

INOVAȚIE ÎN EDUCAȚIA CONTABILĂ: INTEGRAREA ANALIZEI FINANCIARE AVANSATE ÎN FORMAREA COMPETENȚELOR VIITORILOR SPECIALIȘTI

INNOVATION IN ACCOUNTING EDUCATION: INTEGRATING ADVANCED FINANCIAL ANALYSIS INTO THE TRAINING OF FUTURE SPECIALISTS

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Abstract. Rapid changes in the economic environment and the expansion of digitalization require the adaptation of accounting education so that university training meets the current demands of the profession. The research examines the integration of advanced financial analysis into student training to develop the analytical skills necessary for modern decision-making. The methodology is based on a qualitative analysis of recent literature, international models of curriculum modernization, and recommendations from professional bodies. The results indicate the persistence of traditional approaches, centered on repetitive exercises and fragmented content, which limit the capacity for complex interpretation. An educational framework is proposed that combines advanced analytical tools, applied scenarios, digital platforms, and an interdisciplinary perspective. The conclusions show that the modernization of accounting education supports the training of specialists capable of analyzing financial dynamics, assessing risks, and supporting the innovation initiatives of entities.

Keywords: advanced financial analysis; accounting education; analytical competences; innovation; digital tools; curriculum development.

JEL Classification: M41, I23, O32, A22

Introduction. Accounting education faces challenges generated by the accelerated pace of economic and technological change, which requires the adaptation of the professional skills of future specialists. In the context of digitalisation and innovation-oriented business models, mechanical approaches to financial information processing are becoming insufficient. Recent studies point to uneven integration of data analytics skills into accounting programmes, with curricular gaps and implementation difficulties, but with support for the early introduction of these skills [5]. In addition, there are gaps between the skills perceived by graduates and the expectations of stakeholders in areas such as data analysis, digitization, and interpretation of complex information [4], and practice highlights the prevalence of operational tasks at the expense of complex skills [3].

The objective of this research is to examine ways in which advanced financial analysis can be integrated into the university training process to develop decision-relevant analytical skills.

The research questions address:

- a) the extent to which accounting programs include elements of advanced financial analysis;
- b) the type of skills required for professional activity in an innovation-oriented environment;
- c) the curricular changes that can contribute to the modernization of university education.

Content. Economic changes have expanded the role of accountants from reporting to active participation in decision-making. The literature shows a persistent reliance on traditional methods focused on textbooks and repetitive exercises, with negative effects on the development of analytical skills [1], [5].

Financial analysis moves from descriptive techniques to a strategic framework that includes: risk assessment, scenario and sensitivity analysis, financial simulations, correlations between financial and non-financial indicators (intellectual capital, ESG), and the use of digital tools. Integrating these elements into learning develops critical thinking and the ability to substantiate decisions.

Graduates must interpret complex financial structures, use digital technologies, assess risks, and understand the implications of investing in innovation. These skills are developed through applied projects based on real data, case studies, and interdisciplinary activities, in cooperation with the business community. Cooperation with the business community can help tailor training to market needs.

In order to modernize accounting education, a conceptual framework structured around four complementary directions is proposed, allowing the transformation of the training process from a predominantly descriptive approach to one oriented towards analysis, innovation, and the integration of emerging technologies.

The modernization of the curriculum involves a substantial restructuring of the topics studied, based on the following coordinates in figure 1.

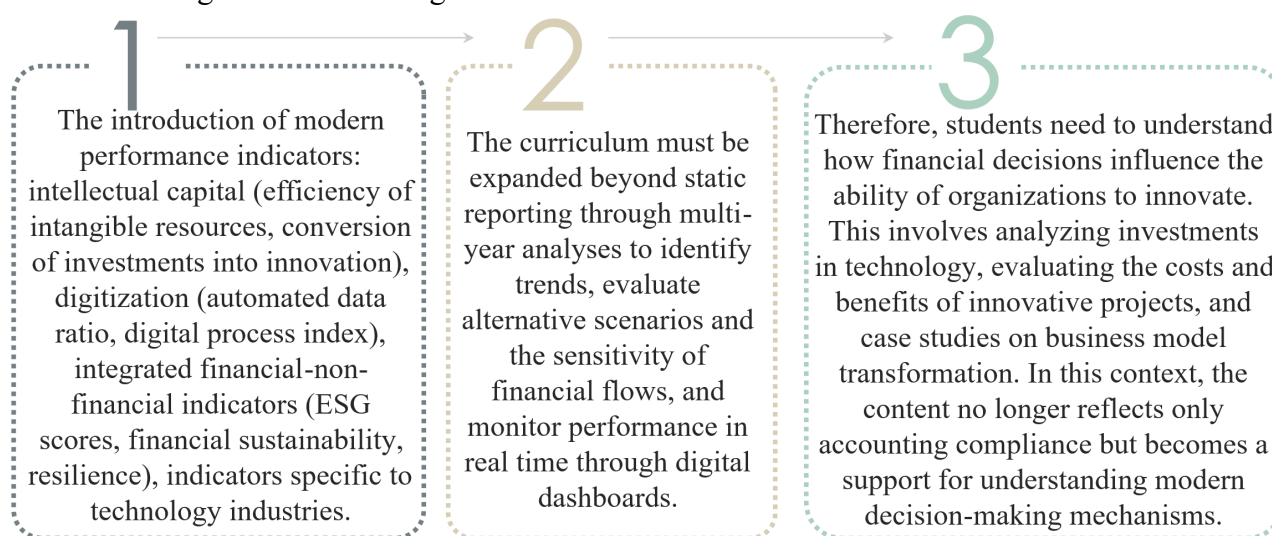


Figure 1. Suggestions for modernization of the curriculum

Source: elaborated by the authors

Transforming teaching methods is essential for developing skills that are directly applicable in contemporary economic realities. *Firstly*, financial simulations and decision-making games translate theoretical concepts into concrete situations: students develop budgets by responsibility centre, explore scenarios for the evolution of financial flows and manage crisis situations (market shocks, falling demand, cost volatility). This type of experiential learning trains forward thinking and decision-making discipline under uncertainty.

Second, digital platforms and analytical tools are becoming an indispensable working environment. The integration of applications such as Power BI, Tableau, or Qlik facilitates data visualization and analysis, and the use of educational ERPs provides process traceability. The literature indicates uneven implementation of data analytics in accounting programs, but also increasingly clear support

for the introduction of these skills from the early stages of training [5]. Starting from this point, the inclusion of visualization platforms and data analytics tools becomes a curricular priority.

At the same time, data analytics tools enable the processing of large databases, which is necessary for rigorous financial diagnoses and for substantiating strategic options. Furthermore, practical scenarios replace fragmented exercises: real companies in IT, manufacturing, or services are analyzed, complex financial reports are interpreted, and interdisciplinary projects are built that correlate financial indicators with strategic factors.

In this context, collaborative projects with structured feedback reinforce learning through team assignments based on real data, professional presentations, and formative assessments focused on the quality of reasoning, not just numerical results. To avoid the uneven integration reported in the literature, collaborative projects can serve as a mechanism for disseminating analytical skills throughout the program, in line with recommendations for the early introduction of these skills [5]. Ultimately, students develop the ability to think ahead, interpret complex data, and communicate results professionally, thus becoming prepared to support decisions in dynamic economic contexts.

Conclusions. Integrating advanced financial analysis is a pragmatic way to modernize accounting education, with an impact on the professional relevance of graduates. Research on the uneven integration of data analytics, skills gaps, and the prevalence of operational tasks justifies the adoption of a curriculum framework that combines analytical tools, applied methods, and interdisciplinary collaboration [3], [4], [5]. At the institutional level, it is useful to correlate analytical skills across disciplines and semesters, leverage the expertise of young faculty, allocate resources for tools and training in a targeted manner, and integrate data analytics coherently throughout the program.

Among the limitations of the research is the lack of extensive empirical data on the application of the proposed model.

Future research directions include empirical validation through pilot studies, international curriculum comparisons, and assessment of the impact on graduates' professional performance.

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