported assessments. The central strength of blended learning is its flexibility. Students can receive direct explanation from lecturers while also accessing digital learning materials at times and locations that suit their circumstances. Recent research on accounting education suggests that students' learning preferences can differ according to circumstances and course characteristics, reinforcing the importance of flexible approaches rather than assuming that one delivery mode is universally superior. □ **DOI 6.2 Concept of Accounting Practice** Accounting practice refers to the professional application of accounting principles, standards, procedures, technologies and professional judgement in organizations. It encompasses areas such as: financial accounting; management accounting; auditing; taxation; financial analysis; forensic accounting; budgeting; financial reporting; risk management; internal control; consulting; and business advisory services. Contemporary accounting practice is increasingly technology-driven. Routine activities that were previously performed manually can now be automated, allowing accountants to focus more on analysis and decision support. The transformation means that accountants increasingly need to understand technology rather than simply accounting rules. IFAC has highlighted the growing significance of ICT competence and professional skills in modern accountancy. **IFAC +1 6.3 Blended Learning and Accounting Education** The relationship between blended learning and accounting education is particularly important because accounting combines theoretical knowledge with practical application. A student may learn the accounting treatment of depreciation in a classroom, for example, and then use spreadsheet software or accounting software to calculate and record depreciation. Similarly, a student can learn auditing concepts physically and subsequently participate in a virtual audit case involving electronic records. Blended learning therefore creates opportunities to connect:

Accounting theory → Digital tools → Practical application → Professional judgement This connection is essential because employers increasingly require graduates who can transfer knowledge into real-world situations. A recent systematic review of emerging technologies in tertiary accounting education identified active learning, authentic applied experiences, industry collaboration and practical exposure through instructional platforms as important elements of curriculum transformation. □ Science Direct **7. THEORETICAL FRAMEWORK 7.1 Technology Acceptance Model** The Technology Acceptance Model (TAM), associated with Davis, explains how perceived usefulness and perceived ease of use influence an individual's acceptance of technology. The theory is relevant to blended accounting education because lecturers and students may reject or underuse digital platforms if they believe the technologies are difficult, unnecessary or unrelated to their learning or professional goals. For example, an accounting lecturer who perceives an online accounting platform as complicated may continue using conventional teaching methods. Similarly, students may avoid digital resources when they perceive them as difficult to access. The implication is that institutions should demonstrate the usefulness of blended learning and provide adequate training. **7.2 Technological Pedagogical Content Knowledge Framework** The Technological Pedagogical Content Knowledge (TPACK) framework emphasises the interaction between technology, pedagogy and subject-matter knowledge. This framework is particularly appropriate for accounting education because effective digital accounting teaching requires three forms of competence: knowledge of accounting; knowledge of effective teaching methods; and knowledge of appropriate technologies. Recent research has explicitly used TPACK to examine the incorporation of emerging technologies into tertiary accounting courses and identified curriculum transformation strategies including active learning, authentic experiences and collaboration with industry. □ Science Direct **8. CHALLENGES OF BLENDED LEARNING IN ACCOUNTING EDUCATION 8.1 Inadequate Digital Infrastructure** One of the most serious challenges is inadequate infrastructure. Effective blended learning requires: computers and smartphones; reliable internet; learning management systems;

projectors; digital accounting software; servers or cloud services; technical support; and reliable electricity. Where these facilities are inadequate, students may be unable to participate consistently in online learning. This challenge is particularly important in developing educational environments where digital infrastructure may differ significantly among institutions and students.

8.2 Unreliable Electricity Supply Digital learning depends heavily on electricity. Frequent power interruptions can prevent students from attending online classes, submitting assignments, downloading materials or practising with accounting software. Consequently, reliable electricity and alternative power solutions should form part of institutional digital-learning strategies.

8.3 Poor Internet Connectivity Blended learning depends on reliable connectivity. Students who live in locations with poor network coverage may struggle to participate in video lectures, download large files or complete online assessments. Internet affordability is also a concern because students may have to purchase substantial quantities of data.

8.4 High Cost of Digital Technology Technology can be expensive. Institutions may need to purchase: computers; software licences; servers; internet services; learning platforms; cybersecurity systems; accounting packages; and maintenance services. Students may also need smartphones, laptops and regular internet subscriptions. Without financial support, technology-based education can increase inequality between students.

8.5 Digital Divide Not every student has equal access to technology. Some students may possess personal laptops and reliable internet, while others depend on shared devices or smartphones. This creates unequal learning opportunities. A blended-learning programme must therefore consider students' socioeconomic circumstances and avoid designing activities that assume universal access to expensive technology.

8.6 Inadequate Lecturer Digital Competence A lecturer may possess strong accounting knowledge without possessing sufficient competence in digital pedagogy. Effective blended learning requires educators who can: create digital learning materials; manage online classrooms; use learning management systems; facilitate online discussions; design digital assessments; use accounting software; analyse digital learning data; and provide online feedback. Recent research identifies faculty training in electronic applications as an important

component of successful digital transformation in accounting education.

8.7 Resistance to Change Some educators may prefer traditional classroom teaching because it is familiar. Students may also resist new technologies if they consider them complicated. Resistance can delay digital transformation. Institutional leadership should therefore present technological change as a professional development opportunity rather than simply an administrative requirement.

8.8 Difficulties in Online Assessment Assessment presents a major challenge. Online examinations may create concerns about: impersonation; examination malpractice; plagiarism; unauthorised collaboration; use of AI tools; internet disruptions; and technical failures. Accounting assessment is particularly sensitive because students may need to demonstrate independent calculations and professional judgement. Institutions should therefore combine different forms of assessment, including case studies, practical assignments, oral presentations, supervised examinations and project-based assessment.

8.9 Cybersecurity and Data Privacy Accounting education increasingly involves digital financial information. Students must therefore understand: passwords; authentication; access controls; data protection; phishing; malware; secure cloud usage; and responsible handling of financial information. Cybersecurity is not merely an IT issue. It is increasingly relevant to accountants because accountants routinely interact with financially sensitive information. IFAC identifies cybersecurity and outdated accounting systems among the challenges associated with technological change in the profession. □ education.ifac.org

9. CHALLENGES OF CONTEMPORARY ACCOUNTING PRACTICE

9.1 Rapid Technological Change Accounting technologies are changing quickly. Graduates may leave university with knowledge of one system only to discover that their employer uses another. The solution is therefore not to teach students every software package but to develop transferable digital skills and the ability to learn new systems.

9.2 Artificial Intelligence and Automation AI and automation are increasingly capable of performing repetitive accounting activities. This creates both opportunities and concerns. Automation can increase efficiency, but accountants must understand how to evaluate system outputs, identify

errors and exercise professional judgement. The future accountant therefore needs to become less dependent on routine transaction processing and more capable of analysis, interpretation and advisory work. **9.3 Data Analytics Competence** Businesses generate enormous amounts of data. Accountants increasingly need to interpret data and communicate meaningful findings to managers. Accounting education should therefore expose students to: spreadsheet analytics; data visualisation; statistical reasoning; database concepts; dashboard development; and business intelligence tools. **9.4 Cloud Accounting** Cloud accounting allows accounting information and applications to be accessed through internet-based systems. This can improve collaboration and accessibility but also creates concerns relating to: data security; privacy; system availability; user access; vendor dependence; and regulatory compliance. Students should understand both the benefits and risks. **9.5 Changing Professional Roles** The accountant is increasingly expected to serve as a business adviser rather than merely a recorder of transactions. IFAC has described a shift toward finance functions that contribute to business and value creation, requiring broader professional competencies and strategic thinking. □ IFAC Accounting education must therefore develop communication, leadership, critical thinking and decision-making alongside technical knowledge.

10. THE EDUCATION–PRACTICE GAP One of the major challenges confronting accounting education is the gap between academic preparation and workplace requirements. The gap may arise when: curricula are not regularly updated; lecturers lack recent industry experience; students have limited access to accounting software; institutions focus excessively on theoretical examinations; industry practitioners are rarely involved in teaching; practical projects are limited; and emerging technologies are introduced slowly. A recent 2026 study on digital transformation in accounting education highlights the curriculum-design dilemma created by the need to prepare graduates for current employment requirements while also developing competencies that will remain useful as technology evolves. Frontiers The solution is not to abandon accounting fundamentals. Rather, institutions should connect fundamental accounting knowledge with contemporary technologies and authentic business situations. **11.**

THE WAY FORWARD

11.1 Redesign the Accounting Curriculum Accounting curricula should be reviewed regularly. Courses should incorporate appropriate content on: accounting information systems; data analytics; artificial intelligence; cloud accounting; cybersecurity; digital auditing; business intelligence; spreadsheet modelling; technology ethics; and digital financial reporting. The goal should be integration rather than simply adding many new courses.

11.2 Strengthen Lecturer Training Universities and colleges should organize continuous professional development programmes for accounting educators. Training should cover both technology and pedagogy. Lecturers should learn how to use: learning management systems; accounting software; virtual classrooms; digital assessment tools; data analytics platforms; and AI-assisted educational technologies.

11.3 Establish University–Industry Partnerships Accounting institutions should develop stronger relationships with: accounting firms; banks; manufacturing companies; technology firms; government organisations; professional accountancy bodies; and business consultants. Industry practitioners can provide guest lectures, case studies, internships, software demonstrations and practical projects. This would help students understand how accounting knowledge is applied outside the classroom.

11.4 Increase Practical Accounting Simulation Accounting students should be exposed to simulated business environments. For example, students can operate a simulated company and perform: transaction processing; bookkeeping; payroll; inventory accounting; bank reconciliation; financial reporting; budgeting; auditing; and management reporting. This would make blended learning more practical and relevant.

11.5 Provide Affordable Digital Access Institutions should explore: device-loan schemes; subsidised internet access; campus Wi-Fi; computer laboratories; open educational resources; offline learning materials; and partnerships with telecommunications providers. The objective should be to prevent digital inequality from becoming an educational inequality.

11.6 Improve Digital Assessment Assessment should measure understanding rather than simply memorisation. Accounting educators should incorporate: case analysis; practical software exercises; project work; presentations; individual assignments; supervised online tests; oral

examinations; and workplace simulations. Assessment should also test students' ability to interpret and challenge technology-generated outputs. **11.7 Integrate Professional Ethics** Technological competence must be accompanied by ethical competence. Students should understand: confidentiality; data privacy; professional scepticism; independence; responsible AI use; cybersecurity; fraud risks; and accountability. Technology should strengthen professional judgement rather than replace it. **11.8 Encourage Lifelong Learning** The rapid pace of technological change means that accounting graduates cannot depend solely on knowledge obtained at university. They need a mindset of continuous learning. Professional accountants should regularly update their competencies through: continuing professional development; professional certifications; workshops; webinars; technology training; industry experience; and self-directed learning. IFAC's current education standards continue to emphasise professional competence and skills development for aspiring accountants. □ education.ifac.org **12. IMPLICATIONS FOR ACCOUNTING EDUCATION IN NIGERIA** The issues discussed have particular significance for Nigeria. Nigerian universities, polytechnics and colleges of education operate within a business environment increasingly influenced by digital banking, electronic commerce, fintech, automated tax systems, cloud applications and technology-supported business operations. Consequently, accounting education should not remain disconnected from these developments. Institutions should establish functional accounting laboratories where students can practise with appropriate accounting software and digital business tools. Furthermore, Nigerian accounting educators should strengthen collaboration with professional bodies and employers. Students should also receive exposure to local business problems rather than relying exclusively on foreign case studies. Another important consideration is infrastructure. Institutions should address electricity, internet connectivity and equipment availability as foundational requirements rather than optional additions. **13. DISCUSSION** The evidence reviewed indicates that blended learning can provide an effective bridge between accounting education and contemporary professional practice, but only when it is deliberately designed. The central mistake would be to interpret blended

learning simply as placing traditional lecture notes online. Effective blended learning should create an integrated learning ecosystem in which students can acquire accounting knowledge, practise digital skills, collaborate with peers, interact with instructors and solve realistic business problems. Research following the COVID-19 period indicates that accounting educators have increasingly adapted teaching, learning and assessment strategies, with blended active learning gaining traction in classroom-based institutions and online tools supporting interaction and engagement. □ Science Direct At the same time, technology creates new responsibilities for accountants. IFAC describes technology as producing both opportunities and risks for the accountancy profession, reinforcing the importance of ethical leadership and professional judgement in a digital environment. □ IFAC Therefore, the objective of accounting education should not be to produce graduates who merely know how to operate software. It should produce graduates who understand why accounting information is generated, how technology processes it, whether the resulting information is reliable and what decisions should be made from it. This distinction is fundamental. Technology can process information quickly, but accountants remain responsible for interpretation, professional judgement, ethical reasoning and communication. **14. CONCLUSION** Blended learning and accounting practice are increasingly interconnected because both are being transformed by digital technology. The contemporary accountant operates in an environment characterised by automation, artificial intelligence, cloud systems, data analytics and digital communication. Accounting education must therefore prepare students for a profession that is more technologically sophisticated, analytical and advisory than the traditional accounting environment. However, the successful adoption of blended learning is constrained by inadequate infrastructure, unreliable electricity and internet services, high costs, unequal access to devices, limited digital competence, resistance to change, online assessment difficulties and cybersecurity concerns. These challenges should not be interpreted as reasons to abandon blended learning. Instead, they demonstrate the need for strategic implementation. The way forward requires a coordinated approach involving educational institutions, lecturers, students, employers,

professional accounting bodies, governments and technology providers. Accounting curricula must be updated, educators must be continuously trained, students must receive meaningful practical exposure, institutions must invest in digital infrastructure and university-industry partnerships must be strengthened. Ultimately, the purpose of blended learning should not be technology for its own sake. Its purpose should be to produce accounting graduates who can combine accounting knowledge, digital competence, analytical thinking, professional ethics, communication and sound judgement. When appropriately implemented, blended learning can become a powerful mechanism for narrowing the education-practice gap and preparing accounting professionals for the demands of the modern business world. **15. RECOMMENDATIONS** Based on the discussion, the paper recommends that: Accounting curricula should be reviewed regularly to reflect developments in AI, data analytics, cloud accounting, cybersecurity and digital auditing. Institutions should invest in digital infrastructure, including internet connectivity, computer laboratories, learning management systems and reliable electricity. Accounting lecturers should receive regular digital-pedagogy training to improve their ability to design and deliver effective blended courses. Universities and professional accounting bodies should strengthen collaboration to ensure that accounting education reflects current professional requirements. Students should receive practical exposure to accounting software and digital business systems before graduation. Industry-based projects and internships should be strengthened so that students can connect academic concepts with real accounting problems. Digital inequality should be addressed through affordable internet access, device-loan programmes and improved campus digital facilities. Accounting educators should adopt authentic assessment methods that measure practical competence, analytical ability and professional judgement. Cybersecurity and data ethics should be incorporated into accounting education because accountants increasingly handle sensitive digital financial information. Lifelong learning should be encouraged among accounting students and professionals because technological developments are continuous. **REFERENCES** Abu Tomma, M. M. A. (2024). Strategies, requirements, and

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