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Innovation in accounting education: a systematic review of trends and challenges in professional training

Innovación en la enseñanza de la contabilidad: una revisión sistemática sobre tendencias y desafíos en la formación profesional

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Abstract

Educational innovation is essential in today's society, as it constitutes a key tool for the development of new generations. Its implementation must encompass all areas and levels of the educational system. In Latin America, this process is fundamental; however, its progress has been uneven and limited. In this context, this research aimed to analyze academic innovation in accounting teaching, paying special attention to the trends and challenges facing professional training in the region. To this end, a systematic review was conducted using the PRISMA method, using recent and available information. Initially, 45 documents were identified, of which 13 met the inclusion criteria and were selected for analysis. The results show that, since 2020, educational innovation has become established as a necessity for professional accounting practice. Among the main training trends are the use of digital tools and the strengthening of meaningful learning, which promotes contextualized critical thinking. However, the transformation of the training process faces obstacles such as the lack of teacher training, resistance to change, and technological gaps.

Keywords: learning, teaching strategies, accounting.

Resumen

La innovación educativa es esencial en la sociedad actual, pues constituye una herramienta clave para el desarrollo de las nuevas generaciones. Su implementación debe abarcar todas las áreas y niveles del sistema educativo. En América Latina, este proceso resulta fundamental; sin embargo, su avance ha sido desigual y limitado. En este contexto, la presente investigación se propuso analizar la innovación académica en la enseñanza de la contabilidad, prestando especial atención a las tendencias y desafíos que enfrenta la formación profesional en la región. Para ello, se efectuó una revisión sistemática bajo el método PRISMA, empleando información reciente y disponible. Inicialmente, se identificaron 45 documentos, de los cuales 13 cumplieron con los criterios de inclusión y fueron seleccionados para el análisis. Los resultados evidencian que, a partir de 2020, la innovación educativa se ha consolidado como una necesidad para el ejercicio profesional contable. Entre las principales tendencias formativas destacan el uso de herramientas digitales y el fortalecimiento del aprendizaje significativo, que promueve el pensamiento crítico contextualizado. No obstante, la transformación del proceso formativo enfrenta obstáculos como la falta de actualización docente, la resistencia al cambio y las brechas tecnológicas.

Palabras clave: aprendizaje, estrategias de enseñanza, contabilidad.

Introduction

Since the rise of globalization, competitiveness has solidified as a key factor that differentiates organizations, significantly transforming all dimensions of human life (Díaz et al., 2021). This context of change has driven technological development, turning new tools into catalysts that expedite and simplify processes, thereby enhancing quality at all levels (Tejada et al., 2019). In response to the globalized and technological modernity that characterizes contemporary coexistence, educational processes have adopted contemporary strategies, leading to the emergence of innovative models of teaching and learning (Mero, 2022).

However, it is essential to recognize that education, in its role as an instrument of change, must accompany and even anticipate these transformations (Palacios et al., 2021). Social, economic, cultural, and technological structures demand an evolution in educational systems aimed at strengthening competencies that drive the transformation of the teaching-learning process. In this regard, educational innovation takes on central importance (Orego, 2022). The relationship between society and education should be close, ensuring that social changes are directly reflected in the educational sphere (Ríos & Ruiz, 2020).

Consequently, each educational institution assumes the responsibility of integrating various forms of innovation to evolve and add value to human development. This integration allows training to adapt to the dynamic demands of contemporary society. Thus, education fulfills a transformative role, adjusting its methods and renewing tools and attitudes by leveraging information and communication technologies (ICT) and their multiple applications (Pincay & Cuero, 2024).

In this way, educational innovation not only constitutes the foundation of contemporary society but also stands as a fundamental pillar of the 21st century. Thanks to it, transformative ideas can be materialized, leading to the comprehensive, sustainable, and resilient development of individuals. In all fields of knowledge and educational levels, it is imperative to move beyond traditional systems and adopt innovative approaches that enable the transfer of useful knowledge for humanity.

Since 2020, with the onset of the COVID-19 pandemic, in-person education has halted in most countries. In response, digital tools were implemented to ensure the continuity of learning through modern and efficient strategies across all educational levels (Aguilar, 2020). The strengthening of the digital ecosystem has facilitated the evolution of teaching methods to adapt to new realities (Cárdenas, 2021).

In this context, it has become essential in Latin America to align education with advancements in knowledge. However, the use of ICT has been limited and, in many cases, has been employed merely as a temporary solution in response to the health emergency. Traditional methods still prevail, limiting students' ability to compete in the current environment. Thus, educational innovation emerges as a key alternative to equip the region with competitive advantages in the face of contemporary challenges. Nevertheless, its implementation has been uneven and, at times, slow (Ríos & Ruiz, 2020).

Simultaneously, the accounting sector in organizations has turned to information technologies to respond promptly to market demands and the commercial environment. Modern accounting requires professionals with multidisciplinary and updated training, capable of effectively navigating changing work and business contexts.

As modernization progresses, accounting has directed its practices toward improving efficiency in processing, analyzing, and applying financial information. This discipline, from its very foundations, is characterized by its proactivity, which has allowed it to adapt and evolve in accordance with changes in the business and technological environments (Juca & Moreno, 2024).

Consequently, the transformation of the business and economic landscape implies that accounting practices must adjust to achieve effectiveness, efficiency, transparency, and reliability in financial information, connecting companies with their various users (Franco et al., 2020). Accounting, as a dynamic discipline, transcends technical focus and demands the ethical development of its professionals. Currently, accountants must ensure transparent management (Pinzón & Serrato, 2021). Therefore, education must foster critical and updated thinking, as well as the incorporation of technological advancements and innovative methodologies. It is crucial that educational systems move beyond traditional frameworks to construct renewed accounting knowledge (Wolcott & Sargent, 2021).

In the Latin American context, accounting faces additional challenges, including the need to align with international financial reporting standards to consolidate transparency (Católico, 2022). Therefore, this discipline must prioritize regulatory compliance, professional ethics, and the development of competencies in the use of emerging technologies, with the objective of training integral professionals committed to continuous improvement (Mirabal et al., 2024).

These demands respond to the realities of organizations in Latin America, which require accounting adapted to their particularities but also capable of offering solutions to local and global challenges. This necessitates a transformation in accounting education, which must incorporate innovation in its training

approaches (Arias & Cano, 2021). In this sense, higher education aimed at accounting professionalization must strengthen the continuous improvement of its academic programs and teaching resources to provide a more robust education for future professionals.

Furthermore, professional training must ensure that graduates engage with business innovations and utilize accounting information for decision-making, transcending traditional methods (Quintero, 2024). Thus, this article aims to critically analyze aspects of academic innovation in accounting education and identify trends and challenges in professional training in Latin America.

Considering these elements, it is imperative to start from technological transformation, regulatory harmonization, tax changes, and the fight against fraud, among other factors that have gained relevance since 2020. Latin American countries must advance toward a more autonomous and multidimensional accounting practice capable of integrating quantitative and qualitative approaches (Mejía et al., 2022).

Given that accounting practice in the region faces significant challenges, accounting education must also adapt. Currently, adapting to technological transformation and the diversity of students' learning styles is unavoidable. However, conservative teaching methods persist, keeping professionalization distant from innovation and creating a gap between theory and professional practice (Bustamante & Moro, 2024).

Therefore, it is essential for the accounting profession in Latin America to promote educational innovation to enhance professional competitiveness. The heterogeneity in accounting education affects professional quality and hinders labor market insertion in globalized markets (Camacho et al., 2020). For accounting practice to effectively respond to the current business profile, education must align with updated and relevant criteria. Ultimately, accounting education in Latin America faces urgent challenges, particularly regarding the diversity of academic programs offered by higher education institutions (Kwan & Alegre, 2024).

Methodology

To analyze aspects related to academic innovation in accounting education, the following research question was posed: What are the trends and challenges in accounting education over the past four years? Based on this inquiry, a systematic review was conducted following the PRISMA method, which facilitates the planning, organization, and systematization of publications based on their relevance to the studied variables.

The PRISMA method is notable for ensuring clarity, reliability, and comprehensiveness of the data, thereby allowing for the efficient achievement of the proposed objectives. Initially, selection criteria were established, including only those documents that met the following parameters: originating from Latin America, published between 2021 and 2024, journal articles in Spanish, available in reliable databases, and addressing the teaching-learning process, while excluding those focused on professional practice. Additionally, documents that were not journal articles, older than four years, sourced from unofficial search engines, or lacking complete information were discarded.

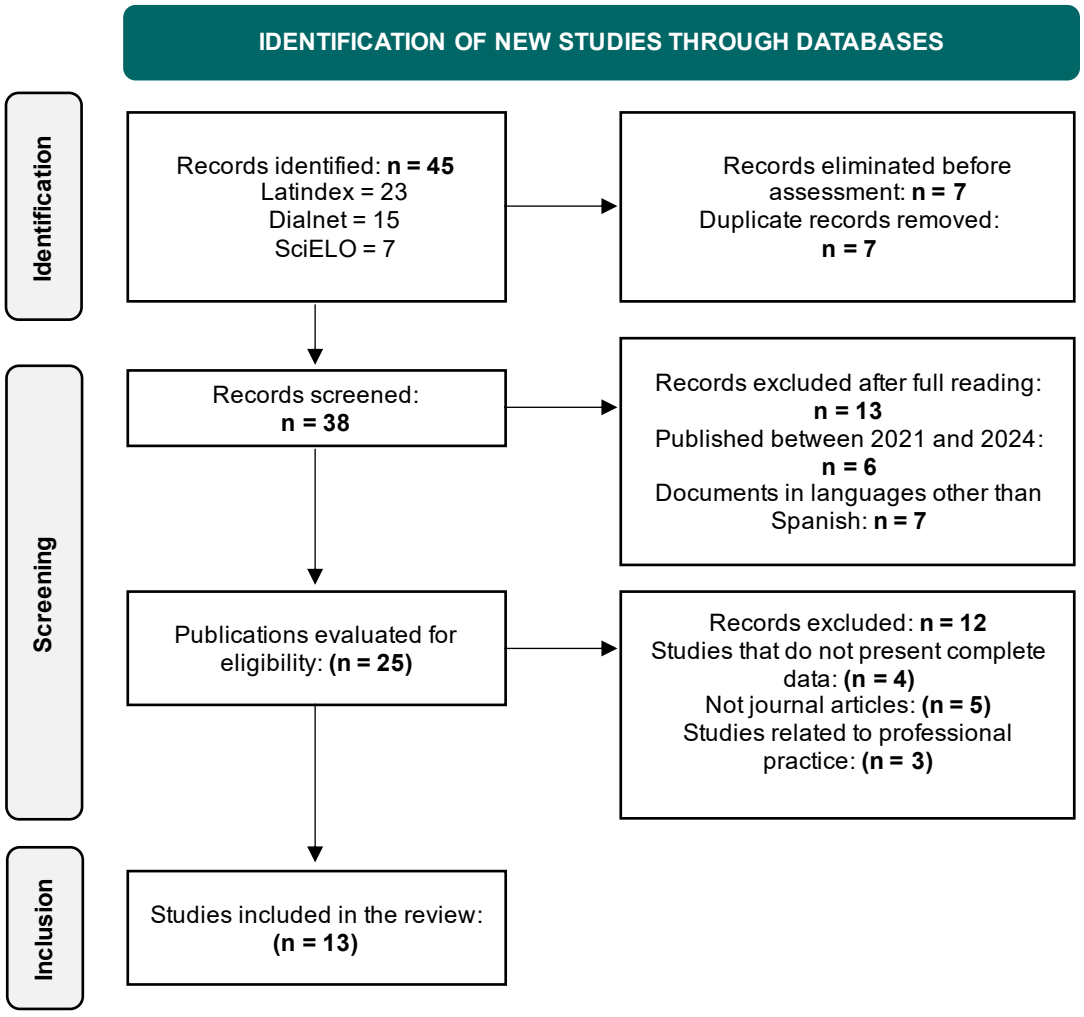
The databases consulted were SciELO, Dialnet, and Latindex, chosen for their extensive repertoire in social sciences and humanities, the fields to which this research belongs. The search strategy was based on the keywords: "Educational Innovation" along with "Accounting" or "Accounting Practice" or "Accountancy." The total results obtained are detailed in Table 1:

Table 1
Total results obtained

Database	Total results
Latindex	23
Dialnet	15
SciELO	7
Total	**45**

The 45 articles were subjected to the inclusion and exclusion criteria; subsequently, 13 were selected for research use. The selection flow is illustrated in Figure 1.

Figure 1
Diagram of the PRISMA Method



Results and discussion

The results obtained allow for the identification of key factors characterizing educational innovation in Latin America. Below is a breakdown of the 13 selected documents, detailed in Table 2.

Table 2
Included documents

Year-Author(s)	Title	Database-Platform	Findings
Quintero (2024)	Academic Innovation for Strengthening Public Accounting Programs in Colombia	Dialnet	Educational innovation in accounting must be supported by a solid philosophical foundation and a comprehensive approach that links social needs with university functions.

León & Vasconez (2024)	Educational Innovation in Governmental Accounting: Accountability and Citizen Participation	SciELO	Methods such as problem-based learning, collaborative learning, gamification, mobile learning, and flipped classrooms foster effective communication and accountability within a sustainability framework.
Alegre (2023)	Evaluation of the Impact of Virtual Teaching on the Training of Professionals in Accounting Sciences: A Focus on Educational Innovation	Latindex	While online learning enhances communication, it may raise concerns about content quality and promote fraud. Therefore, educators must promote integrity and critical thinking through appropriate tools.
Moran & Campoverde (2024)	Educational Innovation in the Professional Technical Training of Accounting Assistants	Latindex	Technical and professional training requires innovative activities that significantly enhance students' accounting skills.
Hinojosa et al.	Virtual Environments as Support Tools for the Accounting Learning System: A Necessary Development	Dialnet	Virtual environments strengthen learning if developed with quality and aligned with the digitization of information.
Morillo et al. (2023)	Changes Occurred in Higher Education During the Pandemic in the Accounting and Auditing Program at the Central University of Ecuador	SciELO	The inclusion of digital media in education presents challenges due to resource shortages. It is necessary to create accessible platforms and train educators in effective strategies.
Monserrat et al. (2024)	Artificial Intelligence as a Teaching-Learning Tool in Accounting	Latindex	The digital transformation of accounting requires training aligned with emerging technologies such as artificial intelligence.
Arguello et al. (2023)	Pedagogical Strategy Based on Simulators for Teaching Accounting in First-Year High School	Latindex	Although digital tools allow for updated learning, many educators still lack the skills or willingness to integrate them, necessitating more interactive methodologies.
Cortéz et al. (2024)	Neuro-Pedagogy and Its Educational Tools to Enhance Teaching in Professional Technical Education in Accounting	Latindex	Teacher quality begins with constant updating. Mastery of neurodidactic strategies enhances emotional control and deep learning.
Kwan & Alegre (2024)	Pedagogy and Didactics of Accounting Sciences: A Review of Conceptualizations	SciELO	Accounting pedagogy must incorporate technological resources and address financial and economic content without losing its social dimension.
Bustamante & Moro (2024)	Pedagogical Tools and Challenges in Teaching Accounting at the Faculty of Accounting, Administrative and Economic Sciences, City of Ayolas - Year 2024	Dialnet	Accounting education must adapt to technological environments and diverse learning styles. It is crucial to use practical examples with technology, manage teacher change, and strengthen training to implement methodologies aligned with the demands of the digital age and the evolution of the accounting profession.

Rivas & Loor (2022)	The Flipped Classroom as Educational Innovation in Teaching General Accounting in Technical High School	Dialnet	Contextualized models with technological tools stimulate active thinking, collaboration, and critical capacity, preparing new professionals to face complex realities.
Landaeta (2024)	Generation of Knowledge in Accounting Through Collaborative Learning in University Studies	Dialnet	Emerging professionals must develop flexible thinking skills that allow them to understand, manage, and analyze various realities in the professional environment.

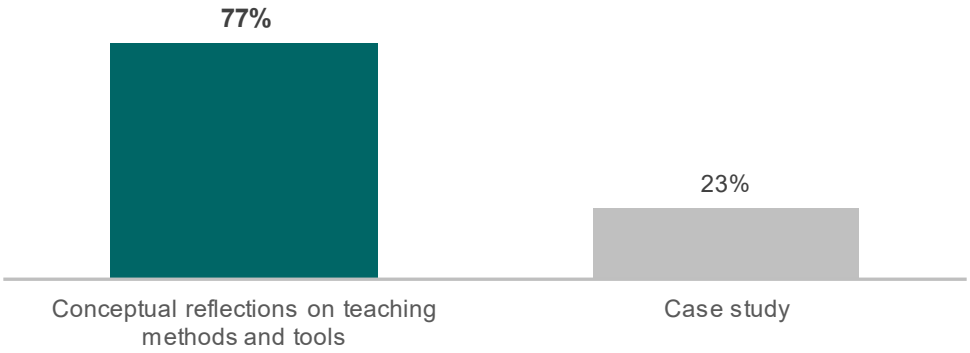
After analyzing the results of the review, several relevant aspects were identified. Firstly, most of the research focused on general contextual reviews, approached from a theoretical perspective on the teaching-learning process. These studies underscore the importance of adapting teaching methodology, especially in the university context. On the other hand, it is evident that few studies dedicated themselves to the analysis of specific cases, as shown in Table 3.

Table 3
Topics addressed

Study content	Quantity
Strengthening public accounting programs	2
Virtual teaching	1
Digital tools	7
Pedagogical tools	3

In general, researchers agree on the importance of strengthening education through the use of technological tools, including simulators, that reflect the transformation of business life and the digital structures involved in processing and analyzing accounting information. Most studies focused on analyzing the profession in broad terms and reflecting on the educational innovation necessary from the context of practice. However, of all the reviewed articles, only three addressed specific practical cases.

Figure 2
Orientation of the reviewed articles

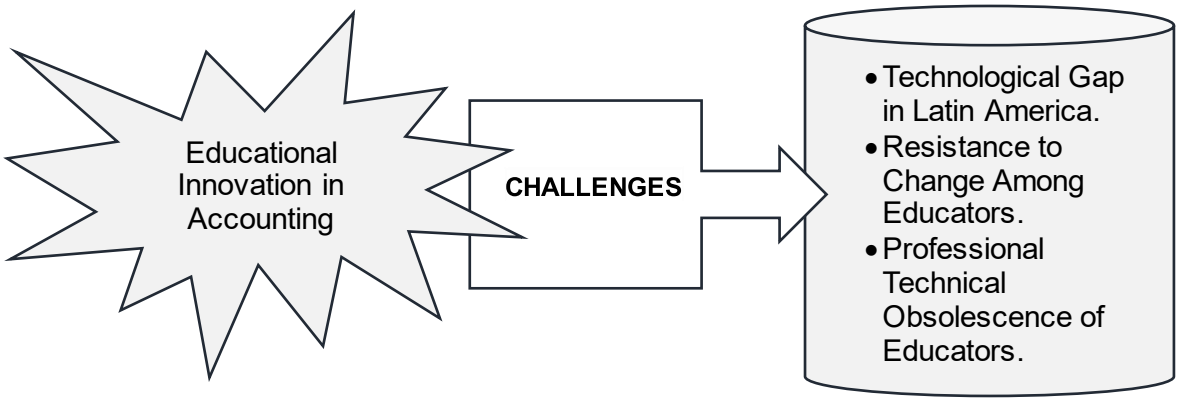


Although most articles focus on university education, it is important to note that innovation should begin at the foundational educational levels. In this regard, it was particularly relevant to find a study centered on teaching methodology for first-year high school students, as well as another directed toward the education of accounting assistants. Researchers addressed both the teaching and learning processes, emphasizing the need to promote a comprehensive change in training. The key descriptors to drive educational innovation are detailed in Table 4:

Table 4
Trends in accounting education

Learning	Teaching
• Support through digital tools. • Strengthening of ethics. • Strengthening of regulatory harmonization. • Achievement of meaningful and collaborative learning. • Social focus.	• Increase in content quality. • Use of virtual classrooms. • New methods: gamification, problem-solving.

Furthermore, the following challenges were identified from the consulted articles:



Discussion

The accounting profession has undergone profound modernization, and the role of the professional has significantly transformed (Juca & Moreno, 2024). Consequently, the processes of teaching and learning must evolve in line with these changes driven by the digital age (Monserrat et al., 2024). In this sense, educational innovation implies that accounting training adopts a comprehensive approach, considering both technical and contextual aspects (Arias & Cano, 2021; Quintero, 2024; Mejía et al., 2022). To achieve this, it is essential to implement new innovative educational methodologies, such as problem-based learning and collaborative learning (Landaeta, 2024). Additionally, tools such as the flipped classroom, gamification, and mobile learning are particularly useful for energizing the training process (León & Vasconez, 2024).

These innovative strategies should focus on ensuring the teaching of essential attributes in current financial information, such as reliability, transparency, effectiveness, and efficiency (Católico, 2022; Franco et al., 2020; Mirabal et al., 2024; Pinzón & Serrato, 2021). In line with this vision, the trend in accounting education is oriented towards the use of digital classes, where virtual environments are solidified as key tools for learning (Hinojosa et al., 2021). In particular, the flipped classroom is increasingly employed as an active model that allows students to prepare in advance, making in-person meetings more productive (Rivas & Loor, 2022). In this way, virtual classrooms help break traditional molds and foster more dynamic learning (Wolcott & Sargent, 2021).

In this context, it is crucial to create structures that ensure the quality of learning, as well as to strategically manage the constant updating of educators, strengthening their competencies to adopt and design innovative methodologies (Morillo et al., 2023). Furthermore, it is vital to promote contextualized educational processes that prevent academic fraud, especially when using digital technologies (Alegre, 2023).

However, despite the advantages that technologies offer for achieving meaningful learning, educational innovation faces limitations stemming from insufficient teacher training. The dynamics and current challenges of the accounting profession demand technological innovation, but also a teaching approach that guarantees effective and significant results (Moran & Campoverde, 2024). Therefore, the professional development of educators must be sustained, particularly in the academic management of the technological ecosystem, overcoming the resistance and reluctance some may have toward these changes (Arguello et al., 2023; Bustamante & Moro, 2024).

If educators lack adequate training and do not apply strategies based on innovative neurodidactic methods, the likelihood that students will acquire the competencies demanded by the labor market is diminished.

Today, accounting professionals must master theoretical analysis, problem-solving, and the practical application of theory in real contexts—priorities in their professional profile (Cortéz et al., 2024; Kwan & Alegre, 2024). Only then can educational innovation add value to the professional competitiveness needed in Latin America (Camacho et al., 2020).

In summary, the review conducted reveals a series of findings that highlight the most relevant trends and challenges in academic innovation applied to accounting education. It is confirmed that innovation is a fundamental tool to face the challenges and seize the opportunities presented by higher education today. Therefore, academic innovation emerges as an effective resource to strengthen accounting training and respond to the demands of the professional environment.

Conclusions

After the pandemic, the use of technology solidified as a communication ecosystem that connects not only people but also businesses. This new reality accelerated the need to incorporate digital tools and artificial intelligence (AI) into corporate decision-making systems. In this context, the generation, use, and analysis of accounting information have not been left out of digitalization, resulting in a profound transformation in the teaching and learning process of accounting, from its fundamentals to professional updating and development.

Consequently, since 2020, educational innovation has become not only a competitive factor but an essential requirement for practicing accounting. Therefore, basic training has tended to integrate digital tools, combined with the promotion of meaningful learning and the application of critical thinking in immediate contexts.

However, this transformation process in accounting education faces significant obstacles. Among them, the lack of professional updating, both in technical aspects and in the management of digital tools, stands out—an issue compounded by the limited willingness of those responsible for teaching. Additionally, it is necessary to consider technological gaps, restricted access to digital resources in institutions, and insufficient teacher training in didactic methodologies that enhance educational quality.

In Latin America, although the key elements to drive educational innovation have been identified, technical and cultural barriers persist that hinder progress toward competitive evolution in accounting education. Therefore, overcoming these challenges is essential to consolidate accounting training that aligns with current demands.

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