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Challenges in Implementing Blended Learning for Accounting Course in Higher Education

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Blended learning is an approach that combines face-to-face instruction with e-learning that has technically been implemented since the 1990s. This learning method has become increasingly adopted in higher education, particularly starting in the year 2020 during the COVID-19 pandemic. Although it offers flexibility and opportunities for innovative teaching, lecturers often face a range of challenges when engaging in blended learning effectively for accounting courses in universities. Accounting, a cornerstone of business curricula, is characterised by its thorough and technical content, requiring a deep understanding of complex principles, analytical skills and practical application. As such, the unique nature of accounting content, coupled with the complexities inherent in blended learning design, often creates substantial hurdles for both lecturer and institution. This article aims to provide a comprehensive overview of the challenges encountered during implementation of blended learning for accounting courses in higher education.

1. *Nature of accounting as a discipline*

Students usually depend heavily on direct guidance from lecturers to understand technical and complex topics. Accounting subjects typically involve a high volume of technical information, requiring a structured and sequential approach to learning (du Toit, Marx & Smith, 2024). As such, students may struggle to grasp difficult concepts without immediate clarification in a blended environment when learning online takes place. This can lead to misunderstandings that accumulate over time, especially if students are not proactive in seeking clarification.

2. *Student engagement*

In online components of blended learning, maintaining engagement becomes more difficult. Lecturers can easily monitor students' attention, participation and understanding through face-to-face interaction in a classroom. However, during online learning, students may passively watch recorded lectures or skip online activities altogether, particularly if they lack motivation or discipline. Students often struggle with self-regulation, including managing their own learning pace, maintaining motivation and effectively utilising online resources without direct supervision (Truss & Anderson, 2023).

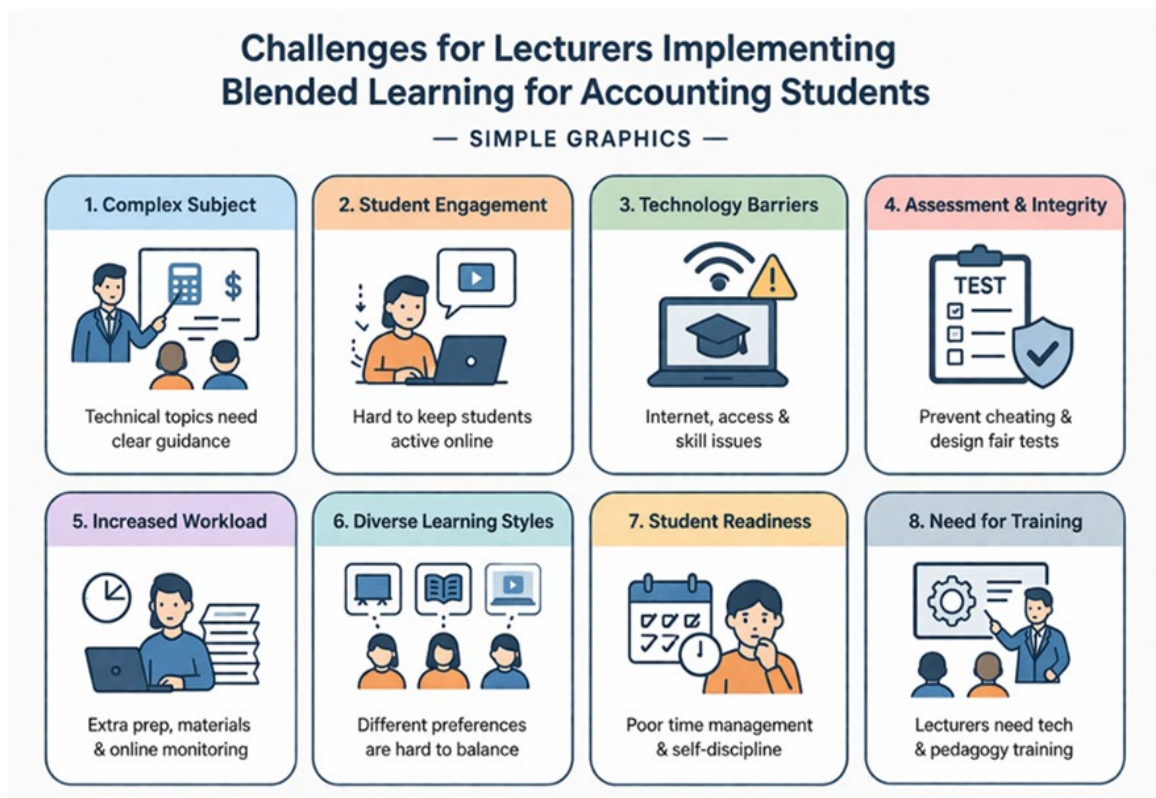


3. *Technological barriers*

Lecturers are required to be adequately trained and comfortable with the technologies to adapt teaching materials into digital format, such as interactive quizzes, video lectures and online discussion. But not all lecturers are techies, although many universities provide learning management systems and digital tools. Both lecturers and students may face issues such as unstable internet connections, limited access to suitable devices or lack of familiarity with platforms used. Accordingly, Ashraf (2022) reiterated that challenges often arise from the availability and reliability of learning management systems, video conferencing tools and other specialised digital platforms necessary for delivering accounting content.

4. *Assessment & integrity*

Academic integrity is one of the major concerns during online assessment when implementing hybrid mode. One of the main contributing reasons for dishonest behaviour is that the remote nature of online assessment can create opportunities for dishonest behaviours. Lecturers must design assessments that minimise cheating while still accurately evaluating students' understanding. The ease of use of the technology on assessment platforms may reduce academic integrity issues (Wan Tahir & Abdul Jabar, 2024).



5. *Increasing workload*

Implementing blended learning is not simply uploading lecture notes online; it involves redesigning the course delivery structure. This becomes more demanding for the lecturers as they need to prepare both physical and online material and monitor students' progress across multiple platforms and modalities (Sawan et al., 2024). The increasing workload can be overwhelming, especially for lecturers who are already balancing teaching, research and administrative responsibilities.

6. *Catering to diverse student learning styles*

While blended learning is intended to provide flexibility, not all students benefit equally from it. Some students prefer structured, face-to-face instruction where they can ask questions in real time, while others may thrive in an online, self-paced environment. According to Wan Tahir et al. (2019), the learning style adopted may affect students' academic performance, but learning in class is significant to excel in an accounting course, regardless of the learning style. Therefore, striking a balance that accommodates different preferences can be difficult for lecturers.

7. *Student readiness*

Accounting teaching methods, often accustomed to more traditional, structured learning environments, may exhibit different levels of preparedness for the self-directed nature of blended learning (Abdelbadie, 2023). Moreover, many students enter university without strong independent learning skills, which are vital for success in blended learning. They may struggle with time management, lack of discipline or fail to take responsibility for their own learning. This can result in poor performance, even if the blended learning design is well-structured.

8. *Need for training*

Blended learning requires not only subject expertise but also skills in using digital tools, designing online materials and applying suitable teaching strategies for both physical and virtual environments. A primary challenge is ensuring technology literacy and competency, as many lecturers may not be proficient in utilising various online tools or designing engaging digital learning experiences (Truss & Anderson, 2023). Without adequate training, lecturers may struggle to create engaging content, manage online platforms or assess students fairly.

In conclusion, blended learning offers numerous benefits for accounting education. Key pedagogical challenges include effectively adapting complex accounting content for hybrid delivery, encouraging student engagement and self-discipline, and designing robust assessment and feedback mechanisms. This requires institutional support, continuous training for lecturers and strategies to enhance student motivation and accountability. With the right approach, blended learning can be a powerful tool to enhance the teaching and learning experience in accounting education.

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