THINK LIKE A LAWYER, ACT LIKE AN ACCOUNTANT: TECH-DRIVEN LEGAL REASONING IN ACTION

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ABSTRACT

Contract law is essential in commercial education, yet accounting students often find it abstract and disconnected from the precision of financial practice. Traditional lectures lack interactivity, making it difficult for students to grasp structured legal reasoning and identify legal issues effectively. This study introduces a pedagogical shift by integrating technology-supported legal reasoning into contract law instruction, aligning it with the logical rigor of accounting. The approach centers on a digital case analysis framework that promotes active, collaborative learning. Using web-based platforms like Padlet, students work in small groups to "audit" business scenarios involving contract formation and breaches. They follow a structured process: identifying legal issues, applying relevant rules, analyzing facts, and forming conclusions. This method serves as a high-frequency formative assessment tool, enabling immediate lecturer feedback to address misconceptions early. Guided by the "Think Like a Lawyer, Act Like an Accountant" philosophy, the approach transforms passive learning into an engaging, risk-focused experience. It enhances analytical reasoning, strengthens conceptual understanding, and builds awareness of contractual liabilities, ultimately equipping students with critical thinking and digital skills for modern professional practice.

KEYWORDS: Accounting Education, Contract Law, Formative Assessment, Legal Reasoning, Technology-Enhanced Learning.

PROBLEM AND OBJECTIVE

Contract law is fundamental to business and accounting education because it equips students with the legal knowledge required for commercial decision-making (Kuzenski, 2023). However, accounting students often perceive legal concepts as abstract, complex, and disconnected from financial practice, particularly when taught through traditional lecture-based methods (Cheong, 2022). Research indicates that authentic, problem-based, interdisciplinary, and technology-enhanced learning approaches improve engagement, motivation, and students' ability to apply legal concepts in real business contexts.

Despite its importance, a significant gap remains between legal theory and its practical application in accounting. Many students struggle to analyse legal issues, apply legal principles, and make reasoned decisions because they rely on memorisation rather than structured analytical thinking (Khan, 2024). Traditional teacher-centred instruction further reinforces passive learning, limiting students' ability to identify legal issues and solve authentic business problems (Khan, 2020).

To address this challenge, the IRAC (Issue, Rule, Application, Conclusion) framework provides a structured method for analysing legal problems systematically. By guiding students through issue identification, rule application, and reasoned conclusions, IRAC promotes active learning, critical thinking, and practical legal reasoning. Evidence suggests that this approach is particularly effective for students without formal legal training and enhances both legal reasoning and general problem-solving skills (Burton, 2017; Kraal & Coleman, 2019). Integrating IRAC with technology-enhanced collaborative learning can further strengthen students' readiness to navigate the legal and commercial complexities of the accounting profession.

This study aims to: (1) integrate legal reasoning with accounting logic; (2) develop students' analytical and critical thinking skills; (3) utilise technology to promote active and collaborative learning; and (4) enhance engagement and conceptual understanding of contract law.

DESIGN DESCRIPTION

The proposed framework adopts a student-centred, technology-enhanced learning approach that integrates legal reasoning with accounting analysis to transform students from passive learners into active problem-solvers within authentic business contexts. The framework is built around the IRAC method (Issue, Rule, Application, Conclusion), where students work collaboratively in small groups to analyse carefully designed contractual scenarios. They identify legal issues, determine the applicable legal principles, apply the law systematically, and formulate well-reasoned conclusions.

To strengthen interdisciplinary learning, students also evaluate the financial implications of legal issues by assessing contractual liabilities, financial losses, delays, reputational risks, and other business consequences before proposing commercially viable solutions. This integrated approach simultaneously develops legal reasoning and accounting decision-making competencies.

Implementation is supported through Padlet, a digital collaborative platform that facilitates real-time interaction, peer discussion, and knowledge sharing. Recent research confirms Padlet's effectiveness in promoting collaborative and personalised learning, including in legal education (Lim et al., 2025). The platform also enables continuous formative assessment, allowing lecturers to monitor student progress, provide immediate feedback, and address misconceptions promptly. This hybrid approach, combining student-centred and lecturer-centred teaching, has been shown to enhance accounting students' technical and soft skills (Sulaiman et al., 2021).

Overall, the framework promotes active engagement, structured thinking, and collaborative learning while enabling students to apply legal and financial knowledge systematically in real-world business contexts.

VISUALS



NOVELTY AND UNIQUENESS

The novelty of this framework lies in its interdisciplinary integration of legal reasoning and accounting analysis within a technology-enhanced learning environment. Unlike conventional approaches that teach law and accounting separately, resulting in fragmented understanding and limited connections between legal principles and financial decision-making (Ewang, 2008), this framework combines both disciplines into a unified analytical process. Using the IRAC method, students develop structured legal reasoning while simultaneously evaluating the financial implications of legal issues, including business risks, liabilities, and economic consequences (Burton, 2017). The integration of digital learning tools further enhances collaboration, engagement, and real-time formative feedback, creating a dynamic, student-centred learning environment that supports conceptual understanding and the development of digital literacy, teamwork, and problem-solving skills (Soldevilla et al., 2025). By transforming abstract legal concepts into practical, business-oriented applications, the framework equips students with the interdisciplinary competencies required for effective professional decision-making in today's complex business environment.

BENEFITS TO MANKIND

The framework enhances students' ability to think critically, analyse problems systematically, and make well-informed decisions in both legal and business contexts. By engaging in structured case analysis, students develop stronger reasoning skills and gain confidence in applying theoretical knowledge to practical situations. In addition, the use of digital platforms promotes the development of digital literacy, communication, and collaborative skills, as students actively participate in group discussions and problem-solving activities. This integrated learning experience not only improves conceptual understanding but also prepares students to function effectively in multidisciplinary and technology-driven professional environments.

COMMERCIAL POTENTIAL

The framework has strong potential for implementation across higher education institutions and professional training programmes. It can be adapted into digital modules, blended learning courses, or training workshops, providing institutions with innovative and scalable teaching solutions aligned with industry needs.

CONCLUSION

The integration of legal reasoning and accounting logic through a structured and technology-enhanced framework significantly improves student engagement and learning outcomes. By promoting active participation and interdisciplinary thinking, the approach bridges the gap between theory and practice. It offers a practical and future-oriented model for business education and holds potential for further development and wider application.

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