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Title of the doctoral thesis:

DEVELOPMENTS AND ADVANCES IN ACCOUNTING EDUCATION AT THE INTERNATIONAL AND NATIONAL LEVELS

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Keywords

Accounting education, International Education Standards (IES), Blended Learning, Moodle, AI tutor in higher education, ChatGPT, UTAUT, AGT 2×2, Academic performance.

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Introduction

Education is a key element in the development of both society and individuals, providing a framework through which cognitive and professional skills can be cultivated and applied. Hanushek and Woessmann (2008) emphasize that by fostering cognitive competencies, education contributes directly to global economic growth. It also significantly influences work practices and individual performance by offering the opportunity to acquire knowledge and develop professional skills (Schultz, 1961). Rieckmann (2012) states that education aims to shape a global society through the creation of new knowledge and the development of essential competencies.

Accounting emerges as a universal language, integrated across all economic and social sectors. Ravenscroft and Rebele (2008) point out its crucial role in interpreting and managing economic information, noting that adapting to the changing economic environment requires the continuous development of expertise—both for practitioners and educators. Moreover, both accounting and education are global phenomena, which underpins the need for a comparable and robust accounting education worldwide (Helliar, 2013). In line with this, Cheng et al. (2023) highlight that numerous researchers and practitioners have explored ways to enhance the quality of accounting education to better prepare students for the increasingly demanding expectations of the profession. Milne and McConnell (2001) argue that the potential of an approach that offers students experiences bridging the gap between university education and professional life is simply too significant not to be explored.

Furthermore, our interest in delving deeper into the topic of accounting education is also justified by the fact that, although many Romanian researchers in the field of economics are focused on improving the educational process to ensure the highest quality of academic services, a literature review study on accounting education revealed a lack of research in this area at the national level (Pitulice & Manea, 2015). Nevertheless, some notable contributions have been published in recent years in international accounting education journals by Romanian authors such as Dragomir and Dumitru (2024), who analyzed students' perspectives on writing their master's dissertations in accounting. The same authors, in 2023, also examined the medium-term impact of fully online education (as a result of the Covid-19 pandemic) on student engagement, learning outcomes, and perceptions of online learning.

At the international level, recent research in accounting education, such as the study led by Apostolou et al. (2023), highlights the need to redefine accounting education by integrating the lessons learned during the pandemic and adopting a comprehensive vision that addresses the diverse needs of students. The study also underlines the necessity for further research into student recruitment, retention, and academic performance, as well as the development of innovative solutions for teaching practical content (Apostolou et al., 2023). Similarly, Cao et al. (2024) advocate for strengthening environmental and sustainability components within the curriculum, alongside the use of emerging digital technologies to enhance student engagement. This approach, which shifts from teacher-centered to student-centered learning, emphasizes both the development of technical competencies and the integration of ethical values (Cao et al., 2024). In light of global developments, such a reconfiguration of accounting education presents an opportunity to create a modernized academic environment that supports the formation of flexible and responsible professionals capable of addressing current and future challenges in the field.

To better capture the complexity of learning mechanisms in accounting, it is essential to understand the factors that influence student engagement and success. As Svinicki and McKeachie (2014) emphasize, differences in motivation remain a central challenge, with numerous theoretical frameworks illustrating how individual aspirations and contexts can impact academic performance. Furthermore, the research of Daniels et al. (2008) reveals the role of mastery and performance goals, showing that although students may reach similar achievement levels, they develop distinct cognitive and emotional experiences. Consequently, curriculum structure and teaching methods must align with a holistic vision that values both the attainment of professional standards and the promotion of students' psychological well-being. In this way, accounting education can become a balanced and authentic learning space, fostering the development of technical competencies and intrinsic motivation within a globally integrated academic environment.

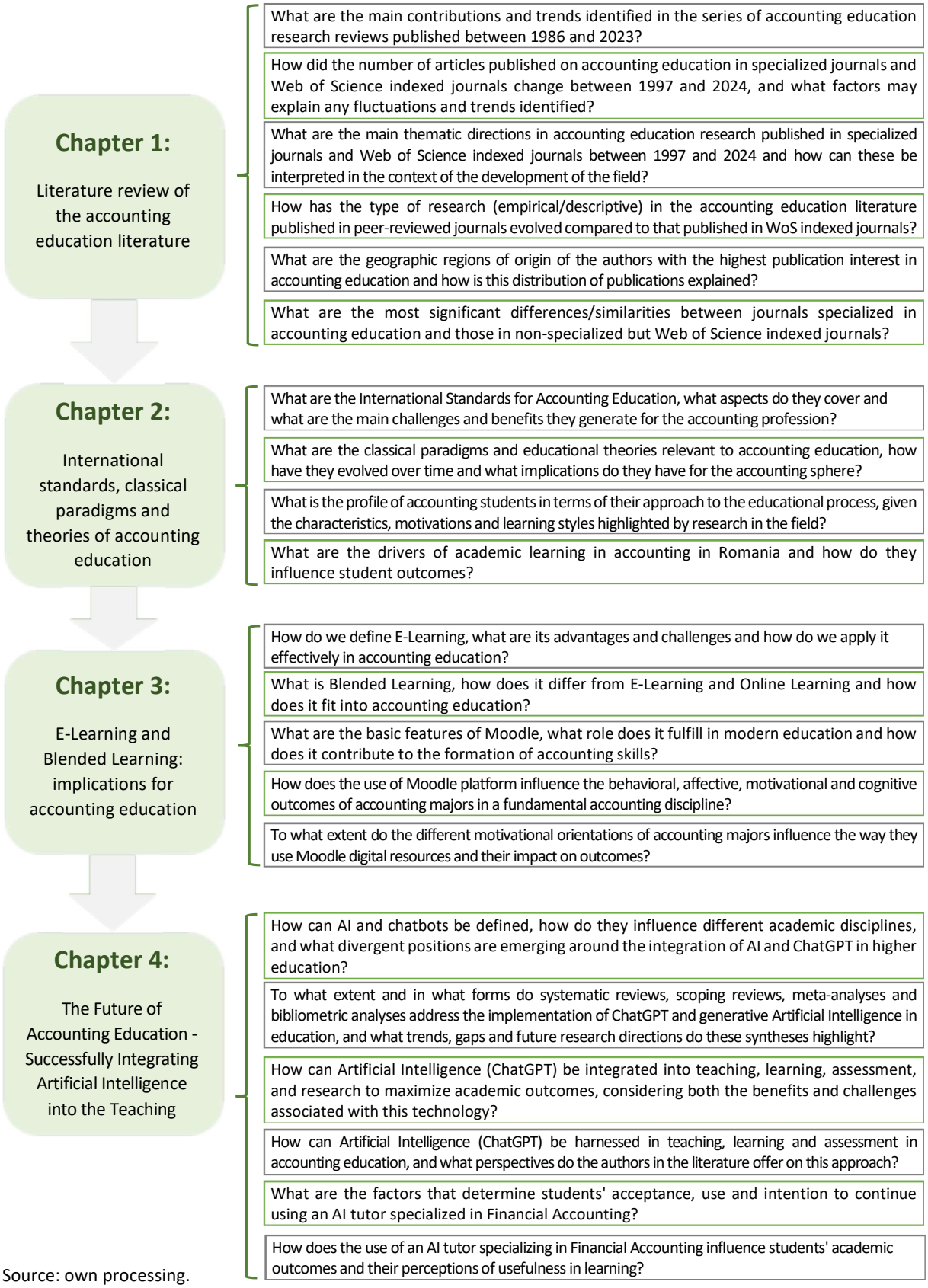
A new perspective in accounting education arises from the integration of Artificial Intelligence, whose evolution is reshaping the human role toward empathy, creativity, and critical thinking (Haenlein & Kaplan, 2019b). The recalibration of the teaching profession, visible not only in curriculum adaptation but also in the redefinition of academic responsibilities, has direct implications for how educational institutions respond to the demands of the accounting profession (Bearman et al., 2022). By aligning technical competencies with new technologies, the educational process becomes more interactive and efficient, which enhances student engagement and the development of critical thinking and problem-solving skills. Moreover, the implementation of Artificial Intelligence in higher education can increase the flexibility of teaching methods and allow for personalized adaptation to students' individual needs, thereby improving academic performance (Msambwa et al., 2024). In light of these transformations, accounting education has the opportunity to modernize and become more adaptable in the face of global challenges.

The aim of this research is to investigate how accounting education responds to the demands of contemporary society and to identify innovative teaching practices with the potential to improve the training of future professionals in the field. The study seeks to explore, through both theoretical and empirical lenses, the international and national developments in accounting education, to identify the factors influencing student preparation, and to highlight the role of technology in modernizing pedagogical strategies.

The motivation behind this scientific endeavor stems from the need to address the complex demands of today's society, which is marked by rapid economic and technological transformations. The dynamic evolution of the International Financial Reporting Standards, which are in a constant process of revision, alongside the European Accounting Directive (transposed into national regulations) and the expanding applications of Artificial Intelligence, requires the development of solid and adaptable competencies. While global research emphasizes the need to redesign curricula and teaching methods to integrate these challenges, the national literature remains underdeveloped. Thus, a critical analysis of how accounting education can be reconfigured is needed in order to equip students with the skills and motivation necessary for a successful career.

In light of the above, several research directions emerge that address both the theoretical foundations and International Standards in accounting education, as well as modern technological solutions and students' intrinsic motivations. To provide an overview of these themes and to support the understanding of the scientific approach, Figure 1 summarizes the research questions relevant to each chapter of the thesis.

Figure .1 Research questions corresponding to the chapters of the doctoral thesis



Source: own processing.

SYNTHETIC OVERVIEW OF THE DOCTORAL THESIS CHAPTERS

CHAPTER 1:

Literature review on accounting education [1]

In every tree, a possible violin sings.

(Metropolitan Bartolomeu Anania)

The present chapter, entitled *"Literature Review on Accounting Education"*, aims to present the current state of the literature and emerging trends, thereby supporting the achievement of the central research objective, namely, the development and deepening of the topic of accounting education at both international and national levels.

In order to provide a concrete overview of the evolution and current state of accounting education, this chapter pursues two main lines of analysis: on the one hand, it reviews the series of literature review studies consistently conducted from 1986 to the present, based on articles published in six specialized journals; on the other hand, it seeks to identify and analyze articles addressing topics related to accounting education that have been published in journals indexed in Web of Science (Science Citation Index Expanded - SCIE and Social Sciences Citation Index - SSCI). Studies focused on articles published in journals dedicated exclusively to accounting education will serve as key pillars of the present research.

This chapter is structured into three main sections. The first section reviews the literature review articles in the field of accounting education, identifying and analyzing 19 such reviews led by teams of American researchers (Rebele et al., 1991, 1998a, 1998b; Watson et al., 2003, 2007; Apostolou et al., 2001 through Apostolou et al., 2023; and Churyk et al., 2024) over a period of 38 years. This series of reviews is supplemented by contributions from other scholars, the most significant being those of Paisey and Paisey (2004), Urbancic (2009), Jackling et al. (2013), Marriott (2014), Ameen and Guffey (2017), and Cao et al.

[1]This chapter was partially included in the following two scientific articles written and published by the author of the thesis:

- Müller, C.A., 2025. Reviews and Developments in Accounting Education Literature: A Longitudinal Analysis of Specialized Journals, *Review of Economic Studies and Research Virgil Madgearu,* 18(1), pp.113-142, doi: 10.24193/RVM.2025.18.129.
- Müller, C.A., 2025. Is Accounting Education Keeping Pace with Contemporary Challenges? A Comparative Study of Publications, *Studia Universitatis Babeș-Bolyai Oeconomica*, doi: 10.2478/subboec-2025-0001.

(2024). Equally important are the works of Rebele and Pierre (2015) and Apostolou et al. (2017b), which provide valuable longitudinal quantitative analyses of research in the field of accounting education.

The second part of this chapter presents a quantitative analysis of the specialized literature in the field of accounting education, focusing on articles from two main sources: journals specialized in accounting education (indexed in international databases) and journals indexed in Web of Science (SCIE and SSCI) that are not specifically dedicated to accounting education. This subsection examines the evolution of the total number of scientific articles related to accounting education, highlights the main research topics addressed, the predominant type of research (empirical or descriptive), and provides information on the geographical origin of the authors.

The third part of the chapter offers a qualitative analysis of the literature on accounting education, guided by the seven main research themes commonly used in literature review studies in this field.

The conclusions drawn from the analyses conducted in this chapter confirm that the evolution of accounting education has been consistently monitored through a series of literature review articles published over nearly four decades.

The quantitative analysis reveals a steady increase in the number of articles published in Web of Science-indexed journals, indicating a growing recognition of accounting education within international research. In contrast, the specialized journals show a cyclical trend, with periods of stagnation and renewed activity, though without a significant decline in overall publication volume. Thematically, research has mainly focused on content-area teaching, students, and faculty, with a growing interest in recent years in educational technology and student-centered approaches, reflecting global trends in digitalization and hybrid learning.

The distribution of research types shows a balance between descriptive and empirical studies, although the literature consistently emphasizes the need for further empirical research. Regarding the geographical origin of authors, Australian researchers dominate in Web of Science journals, followed by those from the United States and the United Kingdom, while North American contributions are more prominent in specialized journals. This regional diversity underscores the global relevance and strategic importance of accounting education in today's academic landscape.

CHAPTER 2:

International standards, classical paradigms, and theories of accounting education

Education is the acquisition of the art of the utilization of knowledge.
(Alfred North Whitehead)

Our research endeavor continues with the second chapter, which aims to present international standards and theories of accounting education, thereby supporting the central objective of the study—namely, the development and deepening of the issues related to accounting education at both international and national levels.

The first subchapter introduces the global bodies that support accounting education, among which we consider the International Accounting Education Standards Board (IAESB) to have played the most important role in the development of accounting education worldwide, particularly through the issuance of the International Education Standards (IES). The following two sections highlight the context in which the IAESB was established, emphasizing both the necessity and the challenges of developing international standards in the field of education. The chapter then presents an overview of the eight IES and concludes by outlining the benefits these standards bring to the accounting profession.

The second subchapter presents the classical paradigms of learning (Behaviorism, Cognitivism, and Constructivism), as well as several theories that have significantly shaped the foundations of education, both generally and specifically in accounting education (Experiential Learning and Situated Learning). Furthermore, we discuss the Theory of Reasoned Action, the Self-Determination Theory, and the Achievement Goal Theory, which aims to describe and explain achievement behavior.

In the next subchapter, to integrate the educational perspective with the analysis of the specific traits of accounting students and to build a comprehensive conceptual framework, we draw upon the specialized literature to outline a profile of accounting students, highlighting their characteristics, motivations, and learning styles.

The fourth subchapter is dedicated to conducting an empirical study on the Achievement Goal Theory and the relationship between learning motivation and self-efficacy, test anxiety, and academic performance (i.e., outcomes). The study targets a group of 149 second-year students enrolled in the Accounting and

Management Information Systems undergraduate program. These students completed an online questionnaire that included 30 items designed to measure mastery goal orientation, performance goal orientation, self-efficacy regarding learning and performance, test anxiety, as well as the grades obtained or expected in the courses Basic Accounting and Financial Accounting 1, their first-year GPA, the type of high school attended, and gender.

The research employs cluster analysis to group students and identify their achievement goal profiles (also referred to as motivational learning profiles), represented by the variables measuring mastery and performance goals. Subsequently, ANOVA and ANCOVA analyses are used to determine whether and to what extent the identified groups differ in terms of self-efficacy, test anxiety, expected grade, and final grade in Financial Accounting 1.

The results confirm the hypotheses we formulated, showing that membership in the four clusters ("Multiple Goals," "Mastery Goal," "Performance Goal," and "Low Motivation") is significantly associated with self-efficacy, test anxiety, expected grade, and final grade in Financial Accounting 1. Students in the "Multiple Goals" cluster scored significantly higher in terms of self-efficacy, expected grade, and final grade compared to those in the other three clusters. This suggests that a combined goal approach is preferable to a focus on a single objective, even if that objective is mastery.

Therefore, we have demonstrated that students' learning approach in Financial Accounting courses significantly influences their academic performance. Moreover, if instructors intervene in how students cope with the challenges of the course, they can greatly impact students' experience, motivation, and success, in line with the findings of Dull et al. (2015).

CHAPTER 3:

E-Learning and Blended Learning: Implications for accounting education[2]

Education is not preparation for life; education is life itself.
(John Dewey)

The development of digital technologies has had a considerable impact on the teaching and learning process in higher education. Chapter 3 of our study explores the impact of E-Learning and Blended Learning technologies in accounting education, aiming to highlight the benefits and challenges associated with these instructional methods.

The first part of the chapter examines the evolution of E-Learning, from its early emergence to its development as a fundamental tool in modern education. We highlight its advantages, such as accessibility and learning flexibility, as well as the challenges it poses, including the lack of direct interaction and difficulties in adapting to digital environments. The second part of the chapter addresses Blended Learning, presenting its key characteristics and the ways in which it can be effectively integrated into accounting education. We discuss the advantages of this model, including improved academic performance, increased student motivation, and the development of technological competencies. In addition, we analyze the challenges related to the design and implementation of Blended Learning, such as finding an optimal balance between traditional and digital components, the need for appropriate infrastructure, and the adaptation of assessment methods. We also clarify the relationship between E-Learning, Online Learning, and Blended Learning, emphasizing the differences and connections among these concepts. A dedicated subchapter focuses on Moodle, one of the most widely used Learning Management System (LMS) platforms in academia. We present the features of this platform and discuss its impact on accounting education.

In the final part of the chapter, we investigate the relationship between the use of the Moodle platform by accounting students in the course Basic Accounting, taught through a Blended Learning system, and four categories of educational outcomes: academic performance, test anxiety, self-efficacy, and perceived

[2] This chapter was partially included in the following scientific article written and published by the author of the thesis:
Müller, C.A., 2024. Exploring the Link between Romanian Accounting Students' Goal Orientations, Self-Efficacy, Test Anxiety, and Performance: A Cluster Analysis Approach. *Studia Universitatis Babeș-Bolyai Oeconomica,* 69(3), pp. 56-72, 10.2478/subboec-2024-00015.

platform effectiveness. The study, based on the EXTENDED UTAUT model and AGT, uses data collected from Moodle logs (test access and resource viewing) and a questionnaire that assesses students' motivational orientations, self-efficacy, and perceptions of the platform's effectiveness. The analysis also explores how motivational orientations influence the relationship between platform use and educational outcomes.

The research findings revealed that the use of the Moodle platform—both through the online testing component and through access to educational resources—has a significant impact on academic performance in Basic Accounting and, to a lesser extent, on students' overall perception of E-Learning effectiveness. At the same time, motivational (particularly performance orientation – PO) and demographic differences proved relevant for the degree of Moodle use and for outcomes such as self-efficacy and test anxiety. In an integrated approach that combines the Extended UTAUT (Venkatesh et al., 2016) with AGT (Nicholls, 1985, 1988; Dweck & Leggett, 1988), the findings highlight that digital platforms such as Moodle can be effectively used in the educational process, especially when tools are adapted to students' diverse needs and motivations. The integration of online components into the teaching and learning of accounting proves to be an efficient solution for optimizing instructional practices—essential in a field that requires continuous practice and rapid feedback

CHAPTER 4:

The future of accounting education – Successfully integrating Artificial Intelligence into the teaching process

Education is the most powerful weapon you can use to change the world.
(Nelson Mandela)

This chapter aims to explore how Artificial Intelligence can reshape educational processes, with a particular focus on the integration of ChatGPT-type solutions within higher education, and specifically in accounting education. We examine both the conceptual foundations and practical applications of Artificial Intelligence, as well as the evolution of scholarly reviews, the concrete role of generative technologies in teaching-learning-assessment, and the development of a virtual tutor specialized in Financial Accounting.

In the first part of the chapter, Subchapter 4.1, "Foundations and Applications of Artificial Intelligence in Higher Education," introduces the conceptual premises and the role of Artificial Intelligence in academic settings, showing how conversational systems and chatbots have evolved from early ideas to current implementations. In the second part, Subchapter 4.2, "The State of Systematic Reviews and Bibliometric Analyses on Artificial Intelligence in Education," highlights relevant scientific syntheses including systematic reviews, meta-analyses, and bibliometric studies in order to identify trends and research gaps regarding the adoption of ChatGPT and other generative technologies in the university environment.

Moving forward, Subchapter 4.3, "The Use of Artificial Intelligence (ChatGPT) in Teaching, Learning, Assessment, and Research," delves into practical examples and case studies illustrating how AI can be integrated to enhance course efficiency, facilitate rapid feedback, and support research activities. Subsequently, Subchapter 4.4, "Artificial Intelligence in Accounting Education: General Perspectives and the Role of ChatGPT in Teaching, Learning, and Assessment," focuses on the context of accounting training, reviewing the ways in which AI can support both the educational process and the preparation of students for the increasingly digital demands of the profession. Finally, Subchapter 4.5, "Introducing Artificial Intelligence in Accounting Education: Configuration, Acceptance, and Implications of Using a ChatGPT-Based Tutor Specialized in Financial Accounting," explores the implementation of AI in accounting education, emphasizing the configuration and evaluation of a ChatGPT-based tutor specialized in Financial Accounting. Through a systematic case study, the subchapter outlines the development stages of the prototype, the key factors influencing its acceptance, and the implications resulting from the adoption of such technology.

The research findings highlight substantial support for the formulated hypotheses, with 12 out of 14 being confirmed, indicating a high degree of validity for the proposed model in explaining the acceptance and use of an AI tutor specialized in Financial Accounting. The factors most strongly associated with the intention to adopt are Performance Expectancy (PE) and Effort Expectancy (EE), with students showing greater openness to integrating such a tool when they believe it can improve their academic outcomes and is easy to use. In contrast, Social Influence (SI) did not have a significant effect, suggesting that the decision to use the tutor is more of an individual one, based on personal evaluations rather than external pressures or validation.

Facilitating Conditions (FC) were relevant only for the intention to adopt, not for actual use, which may be explained by measurement limitations or the fact that perceived support is not sufficient to generate concrete behaviors. Conversely, Behavioral Intention (BI) proved to be a clear predictor of Use Behavior (UB), supporting the essential theoretical link between attitude and behavior.

After adoption, students who consistently used the AI tutor reported an increased perception of Learning Value (LV), improved Academic Performance (AP), and the development of a Habit (HT). Additionally, frequent use led to a moderate level of perceived anthropomorphism, reflecting a certain emotional connection with the digital tool. All these effects positively influenced the intention to continue using the AI tutor in subsequent semesters (CI).

From a psychological perspective, the results show that “approach”-type motivational orientations (MAp – Mastery Approach and PAp – Performance Approach) are associated with higher academic performance, greater perceived value, and sustained engagement. In contrast, “avoidance”-type orientations (MAv – Mastery Avoidance and PAv – Performace Avoidance) are negatively correlated with these variables, confirming the essential role of positive motivation in AI-assisted learning processes.

In conclusion, the AI tutor contributes not only to the efficiency of the learning process but also to the stimulation of motivation and academic engagement. The findings support the integration of AI technologies in higher education, especially when they are tailored to students’ needs and expectations.

CONTRIBUTIONS, LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

Regarding the original contributions, this doctoral thesis aimed to develop a comprehensive overview of accounting education, both at the international and national levels, thus contributing to the expansion of knowledge frontiers in this field of vital importance to the accounting profession. In each chapter of the thesis, we believe that elements of novelty were introduced, with the potential to enrich existing literature and to generate future research directions.

Chapter 1 contributes to the specialized literature through an extensive analysis conducted over a long period (1997–2024), a time frame that surpasses the temporal coverage of previous research. Moreover, the comparative approach between accounting education journals indexed in international databases (IDB) and those indexed in the Web of Science is both original and relevant. This approach allowed the identification of major trends, significant differences in thematic and methodological approaches, as well as the geographical distribution of authors. As a result, a detailed picture of the evolution of interest in accounting education has been outlined, highlighting key areas of focus and suggesting the need to expand both empirical and theoretical research, as well as to integrate cultural and interdisciplinary perspectives in future studies.

Chapter 2 complements the thesis through a significant theoretical contribution, represented by the synthesis of classical educational paradigms and theories, and the ways in which they have been adapted and applied to the specific context of accounting education. Furthermore, the development of a comprehensive profile of accounting students, based on literature review and empirical research, adds a distinctive and authentic element to the existing body of knowledge. The empirical study, conducted in a new cultural context—within a Romanian university—provides relevant findings regarding differences between student groups in terms of self-efficacy, test anxiety, and academic performance, thereby offering useful insights for the development of effective pedagogical strategies tailored to local needs. By comparing these results with similar international studies, such as those by Dull et al. (2015) and Daniels et al. (2008), a new perspective has been offered on the validity of the multiple goals theory within a novel cultural setting.

Chapter 3 makes an original contribution through the conceptual clarification of terms that are frequently used interchangeably in the specialized literature: E-learning, Online Learning, and Blended Learning. This

terminological clarification aims to provide a solid foundation for future research. Another original aspect of the study lies in the integration of the Unified Theory of Acceptance and Use of Technology (UTAUT) with the Achievement Goal Theory (AGT), a combination previously unexplored in the context of accounting education. Moreover, the use of platform log data to measure student engagement represents a relatively uncommon methodological approach, going beyond the limitations of self-reported perceptions (Krasodomska & Godawska, 2021). The integration of the "New Outcome Mechanism" from UTAUT—less emphasized in the existing literature (Venkatesh et al., 2016)—along with a holistic approach based on four constructs (cognitive, behavioral, affective, and motivational), contributes to a deeper and more comprehensive understanding of the relationship between technology and educational outcomes.

Chapter 4 offers a notable contribution by developing an integrative model that combines UTAUT with the AGT 2×2 motivational orientations within a single empirical investigation. To the best of our knowledge, this study also innovates by bringing together, in one empirical framework, the constructs of Behavioral Intention (BI), Use Behavior (UB), and Continuance Intention (CI) from the UTAUT perspective. Furthermore, the study's originality is reinforced by the implementation of a customized AI tutor (CoFi), specifically tailored to the context of Financial Accounting. This personalized AI-based approach is rarely found in the current literature, offering a novel perspective on the impact of AI on adoption intention, actual usage, and continued use of advanced educational technologies. The results obtained indicate that the integration of a customized AI tutor can significantly influence not only academic performance but also psychological and motivational factors, thereby reinforcing both the practical and theoretical potential of AI adoption in accounting education.

Thus, the synthesis and in-depth analysis of multiple perspectives from the specialized literature, combined with complex empirical endeavors, strengthen the authentic and innovative character of this thesis.

This thesis also presents several relevant limitations that may affect the generalizability and applicability of its conclusions. First, the data collection process for the quantitative and qualitative analysis of the specialized literature was conducted manually for certain periods and specific sources (particularly for the year 2024), which may have introduced human error or omissions. Additionally, the classification of articles into predefined thematic categories may involve a degree of subjectivity, as many studies simultaneously address multiple topics.

Second, the analysis was largely limited to articles published in journals specialized in accounting education and those indexed in the Web of Science (WoS). Consequently, there is a possibility that other

relevant studies, published in less visible sources or interdisciplinary journals, may have been excluded, which could limit the comprehensiveness of the findings.

With regard to the empirical studies presented in Chapters 2, 3, and 4, the limited and homogeneous sample (a single academic program, Accounting and Management Information Systems, within one university and one country) restricts the generalizability of the findings to other academic contexts, specializations, or geographical regions. Furthermore, the exclusive use of a 7-point Likert scale may introduce central tendency bias or socially desirable responses.

From a methodological standpoint, the exclusive reliance on quantitative data and the absence of qualitative methods (such as interviews or focus groups) limits the ability to capture students' subjective experiences and the psychological factors involved in the educational process.

Additionally, the relatively short duration of the empirical studies (one semester for the studies in Chapters 2 and 4, and two academic years for the study in Chapter 3) may hinder the observation of long-term effects of educational interventions, including the use of artificial intelligence in teaching.

Based on the aforementioned limitations, we propose several future research directions that could enhance the relevance and applicability of studies in the field of accounting education:

- Methodological diversification: Future research should combine quantitative and qualitative methods, including interviews, focus groups, and content analysis, in order to better understand the experiences and perceptions of both students and teaching staff.
- Sample expansion: Employing larger and more diverse samples, both geographically and disciplinarily, could allow for greater generalizability of findings and validation across different contexts. Comparative studies between universities and academic cultures would provide additional insights into how regional specificities influence the effectiveness of pedagogical interventions.
- Longitudinal studies: Future research should adopt longitudinal experimental designs to monitor and assess the long-term effects of educational interventions, particularly those involving the integration of digital technologies and artificial intelligence.
- Diversification of accounting disciplines studied: Replicating empirical research across multiple accounting subjects could strengthen the generalizability and practical relevance of the findings.
- Rigorous evaluation of AI impact: Future studies could explore in detail the use of various AI platforms (such as Gemini, Claude, Grok, or DeepSeek) in accounting education to identify the most effective practices and assess differences in students' perceptions and learning outcomes.

- Transversal competencies: Greater attention should be given to the development of transversal skills—such as critical thinking, communication, and self-efficacy—by evaluating the impact of innovative teaching methodologies such as flipped classrooms, gamification, or virtual reality.
- Faculty training: Future research could evaluate the effectiveness of faculty development programs aimed at adopting pedagogical and technological innovations, thus contributing to the improvement of accounting education quality.
- Diversity and inclusion: In-depth research is needed on the integration of diversity, equity, and inclusion principles in accounting education, in order to address the demands of an evolving educational and professional environment.

These recommendations may contribute to the ongoing strengthening and development of accounting education, enabling better adaptation to the future requirements of the profession and the labor market.

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