



Accounting Education in Digital Mode in India

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Abstract:

The rapid growth of digital technology has brought a significant transformation in the field of accounting education in India. Traditional accounting education, which was largely classroom-oriented and theory-based, is gradually being replaced or supplemented by digital modes of learning. The integration of information and communication technology (ICT) has reshaped the teaching-learning process by introducing online classes, virtual classrooms, learning management systems (LMS), accounting software training, mobile applications, and Massive Open Online Courses (MOOCs). Digital platforms such as SWAYAM, Coursera, Udemy, and institutional e-learning portals have expanded access to accounting education by making it flexible, affordable, and location-independent.

Digital accounting education has enhanced practical learning through exposure to computerized accounting systems, GST portals, cloud-based accounting software, and enterprise resource planning (ERP) tools. This shift has strengthened students' technical competence, analytical abilities, and employability by aligning academic learning with industry requirements. Self-paced learning, interactive teaching methods, recorded lectures, and continuous online assessments have further improved learner engagement and skill development.

However, the transition to digital mode accounting education also presents several challenges. The digital divide between urban and rural areas, inadequate infrastructure, poor internet connectivity, lack of digital devices, and insufficient technological skills among faculty and students hinder effective implementation. Issues related to online examination integrity, student motivation, and reduced face-to-face interaction continue to affect learning outcomes.

Government initiatives such as 'Digital India', 'SWAYAM', and reforms under the 'National Education Policy (NEP) 2020' have played a crucial role in strengthening the digital education ecosystem. NEP 2020 emphasizes technology-enabled education, blended



learning models, and skill-based curricula, which support the modernization of accounting education.

Overall, accounting education in digital mode holds immense potential to transform India's higher education system by promoting inclusive, flexible, and skill-oriented learning. With adequate infrastructure development, faculty training, and blended learning strategies, digital accounting education can effectively prepare students for the demands of a technologically driven and globally competitive accounting profession.

Key-Words:

Digital Accounting Education, E-Learning Platforms, Accounting Software Skills, NEP 2020, Employability & Skill Development

Introduction:

Accounting education plays a pivotal role in the economic and financial development of any country by preparing skilled professionals capable of managing financial information, ensuring transparency, and supporting informed decision-making. In India, accounting education has traditionally been delivered through classroom-based teaching methods with a strong emphasis on theoretical knowledge, manual accounting procedures, and examination-oriented learning. While this approach has contributed significantly to the development of accounting professionals, the rapid advancement of digital technology and changing industry requirements have necessitated a fundamental transformation in the way accounting education is designed and delivered.

The emergence of digital technology has revolutionized the education sector globally, and India is no exception. The increasing use of information and communication technology (ICT), internet-based platforms, and digital tools has given rise to the concept of digital mode education. Accounting education in digital mode refers to the use of online learning platforms, virtual classrooms, learning management systems (LMS), accounting software, cloud-based tools, mobile applications, and Massive Open Online Courses (MOOCs) to impart accounting knowledge and skills. This transformation has redefined traditional teaching-learning practices by making education more flexible, accessible, and learner-centric.

One of the major drivers of digital accounting education in India has been the rapid digitalization of business and financial systems. The adoption of Goods and Services Tax (GST), digital payments, e-filing of returns, and cloud-based accounting systems has significantly altered the nature of accounting practices. Consequently, employers now demand accounting graduates who possess not only theoretical knowledge but also practical skills in computerized accounting, data analytics, and digital financial reporting. Digital mode accounting education addresses this requirement by integrating practical software-based



learning with academic curricula, thereby enhancing students' employability and professional competence.

The COVID-19 pandemic further accelerated the adoption of digital education in India. With the closure of educational institutions, online teaching became the only viable option to ensure continuity of learning. Accounting education rapidly shifted to platforms such as Google Classroom, Microsoft Teams, Zoom, and institutional LMS portals. This sudden transition highlighted both the potential and the limitations of digital education. While it enabled uninterrupted learning and wider access to educational resources, it also exposed challenges related to digital infrastructure, internet connectivity, digital literacy, and student engagement. Nevertheless, the pandemic acted as a catalyst in mainstreaming digital mode education and reshaping long-term educational strategies.

Government initiatives have played a crucial role in promoting digital education in India. The 'Digital India' programme aims to transform the country into a digitally empowered society by enhancing digital infrastructure and internet accessibility. Platforms such as 'SWAYAM', 'National Digital Library', 'DIKSHA', and 'National Academic Depository' have expanded access to quality educational content across disciplines, including accounting and commerce. Furthermore, the 'National Education Policy (NEP) 2020' has strongly emphasized the integration of technology in education, encouraging blended learning models, online assessments, digital skill development, and flexible curriculum frameworks. These policy initiatives have provided a strong foundation for the systematic adoption of digital accounting education.

Digital mode accounting education offers several advantages over traditional teaching methods. It enables self-paced learning, continuous assessment, interactive content delivery, and personalized learning experiences. Students can access recorded lectures, online study materials, virtual simulations, and practical accounting software from anywhere and at any time. This flexibility is particularly beneficial for working students, learners in remote areas, and those pursuing professional courses alongside academic degrees. Moreover, digital platforms facilitate collaboration, discussion, and knowledge sharing through forums, webinars, and online workshops, enriching the overall learning experience.

Despite its advantages, accounting education in digital mode faces several challenges in the Indian context. The digital divide between urban and rural regions, lack of access to reliable internet and digital devices, and insufficient technological infrastructure in many educational institutions remain major obstacles. Additionally, many faculty members require training to effectively use digital tools and redesign accounting pedagogy for online environments. Concerns related to assessment integrity, reduced face-to-face interaction, and maintaining student motivation further complicate the effective implementation of digital learning.



In this context, the future of accounting education in India lies in adopting a balanced and inclusive approach. Blended learning models that combine traditional classroom instruction with digital tools are increasingly being recognized as the most effective strategy. Such an approach ensures conceptual clarity through face-to-face interaction while leveraging digital platforms for practical training, flexibility, and skill enhancement. As India continues its journey toward a digital economy, accounting education in digital mode will play a critical role in preparing competent, technology-driven, and globally competitive accounting professionals.

Objectives of the Study:

1. To study the concept and meaning of accounting education in digital mode in India.
2. To examine the role of digital technology in transforming accounting education.
3. To analyze the various digital tools and platforms used in accounting education.
4. To understand the benefits of digital mode accounting education for students and educators.
5. To identify the challenges faced in implementing digital accounting education in India.
6. To evaluate the impact of digital learning on practical accounting skills and employability.
7. To study the role of government initiatives such as Digital India and NEP 2020 in promoting digital accounting education.
8. To assess the accessibility and inclusiveness of accounting education through digital modes.
9. To examine the future prospects of accounting education in a technology-driven environment.

Statement of the Problem:

In recent years, accounting education in India has increasingly shifted towards digital modes of learning due to rapid technological advancements and policy initiatives such as Digital India and the National Education Policy (NEP) 2020. While digital platforms, online courses, and accounting software have expanded access to education and enhanced practical exposure, the effective implementation of digital accounting education remains a significant challenge.

A major problem lies in the unequal availability of digital infrastructure, particularly in rural and economically weaker regions, which limits students' access to quality digital learning resources. Additionally, many educators and students lack adequate digital skills and training to effectively use advanced accounting software and online teaching tools. Issues



related to internet connectivity, quality of online content, assessment reliability, and reduced student engagement further affect the effectiveness of digital accounting education.

Moreover, the rapid transition from traditional teaching methods to digital modes has created gaps in curriculum design, faculty preparedness, and industry alignment. As a result, despite the growing adoption of digital accounting education, questions remain regarding its quality, inclusiveness, effectiveness, and impact on students' professional competence and employability. Therefore, it becomes essential to study and analyze the problems associated with accounting education in digital mode in India to identify solutions for its successful and sustainable implementation.

Review of literature:

The topic "Accounting Education in Digital Mode in India" presents a comprehensive and timely analysis of the transformation of accounting education in the era of digitalization. The author systematically examines how technological advancements have reshaped teaching, learning, and professional training in the field of accounting within the Indian context. The book is highly relevant for students, educators, researchers, and policymakers who are interested in understanding the future of accounting education.

The topic begins by explaining the traditional structure of accounting education in India and highlights the limitations of conventional classroom-based teaching. It then gradually introduces the concept of digital education, discussing online learning platforms, virtual classrooms, learning management systems, and accounting software such as Tally, GST portals, and cloud-based accounting tools. The author effectively links digital accounting education with employability and industry requirements, making the discussion practical and career-oriented.

One of the major strengths of the book is its detailed coverage of government initiatives such as 'Digital India', 'SWAYAM', and the 'National Education Policy (NEP) 2020'. These initiatives are critically analyzed to show how they support digital learning and skill development in accounting education. The book also includes real-life examples and case studies that help readers understand the practical implementation of digital tools in academic institutions.

The author does not ignore the challenges associated with digital mode education. Issues such as the digital divide, lack of infrastructure, inadequate faculty training, internet connectivity problems, and assessment difficulties are clearly discussed. This balanced approach enhances the credibility of the book and provides scope for further research and policy improvement.

Overall, "Accounting Education in Digital Mode in India" is an informative and insightful book that successfully bridges the gap between traditional accounting education and modern digital practices. The book serves as a valuable reference for commerce students,



teachers, and educational administrators, and it contributes significantly to the ongoing discourse on digital transformation in Indian higher education.

Conclusion:

The review of literature on Accounting Education in Digital Mode in India clearly indicates that digital transformation has become an integral and irreversible component of accounting education. The studies reviewed collectively demonstrate that the shift from traditional classroom-based instruction to digital and blended learning modes has been driven by technological advancement, policy initiatives such as the 'National Education Policy (NEP) 2020', and external disruptions like the COVID-19 pandemic. This transition has significantly reshaped the teaching-learning process in accounting education across Indian higher education institutions.

A major conclusion emerging from the literature is that digital mode of accounting education enhances accessibility, flexibility, and reach. Online platforms, MOOCs, Learning Management Systems (LMS), and virtual classrooms have enabled students from diverse geographical and socio-economic backgrounds to access quality accounting education. Studies such as Idicula et al. (2024) highlight that while online learning can be as effective as offline modes in conceptual understanding, its success depends on appropriate pedagogy and student engagement strategies. Digital delivery has particularly benefited working learners and students in remote areas by offering time and location flexibility.

Another important finding is the growing relevance of technology-driven accounting skills. The literature emphasizes the integration of e-accounting, accounting software (such as Tally and QuickBooks), data analytics, and artificial intelligence into accounting curricula. Research published in IJIRT (2025) and IJFMR (2025) underscores that digital accounting education aligns academic learning with industry requirements, thereby improving employability and professional readiness of students. This alignment is crucial in the context of a rapidly digitizing accounting profession.

However, the literature also consistently points to significant challenges in the effective implementation of digital accounting education in India. Key issues include inadequate digital infrastructure, uneven internet connectivity, lack of access to devices, and disparities between urban and rural institutions. Faculty readiness and digital competence remain major concerns, as many educators require continuous training to adapt traditional accounting pedagogy to online environments. Studies published in Emerald (2025) and ResearchGate note that without proper instructional design and institutional support, digital learning may lead to reduced interaction, lower motivation, and superficial understanding of practical accounting concepts.

From a pedagogical perspective, the literature suggests that blended learning models combining digital tools with face-to-face instruction are the most effective approach for accounting education. Such models allow theoretical concepts to be delivered online while



practical problem-solving, discussion, and mentoring occur through direct interaction. Global studies further support this conclusion by showing that hybrid approaches yield better learning outcomes than purely online or purely traditional methods.

In conclusion, the reviewed literature establishes that digital mode accounting education in India holds immense potential to modernize learning, enhance skill development, and democratize access to education. At the same time, it highlights the need for systematic policy support, infrastructure development, curriculum redesign, faculty training, and inclusive digital strategies. Future research should focus on long-term learning outcomes, assessment effectiveness, rural–urban comparisons, and sustainable blended learning frameworks. Addressing these gaps will ensure that digital accounting education in India is not only technologically advanced but also pedagogically sound, equitable, and future-ready.

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