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The Embedment of Equity, Diversity, and Inclusion in UK Undergraduate Accounting Programmes



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Abstract

This study investigates the embedment of equity, diversity, and inclusion (EDI) in undergraduate (UG) accounting curricula at leading UK universities. Guided by Advance HE's EDI framework, we assess a sample of programme and module descriptions using textual analysis tools. Our findings reveal that EDI topics receive limited coverage within the UG accounting curricula. While modules generally employ multiple forms of assessment, the prevalent methods are relatively rigid and less accessible. Additionally, the inferred cultural diversity of staff is largely aligned with that of students. Based on these insights, we propose several recommendations to strengthen EDI embedment in accounting education and foster a more inclusive learning environment.

Keywords

accounting education; equity, diversity, and inclusion (EDI); curriculum design

Introduction

In today's increasingly diverse society, the accounting profession has strongly embraced the principles of equity, diversity, and inclusion (EDI), as evident in the solidarity expressed by professional bodies (AICPA & CIMA 2023), employers (EY 2024), and academic associations (BAFA 2018). Within this context, accounting professionals are now expected to possess "leadership competencies" that enable them to "promote diversity, equity and inclusion in collaborative organizational activities" and to "develop social awareness to respond to the needs of others" (AICPA 2022).

Management schools have a crucial role in preparing accounting students to work effectively with diverse colleagues and serve diverse clients. To achieve this, it is essential for accounting programmes to integrate EDI principles and adopt EDI practices in teaching and learning

However, to the best of our knowledge, no research has systematically assessed the extent to which EDI is embedded in accounting curricula.

This article takes a first step in addressing this gap by evaluating the embedment of EDI principles in undergraduate (UG) accounting programmes at leading UK universities. The remainder of the article is structured as follows: the next section introduces the theoretical framework and reviews relevant literature and is followed by a description of the data and methodology. We then present our key findings and discuss their implications. Finally, we offer recommendations before concluding.

Theoretical Framework and Literature

To assess the EDI embedment in accounting programmes, we follow the EDI guidance issued by Advance HE (2019), which highlights five dimensions: curriculum design, curriculum delivery, assessment and feedback, learning resources and environment, and staff engagement. Whereas all five dimensions are important, we believe that the data available (explained in the next section) is most suitable to analyse three dimensions: curriculum design, assessment and feedback, and staff engagement. Despite this caveat, we believe that our analyses provide insights that are relevant to both the pedagogical literature and practice.

This study is related to several EDI-related streams of literature, including enhancing EDI topics in teaching and learning (e.g., Smith et al. 2021; Booker et al. 2023) and supporting students with diverse needs (e.g., Zhang et al. 2016).

Data and Methodology

We downloaded descriptions of UG accounting programmes (the 2024 autumn entry) from the websites of the Russell Group universities. Where a university offers multiple accounting-related programmes, we selected the one which appeared to be the primary accounting programme. Besides programme descriptions, we also collected, if available, module information, such as module descriptions, learning outcomes, assessment and feedback, module directors, etc. The final sample comprises 13 programmes (one programme per university), which offer 538 modules in total. A programme on average offers 41 modules over three years, of which 17 are core modules.

We used multiple tools to process and extract information from programme/module descriptions. First, to assess the coverage of EDI issues in the curriculum, we searched keywords “equality”, “diversity”, “inclusion”, and “accessibility” (and their variations). Second, to assess whether assessment and feedback are aligned with EDI principles, we extracted and classified assessments using OpenAI’s ChatGPT.

Third, to probe the “staff” dimension, we examined the diversity of staff cultural heritages. It is shown that students perform better academically when interacting with academic staff of similar background (e.g., Price 2010; Stout et al. 2018). Staff diversity is particularly relevant for UK accounting programmes, which attract large numbers of international students. We inferred staff cultural heritages from module directors’ names using a commercial algorithm (provided by www.nameor.com). We recognize the caveat of this procedure and caution this analysis to be indicative only.

Findings and Discussions

EDI in the curriculum

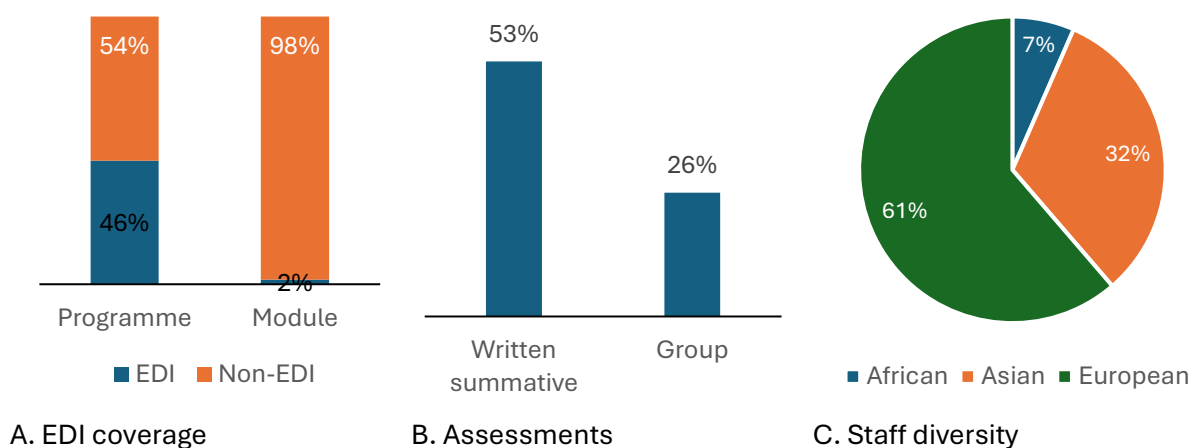
At the programme level, 6 programmes (46%) have at least one module covering some EDI issues (Figure 1.A). At the module level, 9 modules (2%), of which 6 are core modules, cover some EDI issues. These findings suggest that the embedment of EDI in programme/module design remain limited.

Assessment and feedback

Of 251 modules (from seven programmes) which we have assessment information, they on average use three forms of assessments (per module). This is encouraging because more varieties of assessments are more likely to meet diverse learning needs of students (Bishop-Monroe and Garcia 2023).

53% modules use written summative assessments, such as exams, tests, and quizzes (Figure 1.B). While they can be modified to be more inclusive, these assessments are more rigid, less accessible, and non-interactive, opposite to the attributes in the EDI Guidance (Advance HE 2019, p. 8). Moreover, these assessments are fundamentally “answer-oriented”: they direct students to find “correct” solutions, often without adequately understanding and appreciating problems (Moore 2023).

Figure 1. Summary of Findings



26% modules use group assessments, which are key to develop student employability (Christensen et al. 2019). However, careful design and management by EDI-minded module directors is essential to ensure students feel included and supported in a group.

Fewer than 10 % modules provide any information about feedback and such information is typically terse and lacks specificity. Lacking information on such a key aspect of learning may be of concern, not just for EDI reasons.

Staff diversity

Of 168 modules (from six programmes) for which we have director names, 61% are inferred as from European heritages, 32% from Asian heritages, and 7% from African heritages (Figure 1.C). Considering the student composition of the UG accounting programmes at Lancaster University, which are not unlike to those in the sample, the diversity of academic staff appears to broadly align with that of students. To the extent that the matching of student and staff demographics contributes to a favourable learning environment (e.g., Stout et al. 2018), this preliminary

analysis indicates a positive development. However, the visibly low representation of staff with inferred African heritages suggests room to improve.

Recommendations

Enhance the coverage of EDI topics.

In light of the lack of EDI coverage in the sample, we recommend programmes expand readings, cases, learning objectives, and assignments with EDI themes and/or elements. To showcase their EDI commitments, programmes (modules) may include an EDI statement in programme descriptions (syllabi).

Explore “question-oriented” assessments and diverse forms of feedback.

Considering the dominance of summative and “answer-oriented” questions, we believe that modules could explore “question-oriented” assessments that encourage students to contemplate nonconventional ideas and to engage in open discourses. These assessments can be complemented by diverse, individualized, and accessible feedback from staff (Twyford and Dean 2024).

Enhance staff-student engagement.

The finding that the diversity of staff is broadly aligned with that of student is merely a precondition for an inclusive learning environment. It is imperative that programmes to promote active engagement between staff and students (e.g., Zhang et al. 2016; Bishop-Monroe and Garcia 2023). Besides office hours and emails, staff may utilise technologies such as virtual meetings and message boards to support students, as well as interacting with students in non-academic capacities.

Conclusion and caveats

In this article, we evaluate the extent to which EDI principles are embedded in a sample of UG accounting programmes at leading UK universities. Focusing on curriculum, assessment and feedback, and staff composition, we identify promising developments, such as the use of diverse assessment methods and alignment between staff and student diversity. We also find areas to improve, including limited coverage of EDI topics and the prevalence of less inclusive assessment practices. Drawing on these findings and insights from the latest pedagogical literature, we propose recommendations to enhance inclusivity in accounting education.

Our analyses have several caveats. The sample covers only a subset of UK universities that offer UG accounting programmes, which may constrain the generalizability of the implications. The publicly available information about programmes and modules does not shed much light on certain aspects of EDI embedment (e.g., curriculum delivery, learning resources and environment), which limits the scope of analysis. In addition, analytical tools for textual information that requires extensive and subtle contexts are still under development. Future research could explore more nuanced aspects of EDI embedment and examine its impact on student academic performance and career outcomes.

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Author Profile

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