

Role of FDPS in Augmenting the Inquisitiveness of Contemporary Accounting Education among the College Teachers- A Study on Select Government Colleges of Telangana

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ABSTRACT

Accounting education is rapidly evolving due to digital and AI advancements, demanding updated teaching competencies. This study examines whether Faculty Development Programmes (FDPs) enhance teachers' inquisitiveness toward modern accounting practices. Findings reveal limited effectiveness of current FDPs, highlighting the need for longer, practical, and skill-oriented training to improve teaching outcomes and professional readiness.

Keywords: Accounting Education, Faculty Development Programmes, Digital Transformation, Teacher Preparedness, Inquisitiveness

INTRODUCTION

Accounting education has witnessed radical changes in the recent decades due to the fostering of digital dynamics ranging from the stage of mere computerization to that of AI inventions. These revolutionary changes have been inducing the accounting practitioners to scale up their skills from time to time and meet the end requirements of book keeping. But the baffling rumination led to the dawn of this paper is whether the preparedness of teachers, especially the college teachers is sufficient enough to act as the prime fulcrum in veering the Commerce students into efficient accounting practitioners. Indeed, a sizable portion of conventional college teachers at under graduation level confine themselves to teach the rudimentary aspects of accountancy and evinces a kind of reluctance to adopt the change unless the curriculum is so occasioned. Therefore, it became obvious for the universities, regulatory agencies and professional bodies to work in tandem and contemplate on the curricular changes and train the teachers. But what really contributes to the adoption of such curricular changes is the inquisitiveness of the teachers to explore into the tenets of modern developments in accounting education. Thus, augmenting such inquisitiveness among the college teachers is the major task to be reckoned by the higher educational institutions of the day, that can be executed through continuous Faculty Development Programmes or simply FDPs.

Unlike the conservative training programmes, FDPs are designed with a very short-term duration, ranging from one day to a week wherein, the participating teachers may not gain hands on expertise on the topics transacted, especially the contemporary changes taking place in accounting education. For example, an FDP aimed to acquaint college teachers on the role of quantum computing in expeditious processing of accounts may not dive deep into quantum computing which is obviously an unchartered domain for a college teacher teaching accounts, same holds good when an FDP is offered to link black chain technology with corporate accountancy, but, the FDPs are supposed to acquaint the participants with the rudimentary aspects of the themes which in turn are expected to enhance the alacrity of the teachers in one or few specific domains that they can learn, teach and research to forge the students into strong accounting professionals whom the markets are willing to embrace.

Accounting teachers working at the Government colleges in the progressive states like Telangana are being motivated by the affiliating universities, state agencies and the institutes of potential excellence to scale up their

skills in accounting education through organising various workshops, FDPs and other training programmes, the efficacy of which, must be understood to offer formidable conclusions on the competencies of accounting teachers to disseminate the radical changes surfacing accounting education through testing the incidental objectives of this paper which are constructed after thoroughly reviewing the literature as summarised below.

REVIEW OF LITERATURE

Koshal M(2021)¹ who conducted a study on the skilling strategies of five hundred college and university teachers in the post Covid era has drawn a conclusion that the training programmes shall not yield expected outcomes unless the trainee's competency mapping is properly done to chalk out the veritable requirements of the participants. He advises in his paper that the training institutions should not design the faculty development strategies or programmes only at the interests of the host institutions, rather they must be offered to after exercising due diligence on the contemporary needs of the participants.

Ramana Murthy (2022)² who chronicled his experiences in a paper after personally participating in fifty faculty development programmes on all the interrelated topics of financial modelling has expressed that such programmes shall be beneficial when the participant holds basic knowledge on the themes of the programme prior to his participation. Therefore, it can be construed that the teacher training programmes must be designed after duly considering the cognitive levels and experience scales of the participants to offer better results through FDPs. The opinions expressed by the author of this paper matters a lot as they are winnowed through experimental research.

Abhijith et al (2023)³ have expressed in their paper that there is a mismatch between the curricular requirements transacted by the teachers and faculty development programmes they participate in. this paper has been animated after examining the themes of twenty five faculty development programmes which in turn are compared with the subjects or courses taught by the participants . this asymmetry may make the faculty training programmes unproductive at the cost of class room hours of the teachers. Thus, there is a need to cement such asymmetry in every programme, including that of accounting education and incidental FDPs.

Mohan Rao (2024)⁴ has interviewed one hundred respondents who are engaged in college and university teaching in the state of Andhra Pradesh to assess the relevance of training and faculty assessment programmes and analysed his data using the structural equation models that, there is no relation between the participation of teachers in training programmes and enhancement in the cognitive levels. With this interpretation, he drew a conclusion that the self-motivation of teachers to learn the concepts through long term courses and preparation can only scale up the competencies of the teacher irrespective of the subjects.

Prasonjith (2024)⁵ has conducted a thematic study on the participants of ten refresher courses offered by the ATAL Academy to see whether the participants gain the hands on experience or made the programmes a mere tokenism to meet the regulatory requirements that enables the teachers to acquire new pay scales. The author has Offred a bold conclusion that there is a serious lapse with respect to the measurement of post participation improvement of teaching pedagogy at all the levels which requires an immediate attention of the higher education institutions. This study had been made on the participants who are engaged in teaching management and other allied subjects, therefore, it can not be generalised, further, the sample frame of this study is also very less owing to which the conclusions of the study made by Prasonjith remains course specific.

Chanchal Pramanik (2025)⁶ who administered an U test on the participants of faculty development programmes before and after participation to assess the impact of FDP on the improvement of the skills has come out with a conclusion that few participants among the sample of thirty who took part in the programme could only hone their skills with seriousness on the curriculum transacted at the programme, which eventually enabled Pramanik to conclude that the internal assessment and formative assessment techniques must be adapted by the trainers in FDPs to see whether the stated objectives are achieved through such programmes. It indeed is a novel and considerable idea as learning and testing should always go hand in hand.

Gaps in Literature: Fair work has been done on the role of FDPs and other training programmes in improving the skills of teachers, but, the review of available literature reflects major gaps such as,

1. The role of FDPs in augmenting the inquisitiveness of teachers is not assessed though the other tenets like learning and dissemination by the previous studies.
2. The FDPs pertaining to accounting education are not reckoned as a unique study
3. There is hardly any evidence of reckoning the Government college teachers of Telangana as the respondents to see how FDPs enhance their alacrity on accounting education.

These gaps are proposed to be cemented with the following three objectives.

Objectives of the Study:

1. Understanding the importance of learning the contemporary developments of accounting education.
2. Analysing the perceptions of Government college teachers on faculty development programmes.
3. Assessing the role of faculty development programmes in augmenting the inquisitiveness of teachers on accounting research and education.

RESEARCH METHODOLOGY

The first objective of this paper is accomplished with the help of expert opinion method to understand the primacy of learning contemporary concepts of accounting education, the second objective measures the perceptions of teachers working in various Government degree colleges of Telangana in the capacity of Assistant Professors and Associate Professors, for which the Likert's scale is used and the data is tested with the help of weighted average mean. On the other hand, the third objective, is tested with the help of the following hypothesis which is examined using McNemar test.

Null Hypothesis H₀ : FDPs could not play a significant role in augmenting the inquisitiveness of Government college teachers to learn the contemporary developments of accounting education.

Alternative Hypothesis H₁: FDPs could play a significant role in augmenting the inquisitiveness of Government college teachers to learn the contemporary developments of accounting education.

Sample Size: This paper reckons the sample size of fifty Commerce teachers working in various Government degree colleges of Telangana. The respondents are selected upon two important premises that 1) they should be engaged in teaching accountancy papers like the Corporate Accounting, Advanced Accounting or Financial Accounting. 2) they should have participated at least in one FDP in the past three years with respect to accounting education.

Limitations of the Study:

1. The sample size if fifty may not be apt to place complete reliance on the survey data.
2. The binomial questions designed along with the Likert's data are not subjected to reliability test.

Importance of Learning Contemporary Developments of Accounting Education:

Gone are the days when the job of an Accounts teacher was confined to the mere passing of journal entries and finalising the ledgers. These rudimentary tasks are now better dealt with the basic accounting packages, upon which, the teachers and students are not required to burn their midnight oils anymore, rather, they are required to collectively learn, unlearn and relearn the four indispensable facets of accounting education namely, 1) digital tenets impacting the speed and accuracy with which accounts are handled at all the levels, 2) regulatory aspects which are dynamic and shows direct impact on the way accounts are processed and presented, 3) emerging domains for which accounting is of paramount importance, for example, teachers dealing with accounting concepts few decades were not conversant with the topics like Green Accounting, Carbon Accounting so on and so forth, but these topics are very much an integral part of accounting education of the day, and finally 4) the inter disciplinary changes having direct impact on accounting education, for instance, financial models developed on the basis of Machine Learning may change the expected earnings, and risk levels in portfolio management and asset management segments requiring the changes in the respective accounting treatment like

the reserves and provisions. Therefore, accounting education unto itself in isolation of these four dynamics can't be imagined as a separate discipline.

Perceptions of Teachers on FDPs incidental to Accounting Education:

The perceptions of fifty respondents are captured on a five-point Likert's Scale ranging from 1 for strong disagreement to 5 for strong agreement against a statement made on the efficacy of the FDPs and interpreted with the help of weighted average mean.

S.No	Statement	1	2	3	4	5	WM
1	Your expertise can effectively handle the present accounting curriculum.	10	12	12	32	34	3.68
2	FDPs are not required to enhance the cognitive levels of modern accounting education.	25	17	11	31	16	2.96
3	The duration of present FDPs is sufficient to learn the new concepts of accounts.	33	31	2	20	14	2.51
4	The curriculum of FDPs is chalked out after mapping your competencies.	41	32	0	10	17	2.3
5	FDPs have been providing hands on experience to the participants.	13	11	0	35	41	3.8
6	Accounting curriculum you teach meets the market needs.	11	11	5	32	41	3.81
7	FDPs must be designed in collaboration with industry practitioners.	4	7	0	31	58	4.32
8	FDPs on accounting education needs the blended participation of teachers and practitioners.	1	12	0	29	58	4.31
9	The purpose of FDPs is to enhance the inquisitiveness of the participants.	0	0	0	85	15	4.15
10	FDPs should foster more pragmatic approach in accounting education.	0	1	5	41	53	4.46

Table 1 Perceptions of respondents on FDPs and accounting education.

Source: Primary Data

It is evident from table 1 that the respondents have agreed strongly with a weighted average mean of 4.46 that the faculty development programmes must be more pragmatic and not pedantic. The weighted average mean of 3.81 obtained for the statement whether "accounting curriculum at present meets the market demand" makes it obvious that there is a dire need to tweak the existing curriculum to make accounting education more robust. Similarly there is a strong agreement among the participants with the mean value of more than four to all the statements which favours industry collaboration to make FDPs more productive in the domain of Accountancy.

Assessing the Role of FDPs in Augmenting the Inquisitiveness of Teachers on Accounting Education:

the binomial questionnaire sought the opinions whether the inquisitiveness of the participants to learn the contemporary concepts of accounting education was increased after taking part in FDPs or was it food before attending the FDP either. The data so obtained is tested the null hypothesis of this study using the McNemar test as shown below.

Before\After FDP	improved	Not improved	Total
Before(inquisitiveness was there)	30	5	35
Before(inquisitiveness was not there)	10	5	15
Total	40	10	50

Table 2: McNemar table reflecting the effectiveness of FDPs,

Source: Primary Data

Mcneemar test $X^2 = (|5-10|-1)^2/5+10 = 1.066$

P value at 1 degree of freedom with 5% error is 3.841

I.e. $X^2 < p$ ($1.066 < 3.841$)

Therefore, H_0 could not be rejected. It means, FDPs could not play a significant role in augmenting the inquisitiveness of Government college teachers to learn the contemporary developments of accounting education.

CONCLUSION

This paper concludes that the faculty development programmes attended by the select teachers of various colleges of Telangana in the past three years could not augment the inquisitiveness to learn the contemporary aspects of accounting education, the same is corroborated by the Likert's data of this paper which eventually reveals the need for reforming the present FDP models to provide more hands on experience with enhanced duration of the programmes to fructify the very objectives with which FDPs on accounting education are tendered.

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