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ISLAMIC ACCOUNTING EDUCATION FOR POSTGRADUATE STUDENTS: THE BENEFITS OF FLIPPED CLASSROOM APPROACH

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Abstract:

The Islamic finance industry significantly supports the development of productive economic sectors such as healthcare, transportation, and green industries, particularly by Islamic social finance instruments. Moreover, the nature of Islamic finance contributes to financial inclusion for underserved populations, aligning with the Sustainable Development Goals. Demand for Islamic fixed-income securities from global investors also has been growing. Therefore, knowledge of Islamic accounting is crucial in preparing students to navigate the unique principles and ethical considerations inherent in Shariah-compliant financial practices and thus fulfil the needs of Islamic finance profession's talent pool. Traditional teaching methods may not fully engage students or promote a deep understanding of complex, emerging knowledge such as Islamic accounting. Consequently, this article explores the conceptual framework underlying the application of the flipped learning approach in Islamic accounting education at the postgraduate level. It discusses the potential benefits of the flipped learning model and offers recommendations for effectively integrating flipped learning into postgraduate Islamic accounting education.

Keywords:

Islamic Accounting Education, Flipped Classroom, Postgraduate Students, Teaching Methodology

Introduction

Islamic Accounting education is essential looking at the development of Islamic financial industry globally. It is noted that Shariah compliant assets have surpassed \$4.5 trillion worldwide, reflecting the industry's significant expansions (Bennet & Sharaf, 2024). Malaysia's Islamic banking system has experienced substantial growth, with assets exceeding

\$260 billion by the end of 2024. This positions Malaysia as one of the largest Islamic finance markets globally (Fitch Ratings, 2025). It is further estimates that global Islamic finance assets are expected to reach \$6.7 trillion by 2027, driven by strong balance sheets, high profits, regulatory support, and sustained demand across various regions (Hasan & Mohamed, 2024). Therefore, competent human capital knowledgeable in Islamic accounting is necessary as this area is very much distinct with conventional finance. There is a need to produce enough professionals such as accountants that specialised in Islamic Accounting (Grassa et al., 2024). The lack of certified players will hamper progress and hindering business growth. As reported by Asian Institute of Finance, 82% of employers in Islamic banks reports talent shortages and overall, 76% of financial institutions face similar challenges, affecting growth of the business (Asian Institute of Finance, 2015). In recent news, the need for skilled Islamic finance professionals still becoming a focus in the industry as global Islamic financial services is growing (International Association of Accounting Professionals, 2024). It is noted that Islamic Accounting knowledge goes beyond technical proficiency but also deep ethical understanding in line with Islamic teaching. The conventional approach in education might foster passive learning, limits student engagement and fail to encourage the development of higher order thinking and independent learning that are essential for postgraduate students (Ng, 2019; Zainuddin & Halili, 2016; Kartika et al. 2016). Malaysian government also encourage a more progressive lifelong learning among all Malaysian (Rahman et al., 2024). The article focusses on postgraduate students as at the end of the program, graduates must be able to demonstrate in-depth and frontier knowledge and understanding in the relevant field/s or practice and critically and creatively apply knowledge in one or more fields to resolve complex disciplinary and practical problems (Malaysian Qualifications Agency, 2021). Moreover, the application of flipped classroom facilitates personalised learning experiences in current educational technology contexts (Huang et al., 2023). Although several studies have applied flipped classroom approach in education, limited literature addresses its use in Islamic accounting education, particularly at the postgraduate level. Therefore, the primary objective of this article is to provide a conceptual framework on the benefit of flipped classroom approach in enhancing postgraduate understanding and application of Islamic accounting principles. The focus is more on student engagement, critical thinking, and independent learning.

Methodology

To gather relevant literature, a comprehensive search was conducted using three academic databases which are ERIC, Emerald Insight, and Google Scholar. These platforms were chosen due to their wide coverage of educational research, business and accounting education, and Islamic finance literature. The search focused on combinations of keywords such as “flipped classroom,” “flipped learning,” “Islamic accounting education,” and “postgraduate students.” Articles published in English from 2011 to 2024 were considered to ensure contemporary relevance, particularly considering recent developments in educational technology and pedagogical practices. Both empirical studies and conceptual papers were included to provide a balanced perspective on practice and theory. Selected articles are those that are relevant to the focus of the article which are students’ engagement, critical thinking, an independent learning. Selected articles were then grouped and analysed thematically to identify recurring patterns, challenges, and pedagogical implications for postgraduate Islamic accounting education.

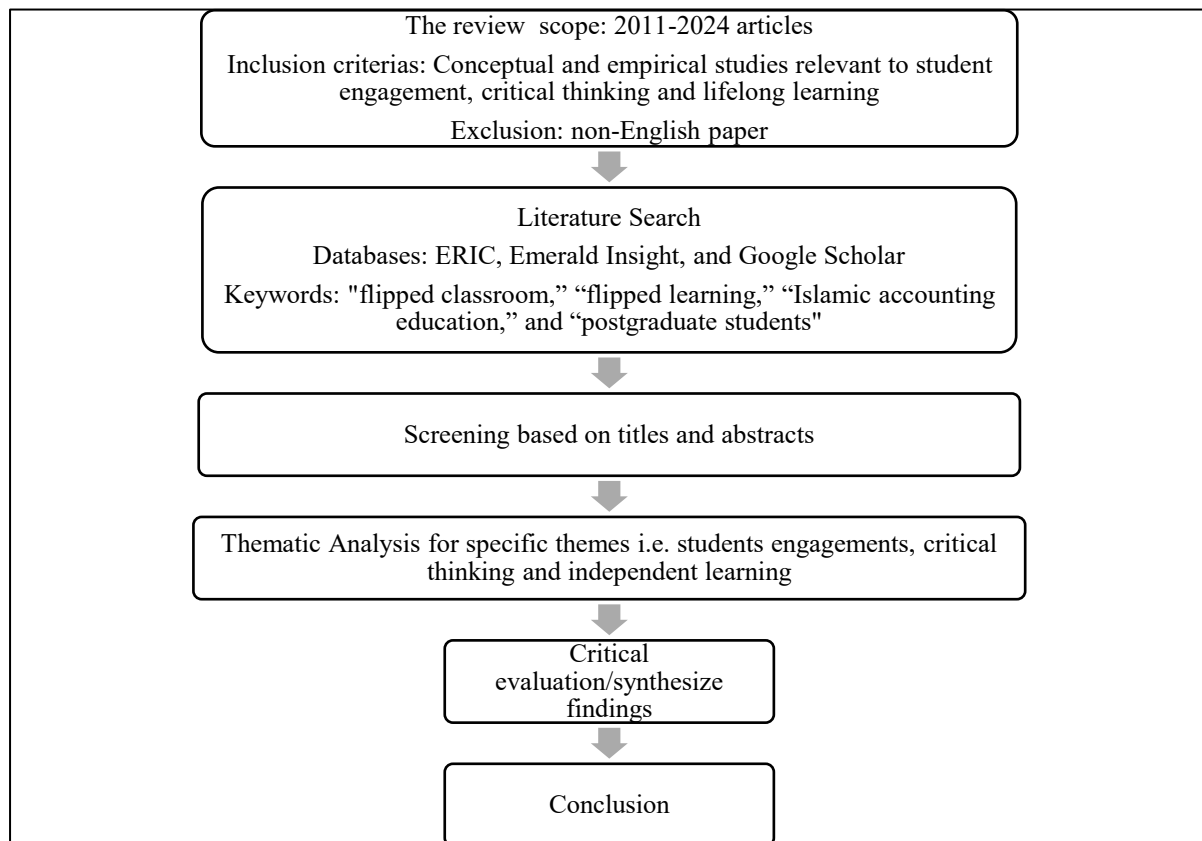


Figure 1: Methodology

This conceptual paper builds a theoretical framework that predicts relationship between constructs by using the underlying theory of social constructivism (Jaakkola, 2020). This article not only explaining about the implementation of flipped classroom using social constructivism and extends the discussion to the context of Islamic Accounting education for postgraduate students.

Underlying theory

The underlying theory of social constructivism by Vgotsky is selected to provide a clear conceptual lens of the review and define scopes and boundaries. It is considered the most aligned with flipped classroom as it involves collaborative, scaffolded learning, active learning, and peer interaction. In flipped classroom, learners construct their knowledge through experience where learning is a social activity and all parts of a learner are interconnected, inclusive and equitable learning communities (Amna Saleem et al., 2021). Under social constructivism, learning is a social process that include activities of interaction, collaboration, and dialogue. The content of courses or the knowledge is gathered by students through active participation in class. Role of educators change from traditional function with limited interaction to as facilitator that guide and support discussion in class which is based on real world problems and relevance to achieve the course's learning objectives. A concept under of zone of proximal development under social constructivism as proposed by Vygotsky highlight on how learners achieve higher cognitive development through guided interaction with peers and facilitators. Pre material class prepared the learners for a collaborative tasks in class where discussions can be done on Shariah compliant transaction, identification of prohibited elements and distinguish between conventional and Islamic Accounting. In class activities involve with scaffolded learning where educators and peers can support learners in more understanding of

the subject matter. In Islamic Accounting, issues on Islamic ethics for Muslim professionals might requires collective reasoning and reflection. Thus, the flipped classroom may cultivates the socially mediated construction of knowledge that is central to postgraduate Islamic accounting education.

Foundations of Islamic Accounting Education

As highlighted in the previous section, Islamic finance industry is growing however there are educational gaps in Islamic Accounting knowledge. It has not kept in pace leading to a shortage of qualified professionals. This disparity raises concerns about the industry's sustainability and credibility (Abdurrahman, 2025). Accounting students should possess a basic understanding of Islamic accounting principles and advocate for its inclusion as a core component of the accounting curriculum. This suggests a readiness among students to embrace specialized knowledge in this area (Halim, 2017). To cope with the development of the industry, a more adaptive, agile, and highly skilled workforce are needed (Erum Zaidi & Ushar Daniele, 2022). This study focuses on Islamic Accounting education among postgraduate students in enhancing critical analysis and problem solving in a crucial knowledge in industry which is Islamic Accounting. Previous studies have recognised the importance of Islamic Accounting knowledge and should be considered as a compulsory course (Kibiya et al., 2023). Moreover, ethical values instil through Islamic accounting course in line with Islamic teaching (Jannah, 2023). Delivery of knowledge should go beyond technical aspects but also to instil good values and ethicality (Kartika et al., 2016; Stie & Malang, 2018). Increasing concern on combating corporate fraud and more complex use of technology in financial services lead to realising on the importance of comprehensive Islamic accounting education for postgraduate students.

Flipped Classroom Approach for Postgraduate Islamic Accounting Education

Flipped classroom is a pedagogical approach that determine how content is delivered and how should spend time in teaching and learning process. There are many approaches with similar objectives such as problem based learning and blended learning however, the focus of this study is on flipped classroom approach as one of the relevant approaches with the integration of technology and adaptable to new and complex knowledge as Islamic Accounting. Flipped classroom in accounting courses improve students' communication and critical thinking abilities (Khairudin et al., 2017). The application of flipped classroom for postgraduate students interactive learning and students-cantered learning (Akparibo et al., 2021; Shanti Ramasubramaniam et al., 2017; Özbay & Çınar, 2021). Flipped classroom also increased student satisfaction, well received and improved knowledge, and skills attainment (Nicholas, 2021; King et al., 2019). Previous studies also found that flipped classroom can improve learning performance (Akçayır & Akçayır, 2018), increase motivation, promote active learning, and enhance student-teacher interactions (Nurul Aini Md Desa & Noor Dayana Abd Halim, 2022)

The process of flipped classroom can be explained using this diagram as explained by (Zain & Sailin, 2020). Three phases' activities are pre class activities before the students come to class where they engage with online materials, in class activities where the implementation of collaborative learning, constructivism and student-cantered learning. Finally post class activities that include the activities of reflections by students in developing their critical thinking based on the experiences. Studies have shown that postgraduate students respond positively to this approach, valuing peer interactions and reporting improved learning outcomes (Ng, 2019; Zain & Sailin, 2020; Akparibo et al., 2021). Differences between traditional learning and flipped learning can be discussed based on the bloom's taxonomy as explained by

the diagram below. In flipped learning collaborative instruction mode, students can have the chance to engage in the process of learning thoroughly in class (Yousufi, 2020).

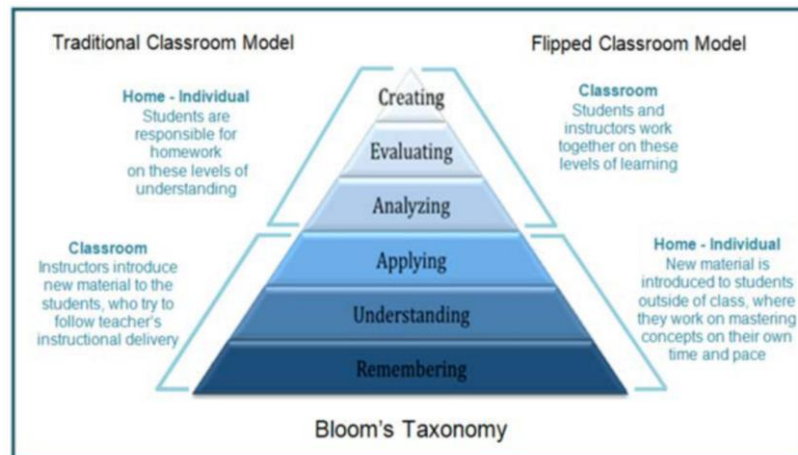


Figure 2: Differences Between Traditional Classroom Model and Flipped Classroom Model

Source: (Yousufi, 2020)

Tutors' motivations for implementing flipped learning include evidence-based decision-making, curriculum suitability, and personal expertise (Akparibo et al., 2021). While some students may dislike this method, the overall perception is positive, suggesting that flipped learning could enhance the learning experience in postgraduate public health education. However, the effectiveness of FC varies across different implementations, and more rigorous research is needed to fully understand its impact on postgraduate education (King et al., 2019; Nicholas, 2021). Therefore, this article aims to provide insights on the use of flipped classroom on Islamic Accounting course for postgraduate students.

Integration of Flipped Classroom in Islamic Accounting Course

Previous studies have discussed on the use of flipped classroom in accounting education to enhanced student engagement, improved learning outcomes, and greater opportunities for applied learning (Prada et al., 2019; Duxbury et al., 2016) As stated earlier, there are three phases of activities i.e. pre class activities, in class activities and post class activities. It is noted that this learning approach requires high quality pre-class materials that requires thoughtful content design and instructional planning (Duxbury et al., 2016; Larson & Linnell, 2023). It is convenient nowadays to share the materials as the use of shared server easily accessible to students such as YouTube, Instagram, TikTok. The use of technology in education (Rahman et al., 2024).

In the context of Islamic accounting education at the postgraduate level, the flipped classroom can effectively address the unique needs of Islamic accounting education by enhancing independent learning and collaborative knowledge construction. For example, core theoretical concepts such as *zakat*, *riba*, *waqf*, *sukuk*, and *Shariah compliance* can be introduced through pre-class materials including short lectures, curated readings, and self-assessment quizzes. This allows students to engage with foundational knowledge at their own pace while class time can then be restructured around higher-order thinking tasks—such as interpreting Shariah compliance issues, analysing Islamic corporate reports, and debating ethical implications of financial transactions within a Shariah framework. (Eybers & Hattingh, 2016) highlighted the

effectiveness of this model in a postgraduate data science course, using pre-class preparation to scaffold deeper in-class discussions. Similarly, (Coyne et al., 2017) demonstrated how flipped classrooms can support diverse, international cohorts by offering flexible, asynchronous access to content and transforming in-person sessions into rich, collaborative environments. This set up is suitable for part time postgraduate students who are working and studying at the same time. In Islamic accounting, this adaptability is particularly valuable, as students may come from varied educational and cultural backgrounds with differing familiarity with Islamic finance concepts. Furthermore, incorporating authentic learning resources such as lecture videos recorded near a sacred and picturesque mosque, Islamic commercial banks, a waqf building that has been dedicated as charitable endowments under Islamic law can enhance cultural relevance and connect theoretical learning with real-world practices and lead to a more meaningful experience for students. Thus, by repositioning the educator as a facilitator of active learning rather than a sole source of knowledge, the flipped classroom model not only aligns with social constructivist principles but also supports the holistic development of postgraduate learners in Islamic accounting.

During in class activities, it is a challenge for educator on how to make the best use of the time in class after they already watch the videos or read all materials available. Presentation and discussion can be conducted in class that gives opportunities for students to ask about the complex new knowledge of Islamic Accounting. This will enhance students' engagement and interest in the subject matter (Coyne et al., 2017). In reflecting Islamic educational values and accounting learning goals, flipped classroom plays its roles in supporting cognitive, affective and metacognitive skills of students. Students can understand and applying Islamic financial concepts, valuing ethical and Shariah-compliant principles and reflecting on their own learning process. Previous research highlights on the importance of incorporating spiritual and ethical dimensions alongside technical knowledge in education (Sari et al., 2019; Rahman et al., 2024). The integration of Islamic values extends beyond accounting to general Islamic education, emphasizing character development, spiritual growth, and practical application of Islamic teachings in daily life (Dahirin & Rusmin, 2024). These approaches collectively aim to cultivate professionals who are not only technically proficient but also ethically grounded in Islamic principles.

The use of flipped classroom approach in Islamic Accounting knowledge for postgraduate student also in line with the Malaysian government aim to produce more accountants specializing in Islamic finance and supporting the effort to improve Malaysia's position in the UN HDI Index through a progressive lifelong learning approach (Rahman, Deni, et al., 2024; Rahman, Ghazali, et al., 2024). However, each component in Flipped classroom must be in high quality, relevance and able to achieve the learning outcomes. Islamic Accounting flipped classroom approach as in the diagram below.

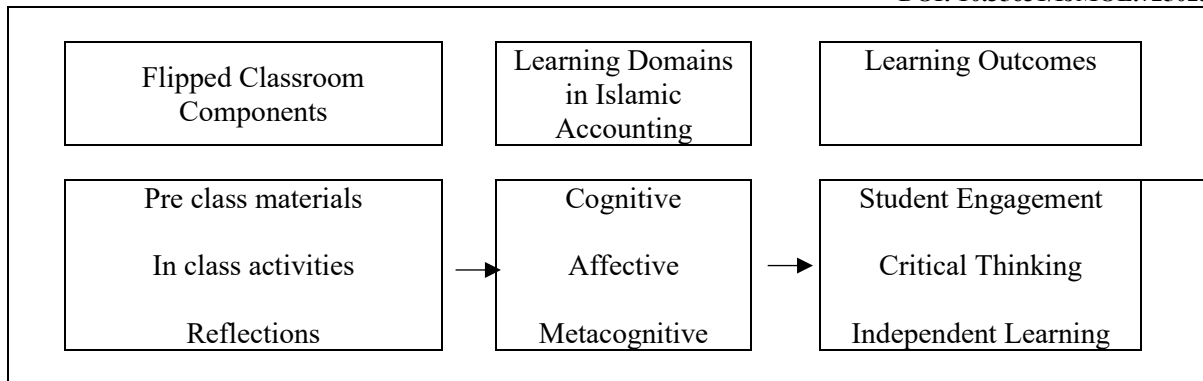


Figure 3: Islamic Accounting Flipped Classroom Approach

The approach consists of learners gaining basic knowledge using pre class materials and later involve in a more interaction in class activities where educators become a facilitator. The process contributes to the cognitive, affective and metacognitive skills of learners in Islamic Accounting as to achieve learning outcomes of better engagement, critical thinking and independent learning. This is suitable as Islamic Accounting knowledge goes beyond technical knowledge but also on ethics and good values of professionals. However, issues that might occur in implementing flipped classroom include inadequate student preparation (Akçayır & Akçayır, 2018), time-consuming material preparation for educators, and students' difficulty understanding video content (Nurul Aini Md Desa & Noor Dayana Abd Halim, 2022). Despite these challenges, the flipped classroom model offers a promising alternative to traditional teaching methods, with applications ranging from elementary to graduate education (Schmidt & Ralph, 2016).

Enhancing Student Engagement in Islamic Accounting

Flipped classroom enhance students' engagement during in class activities (Muhammad & Nugraheni, 2022; Mansoor, 2021). Real world experience and actual case studies used in flipped classroom enhance practical application of knowledge (Kobayashi, 2017). These innovative teaching methods align with the evolving needs of students and the changing landscape of accounting education. Collaborative activities, real-time feedback, and hands-on problem solving in flipped classroom also increase students' engagement (Eybers & Hattingh, 2016; Coyne et al., 2017).

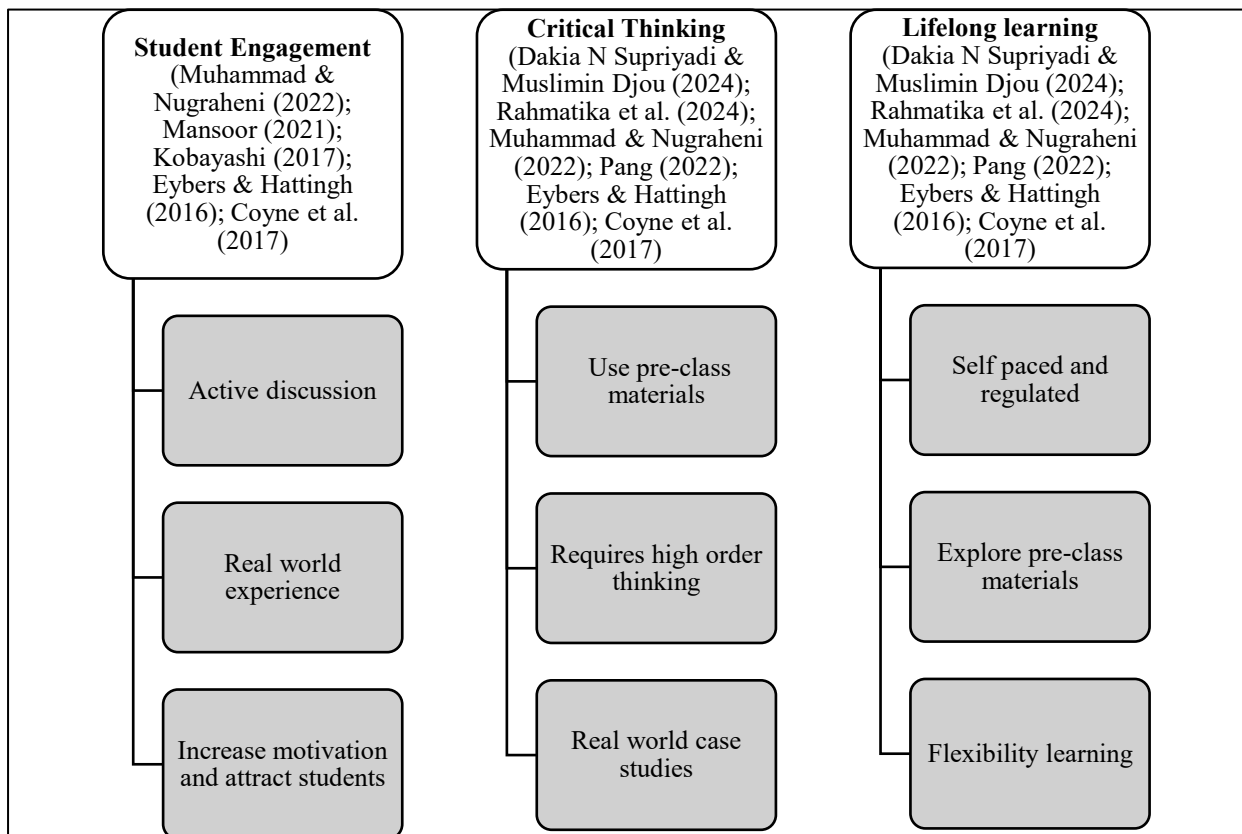


Figure 4: Benefit of Flipped Classroom Approach in Islamic Accounting Education for Postgraduate Students

For Islamic accounting education, active discussion can be achieved through role-play activities, group discussions on the ethical implications of related to Islamic financial practices, and peer-led reviews of presentations in class. (Coyne et al., 2017) also highlighted how themed group names, video-based storytelling, and creative projects increased motivation and easily adaptable to accounting case analysis or Islamic financial reporting scenarios. Engagement become more effective if the students can relate the pre class material and in class activities. Therefore, Islamic accounting educators must ensure that all flipped components are tightly integrated and clearly explained.

Developing Critical Thinking through Flipped classroom

Considered as a new and complex knowledge, Islamic Accounting requires critical thinking such as determining prohibited elements in Islamic financial transactions i.e. riba, gharar and maysir. Flipped classroom is an effective approach for developing critical thinking skills in students across various disciplines (Dakia N Supriyadi & Muslimin Djou, 2024; Rahmatika et al., 2024). This pedagogical method involves providing pre class material which is instructional content such as pre-recorded videos, slides, and e-books and interactive in class activities. Studies have shown that flipped classroom can be integrated with other teaching methods and technologies to enhance its effectiveness in fostering critical thinking (Muhammad & Nugraheni, 2022; Pang, 2022). Moreover, the pre class material are often based on technology such as incorporating social media platforms promote interactions and in line with the development of technology in education. In terms of achieving higher level cognitive skill such as analysis, synthesis, and evaluation, flipped learning consists of problem learning and deeper inquiry. (Eybers & Hattingh, 2016) found that flipped instruction helped students connect

theory to practice through real-world case studies and projects. Similarly, Coyne et al. (2017) observed that students in a flipped digital media course produced more sophisticated and personally meaningful work, especially when tasked with reflective projects and interviews. In Islamic accounting, students can be challenged to critically evaluate Shariah-compliant financial statements, identify and resolve contradictions between AAOIFI and IFRS standards, or assess the social accountability mechanisms in zakat and waqf reporting. Flipped classroom enables educators to guide these critical discussions in class, while students come prepared with a solid grounding in theory acquired independently.

Promoting Independent Learning and Lifelong Learning

As stated in the MQA Standards for master's and doctoral degree, the general goal is to develop postgraduates with in-depth knowledge at the frontier of a specialised field through the quest of knowledge through lifelong learning in line with the changes in the field of studies (Malaysian Qualifications Agency, 2021). Flipped classroom is an effective approach to promote independent and lifelong learning because it fosters student autonomy through self-regulation particularly in the digital age (Muhajir & Syahrul, 2022). This model leverages the use of technology in line with Education 5.0 that distinguish it from traditional method. (Brooke & Lister, 2016). Flipped classroom has been successfully implemented in various subjects, including mathematics, physics, and chemistry, with some institutions combining classroom lectures and experimental practices to enhance active learning (Ogawa & Shimizu, 2015). The use of interactive e-books in flipped classrooms has improved students' self-regulated learning abilities, which is crucial for achieving optimal competence, especially in online education (Ainulluluah et al., 2022). The use of pre-class materials helped students to build confidence in their ability to gather information and manage learning at their own pace (Eybers & Hattingh, 2016). These activities provide opportunities for students to explore and allows them to identify areas that need clarification in in-class activities. Moreover, ppostgraduate students often need to balance study with professional or family obligations, the flexibility in flipped classroom accommodate needs of this type of learners.

Conclusion and Recommendations

Based on a narrative review of the literature, the flipped classroom approach offers significant benefits for postgraduate Islamic accounting education. As an innovative and effective educational strategy, flipped learning may play a crucial role in preparing professionals with a solid understanding of Islamic accounting principles to meet the growing demands of the Islamic finance sector. This article emphasizes that traditional teaching methods may not adequately address the learning needs of postgraduate students in this rapidly evolving field. Grounded in social constructivism theory, the narrative review identifies the flipped classroom approach as a pedagogical model that enhances student engagement, critical thinking, and independent learning in Islamic accounting education. By shifting content acquisition to pre-class activities and dedicating classroom time to higher-order cognitive tasks, flipped learning promotes deeper understanding, active participation, and the practical application of complex Islamic accounting concepts. Reflective activities following class sessions further support the development of ethically grounded, critically minded, and self-directed learners. However, successful implementation requires careful planning, high-quality pre-class materials, and strong alignment between learning objectives and in-class activities. Challenges, such as ensuring adequate student preparation and maintaining the quality of materials, must be strategically addressed. Overall, when thoughtfully integrated, the flipped classroom approach not only aligns with the principles of Islamic education but also contributes to the broader goal of fostering lifelong learning and professional excellence among postgraduate students. The

findings of this review contribute to the academic discourse on the use of the flipped classroom in Islamic accounting education. Additionally, the Islamic finance industry may wish to support this educational approach by providing materials that can be used as real-world case studies in classroom discussions, further strengthening the nation's leadership in Islamic finance and education. Future research is recommended to explore empirical evidence on the effectiveness of flipped classroom models specifically in Islamic accounting education and to develop best practices for curriculum design that accommodate the diverse needs of postgraduate learners.

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