

A structured review of research-informed instructional strategies to support and enhance CPA enabling competencies in future accountants: Insights, practical implications, and future research directions

Research Problem

One of the strategic directions elaborated in the Foresight Report is the critical enhancement of skills and enabling competencies for future accountants (CPA Canada, 2018). CPA 2020 notes that the CPA enabling competencies consist of seven broad areas: “(1) acting ethically and demonstrating professional values (2) leading (3) collaborating (4) managing self (5) adding value (6) solving problems and making decisions and (7) communicating”(p. 8). The research problem that will be addressed in this study is, “How will accountants conduct their learning?” (CPA Canada, 2018, p. 26).

The scholarship of teaching and learning (SoTL) is the vital framework that allows for the growth and development of research-informed effective instructional strategies (Anjum, 2019). Thus, to support the learning of future accountants, it is important to investigate if teaching within accounting classrooms is research-informed to ensure that the most-up to date research about these core seven enabling competencies is being utilized. A structured literature review will be conducted on the top 17 business and management education¹ journal areas, which cover accounting, finance, management, economics, information systems, marketing, and operations/supply chain management disciplines. Four SoTL journals will also be reviewed to help capture research-informed instructional strategies. The study will capture, “insights, critical reflections and future research paths” (Massaro et al., 2016, p. 767) about how to improve and augment the seven enabling competencies within the accounting discipline.

Research Purpose and Research Questions

Q1) What are the research-informed, evidence-based instructional strategies that are used within business and management education literature & SoTL journals that can help support and enhance the seven enabling competencies in future accountants?

Research Methodology: Structured Literature Review

A structured literature review will be conducted based on the ten steps outlined in the article by Massaro, Dumay, & Guthrie (2016). This letter of intent is the first step in writing the literature review protocol. One research question has been formulated to generate insights. Keyword searches for the “scholarship of teaching and learning,” “instructional strategies,” “pedagogy,” “instructional approach,” “teaching strategies,” “teaching interventions,” and the “seven enabling competencies” will be conducted. The next step would be to create a document which will summarize all the relevant articles that have been identified. Next, the impact of the articles, as provided in the Google Scholar search engine will be investigated. The unit of study or the phenomenon under study will be the completion of the scholarship of teaching and learning studies within business and management disciplines that generate research-informed and evidence-based instructional strategies that enhance enabling competencies amongst future accountants. The scholarship of teaching and learning will be the analytical framework that will be used to conduct the structured literature review. The review of the literature will cover the time period between 2010-2019.

Relevance of the study

This study will serve as an excellent resource for accounting academics and professional practitioners when looking for research-informed strategies to ensure deep learning of the enabling competencies amongst future accountants within accounting classrooms. Reviewing literature in the top 17 business and management education subjects will provide a holistic view of all business and management disciplines in order to gain critical insights of the status of research-informed instructional-strategies in these disciplines. From there, gaps in accounting instructional strategies can be identified, and other disciplines’ effective research-informed instructional strategies can be adopted for potential use in accounting classrooms. Also, future research to advance accounting education can be planned and executed after identifying the gaps. This will lead to renewed growth and shared understanding and

collaboration between accounting and other business and management disciplines and encourage the development of future studies. A structured literature review of SoTL journals will also strengthen and list effective research-informed instructional strategies to support the seven enabling competencies. Lastly, the outcome of the study will allow for the growth of "research that matters" within the post-secondary context (Gioia & Corley, 2002; Rynes, 2007; Corley & Gioia, 2011 as cited in Arbaugh et al., 2017, p. 269).

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¹ Top 17 Business and Management Education Journals (Massaro et al., 2016) and the 4 Scholarship of Teaching and Learning Journals are listed below:

	Name of Journal	Academic Discipline Represented
1.	Academy of Management Learning & Education	Management
2.	Journal of Education for Business	Multidisciplinary
3.	Journal of Information Systems Education	Information Systems
4.	Journal of Marketing Education	Marketing
5.	Journal of Management Education	Management
6.	Issues in Accounting Education	Accounting
7.	Journal of Information Technology Education: Research	Information Systems
8.	Journal of Economic Education	Economics
9.	Decision Sciences Journal of Innovative Education	Operations/Supply
10.	Accounting Education: An international Journal	Accounting
11.	Journal of Accounting Education	Accounting
12.	Marketing Education Review	Marketing
13.	International Review of Economics Education	Economics
14.	Journal of Financial Education	Finance
15.	Journal of Economics and Finance Education	Finance
16.	Journal of Information Technology Education: Innovations in Practice	Information systems
17.	International Journal of Information and Operations Management Education	Operations/Supply Chain Management
18.	The Canadian Journal for the Scholarship of Teaching and Learning	SoTL Journals
19.	International Journal for the Scholarship of Teaching and Learning (IJ-SoTL)	SoTL Journals
20.	Journal of the Scholarship of Teaching and Learning (JoSoTL)	SoTL Journals
21.	Teaching and Learning Inquiry	SoTL Journals