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RESEARCH

Factors Influencing Faculty Uptake to Incorporate Integrated Reporting into Higher Education: A Case of Mauritius

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ABSTRACT

PURPOSE: Academics' perspectives in education are important, as they are among the key stakeholders involved in curriculum development and teaching strategies. This paper examines the factors influencing faculty uptake in incorporating Integrated Reporting (IR) into higher education in Mauritius.

METHODOLOGY: A descriptive survey explored the factors influencing faculty uptake in Mauritius. The target population was accounting academics from Higher Education Institutions (HEIs). Fifty surveys were sent to accounting academics across the island, and the results were collected quantitatively and qualitatively.

FINDINGS: A Pearson Chi-Square test was performed to ascertain the statistically significant association between factors influencing faculty uptake, and HEIs' readiness to incorporate IR into the accounting curriculum. The results concluded that two statistically significant factors, training for academics (p=0.003) and industry exposure (p=0.002), prevent HEIs from incorporating IR into the accounting curriculum.

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RESEARCH LIMITATIONS: The research, limited to Mauritius' HEIs, is exploratory and has a small sample size of fifty participants.

PRACTICAL IMPLICATIONS: The results will assist policy-makers and regulators in their assessment of the benefits of implementing IR at HEIs and evaluating the possibility of mandating the implementation of International Integrated Reporting Council (IIRC) guidelines.

SOCIAL IMPLICATIONS: The study recommends that universities explicitly address IR issues in reporting by incorporating the subject into their curriculum. This will increase their impact as leaders of educational thought in addition to their roles as partners, advisors, counsellors and assessors.

ORIGINALITY/VALUE: The study explores the conditions of HEIs in Mauritius, which also influence faculty uptake. The paper is useful to academics in accounting and reporting. The research provides insight into how IR should be embedded into the curriculum across HEIs in Mauritius.

KEYWORDS: *Accounting Education; Integrated Reporting; Mauritius; Curriculum Development; Faculty Uptake*

BACKGROUND

With the advent of IR, which is transforming the essence of the accounting profession making it into a fast paced and competitive field, employers have been expressing their difficulties in recruiting people with the relevant expertise (Robertson, 2023). This transformation has given rise to requirements for new competencies, raising the bar for future accountants, with significant implications for accounting education. Companies have also recognised the benefits of showing a fuller picture of their corporate value and a more holistic view of the organisation (Giorgino *et al.*, 2023). As such, many large organisations have adopted IR, making it imperative for IR to be embedded into accounting education (Cruz *et al.*, 2024). Future accounting graduates need a much broader knowledge base and skill set than basic bookkeeping to deliver the numerous services required by businesses (Songini *et al.*, 2023). Unfortunately, only a few universities have developed a curriculum aligned with students' future needs (Navarrete-Oyarce *et al.*, 2021).

To bring about a change in the accounting curriculum, change must be implemented alongside improvements in teaching and learning strategies. The current study therefore examines the current conditions (HEIs current environment, current infrastructure, innovative systems, support facilities, information technologies, and human resources facilities) of HEIs in Mauritius to see whether the HEIs can sustain changes in the accounting curriculum. These conditions often cause a lack of faculty uptake towards IR in the curriculum (Gungadeen, 2023; Gunness *et al.*, 2023). The current study examines the factors from the academic perspective, as they are among the key stakeholders involved in a change in curriculum and teaching strategies. After a thorough evaluation of HEIs' current conditions, the attitude of academics will be assessed to see how they would respond to a change in the accounting curriculum and the learning and teaching strategy.

LITERATURE REVIEW

Innovative Teaching and Learning Techniques

There have been several calls from employers, government funding agencies, academia, and professional accounting bodies to reform accounting education programmes to attract and retain high-calibre students and to better equip them with essential competencies (De Lange *et al.*, 2003; Yap Yu Li and Yeow, 2024).

Magan (2023) emphasised the necessity for universities to adapt their course offerings to attract more students and align with business community needs, prioritising student satisfaction. The study emphasises that student perceptions of curriculum relevance significantly influence satisfaction, highlighting the need for flexible, student-centric approaches to attract and retain students effectively (Magan, 2023). It is, therefore, incumbent for curriculum developers to integrate industry-relevant skills into their curricula to produce innovative graduates capable of meeting business demands (Khumalo and du Plessis, 2024). At the same time, academics should ensure that those innovative teaching programmes are delivered in a classroom environment to enhance the teacher-student experience (Mcvay *et al.*, 2008).

With the advent of technology in Mauritius, a study on accounting teaching techniques conducted by Ramen *et al.* (2016) concluded that students prefer modern tools alongside traditional face-to-face teaching to cope with accounting studies. The study found that the 'hybrid method' (Blended Learning) was necessary to get the best from students as they could review online material according to their flexibility and convenience. The hybrid method is not only flexible for the students, it has also been of significant help for management concerning part-timers and working students. It was found that 88% of students and faculty members were satisfied with blended courses. Similar results are echoed across various studies, emphasising the importance of modern teaching methods and technological competencies (Ali *et al.*, 2024).

The integration of relevant technologies and innovative pedagogies in accounting education is essential for preparing students for the evolving demands of the profession. As highlighted by Dangi *et al.* (2023), embedding technology in the curriculum enhances students' skills, which are crucial for their career progression. This need is further supported by various studies that emphasise innovative teaching methods to improve student engagement and learning outcomes.

Barriers to Change of Accounting Curriculum

Much has been written about the calls from employers for HEIs to reform accounting education programmes to attract and retain high-calibre students and to better equip them with the essential competencies (De Lange *et al.*, 2003; Yap Yu Li and Yeow, 2024). More specifically, in the current climate, researchers are emphasising the incorporation of IR into the accounting curriculum

(Oyewo *et al.*, 2015; Adhariani and de Villiers, 2019; Ağdeniz and Köse, 2022). However, there still seems to be a lack of response from HEIs. The reluctance of universities to adapt their accounting courses stems from various barriers, including limited resources and insufficient collaboration between academia and industry (Sangster, 2022; Nanjundaswamy *et al.*, 2024). Studies indicate that the current educational frameworks fail to equip graduates with the competencies demanded by employers, particularly in the context of a rapidly evolving business environment. This necessitates a re-evaluation of accounting curricula to better align with market needs. While these barriers present significant challenges, some argue that the push for change can also lead to innovative educational practices that enhance student readiness for the workforce. This perspective emphasises the potential for universities to evolve and meet the demands of a changing economic landscape. This is in line with Liu (2024) who demonstrated that accounting graduates must be prepared to match the dynamic business environment and be equipped with the right accounting-related technological skills.

The current paper therefore aims to explore each of these barriers to faculty uptake in incorporating IR into the accounting curriculum to bridge the existing gap between accounting practice and accounting education.

RESEARCH METHODOLOGY

This research paper uses a descriptive survey design to solicit information by asking respondents (academics) questions about the factors they perceive to contribute to the lack of faculty uptake. A thorough study of the factors will clarify why HEIs have been reluctant to change the accounting curriculum. The research question (RQ) to be analysed is:

RQ: What effect do HEIs' current conditions have on the lack of faculty uptake to incorporate IR into the accounting curriculum?

One research hypothesis has been formulated to achieve the objective of this study:

Hypothesis 1: *HEIs' current conditions affect the lack of faculty uptake in incorporating IR into the accounting curriculum.*

FINDINGS AND DISCUSSION

HEIs' Current Environment

Given the emergence of IR, policy-makers and higher education planners need to take the necessary steps to introduce IR competencies and IR-related technological skills and, consequently, to push accounting students to use the potential in the curriculum so that it facilitates the transition from university to accounting practice (workplace). Accordingly, the following should be done:

- revise the curriculum for undergraduate accounting degrees;
- use innovative teaching methods to transfer IR competencies to accounting students;
- use the experiences of leading universities in the field of IR education.

Changes must be made to HEI curricula, leveraging available resources to design programmes more suited to today's labour market requirements. To do so, however, it is imperative to understand the current environment in which HEIs in Mauritius operate. Do they have the appropriate infrastructure? Are the academics up-to-date with teaching technologies? Do they have the expertise to teach IR? Are the teaching methods used currently appropriate and relevant? Therefore, there is much to understand before proposing a suitable model at this level.

It is imperative to analyse the factors that could cause a lack of faculty uptake before changing the curriculum and the teaching and learning strategies. The respondents were requested to answer 'yes' or 'no' to whether their institution possesses the appropriate resources and tools to meet the challenges of teaching emerging topics in accounting education. Altogether, these resources make up the current position of HEIs.

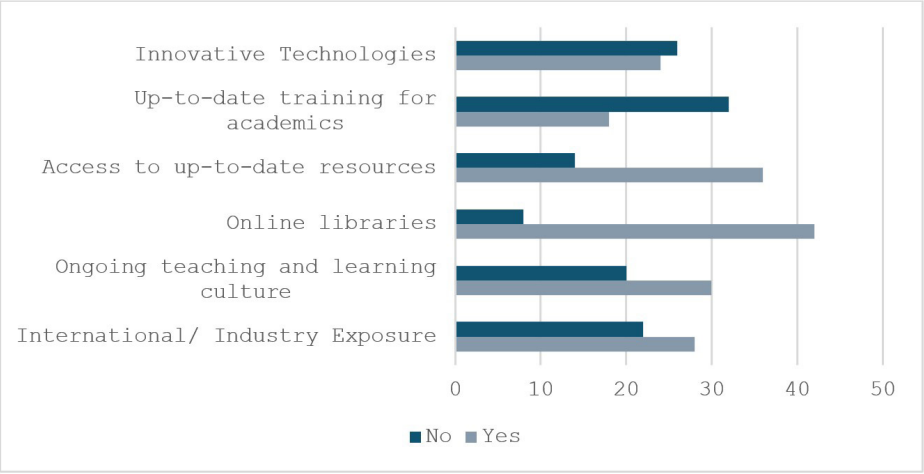

Figure 1: The Current Position of HEIs

Source: Constructed by authors

Figure 1 shows that most HEIs have access to up-to-date academic and non-academic resources, online libraries, industry exposure, and an ongoing teaching and learning culture. However, 52% of respondents perceive a slight lack of innovative technologies in teaching and learning. Each factor has been further elaborated on below.

Innovative technologies at HEIs

Innovative technology has brought about a significant transformation in teaching and learning; it is a supportive tool for both academics and students that enhances learning and teaching. In total, 24 respondents said that innovative technologies are available at their institutions. This is also backed by an open-ended question whereby the respondents were asked about the technologies they use in their teaching. The question also gives insights into the current tools and techniques in accounting faculties across HEIs in Mauritius. Among the tools mentioned are the Moodle Platform and Accounting software (SAGE, One source, CIEL compta.). One of the respondents stated that:

> *"Platforms such as Moodle and Blackboard are used extensively to interact with students. These platforms can supplement traditional teaching."*

The remaining 26 respondents mentioned a lack of innovative technologies in their faculty. In the same open-ended question, one of the respondents also mentioned that the only resources available in their faculty to teach IR are lecture notes and some practical assignments. Another respondent further stated that:

> *"We are still lagging, and there is a need to incorporate practical sessions within the Accounting modules, and hence there will be a need for appropriate accounting software/ computer programs."*

Altogether, innovative technologies can help deliver only when the importance of learning centricity is recognised and emphasised (Jha, 2016). The real revolution will happen when learning outcomes are better defined, and academics and students have the best resources and tools to achieve these goals (Jha, 2016).

Up-to-date training for academics

Another factor, 'Up-to-date training for academics', was found to be the most lacking, according to 32 respondents. This implies that academics do not get the relevant training to be updated on new developments. In an era with many new developments on an ongoing basis, academics must enhance their knowledge, skills, and attitudes via training. This will enable them to adapt to new changes that are taking place in the field of accounting. The respondents were allowed to give their views in writing, via an open-ended question, about whether they receive relevant training to be up-to-date with new developments and, if not, in which area they would need training. One of the respondents stated that:

> *"IR provides new metrics to measure performance. It generates opportunities to build competitive advantages. As academics, we need to prepare students on IR concepts and reporting, which will be the new accounting practice in the future. Hence, we should be trained accordingly both in the acquisition of the knowledge and also in its practical application."*

Another respondent stated that:

> *"I have not been trained to use the relevant technologies in teaching. I would discuss the topic in more depth, but I am unaware of the relevant technologies. In my view, this represents another area requiring improvement in academia."*

It can be deduced that accounting academics require more training in IR and teaching technologies to effectively teach new topics in IR and provide relevant competencies to future graduates. However, HEIs will have to incur high training costs to offer this training to all accounting academics, contributing to a lack of faculty uptake.

The integration of emerging topics, such as IR, into accounting education is crucial for preparing students for future challenges. While academics may initially teach these topics without extensive field experience, it is essential for them to engage in research and stay updated on industry practices to enhance their teaching effectiveness. This response will explore the importance of field experience, curriculum adaptation, and the role of continuous professional development for educators. Field experience significantly enhances educators' self-efficacy and readiness to teach, as evidenced by research showing a positive correlation between practical experiences and teaching effectiveness (Mulyati and Sopiah, 2023). Research also shows that direct observation and engagement in real-world settings allow educators to understand the complexities of the topics they teach, fostering a more comprehensive learning environment for students (Misnawati *et al.*, 2023).

Support facilities

Up-to-date resources comprise the facilities and support that are relevant in teaching and learning, such as input quality (attitude, skills of academics, curriculum), academic support facilities (extra support classes, assignment help desk, academic writing support, support for weak students) and non-academic support (student welfare, cleanliness of the institutions, administrative processes) that are provided to students. Of the 50 academics questioned in this research, 36 agreed that their respective HEIs offer this facility, which is one reason the HEIs attract many students yearly.

Online library at HEIs

Online libraries are available at the HEIs, as agreed by 42 academics. The online libraries give access to many books, journals, and databases such as EBSCOhost, ProQuest, and Emerald; these provide many papers and journal articles helpful in teaching and learning. These resources are accessible to academics as well as students.

Ongoing teaching and learning culture

The ongoing teaching and learning culture significantly influences the effectiveness of educational environments, shaping both teacher development and student engagement. A total of 30 out of 50 respondents stated that, at their institutions, there exists an ongoing teaching and learning culture. Academics regard this factor as crucial as it fosters professional growth among educators, encouraging them to adapt to new developments and deepen their knowledge throughout their careers (Glaves and Talpade, 2024; Vu *et al.*, 2023). Collaborative practices, reflective teaching, and a focus on student-centred learning, which collectively enhance the educational experience, characterise this culture. Moreover, continuous professional learning is essential for educators to stay updated with pedagogical advancements (Glaves and Talpade, 2024).

International/ industry exposure

In total, 28 respondents said that learning through international and industry exposure was available at HEIs. This implies that HEIs provide accounting academics and students with the opportunities to learn from international visits and attend international workshops/seminars, enabling them to experience and understand the global scenario from a different cultural perspective.

Such exposure allows academics and students to enhance and broaden their vision. Therefore, more academics and students should be encouraged to attend conferences, guest lectures, and research seminars to acquire new knowledge. Likewise, the student exchange programmes also provide students with cross-cultural exposure and opportunities to expand their horizons. In that sense, HEIs must provide their students with many opportunities to learn and understand global techniques in their field and equip them with the traits required for working in a global environment.

In addition to international exposure, HEIs also invite guest speakers from industry to give additional insights to the students on a given topic, an emerging issue, or the accounting profession in general. At some HEIs, they collaborate with accounting professional bodies such as the Association of Chartered Certified Accountants (ACCA), Chartered Financial Analyst (CFA), Chartered Institute of Management Accountants (CIMA), and the Institute of Chartered Accountants in England and Wales (ICAEW), to offer short courses, competitions and challenges to their students. Faculty could also use cases that expose students to international scenarios, provide a measure of hands-on experience with different regulatory and reporting frameworks, and enhance familiarity with companies' integrated reports. As such, it will help make students future-ready, industry-ready, and life-ready.

Analysis of Differences in HEIs Conditions Based on the Type of HEIs

The results from Figure 1 were further segmented based on the type of institution to see whether there is a difference in academics' perceptions about their HEIs conditions based on the type of HEI.

Table 1: Analysis of Differences in HEI Conditions Based on the Type of HEI

Analysis of differences in HEI conditions based on the type of HEIs	*Value*	*df*	*Asymptotic Significance (2-sided)*	*Interpretation*
Innovative Technology * HEIs	1.033	2	0.597	No significant difference
Training for academics * HEIs	0.569	2	0.752	No significant difference
Access to resources * HEIs	3.704	2	0.157	No significant difference
Online Library * HEIs	3.704	2	0.157	No significant difference
Ongoing teaching and learning culture * HEIs	1.157	2	0.561	No significant difference
Industry exposure * HEIs	5.357	2	0.069	No significant difference

Source: Constructed by authors

Chi-Square Test results from Table 1 show no significant differences in the academics' perceptions, although they are from different institutions. The facilities and conditions across all HEIs in Mauritius are similar.

Academics' Perceived Method to Teach IR

More than a change in the curricula, it is necessary to change the model, verify the teaching methods used at universities, and review and re-plan the existing courses (Chłapek *et al.*, 2018). To develop the required competencies in students, it is best to start with changes in teaching methods and replace traditional techniques with modern, active methods (Chłapek *et al.*, 2018). Activating teaching methods will allow for determining readiness, at least to some extent, and shaping students' predisposition to work in a contemporary company (Chłapek *et al.*, 2018).

To gather perceptions about the most preferred teaching method for IR topics, the respondents were asked via the survey, 'What is your preferred method to teach IR to accounting students?'. For this question, respondents were given a list of four methods that are the most commonly used in accounting teaching; they were also given an option where they could add their most preferred method if it was not in the given list. Their responses are depicted in Figure 2.

Based on the results, the most popular method to teach IR, according to 46% of accounting academics, was deemed a 'case study' (Figure 2). According to the literature, this interactive teaching method helps students analyse, synthesise, think critically, and defend their beliefs (Chłapek *et al.*, 2018). This is also very important in building confidence and a sense of self-worth. In professions

related to accounting and in the age of integrated reporting, these characteristics are extremely important.

The second chosen method by 28% of the respondents was 'lectures', where accounting academics traditionally lecture and solve problems on the board while students passively listen to acquire knowledge. This method should work well but with active student participation. For instance, academics can conduct lectures to explain concepts to the students (sharing knowledge) and then use case studies to simulate practice in learning. This interaction method between academics and students will help students acquire the skills desired by the industry (communication, project management, time management, and leadership skills).

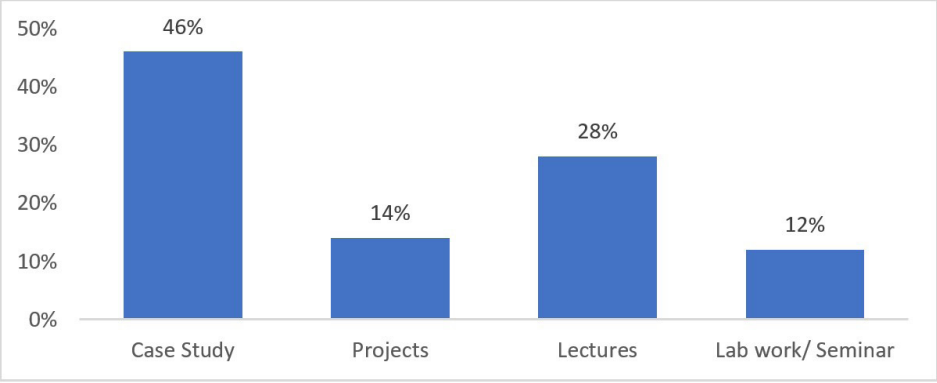

Figure 2: Most Preferred Methods to Teach IR Topics

Source: Constructed by authors

The results were further segmented, and a Fisher's exact test was conducted to examine whether there is a relationship between IR teaching methods and the different types of HEIs. The rationale behind using Fisher's exact test as an alternative to a Chi-square test is because nine cells (75.0%) have an expected count of less than five. The value of the Fisher's exact test statistic is 13.149. This results in a p-value of 0.013, which is significant (given an alpha of 0.05). The Pearson Chi-square test statistic (Chi-square value = 16.083a, df = 6, p = 0.013) also reaches significance. Therefore, there are grounds to confirm a significant relationship between the two variables. A significantly larger proportion of private international HEIs (75%) reported that their preference was case study, compared to only 39% of state HEIs (see Tables 2 and 3).

Table 2: Appropriate Teaching Method * University Cross tabulation

		University			Total
		State University	Private (Local)	Private (International)	
Appropriate Teaching Method	Case study	14	3	6	23
	Project	4	3	0	7
	Lectures	14	0	0	14
	Lab/Seminar	4	0	2	6
Total		36	6	8	50

Source: Constructed by authors

Table 3: Fisher-Freeman-Halton Exact Test: Teaching Method and Type of HEIs

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)	Point probability
Pearson Chi-Square	16.083[a]	6	0.013	0.012		
Likelihood Ratio	18.972	6	0.004	0.005		
Fisher-Freeman-Halton Exact Test	13.149			0.013		
Linear-by-Linear Association	1.969[b]	1	0.161	0.180	0.093	0.26
N of Valid Cases	50					

a. 9 cells (75.0%) have an expected count of less than 5. The minimum expected count is .72.
b. The standardised statistic is -1.403

Source: Constructed by authors

Academics' Perceptions Towards HEIs' Readiness to Incorporate IR into the Curriculum

For this section, respondents had to answer 'yes' or 'no' to the question, '*Do you, as an academic, perceive your HEI to be ready to incorporate IR in the accounting curriculum?*'. This question was important because, from the literature, this was a reason for the misalignment between practice and accounting education (Odora and Matoti, 2015). From the responses collected and presented in Table 4, 76% (38 out of 50) of the participants answered 'yes', implying that academics perceive their HEIs to be ready. However, 24% still answered 'no'. This is alarming, especially considering IR is leaping into the accounting profession, and HEIs must respond to the new demands of accounting practitioners. To respond to this, HEIs will need to look for ways to mitigate the factors that cause a lack of faculty uptake.

Table 4: Descriptive statistics: HEI readiness to incorporate IR into the curriculum

		Frequency	*%*	*Valid %*	*Cumulative %*
Valid	No	12	24.0	24.0	24.0
	Yes	38	76.0	76.0	100.0
	Total	50	100.0	100.0	

Source: Constructed by authors

The results in Table 4 were further examined to see which factors are associated with HEIs' readiness. A Pearson Chi-Square test was performed to ascertain the statistically significant association between factors such as innovative technology, training for academics, available resources, online library, ongoing teaching and learning culture, industry interaction and HEIs' readiness to incorporate IR into the accounting curriculum. Table 5 shows two statistically significant factors: training for academics (p=0.003) and industry exposure (p=0.002). In comparison, the other four factors do not have any significance on HEIs' readiness to incorporate IR into the accounting curriculum. Two factors preventing HEIs from incorporating IR in the accounting curriculum are a lack of trained academics and industry exposure.

Table 5 concludes that innovative technology negatively affects HEI readiness. This means increased investment in innovative technology will decrease HEIs' readiness to incorporate IR. This could be due to the cost factor involved in innovative technology, which will reduce HEIs' willingness to invest in a new curriculum.

Access to resources has a weak association with HEIs' readiness. From Figure 1, it was concluded that most HEIs in Mauritius have access to up-to-date resources, yet IR has not been incorporated. This could be because many up-to-date resources available at the HEIs are not relevant to IR. Therefore, the association between these two variables is weak.

The cross-tabulation could explain the moderate association between ongoing teaching and learning culture. HEIs with ongoing learning and teaching cultures are ready to incorporate IR, while those without this culture are not. Therefore, learning and teaching are not highly associated with HEIs' readiness.

The remaining three factors, online library, industry exposure, and training for academics, have strong and very strong associations. This means that an increase in each of these variables will increase the readiness of HEIs to incorporate IR into the curriculum.

Table 5: Factors Associated with HEIs Readiness to Incorporate IR

Factors associated with HEIs readiness to incorporate IR in the accounting curriculum	*Value*	*Df*	*Asymptotic Significance (2-sided)*	*Interpretation of Chi-Square results*	*Phi and Cramer's Value*	*Association*
HEIs readiness * Innovative Technology	1.361	1	0.243	Statistically non-significant	-0.165	Weak/ negative
HEIs readiness * Training for academics	8.882	1	0.003	Statistically significant	0.421	Very Strong
HEIs readiness * Access to Resources	0.223	1	0.637	Statistically non-significant	0.067	Weak
HEIs readiness * Online Library	3.008	1	0.083	Statistically non-significant	0.245	Strong
HEIs readiness * Ongoing teaching and learning culture	0.658	1	0.417	Statistically non-significant	0.115	Moderate
HEIs readiness * Industry exposure	9.914	1	0.002	Statistically significant	0.445	Very Strong

Source: Constructed by authors

CONCLUSIONS

The general results suggest that the current accounting curriculum should be re-designed to give HEIs the chance to produce highly employable graduates with the relevant competencies. This paper explored the reasons for the lack of faculty uptake and assessed academics' attitudes to embracing a change in the course structure/curriculum.

Academics' perceptions about whether the HEI response to a move towards IR were similar in many ways. The perceptions were tested to see if they were impacted by the academics' gender, role, experience, qualification, level of understanding, and the type of institution. It was concluded that the way academics perceive IR to be incorporated into the curriculum is influenced by their role and qualifications.

The results from the analysis conclude that some factors in Table 5 cause a lack of faculty uptake to improve the accounting curriculum. These factors are significant and highly associated with HEIs' readiness to incorporate IR. A lack of these factors (lack of academic training and industry exposure) leads to a lack of faculty uptake from the academics' perspective. The stakeholders' perceptions at a 95% confidence interval resulted in the acceptance of Hypothesis 1.

Future studies in Mauritius could include a study to propose and test a new curriculum model. The proposed model would help HEIs align with accounting practice and further reduce the identified gap between the two.

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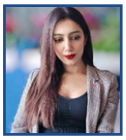

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