

Examining cultural perspectives in content selection in higher education accounting programs at a Canadian university

Major research paper

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Abstract

This study explores how faculty in Canadian accounting programs perceive and enact majority culture perspectives (MCPs) in curriculum content, despite institutional diversity, equity, inclusion, decolonization, justice, and belonging (DEI+) initiatives. Employing a qualitative research design, this study utilized semi-structured interviews with 11 accounting faculty members from a Canadian university. Data were analyzed using reflexive thematic analysis, while Abbott's System of Professions framework provided the theoretical lens for understanding tensions between professional jurisdictions and university governance in accounting education. Three core thematic categories emerged from the analysis: teaching methodologies, time restraints, and prevailing fears. Together, these themes explain the mechanisms through which MCPs are normalized, justified, and reproduced in accounting curricula. The research reveals that MCPs persist in Canadian accounting curricula due to the constraining influence of CPA accreditation requirements, particularly the CPA Competency Map, which emphasizes standardized technical content. Faculty agency to enact meaningful curricular reform is limited by public, workplace, and legal arenas (Abbott, 1988). The findings indicate that meaningful transformation in accounting education requires continued coordinated reform at multiple levels, including the bodies that influence content and pedagogy: the CPA competency frameworks, faculty development programs, and institutional support systems for DEI+ initiatives to be part of substantive curricular change. This research addresses a critical gap in the literature by examining the persistence of MCPs from the perspective of faculty who maintain and reproduce them, rather than focusing solely on the experiences of marginalized groups. It provides insights into the structural and cultural barriers that constrain faculty agency in implementing inclusive pedagogy within professionally accredited programs.

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List of Acronyms for this paper:

Full name	Acronym
Academic skill building and networking	ALIGN
Anti-biased, anti-racist	ABAR
Accounting standards for private enterprises	ASPE
Black, indigenous, people of colour	BIPOC
Chartered Professional Accountant	CPA
Diversity, equity, inclusion, decolonization, justice, and belonging	DEI+
Environmental, social, and governance	ESG
International financial reporting standards	IFRS
Majority culture perspective	MCP
Sustainable development goal	SDG

1. Introduction

The United Nations has identified education as a fundamental pillar for sustainable development, enshrining it as the fourth Sustainable Development Goal (SDG). Despite this global emphasis, significant challenges remain in both the global north and south, particularly regarding the integration of culturally responsive instruction and learning habits into higher education curricula. In Canada, these challenges are especially pronounced in postsecondary institutions, where majority culture perspectives (MCPs) continue to persist in curricular content and resource selection, even as diversity, equity, inclusion, decolonization, and belonging (DEI+) initiatives proliferate (Hamzavi & Brown, 2023; Henry et al., 2017b).

While a substantial body of literature documents the experiences of Black, Indigenous, and People of Colour (BIPOC) students and faculty—highlighting the marginalizing effects of MCPs—there is a notable gap in research that examines how and why these perspectives persist from the vantage point of those who maintain and reproduce them (Hamzavi & Brown, 2023; Park & Bahia, 2022). The normalization of MCPs is not a matter of individual bias but is structurally embedded within institutional practices and policies. Jenkins (2016) concept of a “hidden infrastructure” aptly describes how majority norms and epistemologies are privileged, often to the detriment of students from marginalized backgrounds. This hidden infrastructure shapes curriculum design, teaching practices, and the selection of educational resources, reinforcing the influence of Western-centric perspectives and marginalizing alternative ways of knowing (Henry et al., 2017b).

This research aims to address this critical gap. The central purpose is to examine how teaching faculty in Canadian higher education accounting programs perceive, experience, and participate

in the ongoing implementation of MCPs in content and resource selection, despite the presence of DEI+ initiatives at the institutional level. The research question is:

How do teaching faculty in Canadian higher education accounting programs perceive, experience, and participate in the ongoing implementation of majority culture perspectives in content and resource selection, despite ongoing DEI+ university community initiatives?

This inquiry is further supported by three guiding questions:

- 1) What factors shape faculty decisions and practices regarding the inclusion or exclusion of diverse perspectives in accounting curricula and teaching materials?
- 2) How do faculty interpret and respond to institutional DEI+ initiatives in relation to their own teaching and curriculum development?
- 3) What challenges and barriers do faculty encounter when attempting to diversify accounting curricula, and how do they navigate these obstacles?

The rationale for this research is grounded in the recognition that the perpetuation of MCPs in higher education has significant implications for educational equity and student outcomes. Previous studies have revealed persistent patterns of Western centrism across disciplines, including nursing, psychology, and accounting, and have documented how these patterns disadvantage BIPOC students by maintaining the traditional cultural status quo (Hamzavi & Brown, 2023; McCubbin et al., 2023; Pelzer et al., 2023). In accounting, the field is often viewed as objective and impartial, yet empirical evidence demonstrates that it continues to reflect Eurocentric biases, marginalizing BIPOC students and reinforcing majority culture privilege (Pelzer et al., 2023). For example, a content analysis of 351 accounting case studies published between 2015 and 2021 found that only 0.6% included underrepresented minority representation, illustrating the systematic exclusion of diverse perspectives (Pelzer et al., 2023). Additionally,

achievement gaps persist for students of colour in foundational accounting courses (Kim & Rosacker, 2024).

In turn, teaching faculty should be interested in this research because it provides an opportunity for critical reflection on their roles as both gatekeepers and potential change agents within the curriculum. By illuminating the often-invisible processes that sustain MCPs, this study encourages educators to assess their own practices and the institutional structures that shape them. The findings can inform faculty efforts to design and deliver more inclusive and culturally responsive curricula, ultimately supporting the success of all students and aligning with broader institutional and societal goals for equity and inclusion (Universities Canada, 2017).

2. Background

The perpetuation of majority culture perspectives (MCPs) in higher education programs represents a critical area of inquiry with significant implications for educational equity and student outcomes. This research builds on prior scholarship that underscores the need for research in this domain, highlighting persistent patterns of Western centrism across multiple disciplines, institutional structures, and pedagogical approaches. The literature consistently identifies the continuance of MCPs across higher education. Hamzavi & Brown (2023) reveal how BIPOC graduate nursing students experience academic environments as maintaining the traditional cultural status quo in both physical and intellectual spaces. Similarly, McCubbin et al. (2023) critique how dominant culture impacts psychology training programs, concluding that psychology training must acknowledge and address its role in perpetuating racism and structural changes are integral to mitigate it.

Similarly, although accounting has traditionally been viewed as an objective and impartial discipline comprising a specific set of competencies, including knowledge, skills, and techniques, allowing those equipped with these abilities to engage in accounting (Larson, 1977, cited in Huang et al., 2016), the field of accounting in higher education continues to experience underrepresentation of marginalized groups particularly affecting the black, Indigenous, and people of colour (BIPOC) community. These biases mirror perspectives that have traditionally centred on Eurocentric perspectives, which have marginalized minority groups from gaining equal opportunities in professional and academic advancement while simultaneously reinforcing the views of the majority culture, preparing them for a workplace that inherently favours them (Pelzer et al., 2023; Pinto & Blue, 2016). This indicates that these perspectives may not be incidental but may be systemically embedded within academic disciplines. For example, Western perspectives are particularly evident in curriculum design and content due to the historical creation of academic theories that favoured researchers from specific cultures and backgrounds. This underrepresentation of diverse perspectives is reflected in Pelzer et al.'s (2023) study, which included a content analysis of 351 accounting case studies published between 2015-2021 and found that only 0.6% (2 cases) included underrepresented minority representation. This finding illustrates how educational materials may be systematically excluding diverse perspectives. Accordingly, the persistence of dominant culture perspectives correlates with measurable disparities in academic outcomes. In a different study, Kim & Rosacker (2024) analyzed 5,128 student records and found that students of colour consistently underperformed in comparison to their peers in financial accounting courses. Together, this may suggest that educational environments centred on dominant culture perspectives may contribute to achievement gaps that disadvantage BIPOC students.

To address these identified issues related to recognizing and bridging the existing diversity gap, Campbell (2021) suggests implementing comprehensive, inclusive policies and educational initiatives that address equity and inclusion. In short, as opined by Henry et al. (2017), due to perceived Western influences in the accounting field, going forward, there is a need for more inclusion of diverse perspectives on accounting due to the changing cultural landscape of the workforce. Essentially, materials in non-professional accounting programs should reflect “those which/who matter for a more comprehensive economic, socio-political, and cultural democracy,” as argued by Sopt & Alawattage (2021, cited in Alawattage et al., 2021, p. 230).

This research is essential for understanding how one Canadian academic institution continues to promote the majority culture despite stated commitments to diversity and inclusion to represent diverse perspectives from various non-Eurocentric and Western perspectives, and to better represent diverse faculty and students’ backgrounds and global knowledges in materials and content selection. By examining these persistent patterns across disciplines, curriculum, and institutional structures, such research can inform meaningful interventions that progress the notion that a substantive transformation of higher education requires equally substantive change in curricular inclusion initiatives.

The scope of this literature review is to critically examine the persistence and impact of majority culture perspectives (MCPs) within higher education curricula, with a particular emphasis on the Canadian context and the field of accounting. Despite the advancement of diversity, equity, and inclusion (DEI+) initiatives, there remains a significant gap in research that examines how and why MCPs continue to shape academic programs and resource selection (Brito & Alcalá, 2022; Henry et al., 2017). The review synthesizes empirical and theoretical studies published between

2016 and 2024, encompassing qualitative, quantitative, and mixed-methods research. It addresses the mechanisms by which MCPs are maintained, the experiences of black, indigenous, and people of colour (BIPOC) students and faculty, and the effectiveness of institutional and curricular interventions aimed at fostering diversity, equity, and inclusion (Hamzavi & Brown, 2023; Kim & Rosacker, 2024; Lento et al., 2021). The review is particularly attentive to the underrepresentation of minority perspectives in professional programs such as accounting, the structural barriers that reinforce dominant cultural norms, and the implications for student achievement and institutional transformation (Pelzer et al. 2023; Lata, 2023).

3. Literature Review

The structure of the literature review is organized thematically to reflect the multifaceted nature of MCP in higher education. The first section, **Faculty Perspectives and Development**, explores faculty motivations, preparedness, and challenges in implementing culturally inclusive and anti-racist pedagogies (Brito & Alcalá, 2022; Lata, 2023; Williams et al., 2021; Masson et al., 2022; Pelzer et al., 2023). The second section, **Curriculum Transformation**, reviews efforts to diversify and decolonize curricula, including the integration of Indigenous and minority perspectives and the use of case studies to promote inclusion (Pelzer et al., 2023; Carroll et al., 2023; Perrin-Stowe et al., 2023; Masson et al., 2022; Pillay & Swanepoel, 2018; Lento et al., 2021; Henry et al., 2017).

This thematic organization allows for a comprehensive synthesis of the literature, drawing connections between faculty practices, student experiences, curricular content, and institutional policies. The review concludes by identifying gaps in the literature and proposing directions for

future research, particularly regarding the mechanisms that sustain MCPs and strategies for meaningful curricular transformation.

3.1. Faculty Perspectives and Development

To begin, the literature on faculty perspectives and development in higher education highlights the complex interplay between individual motivation, institutional structures, and the persistent influence of majority culture perspectives (MCPs) in curriculum and pedagogy. Brito & Alcalá (2022) conducted a qualitative study with 21 faculty members at a public university, using the Cultural Framework in Teaching and Learning and a constructivist grounded theory approach. The study found that faculty are motivated to implement culturally inclusive practices by three key elements: intent, perceived agency, and critical consciousness. However, the realization of these intentions is often hindered by significant barriers, including time constraints, lack of institutional support, and, for faculty of colour, additional emotional labour and systemic obstacles. Brito & Alcalá (2022) propose a theoretical model that explains how these factors interact to shape faculty motivation and action regarding inclusive teaching.

In addition, Lata (2023) provides a systematic qualitative review of 22 studies on faculty cultural competency preparedness in public higher education institutions where faculty demographics do not reflect those of the student body. The review reveals that long-term, voluntary diversity training is more effective than mandatory, short-term sessions in building faculty cultural competency. Faculty express a desire for professional development in this area but face challenges such as limited time and resources. The researcher emphasizes that institutional support and resources are critical for the success of faculty development programs and that

cultural competency training leads to improved teaching outcomes and greater student engagement.

The challenges of implementing anti-racist pedagogy are further explored by Williams et al. (2021), who used a collective self-study methodology to examine the experiences of three Black counsellor educators. Their findings highlight the influence of Western hegemony in the counselling canon and the limitations of traditional cultural competence models. The study identifies the "white gaze" which represents how the racially dominant group constructs and interprets reality, whereby materials, content, research, and pedagogical approaches are designed for White audiences and interests in counsellor education. In their study, they suggest that the paradoxical position of Black faculty is both hypervisible and marginalized. These dynamics create additional burdens for faculty of colour and complicate efforts to enact meaningful curricular change.

Echoing the need for more inclusive programming, Masson et al. (2022) conducted a qualitative case study of two Ontario faculties of education, focusing on the development of anti-biased, anti-racist (ABAR) stances in second language teacher education programs. The study found that while faculty and teacher candidates recognize the importance of addressing colonialism, MCPs, and representation, there is a need for more explicit ABAR training and practical implementation strategies. The research underscores the necessity of moving beyond surface-level changes to address deeper issues of equity, inclusion, and representation in curriculum design.

Finally, Pelzer et al. (2023) analyzed 351 accounting case studies and surveyed 114 accounting faculty to explore the use of case studies for underrepresented minorities in the accounting curriculum. Their findings reveal a significant underrepresentation of minority perspectives, with

only 0.6% of cases including underrepresented minority representation. Faculty identified barriers such as an overreliance on structural rather than curricular changes, the perception that diversity topics are incongruent with accounting, and unconscious bias toward the dominant curriculum. These results suggest that faculty are more likely to make superficial rather than transformational changes to curriculum content.

In sum, the existing research on faculty development in higher education identifies three main gaps. First, there is limited understanding of why faculty continue to prioritize majority culture perspectives (MCPs) in curricula, even with increased awareness of diversity, equity, and inclusion (DEI+) initiatives, especially in disciplines like accounting (Pelzer et al., 2023). Second, the emotional labour and marginalization experienced by faculty of colour, particularly when challenging dominant norms, are understudied (Williams et al., 2021). Third, a tension exists between performative DEI+ efforts and substantive curricular transformation, as many faculty opt for superficial, structural changes over meaningful curricular reform (Pelzer et al., 2023; Lata, 2023). This research addresses these gaps by conducting semi-structured interviews with Canadian accounting faculty at one university. The study will investigate decision-making processes in resource selection and curriculum design, particularly examining how perceived agency interacts with institutional policies and student perspectives.

3.2. Curriculum Transformation

The literature on curriculum transformation in higher education demonstrates a growing recognition of the need to challenge and revise traditional academic frameworks that have historically centred Eurocentric and MCPs. Multiple studies highlight that, despite the proliferation of diversity, equity, inclusion, and decolonization (DEI+) initiatives, substantive

curricular change remains limited, with most reforms focusing on minor adjustments rather than structural transformation (Pelzer et al., 2023; Perrin-Stowe et al., 2023; Masson et al., 2022).

A key area of concern is the underrepresentation of marginalized voices and perspectives in curricular materials. For example, Pelzer et al. (2023) conducted a content analysis of 351 accounting case studies and found that only 0.6% included underrepresented minority representation. Their research further identified that faculty often rely on structural rather than curricular changes, perceive diversity topics as incongruent with accounting, and exhibit unconscious bias toward maintaining the dominant curriculum. This tendency results in surface-level rather than transformational changes, perpetuating the exclusion of diverse perspectives from educational content. In a similar tone, Carroll et al. (2023) conducted a systematic literature review on the integration of diversity, equity, inclusion, and justice (DEIJ) in civil engineering curricula. Their review found that, despite widespread recognition of the importance of social justice, few universities have implemented systematic approaches to DEIJ in their programs. Most efforts were described as “tacked on” rather than embedded, and there was a notable lack of concrete implementation steps and limited representation of professors’ voices in the literature. The authors argue for a more systematic and sustained approach to curriculum transformation, emphasizing the need for faculty engagement and institutional support to move beyond tokenistic reforms.

Efforts to diversify and decolonize curricula are also evident in the sciences and teacher education. Perrin-Stowe et al. (2023) developed a framework for faculty to diversify syllabi in ecology, evolution, and life sciences, emphasizing the importance of collaborative syllabus development, resource evaluation, and sustainable implementation strategies. Their

recommendations include preparing faculty and institutions for change, providing guidelines for respectful engagement with BIPOC perspectives, and establishing tools for ongoing curricular transformation. Similarly, Masson et al. (2022) examined the development of anti-biased, anti-racist (ABAR) stances in second language teacher education programs. Their qualitative case study revealed that while faculty and teacher candidates recognize the need to address colonialism, MCPs, and representation, there is a pressing need for explicit ABAR training and practical strategies for implementation. The study underscores the importance of moving beyond intercultural competence to explicitly address equity, inclusion, and racism in curriculum design.

The literature also points to the necessity of balancing Western and non-Western knowledge systems in curriculum transformation. Pillay & Swanepoel (2018) explored the experiences of higher education teachers in decolonizing a Bachelor of Education honours curriculum in South Africa. Their findings highlight the importance of dismantling Eurocentric knowledge power and fostering collaboration among stakeholders to achieve a curriculum that values both African and Western knowledge systems. Lento et al. (2021) further emphasize the need for Indigenous perspectives in accounting research and education, noting that accounting has historically served as a tool of colonial control and that there is a declining research output on Indigenous peoples in the field. Reflecting similar findings, Henry et al. (2017) examined the effectiveness of equity policies and initiatives in Canadian universities, finding that most institutional efforts remain performative rather than substantive. Their mixed-methods study revealed that, despite decades of equity initiatives, the influence of MCPs in academia persists, and there has been limited institutional transformation. This suggests that the curriculum requires not only changes in course content but also a fundamental shift in institutional culture and power dynamics.

Collectively, these studies reveal that while there is increasing awareness of the need for curriculum transformation, significant barriers remain. The existing research on curriculum transformation highlights three critical gaps. First, DEI+ initiatives frequently remain performative, failing to disrupt entrenched Eurocentric norms and power dynamics (Henry et al., 2017; Cranston & Bennett, 2024). Also, faculty face structural and individual cognitive barriers such as unconscious bias, perceived incongruence between DEI+ topics and disciplinary "objectivity," and a lack of actionable strategies as identified in current research (Masson et al., 2022; Pelzer et al., 2023). This research addresses these gaps by employing investigative frameworks to analyze institutional mechanisms perpetuating majority culture in Canadian accounting education. Through faculty interviews and discourse analysis, it identifies linguistic patterns and proposes pedagogical strategies, bridging individual agency and systemic reform (Perrin-Stowe et al., 2023; Pillay & Swanepoel, 2018).

4. Theoretical Framework: Abbott's System of Professions in Accounting education

This research study borrows from Abbott's System of Professions to provide a robust analytical lens for examining accounting education in Canadian higher education. Abbott's (1988) framework centres on the "public area" as a social field where professions stake jurisdictional claims, asserting legitimacy and authority through institutional and societal mechanisms. In this framework, Abbott (1988) continues that "jurisdictional contests" within professions such as accounting negotiate and defend the boundaries of their expertise, shaped by regulatory mandates and evolving societal needs. This aligns with research in Canadian accounting education emphasizing that majority culture perspectives (MCPs) and diversity, equity, and

inclusion (DEI+) efforts are not merely the products of individual bias but are embedded in institutional structures, curricular choices, and resource selection.

In turn, this framework enables a multi-level exploration of how accounting educators navigate and reconstitute professional norms. It provides an examination into how pedagogical practices and curricular decisions both reflect and contest the boundaries of professional authority and societal expectations. Such an approach illuminates the tension between preserving established epistemologies and fostering curricular transformation toward inclusivity and equity, which is an ongoing challenge within Canadian accounting programs.

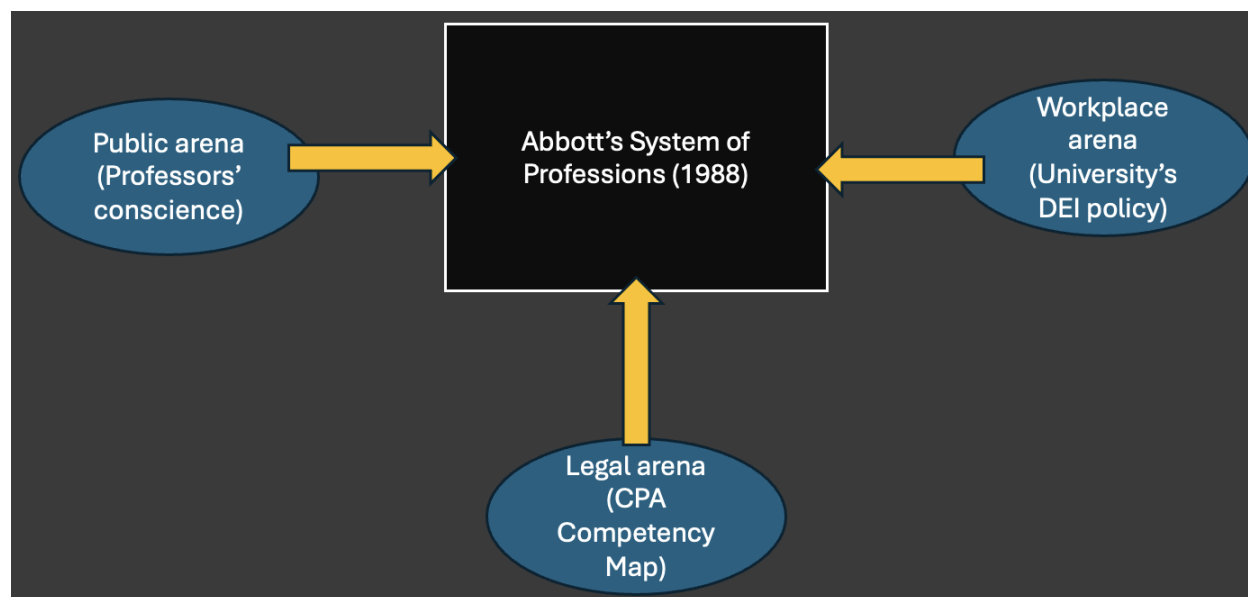
Consequently, the integration of Abbott's System of Professions offers one way to understand accounting education as a socially embedded, reflexive process shaped by reciprocal interactions among teaching faculty, the institutions that govern accounting programs, and the broader public.

4.1. Foregrounding Abbott's System of Professions in accounting education analysis

Abbott's System of Professions (see Figure 1: Abbott's System of Professions) offers a profession-specific theoretical framework for the study of tensions between CPA (Chartered Professional Accountants) Ontario/Canada's regulatory authority and university DEI policies in accounting academia. His primary analytical unit is the *jurisdiction*, which he conceptualizes as the socially negotiated authority over a domain of work, contested and defended within a dynamic system of interdependent professions (Abbott, 1988). This makes his framework directly applicable to the jurisdictional disputes between professional bodies and academic institutions over curriculum design, evaluative criteria, and ethical standards. Abbott's explicit focus on inter-professional competition, legal codification, and settlement types (e.g., full control, subordination, intellectual division) offers a more targeted lens rather than other

theoretical frameworks like Bourdieu’s macro-level emphasis on capital, habitus, and symbolic power, for example, similarly discussed in Heinzelmann et al.’s (2024) research.

Figure 1: Abbott’s System of Professions



Moreover, Abbott’s (1988) model explains how these jurisdictional arrangements are embedded in broader institutional logics, including shared belief systems that guide organizational practice. In Canadian accounting education, the CPA “competency map” reflects a professional logic rooted in technical standardization, while university DEI policies express an academic–societal logic prioritizing inclusivity and equity. Abbott’s system approach shows how shifts in one logic, such as professionalization reforms under CPA can provoke reactive adjustments in the other, as discussed by Lounsbury (2002), producing ongoing negotiations over authority and legitimacy.

In addition, Abbott’s framework has been applied beyond accounting. In public sector auditing, Gendron et al. (2007) analyze how Alberta’s Auditor General constructed a new jurisdiction in performance measurement by anchoring claims to global networks of “good practice” and

resisting competing claims from program evaluators. This parallels accounting education's negotiation between professional accreditation's prescriptive standards and universities' DEI-driven pedagogical autonomy.

Similarly, Lounsbury (2002) study of finance demonstrates how institutional transformation, specifically, a shift from regulatory to market logics, can enable new professional associations and jurisdictional claims. This mirrors the incorporation of DEI imperatives into accounting curricula, where institutional change creates openings for redefining legitimate educational content.

Finally, Suddaby et al. (2009) show how organizational context mediates professional values in accounting, with hierarchical position, work content, and firm type influencing adherence to professional logics. This insight aligns with the diversity of responses among accounting educators, whose dual accountability to CPA Ontario/Canada and university governance shapes their position in the jurisdictional settlement space Abbott describes.

Altogether, Abbott's system of professions offers a historically grounded and relationally sensitive lens for examining the contested intersection of professional regulation and academic governance in accounting education.

5. Understanding Chartered Professional Accountant (CPA) Governance and oversight

CPA Canada, the central organization responsible for regulating, standardizing, and continually evolving accounting practices and professional education in Canada, has emerged through deliberate unification, stewardship, and advocacy. The transition from multiple legacy designations to a unified CPA credential was driven by the need for greater consistency,

credibility, and public trust within the profession. This consolidation, according to CPA Ontario (2023a), sought to minimize fragmentation and establish a common framework for ethical conduct, technical proficiency, and mobility across provincial jurisdictions.

Moreover, core to CPA Canada's governance is its mandate to set rigorous standards for both practice and education. The organization collaborates with provincial bodies and aligns with international organizations to oversee a harmonized qualification process that includes prerequisite coursework, the CPA Professional Education Program (PEP), and the Common Final Examination (CFE). This process ensures that all candidates demonstrate a consistent level of competency and ethical integrity, regardless of their province of origin (CPA Ontario, 2023a; CPA Canada, 2024). Accordingly, CPA Canada (2024) iterates that accredited post-secondary programs are recognized and coordinated to facilitate streamlined pathways to certification, further reinforcing national standardization, which is valued by employers and supports global mobility.

CPA Canada also acts as a thought leader, responding to emergent societal and economic needs by integrating innovation and technological adaptation into its professional standards while remaining committed to public protection and ethical leadership. As discussed by CPA Ontario (2023b), provincial organizations, such as CPA Ontario, maintain regulatory responsibility for credentialing and member discipline but operate within the broader governance and strategic framework established by CPA Canada. Importantly, CPA Canada strategically governs the accounting profession by unifying education, practice standards, and regulatory mechanisms to enhance public trust and professional excellence. Though recent organizational discussions have focused on finding the right balance between provincial autonomy and national standards, they

do emphasize the importance of a unified professional framework for education and practice across the nation (CPA Ontario, 2023a; CPA Ontario, 2023b).

6. Methodology

6.1. Research design and paradigm

This study adopts a qualitative research design grounded in the constructivist paradigm, which emphasizes the co-construction of meaning through participants' experiences and social contexts (Schwandt, 2000). According to Schwandt (2000), constructivism asserts that "meanings are constructed by human beings as they engage with the world they are interpreting" (p.189). This paradigm is particularly appropriate for investigating how accounting professors interpret and enact their roles, as it foregrounds the subjective and contextualized nature of their professional experiences (Ahrens & Chapman, 2006). In turn, this approach is particularly valuable for addressing educator and policymaker concerns, as it produces findings that are contextually relevant and actionable to narrow the gap between the two.

Semi-structured interviews are employed as the primary data collection method, enabling in-depth exploration of professors' perspectives on accounting education and practice. Ruslin et al. (2022) note that semi-structured interviews allow researchers to examine individuals' viewpoints while providing opportunities for clarification and inquiry, making them well-suited for capturing the nuanced insights of academic professionals. Further, semi-structured interviews enable the collection of open-ended data, to investigate participant opinions, emotions, and convictions regarding a certain subject, and to explore private and potentially sensitive topics (Dejonckheere & Vaughn, 2019). This approach is particularly effective in qualitative research, as it combines a flexible interview protocol with the ability to probe and follow up on responses,

allowing for both structure and adaptability (McIntosh & Morse, 2015). As Dejonckheere & Vaughn (2019) emphasize, “semistructured interviewing can be a powerful tool...to understand the thoughts, beliefs and experiences of individuals” (p. 1). Moreover, semi-structured interviews are recognized for their capacity to elicit rich, nuanced data that is essential for understanding complex organizational phenomena, making them highly relevant for accounting research (Ruslin et al., 2022). As such, their adaptability and depth ensure that the research captures the complexity and context-specificity of participants’ experiences.

In addition, data were analyzed using reflexive thematic analysis, which supports the constructivist emphasis on meaning-making by facilitating the identification and interpretation of patterns across the dataset, as discussed by Braun & Clarke (2019). These researchers highlight that thematic analysis provides a versatile and accessible method for analyzing qualitative data, making it ideal for research aiming to understand complex academic phenomena. Together, by focusing on accounting professors as participants, this research design, which is anchored in constructivism and utilizing semi-structured interviews with thematic analysis, enables a nuanced understanding of how educators construct and interpret their professional realities.

6.2. Ethical Approval and Informed Consent

Ethical rigour is fundamental in qualitative research involving human participants. To begin, approval for this study was obtained from the university’s research ethics committee, reflecting the necessity of institutional oversight in qualitative inquiry (Haggerty, 2004). Upon approval for the research protocols, consent form, demographic questionnaire, and interview questions, all participants received a comprehensive briefing about the study’s purpose and procedures. In addition, their rights and both written informed consent and audio/video recorded consent were

secured for participation. These procedures ensured that participant engagement was in line with recommendations for protecting anonymity and confidentiality (Sanjari et al., 2014).

Furthermore, the researcher ensured that both interview questions and the demographic questionnaire (Appendix 1: Interview questions and Demographic questionnaire) were reviewed and approved by the ethics committee to ensure procedural integrity and minimize potential bias (Walker et al., 2005). This approach aligns with the assertion that “ethical review is essential to ensure that research participants are protected and that the research is conducted with integrity” (Walker et al., 2005, p. 40).

6.3. Procedure

With discussion with the supervisor, purposive sampling was selected due to the scope and time constraint of the research project. Purposive sampling allows researchers to intentionally select participants who are most likely to provide relevant and in-depth information aligned with the study's objectives (Etikan, 2016; Palinkas et al., 2015). This approach is particularly suitable when the research aims to explore complex phenomena, such as the implementation of institutional DEI+ policies, where depth and richness of data are prioritized over statistical generalizability.

With help from the professors in the researcher's program and department, 38 professors from the Administrative Studies department and the Business school were contacted by email to participate in interviews. (It is important to note for transparency that five professors were the researcher's instructors in previous coursework, and three professors were new acquaintances to the researcher from an international research symposium.) These two complementary groups provide students with different pathways to various accounting degrees. As well, faculty from

each group can teach courses across either department. (See Appendix 2: Comparison between the Administrative Studies Department and the School of Business).

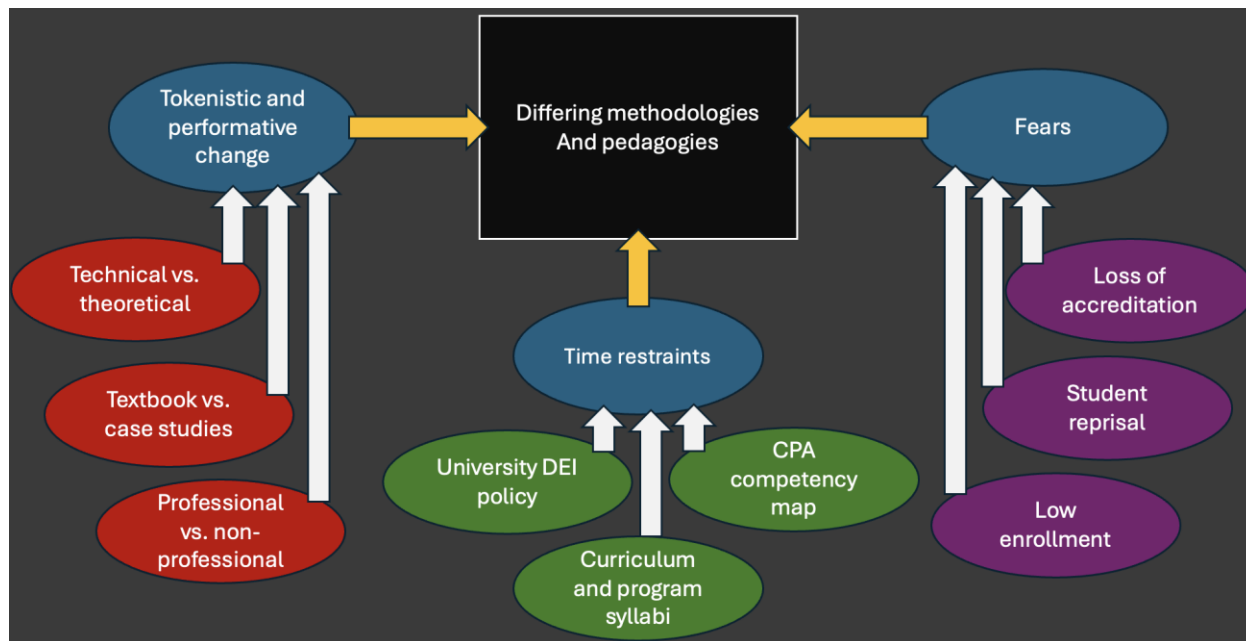
These professors were provided with the context of the study and interview procedures. (See Appendix 3: Email scripts) From the initial contact, 13 professors responded. With their expression of interest, they were emailed the Consent Form, Demographic questionnaire, and the interview questions along with their interview time preference sheet. The completed forms and proposed interviews were subsequently sent back to the researcher via email. From the initial 13 who responded, only 11 chose to continue with the research. One professor responded in written answers to the interview questions, but their experiences focused outside of the accounting programs. The other professor declined to continue with the process for personal reasons. The remaining professors were interviewed according to one of the three times they had proposed. (See Appendix 4: Professor profiles)

433 minutes of interviews with an average of 39 minutes per interview were recorded and subsequently transcribed. In cases where participants declined recording, automated transcripts were generated through Zoom, and comprehensive notes were taken, verified with participants, and integrated into MAXQDA for thematic analysis. For the professors who consented to recordings, the transcriptions were processed by MAXQDA, where thematic analysis was conducted to develop insights for the study's findings. Then, thematic analysis, following Braun & Clarke (2019) framework, was then used to systematically identify and interpret patterns and themes within the data, facilitating an investigation into faculty perspectives and DEI+ content.

7. Analysis and Findings

To begin, it is important to recognize that the small sample size of interviews limits the ability to draw broad generalizations. Nevertheless, despite variations in professors' perspectives, methodologies, and pedagogical approaches regarding DEI+ integration in programs and classrooms, all participants acknowledged that there is an importance and space for DEI+ content within the university context. Further, from their interviews, the results of the semi-structured interviews (see Table 1: Summary of Codes) identify three core thematic categories emerging from interviews with Canadian accounting faculty teaching methodologies, time restraints, and prevailing fears. First, differing teaching methodologies and pedagogies illustrate a tension between technical rigour and attempts at inclusive pedagogy; while faculty recognize the need for culturally responsive instruction, they report relying on standardized materials provided for CPA Competency Map priorities, particularly in professional programs. Second, time restraints reflect the constraints imposed by both university and CPA accreditation requirements in terms of semester and degree requirement time frames, often resulting in limited curricular flexibility and reinforcing established MCPs in content selection. Last, fears concern potential loss of accreditation, dilution of technical standards, and the risk of superficial DEI+ reforms perceived as tokenistic rather than transformative. Collectively, these themes highlight persistent barriers to substantive curricular innovation, demonstrating that faculty agency is constrained by intersecting structural, professional, and cultural forces. Thus, the summary of Codes (Table 1) highlights the complex landscape faculty navigates in teaching Canadian accounting.

Table 1: Summary of Codes (Thematic analysis)



7.1. Professors' teaching perspectives and methodology

The evolving landscape of accounting education can be shaped by the intersection of DEI+ university policies and the enduring influence of professional standards, including those articulated by CPA Canada and its CPA Competency Map. From the university institutions' point of view, they have developed increasingly robust DEI policies, including curricular audits, cultural competency initiatives, and supports for BIPOC students and faculty, reflecting public and civic responsibility (Hamzavi & Brown, 2023; Henry et al., 2017).

As an example, Professor 4 states, "I'm trying to be aware of the diversity of the class, right. And so, I'm trying to make sure that the ... that everybody in the class feels safe. Everybody in the class feels included. So, you know, if I can't find content about something, I will mention it in class." This reflects the idea that in classes, professors are aware that there is a conscience effort to have students feel included and have their points of view reflected in class content. However,

how this idea is included at the post-secondary level differs. In terms of teaching methodology, one group believes it should be included in accounting courses while the other believes that it should be taught in other courses, outside of accounting. For example, in the former group, Professor 4 continues,

So I encourage students when they're doing like the group project in the master's course, to pick a company from the country that you're from, like it's a group project. One of you must be not from Canada. Like, please don't pick a Canadian one. They've all be done anyway, right? [...] Pick a company from a country that you're from. Right. And so that encourages people to understand that accounting is contextualized. It is enmeshed with, um, questions of power at the local level in every country. Right. It [represents] the dominance of certain ethnic groups over other ethnic groups [and] is part of the story of accounting, and that needs to be brought out. For example, does the accounting software not permit you to put commas where you want to? If you're from India, right. Do you think that's not ethnicity? Of course that's about ethnicity, right? So, there's all these kinds of things that students need to be aware of.

Conversely, from the latter group, Professor 5 opines that DEI+ should not be in professional accounting courses:

I do not believe we need such distinction in the course. I think, you know, if you're interested in this, it's probably in the general education classes [that are required by all students to study] that you should get your education, you know, your training on diversity and ethnicity as so on, not in a professional designation program. This is, by the way, you know, qualifying you broadly to, to work all around the world in any

culture. So, I, you know, so, the answer is, I think, do I think there is enough ethnically diverse material? To me, it's like either I say yes, or I say not applicable. But I'm not there looking in books and say, wow, I wish it were more diverse [...] I would be very upset that a colleague would spend a lot of time on DEI and neglecting mandatory knowledge. Uh, so program requirements is the first [priority].

Echoing this sentiment, Professor 2 states,

So if it's if it's if it's a course that's more like I need to teach you some technicals. Like that's probably there's not that much wiggle room to throw in like controversial discussions. There might be like like facts and awareness. Like I wouldn't like shield them from things if, if it was relevant. But it's not like we would start a debate in an accounting class about something that might be social, like, you know, it's not a it's like it's there's a, there's a place for it. And if it's not in an accounting class, then it's not going to be turned into a social justice course either. (P2- 2025APRPD70066K, Pos. 32)

As noted between the two dichotomous approaches, how DEI+ content is represented in course materials is contentious. For one group of professors, they follow what the CPA competency map requires. As discussed by Elbarrad & Belassi (2023), CPA Canada and its provincial affiliates wield considerable influence over university accounting programs through its articulation of competency standards and eligibility requirements for professional entry, so the university professional accounting programs must comply with CPA's prescribed curriculum and proficiency expectations to maintain accreditation and ensure that graduates are eligible for the CPA designation.

For professional programs, particularly those accredited by CPA Ontario/Canada, there exists a curricular alignment with the CPA Competency Map and with evolving regulatory standards such as International Financial Reporting Standards (IFRS). As such, professors are required to ensure that students achieve not only technical competence but also proficiency in ethical reasoning, public interest awareness, and regulatory compliance (Brouard, 2021). This frequently results in a teaching approach that emphasizes either the theoretical or technical aspects of accounting. This leads to programs focusing lower years of the undergraduate degree for technical aspects of accounting, while upper and graduate years include theoretical critical analysis. For instance, Professor 8 opines that:

[with the] undergrads, I'm more focused on technical content, and with the master's program, I'm more interested in the contextualization of the accounting information. They continue that “[the] undergraduate level tends to be very didactic. This is what you need to know. This is what you need to do. This is the calculation that goes with x. And I think then it's our choice then to say either I'm just going to go with this, or I'm going to give these young people enough information.

Despite mounting calls for equity and inclusion across the Canadian higher education landscape, CPA Canada’s competency frameworks have thus far provided minimal explicit direction or substantive integration of diversity, equity, inclusion, and belonging (DEI+) principles (Brouard, 2021). Recent analyses of the CPA Competency Map underscore that, although some non-technical enabling competencies such as teamwork and ethics are acknowledged, there remains a notable absence of actionable, measurable DEI+ learning outcomes or assessment rubrics within the framework itself (Elbarrad & Belassi, 2023). As a result, curricular reform that aims to promote DEI+ is often deprioritized in accounting programs, with faculty and universities

incentivized by legal and regulatory accreditation regimes to emphasize only the content directly stipulated by CPA standards.

7.1.1. Tokenism and performative inclusion

From the overarching theme of teaching methodology, three contributing factors emerged: tokenism and performative inclusion, time restraints, and fears. The first area of interest was tokenism and performative inclusion.

Tokenistic and performative approaches to DEI+ were evident in both the design of accounting teaching materials and the ways publishers and faculty attempted to diversify curriculum content. These practices tended to reproduce majority culture perspectives through symbolic changes to examples and protagonists, rather than substantively transforming case content, conceptual framing, or pedagogical purpose (Henry et al., 2017; Pelzer et al., 2023). As Hamzavi & Brown (2023) discussed, such performative inclusion reinforced the systemic infrastructure of Eurocentric norms in accounting education, even as institutions publicly emphasized equity and inclusion.

Professor 4 notes:

I mean, when you look at some of the repositories, like Harvard, Harvard University Publishing, or, um, you know, Wiley or McGraw-Hill, they think it's really diverse by when they change the name of the protagonist in the case to be an ethnic name, but nothing's changed. (..) So it's, it's it's pretty weak. (P4- 2025CPR100619G, Pos. 61)

Seemingly frustrated at the lack of diverse resources, Professor 4 continues:

having said that, like, I don't know where I would look for culturally diverse, ethnically diverse, gender diverse accounting content. The main publishers put lipstick on it, right? They just like like as I said, they changed the name of the protagonist in the case to Abu. Oh, isn't that isn't that inclusive? Or they make the CEO a woman, right? That's an astonishing twist of of the tale that we hadn't expected. Oh my goodness, we're being so inclusive. (..) I would like I don't know how you go about developing this material and publishing it. Like, even if, even if we were to get suppose all the accounting people at [the] University got together to develop specifically a set of cases that represented diversity. (..) How would we get that out there for other people to use? What publishing company is going to take that on and promote it? When there are established case books that other other universities have been using for years, and why should they switch to ours? Right. So there's these four questions.” (P4- 2025CPR100619G, Pos. 67)

Professor 4 suggested that simply replacing a main character’s name with an ethnic name or making the CEO a woman, while leaving all underlying assumptions, decision contexts, and power relations untouched, characterizing this as “lipstick” on otherwise unchanged narratives. This concern aligns with Pelzer et al. (2023) content analysis, which showed that only 0.6% of 351 accounting case studies included any representation of underrepresented minorities, suggesting that minor surface modifications do not alter the fundamentally mono-cultural structure of most teaching cases. By signaling inclusion through names and character labels without shifting whose experiences, risks, or constraints are centered, Henry et al. (2017b) opine that such cases function as tokens that legitimize the status quo rather than challenge majority culture perspectives. As opined by Professor 9, “a lot of other professors, they would, um, also think that when it comes to foundational accounting courses, it's not that there's not enough

room, but so far a status quo that's been the case that we want to focus on the key accounting concepts and the basics. [...] So it's not going to leave us with a lot of room or leeway to talk about cultural differences and incorporating into accounting, per se.”

Following the trend to follow the status quo, research on curriculum transformation notes that many DEI+ concepts in professional programs are superficially included and remain disconnected from the core conceptual architecture of courses (Carroll et al., 2023). For Professor 4, even faculty-led efforts to design more diverse cases were constrained by questions of dissemination, commercial uptake, and the dominance of established casebooks, raising doubts about whether publishers would promote materials that meaningfully disrupt existing canon/ Following Professor 4's discussion of culturally diversified material selection, Professor 8 adds the difficulty with creating culturally diverse materials through their own experience:

I felt like everything was aimed at kind of your, you know, average white, middle class, privately educated, you know, young man. Um, that's how I felt. [...] that's how I felt, because all of the examples were of, you know, white men, CFOs, you know, and white male CEOs. [...] And we were frustrated by that. And we said, let's go out. Let's broaden this search. Right. Let's let's bring in examples from India and China and Sri Lanka and, you know, and let's try and, you know, let's try and use academic research, which isn't just solely focused on US markets and UK markets and Canadian markets. And do you know what Danny? A it was really hard. Um, it was really hard to bring those examples in ... and it was also really hard to make them fit. (P8- 2025MPR124069B, Pos. 17)

Even when there is a resource created and available, there are difficulties with it in terms of how to use it and have it fit in with course objectives. Upon finding one source, Professor 1 discloses the source was an:

interesting accounting textbook. And each and their approach was to incorporate globalization theme, like each chapter they focused on, like when they are teaching intro financial accounting, like for example. I think accounting cycle transaction recording, they will focus on different examples from, for example Asia and another chapter, they look [at] Europe. Another chapter they looked at Africa. So then ... the pro aspect of globalization, [but] that the problem is integration. Okay. Because at the end, this textbook have to provide an integrated understanding of how business practice works so that because of this, absence of integration, their textbook was not very popular. (P1- 2025TCD1100618N, Pos. 46)

We notice that even when diversity is at the core of materials development, it can be difficult for professors to use for their own course, bringing to light the questions that Professor 4 had mentioned earlier.

Conversely, performative inclusion was also evident in how faculty conceptualized the role of diversity within teaching methodology and classroom practice. Professor 5 noted, "I certainly like that, you know, it's not always John. That's the name in the textbook example. And it's maybe sometimes Yoko or something else, but really, it doesn't really matter anyhow, at the end of the day" preferring that the textbook examples sometimes used non-Western names, but this made no substantive difference to the learning experience because the underlying accounting

problems, assumptions, and evaluative criteria remain unchanged, rendering the identity of the protagonist irrelevant to the technical task of accounting concepts and principles.

This perspective mirrors broader patterns in the literature, where DEI-related content is treated as peripheral to accounting, reinforcing the perception that socio-cultural considerations are extraneous to professional competence (Pelzer et al., 2023; Lento et al., 2021). In such contexts, as discussed by Henry et al. (2017) and Pelzer et al. (2023), performative inclusion manifests when instructors gesture toward diversity through examples or brief discussions, while teaching methods, assessment structures, and case analyses continue to privilege MCPs and treat neutrality as synonymous with western technical standards.

7.1.2. Time constraint for material selection

Accounting professors in this study consistently framed curricular change as constrained by insufficient time to redesign materials while maintaining accreditation demands and research expectations. This sense of chronic time scarcity, as discussed by Brito & Alcalá (2022) and Lata (2023), shaped their strategies for integrating new or more inclusive content, often resulting in incremental rather than wholesale revisions to course resources.

Accordingly, Professor 4 notes:

I am looking at each of the modules and saying, well, which one will I change out this term? Right. There might be 1 or 2 that I want to bring new examples into. Change it to a different case. Make it more up to date. Make it, uh, maybe emphasize something that was missed in the last class. Like maybe last time I taught the course. Um, there wasn't a lot about gender, and I thought that that might have made the course more interesting. So I'll

try to find an example, an accounting example that ties into that topic. So it's always about trying to make sure that the course is rich enough from beginning to end, not just about making sure I cover technical content. If I can't find content about something, I will mention it in class. (P4- 2025CPR100619G, Pos. 14)

Professor 4 described a process of selectively modifying only one or two modules each term, rather than attempting a comprehensive overhaul of course materials. This professor emphasized the need to “change out” specific cases or examples to make the course more current or to address previously neglected dimensions, such as gender, while acknowledging that these adjustments occur within a tightly constrained temporal window. The focus on ensuring that the course remains “rich enough from beginning to end,” without sacrificing technical coverage, reflects the broader tension identified in the literature (Lata, 2023; Pelzer et al., 2023) between aspirations for inclusive pedagogy and the practical limitations imposed by heavy teaching and accreditation workloads.

In addition, the perceived time cost of revising entire courses also produced resistance to changing foundational materials such as textbooks or casebooks. Professor 4 continues:

“Changing my textbook means I've got to change at least evaluate everything in the course. It's a huge amount of work. So, you know, getting somebody in, you know, New York State to adopt our casebook because it includes a lot of, you know, inclusive content. They're looking at that and saying, well, are any of these examples American? Um, you know, why should I, you know, change from the textbook and the casebook that I've got now. And, you know, I've got all I've got all my final exams geared towards this material.

Why should I change something? So it's very, very sticky.” (P4- 2025CPR100619G, Pos. 69)

Professor 4 notes that adopting a new text would necessitate re-evaluating “everything in the course,” including alignment with existing exams and assessments, and therefore represented “a huge amount of work” that many colleagues may be unwilling or unable to undertake within current workload expectations. This professor further suggests that, even when alternative resources promise greater inclusivity, potential adopters question whether the benefits justify the extensive time required to rebuild exams and teaching materials around a new text.

As such, these types of concerns echo broader findings that professional and accredited programs are particularly “sticky,” as alignment with competency maps and high-stakes assessments locks in existing materials and discourages experimentation (Elbarrad & Belassi, 2023; Lata, 2023; Suddaby et al., 2009). Time, in this sense, becomes a mechanism through which institutional and professional logics stabilize majority culture perspectives in the curriculum, because the labour required to shift away from established resources can be perceived as prohibitive.

As time is carefully allotted for curriculum, materials, and content development, Professor 10 states:

“I choose course material for all my courses, and I re-evaluate regularly, so... Uh, if I chose a textbook, you know, a couple years ago, I would just, you know, update that, so... pretty much every course I've taught, I've either created, so I've had to develop my own material, so it's not like a standard course that I just walk in and, you know, somebody hands me the outline. Um, and in terms of considering, there's a couple things that I do. So, that may not have a lot of impact, or, you know, may not be tied to what your research is

about, um, but certainly I want things that are, you know, applicable. I want students to be able to apply concepts as opposed to just theoretical. So I'm looking for stories. Cases, you know, real examples where they, you know, can apply the materials.” (P10-2025MCD1000619F, Pos. 20-23)

With time restraints, Professor 10 suggests materials and content creation be divided over several terms:

I don't have time to revamp everything, you know? Um, and so what I often encourage people to do is say, we don't have to revamp everything. Maybe one week, maybe two of your lectures, like. You incorporate, and then you move. Like, it's when you try to... I gotta redo everything from scratch. That's what becomes daunting, and you don't have the time to do it.

Professor 10 reinforced this theme by explicitly connecting time constraints to the scope of feasible curricular change. Although this professor regularly re-evaluated course materials and expressed a preference for current, applied cases over outdated examples, they acknowledged that the volume of work involved in “revamping everything” made comprehensive redesign unrealistic within the confines of academic workloads. Instead, the professor advocated a pragmatic, incremental approach rather than attempting to rebuild entire courses at once.

7.1.3. Fear

From the interviews, a professor’s reluctance to integrate DEI+ perspectives into accounting curricula can be shaped by a pervasive fear of failing to meet professional accreditation expectations, diluting technical content, and provoking student or public reprisal. This fear is intensified in CPA-accredited programs, where the CPA Competency Map operates as a

jurisdictional framework that constrains faculty autonomy (Abbott, 1988) and reinforces the prioritization of standardized technical content over inclusive pedagogy (Elbarrad & Belassi, 2023; Pelzer et al., 2023). Within this environment, Yates & AL Mahameed (2023) opine that professors perceive that any significant diversion from prescribed competencies toward DEI-related content risks compromising program legitimacy, student preparedness for professional examinations, and, ultimately, the maintenance of CPA accreditation.

As an example, Professor 11 expresses the fear of not adding value in the context of accounting principles:

A lot of professors have that... is kind of this big struggle, right, between What are the expressions of the CPA, and what do I need to make sure that students get, and not to jeopardize the accreditation process in those professional programs. As opposed to, well, I want to do this, I want to do all this, but I don't know if I can. I think it's the degree, how much you incorporate. As well, in that, because... if you are... trying to incorporate as part of your case studies, and adding that material in there that will help [...] [The] CPA learning map is my key objective that I want them to hit those. So I want to make sure that with that purpose in mind, trying to include, incorporate EDI-related materials and information will not, uh... dilute the content.

Right? And I think putting in that balance. And I think staying ahead a little bit, and leveraging resource from CPA, which is now trying to publish and educate us as a CPA community. (P11- 2025KCD1215618Y, Pos. 207-209)

Accordingly, Professor 11's concern about "not jeopardizing the accreditation process" exemplifies a broader professional anxiety that the inclusion of DEI+ topics could be interpreted as diluting the technical rigour required by the CPA learning map, rather than as a legitimate expansion of professional competence (Pelzer et al., 2023).

Further, Professor 11 continues that:

it takes a lot of effort, too, from the professor's side, right? It takes a lot of us, ourselves, being... understand, have that understanding, have that training to recognize, okay, these are the key topics, that these are the key elements that we should be focusing on. And also, it depends on the coursework. Right? When I say course for our story, it's more like the topic that you're teaching. Because financial reporting might more folks can have more relevance on talking about ESG (Environmental, social, and governance), whereas management and accounting might not so much. Right? Um... So, it depends on the course that you're... you're assigned it to. Yeah. How you want to incorporate it. And the value add, right? Like... if I'm just adding in an example just because. Then it's also... definitely not too much value for the student. (P11- 2025KCD1215618Y, Pos. 190-199)

This related dimension of fear concerns professors perceived lack of expertise in DEI+ and ESG topics and their apprehension about being seen as underprepared to facilitate complex discussions about race or social justice, especially when their own training has emphasized quantitative and regulatory aspects of accounting (Oleson et al., 2014; Lata, 2023). This concern appears in Professor 11's observation that meaningful integration of EDI content "takes a lot of effort" and requires training to identify and prioritize key topics, as well as in broader interview data showing that faculty fear "bringing in some content and topics they feel they don't know

much about,” particularly in relation to social issues and culturally sensitive case materials (Pillay & Swanepoel, 2018; Masson et al., 2022). Professor 8 adds that the onus is often on the professors themselves, adding, “it's just that if we if we want cogent, thoughtful, reflective understandings of being in a classroom and handling these super sensitive questions. Um, yeah, we've got to do it ourselves.” In turn, professors fear that attempts to integrate DEI+ perspectives without adequate preparation can expose them to critique from students for inauthentic or shallow engagement, as argued by Brito & Alcalá (2022) further discouraging substantive curricular experimentation (Martinez et al., 2023).

This fear of student reprisal is discussed by Professor 8 exemplifying:

these awful, awful things like rate my professor, which is poison. Poison in the ink. I mean, it is dreadful [...] I think as a younger professor starting off in life, I think that probably like, probably until you get tenure, you probably have to be really, really careful. Yeah. I would guess you have to be really, really careful. And it doesn't matter again, your own ethnicity, you know, your own skin color, your own culture, your own background, your own sexuality. I don't think it matters. I think you still have to be extremely careful. (P8-2025MPR124069B, Pos. 50).

These concerns are legitimized through the large foundational accounting courses, where anonymity and classroom dynamics intensify; this anxiety is magnified, leading some professors to avoid social issues entirely (Pelzer et al., 2023; Perrin-Stowe et al., 2023) in lower-level courses and reserve contextual or critical engagement for smaller, upper-year or non-professional offerings.

This can result as noted by the professor's experience with lower demand and enrollment in theoretical accounting courses that critically interrogate accounting's social and political dimensions. Professor 10 discusses the differences in accounting practices across the world and the lack of student interest in these types of courses:

You know, things like that, you know, they put the employee up as high as the shareholder, whereas in North America, we don't do that. In Italy, most of the big companies are still tightly family-owned, so their stock market is not as... It's not as diverse as ours, you know, or I guess, you know, spread out, I guess, in terms of ownership, right? So, those kinds of things will drive that. And so IFRS was challenging. And so what we have is now you have more constituents having to reach consensus.

Professor 10 continues with the impact of these theoretical accounting implications:

[...] like I said, the problem with this, if we're, like, in my accounting theory, we talk a lot about it, but that's not a course that a lot of students take. The other [parts of] accounting, this is really not discussed, because it's about how do you pass the CPA exams, so you're not tested on that kind of stuff, do you know what I mean? So then, none of the cases really bring in, you know, the interpretation of someone in the U.S, or they're not dealing with that. So it's unfortunate [...] because what they're trying to have the students know is ASPE (Accounting Standards for Private Enterprise), you know, the one for the smaller organizations in Canada and IFRS, so they could do an exam and apply those concepts. So they don't really get into... they don't have the time to get into the standard-setting process. And the different points of view, which is unfortunate. And like I said, I used to do it in accounting theory, but accounting theory is not a required accounting course, so the

demand for that course is low. And it's just the way it is. (P10- 2025MCD1000619F, Pos. 206-223)

Consequently, Professor 10's comments regarding accounting theory illustrate that courses dealing with standard-setting, international perspectives, and broader interpretive issues are often electives with "low" enrollment and no compulsory status, even though they are the primary spaces where questions about diversity, governance, and alternative viewpoints can be meaningfully explored. This pattern is consistent with literature (Pelzer et al., 2023; Lento et al., 2021) indicating that MCPs remain entrenched when critical content is relegated to optional or peripheral courses rather than embedded within core professional curricula.

8. Analysis through Abbott's System of Professions

8.1. Public arena (Professor's conscience)

Abbott's (1988) arena of public opinion can be understood as the context within which professors exercise discretionary judgment rather than as a deterministic force that prescribes their actions. Within this arena, accounting educators continuously weigh their obligations to students, the profession, and the university against their own ethical standards and sense of what constitutes just and responsible accounting education. The CPA Competency Map and university DEI mandates thus become key reference points that professors intentionally interpret, prioritize, or resist in line with their conscience, rather than simply instruments through which diffuse public expectations are transmitted.

In the teaching methodology arena, DEI+ policies and CPA standards intersect in ways that foreground professors' personal commitments as much as institutional directives. University DEI initiatives including curricular audits, cultural competency training, and targeted supports for

BIPOC students and faculty create formal expectations for inclusive pedagogy, but the depth and authenticity of implementation depend heavily on faculty members' willingness to critically interrogate their own assumptions and redesign their practice (Hamzavi & Brown, 2023; Henry et al., 2017). Current research (Lata, 2023; Williams et al., 2021; Kim & Rosacker, 2024; Martinez et al., 2023) on culturally responsive teaching and faculty development indicates that sustained engagement can cultivate heightened self-awareness and a stronger propensity to advocate for curricular change, underscoring the centrality of individual moral and pedagogical reflection in shaping outcomes.

As discussed by Professor 4, “[Publishers], they think it’s really diverse when they change the name of the protagonist in the case to be an ethnic name, but nothing’s changed.” Meanwhile, university stakeholders express uncertainty regarding how DEI elements are to be meaningfully incorporated into professional standards without undermining the perceived rigour or core mission of the accountant’s role (Pelzer et al., 2023). As Professor 5 iterates, “I do not believe we need such distinction in the course [...] If you’re interested in this, it’s probably in the general education classes that you should get your education, your training on diversity and ethnicity, not in a professional designation program, that is, by the way qualifying you broadly to work all around the world in any culture.” This perspective among a few of the participants continues and underscores that professors themselves have differing assumptions that accounting practices are neutral and remain unaffected by ethnic and cultural perceptions, which impact to what extent DEI+ methodologies are included in their materials and content.

At the same time, the relative absence of explicit DEI+ competencies, learning objectives, and evaluation criteria in the CPA Competency Map imposes a structural ambiguity that pushes professors back onto their own judgment. Consequently, when technical standards dominate

accreditation frameworks and DEI+ is recognized only implicitly, faculty must decide whether to treat inclusive pedagogy as optional enrichment, as ethically necessary professional formation, or as something to be deferred to non-professional courses (Elbarrad & Belassi, 2023; Lento et al., 2021; Pelzer et al., 2023). Incremental practices, as suggested by recent studies (Masson et al., 2022; Juarez, 2023; Pelzer et al., 2023; Park & Bahia, 2022), such as selectively diversifying case protagonists or acknowledging multiple viewpoints can reflect either a cautious conscience attempting to move within tight constraints or a deliberate choice to avoid more transformative change. As such, distinguishing between these possibilities requires attention to professors' articulated values and reflective accounts of their practice. Accordingly, Professor 3 iterates that "when it comes to courses that are part of a CPA program, I can still be creative and thoughtful and those kinds of things, but there's like a bit more pressure, like intrinsic pressure and external pressure that it can't take away from the goals at hand."

As such, a number of professors have focused on how content is delivered, tasks are designed, and assessments are assigned to analyze whether they are "giving undue advantage or creating disadvantage for any students," as suggested by Professor 1. Professor 11 continues that, "if the textbook doesn't include it, then you just kind of bring it into your class yourself [and] we try to incorporate that breadth of viewpoints." Importantly, Professor 3 identified taboo topics in some cultures, like understanding 2SLGBTQIA+ communities and business owners in certain case studies requires "more background that I have to give them [international students]." In one case study, Professor 9 recalls that it was contentious with a religious group in their class; "we must be more mindful of how it's going to be deemed by other groups of people. So that was a case that they had to adjust, of course, the content and everything else to make sure that it's something that can be used."

The fears identified in this study—particularly anxiety about accreditation loss, perceived dilution of rigour, and accusations of tokenism—also operate at the level of conscience, as professors negotiate what it means to act responsibly toward students and the profession under conditions of uncertainty. The pedagogical double consciousness described in the literature (Lata, 2023) captures not only structural tension but also an ethical dilemma: faculty worry that time devoted to socially responsive or culturally relevant content may compromise students' performance on standardized outcomes, yet they also recognize that omitting such content can perpetuate inequities and misrepresent the social implications of accounting (Kim & Rosacker, 2024) Professor 10 suggests that “it’s about how do you pass the CPA exams and not deviating too much from what is already out there.” Decisions to privilege examination performance or to protect accreditation status over DEI-oriented innovation are thus not merely strategic responses to public metrics (Henry et al., 2017) but also moral judgments (Pelzer et al., 2023) about which risks to accept on behalf of students and which obligations to foreground.

Concerns about tokenism further illustrate the ethical dimension of professors' choices. When faculty recognize that superficial changes, for example, cosmetic diversification of cases without challenging underlying majority culture assumptions, may reproduce exclusionary structures, they confront questions about authenticity, integrity, and professional identity (Brito & Alcalá, 2022; Masson et al., 2022; Martinez et al., 2023). Some may respond by retreating from DEI+ content to avoid perceived performativity, whereas others may interpret this discomfort as an ethical imperative to deepen their engagement through sustained development and collaboration. As suggested by Professor 4, “when you look at some of the repositories, like Harvard, Harvard University Publishing, or, um, you know, Wiley or McGraw-Hill, they think it's really diverse by when they change the name of the protagonist in the case to be an ethnic name, but nothing's

changed.” In each case, the public arena (Abbott, 1988) is present but mediated through professors’ own interpretive frameworks and conscience (Lata, 2023), which shape how they balance obligations to accreditation, to students’ career prospects, and to broader commitments to justice and inclusion

As Professor 3 shares, “... they may be a little bit afraid of bringing in some content and topics they feel they don’t know much about. So how can I teach about something, you know, that I don’t know about?” Professor 8 continues that “it doesn’t matter how many training courses or how much personal introspection, look, the reality is, is that none of us are experts [and] you probably have to be really, really careful, and it doesn’t matter again your own ethnicity, you know, your own skin colour, your own culture, your own background, your own sexuality. I don’t think it matters. I think you still have to be extremely careful.”

8.2. Workplace arena (University’s DEI policy and institutional constraints)

For example, Professor 1 discusses how, in their experience, “what we do once we prepare the course curriculum, so we have to send it to area coordinator for the review. And [the] area coordinator [is] selected based on expertise [...] So we have [an] area expert in financial accounting. They will thoroughly review what we have included, what we have not included, whether it's appropriate for the student group or [whether] the content is of quality.”

Professors’ individual pedagogical approaches are profoundly shaped by the conditions of the university workplace arena, manifesting through ingrained habits, perceptions of professional responsibility, and responses to institutional pressures. Research indicates that accounting professors’ teaching practices are often influenced by the institutional culture of their department, prior experiences as instructors and learners, and the prevailing norms set by

accreditation requirements and managerial oversight (Lata, 2023). For instance, Oleson et al. (2014) found that faculty frequently rely on methods modeled by their own mentors or shaped by peer interactions and organizational expectations, leading to the entrenchment of certain teaching patterns over time. Professor 11 elaborates that multi-section and multi-level professional programs require that professors ensure their “courses connect with each other [...] We just want to make sure the content is going to be kind of in collaboration with all the faculty and making sure it’s going to meet the objectives of CPA.” As well, Professor 7 echoes that within these types of programs, the content is “predetermined in the sense of we’ve already established that there’s commonality in terms of subject matter.” (See Appendix 5: Comparison between Professional and Non-Professional accounting programs)

In addition, time restraints within the institution the narratives of Professors 4 and 10 reflect the broader thematic category of university restraints, where time is a central mechanism limiting faculty agency in material selection. Teaching loads, expectations, and CPA-aligned goals collectively compress the time available for substantive curriculum work, particularly in lower-level and professional courses where technical coverage is prioritized (Elbarrad & Belassi, 2023; Lata, 2023). Under these conditions, as echoed in Pelzer et al.’s (2023) research, faculty are more likely to modify existing examples or append single inclusive cases than to redesign sequences, learning outcomes, or assessment strategies that might more fundamentally disrupt majority culture perspectives.

Consequently, time constraints do not simply delay change; they actively shape its form, encouraging incremental, case-based substitutions over structural transformation. In Abbott’s (1988) terms, the workplace arena of the university, with its layered demands and limited temporal resources, interacts with the legal and professional arenas to narrow the range of

feasible curricular decisions, thereby sustaining established materials and the majority culture perspectives embedded within them (Abbott, 1988; Suddaby et al., 2009).

8.3. Legal arena (CPA Ontario/Canada and the CPA competency map)

Abbott (1988) conceptualizes the “legal system arena” as one of the crucial domains in which professions, such as accounting, negotiate, defend, and institutionalize their jurisdictions. In this arena, legal rules, regulatory bodies, and formal governance structures establish the permissible boundaries of professional practice, credentialing, and educational oversight. For Canadian accounting, the legal system arena encompasses the statutory authority vested in CPA Canada and its provincial affiliates to set education, licensing, and ethical standards, and to work with postsecondary institutions regarding program accreditation and curriculum design (Elbarrad & Belassi, 2023). CPA Canada is a central component as a trusted body of professionals with experts in financial reporting, certifying audits, and filing tax documents, for example. In other words, it is the legal system that codifies the social contract between a profession and the public, delineating areas of exclusive practice and public accountability. Consequently, accounting professors have the pressure to consider carefully the design of their curricula and pedagogical approaches with explicit regard for the requirements and expectations established by both the CPA and society in their professional programs. This relationship is not merely advisory: the legal system, through regulatory codes and professional acts, vests CPA Canada with the authority to audit university curricula and influence academic program structures (Suddaby et al., 2009). Universities, therefore, operate within a field of “academic oversight” that is both internally governed (by senates and faculty) and externally regulated by CPA Canada.

Importantly, Suddaby et al. (2009) further emphasize that such regulatory encroachment by external stakeholders can transform academic culture, reducing professional autonomy and reinforcing commercial or managerial logics, leading professors to prioritize content delivery that adapts materials to foreground applied learning strategies, including the use of case studies, simulations, collaborative projects, and assessment methods that mirror real-world professional scenarios (Elbarrad & Belassi, 2023).

The legal system arena, as shaped by CPA's regulatory authority and statutory frameworks, directly affects professors' academic freedom. While academic freedom is traditionally associated with the right to design curriculum, conduct research, and teach according to professional and scholarly standards, it is constrained in professional programs by the need for alignment with accreditation and credentialing requirements (Abbott, 1988; Elbarrad & Belassi, 2023). In practice, this means that professors may have limited autonomy over curriculum content, assessment strategies, and pedagogical innovation where such elements must conform to CPA-specified skill sets and learning outcomes.

Professor 11 explains that professors trying to “include, incorporate EDI-related materials and information will not dilute the content” of the program. They continue, “a lot of professors have that ... it's kind of this struggle, right, between what are the expectations of the CPA, and what do I need to make sure that students get, and not to jeopardize the accreditation process in those programs.”

From the perspective of Abbott's system of professions, professors operate within a legal and professional arena in which CPA Canada and its provincial bodies exercise jurisdictional authority over what counts as legitimate accounting knowledge (Abbott, 1988; CPA Canada,

2024). In this arena, the CPA Competency Map codifies a conception of professional expertise focused on financial reporting, assurance, taxation, and related technical domains, with limited explicit reference to DEI learning outcomes (Elbarrad & Belassi, 2023; Pelzer et al., 2023). As a result, faculty in professional programs fear that integrating DEI+ into core courses will “dilute” required technical content or displace examinable material, particularly in multi-section courses where coordination and standardization are expected (Pelzer et al., 2023; Jones-Westgarth, 2024). This fear is compounded by the pedagogical “double consciousness” termed by W.E.B. Du Bois and documented in the literature (Lata, 2023) professors simultaneously face institutional pressure to demonstrate DEI responsiveness and external pressure to deliver measurable outcomes on standardized assessments and CPA-aligned examinations (Kim & Rosacker, 2024). In this context, Professor 11’s hesitation about how much EDI content can be “incorporated” without undermining key CPA objectives illustrates a rational response to a regime in which professional accreditation remains the dominant evaluative standard (Abbott, 1988; Elbarrad & Belassi, 2023).

8.4. Summary of findings

Altogether, this study examines faculty perceptions of MCPs in Canadian accounting curricula, addressing three guiding questions on diverse perspective inclusion, DEI initiative responses, and diversification barriers through qualitative interviews and Abbott (1988) framework.

In response to the first guiding question: What factors shape faculty decisions and practices regarding the inclusion or exclusion of diverse perspectives in accounting curricula and teaching materials, this investigation finds that faculty decisions about including diverse perspectives are shaped by intersecting structural, professional, and personal factors that often constrain inclusive

practices in accounting curricula. Three core influences emerge: external accreditation and professional standards, particularly the CPA Competency Map, which prioritize technical content and standardization over diversity, equity, and inclusion (DEI) learning outcomes (Elbarrad & Belassi, 2023; Pelzer et al., 2023); institutional conditions such as time constraints, multi-section coordination, and performative or ambiguous DEI policies (Henry et al., 2017); and faculty-level factors including pedagogical beliefs about the place of socio-cultural content, fears about accreditation or student reprisals, and uneven DEI competence and motivation. Collectively, these forces channel many professors toward incremental, often tokenistic, rather than substantive diversification of accounting teaching materials.

For the second question: How faculty interpret and respond to institutional DEI+ initiatives in relation to their own teaching and curriculum development, the research reflects that faculty interpret institutional DEI+ initiatives as important but do not fit with CPA-driven technical and accreditation demands in accounting programs. Though professors understand DEI+ as ethically necessary and see university policies, training, and audits as signals to foster inclusive pedagogy, they often treat DEI+ content as supplementary to core technical outcomes (Henry et al., 2017); Pelzer et al., 2023). In practice, responses range from incremental adaptations, such as selectively diversifying cases or classroom examples, to deferring DEI+ topics to non-professional accounting courses, like general education courses, due to fears of diluting rigour, jeopardizing accreditation, student reprisals, and limited time or expertise.

For the third question: What challenges and barriers faculty encounter when attempting to diversify accounting curricula, and how do they navigate these obstacles, this study indicates that faculty face interconnected institutional, professional, and pedagogical barriers when attempting

to diversify accounting curricula. Key challenges include CPA accreditation pressures and the CPA Competency Map, which prioritize standardized technical content and leave limited space for DEI+-oriented materials (Abbott, 1988; Elbarrad & Belassi, 2023). Institutional constraints such as time scarcity, multi-section coordination, enrolment numbers, and DEI policies further inhibit experimentation with inclusive content (Henry et al., 2017). Faculty also report fears about student resistance, course evaluations, and perceived dilution of rigour, alongside uneven DEI competence and emotional labour (Pelzer et al., 2023). In response, many navigate obstacles through incremental, low-risk changes rather than comprehensive curricular redesign.

9: Practical contributions: identification of three major tensions

From this study, three tensions shape faculty agency in Canadian accounting programs. These tensions arise at the intersection DEI+ initiatives, professional accreditation requirements, and university governance. Together, they help explain why MCPs continue to dominate accounting curricula despite stated institutional commitments to inclusion.

First, faculty in Canadian accounting programs experience significant tension between university DEI+ initiatives and CPA accreditation requirements, particularly the CPA Competency Map, which prioritizes standardized technical competencies over inclusive content (Elbarrad & Belassi, 2023). Professors consciously decide whether to integrate DEI+ materials, often fearing that such inclusion dilutes core technical outcomes essential for CPA exams and program legitimacy. Interviewees like Professor 11 emphasized balancing DEI without "dilut[ing] the content," warning that prioritizing diversity in technical courses risks failing CPA goals and jeopardizing accreditation. This jurisdictional conflict constrains agency, pushing faculty toward supplementary rather than integrated DEI approaches to safeguard professional standards.

Second, accounting faculty exhibit internal tensions arising from divergent pedagogical priorities and the need for standardization in multi-section, multi-year programs, where course consistency is paramount for CPA alignment. Differing views, including some advocating contextualized DEI examples (e.g., Professor 4's international cases), others deeming it extraneous to technical courses (e.g., Professor 5), complicate coordination, as area coordinators review syllabi for uniformity and quality. Professor 11 noted collaborative efforts to "meet CPA objectives," highlighting governance challenges that limit individual agency and reinforce status quo materials. In turn, this intra-faculty discord perpetuates MCPs, as standardization favours familiar, CPA-prescribed content over innovative diversification.

Third, tensions between the university and faculty stem from DEI policies clashing with CPA-driven curricula, leaving professors uncertain about implementation amid time constraints and accreditation fears. While institutions encourage training, faculty like Professor 8 critique administrative support as insufficient for "cogent, thoughtful" DEI integration, preferring self-directed efforts. Workplace pressures, including enrollment targets and multi-section and multi-year coordination, further challenge professor agency, as Professor 1 described coordinator reviews enforcing commonality. This disconnect can foster tokenism, with faculty navigating ambiguous policies through incremental changes rather than transformation, sustaining MCPs despite institutional rhetoric.

To resolve these tensions, this study suggests that DEI+ be embedded within all curricula, regardless of professional or non-professional program designation, and competency frameworks (e.g., ethical judgment, professional responsibility, case contexts), not treated as optional or supplementary. As such, it is encouraged that CPA Canada/Ontario adapt its Competency Map to

incorporate these societal needs. Without accreditation-level support/changes, faculty will continue to treat DEI as a risk rather than a requirement.

In turn, for universities, they should negotiate DEI-aligned interpretations of accreditation standards, rather than placing the burden on individual instructors to “balance” inclusion and technical rigour. Stakeholders in these programs, including program and area coordinators, faculty development initiatives, and administrators, need to work collaboratively to develop courses that engage and include DEI+ principles to dissuade the perception of biased MCPs.

10. Limitations and future research

This research paper presents key methodological limitations inherent to its qualitative design in examining faculty perceptions of MCPs in Canadian accounting education.

First, the study's reliance on semi-structured interviews with 11 accounting faculty members, selected via purposive sampling due to time and scope constraints, limits statistical power and thematic saturation depth. This small sample size restricts the ability to draw robust generalizations beyond the immediate context, potentially overlooking diverse faculty experiences across Canadian accounting programs and risking overemphasis on biased personal views related to teaching methodologies, time restraints, and fears. However, in future research, this limitation could be rectified by employing larger, stratified sampling strategies across multiple institutions to enhance representativeness and employ mixed methods approaches, such as surveys alongside interviews, to triangulate findings and bolster transferability.

Next, confinement to one Canadian university, encompassing the Administrative Studies department and Business school, introduces context-specific biases tied to unique institutional DEI policies, CPA accreditation dynamics, and local governance structures. Such a singular setting can compromise the applicability of findings to multi-institutional or international accounting education contexts, where varying regulatory pressures and cultural norms may alter faculty agency in curricular reform. To address this in subsequent studies, researchers can adopt multi-site case study designs spanning diverse universities, incorporating comparative analyses of provincial CPA variations to improve external validity and contextual breadth.

Finally, personal connections with participants, including the researcher's five prior instructors and three recent symposium acquaintances, pose risks of social desirability bias and may compromise responses during reflexive thematic analysis. These relationships, while aiding recruitment from 38 contacted professors, may have influenced candid disclosures on sensitive topics like DEI+ implementation barriers, thus threatening interpretive objectivity. Future investigations can mitigate this by utilizing a larger pool of participants, independent interviewers, and enhanced member checking protocols to ensure reflexivity and minimize relational influences on data integrity.

11. Conclusion

This study reflects that majority culture perspectives (MCPs) are embedded within Canadian accounting education, despite the formal presence of diversity, equity, inclusion, belonging, accessibility, and justice (DEI+) policies at the institutional level. The findings indicate that faculty who participated in this research acknowledge the importance of DEI+, yet their capacity to enact substantive curricular change is constrained by intersecting structural, professional, and

personal influences (Lata, 2023; Pelzer et al., 2023) Long-term commitment to faculty development and cultural competency training are identified as vital, but such initiatives require coordinated institutional support for effectiveness (Masson et al., 2022). The emotional labour experienced by faculty who challenge established norms further highlights the need for supportive academic environments valuing diverse knowledge.

The analysis shows that external accreditation requirements, particularly the CPA Competency Map, function as a powerful jurisdictional mechanism that prioritizes technical standardization over equity-oriented learning objectives, which can narrow the scope for inclusive pedagogy in professional accounting programs (Elbarrad & Belassi, 2023). Meaningful change would depend on revisiting accreditation frameworks and fostering collaborative, sustained faculty engagement with DEI+ principles (Pillay & Swanepoel, 2018). As such, teaching faculty would need to be engaged with both professional bodies and the university for the purpose of collaboration and transformative change.

Within Abbott's (1988) System of Professions, this dynamic reflects tensions between professional bodies and universities in which legal, workplace, and public arenas collectively impact professors' curricular agency. Faculty responses to these constraints are further mediated by time pressures, enrolment targets, and fears related to accreditation loss, student evaluations, and perceptions of academic integrity, which together incentivize incremental, often tokenistic, rather than transformative curricular change.

At the same time, the research highlights several key areas for DEI+ content in curricula. As noted, upper-level and non-professional courses are leveraged to contextualize accounting within broader socio-political and cultural frameworks and to integrate more critical, culturally

responsive pedagogies. These practices illustrate that professors' conscience and professional judgment promote plural viewpoints beyond MCPs, even within restrictive structures. Overall, the study contributes to accounting education scholarship by empirically demonstrating how professional accreditation, institutional logics, and faculty agency interact to reproduce or disrupt MCPs, and by underscoring that meaningful transformation may require coordinated reform across competency frameworks, institutional supports, and everyday pedagogical decision-making.

12. Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

This work involved the use of artificial intelligence tools to assist in the following areas: feedback and editing sections of the paper; extended literature searches and identifying relevant scholarly resources; enhancing understanding of complex concepts and theoretical frameworks; and brainstorming for potential areas for further development and refinement of the research. AI served as a supportive aid to complement critical analysis and scholarly judgment throughout the research process.

All primary data collection, analysis, interpretation, and conclusions are entirely my own work. AI was not used to generate or fabricate any research data, participant quotes, or empirical findings. The theoretical analysis applying Abbott's framework to theme of differing methodologies and pedagogies and the three identified categories (tokenistic and performative change, time restraints, and fears) represents my original scholarly contribution. All citations and references were independently verified for accuracy and context.

This AI use aligns with ethical research practices and institutional guidelines for responsible AI integration in academic work at York University, ensuring that technology enhances rather than replaces critical thinking and scholarly analysis.

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14. Appendices

Appendix 1: Interview Questions and Demographic Questionnaire

Interview questions:

1- Discuss a time when you had to choose content and materials for a course.

- a) What do you consider when choosing content and materials when putting together a course?
- b) Do you have a process to follow when choosing them?

2- How much impact do culture and ethnicity play in your choice of content and materials in your classes?

- a) Do cultural and ethnic perspectives impact the content of your courses?
- b) Have students' diverse cultural and ethnic backgrounds impacted the materials you choose for your classes? If so, how?

3- How does cultural and ethnic diversity play a role in your interactions with your students?

4- Are there Indigenous-created materials (articles written, case studies, etc.) included in your courses? If so, for what purpose?

5- Are there different cultural and ethnic experiences and perspectives discussed in your classes?

- a) How do these experiences reflect or differ from traditional interpretations taught in class?
- b) In your classes, how much time is used for discussion (in groups or whole class) for course materials: up to 10%, up to 25%, up to 50%, up to 75%, up to 100%?

6) How do you feel about the diversity representation in the materials available in your courses?

7) Do you believe there are sufficient ethnically and culturally diverse academic resources available within your discipline for incorporation into your coursework and research?

8) What should teaching faculty consider when putting content and materials together for their courses?

Demographic questionnaire:

1. What is your current academic role or official title (instructor, course director, assistant professor, associate professor, professor, etc.) within the university? If you have multiple roles, please indicate them.

Response:

2. How many years of teaching experience do you have in higher education?

Response:

3. Which accounting program(s) or courses do you primarily teach? (Please list the courses you have taught and currently teach at YorkU. Please indicate whether they are undergraduate, master's, or PhD courses.)

Program	Course code and title	Undergraduate/ Master's/ PhD level

4. What is your highest level of academic qualification? (Choose one.)

Undergraduate	
Master's	
PhD	

5. How do you describe your cultural or ethnic background?

Response:

6. What is your familiarity with institutional DEI initiatives related to curriculum development?

Response:

--

7. Have you received any training or professional development related to diversity, equity, and inclusion (DEI) in teaching? (Choose one.)

Yes	No
-----	----

8. How long have you been involved in selecting course content and materials for your courses?

Response:

9. Do you identify as a member of any underrepresented or minority group within academia? (Choose one.)

Yes	No
-----	----

10. Have you participated in any curriculum transformation or inclusive teaching initiatives at YorkU? (Choose one.)

Yes	No
-----	----

Appendix 2: Comparison between the Administrative Studies Department and the School of Business

Item	Administrative Studies Department	School of Business
Degree Options	BCom (Accounting), PACC	BBA/iBBA (Accounting), MAcc
Curriculum Focus	Managerial/Financial Accounting	Financial, Managerial, Taxation, Audit
CPA Pathway	PACC: Fast-Track CPA	MAcc: Direct CFE Access, CPA Track
Pedagogy	Lecture/Elective	Case Studies/Experiential Learning
Length/Depth	120 credits (BCom); PACC ~9 months	BBA/iBBA (4 years); MAcc (1 year)
Master's Option	No	Yes (MAcc), international recognition

Appendix 3: Email Scripts

Email script 1: Invitation

Dear Professor _____,

I am writing to invite you to participate in a research project titled “Examining Cultural Perspectives in Content and Materials Selection in Higher Education Accounting Programs at a Canadian University.” This study seeks to understand how teaching faculty make decisions about course content and materials, particularly in relation to cultural and ethnic diversity, within the context of ongoing diversity, equity, and inclusion (DEI) initiatives. Your insights as a professor are vital to examining the factors that shape curriculum development and the integration of diverse perspectives in accounting education.

Participation will involve an approximately 23-minute semi-structured interview, during which you will be asked about your experiences and considerations in selecting course materials, including how cultural and ethnic backgrounds may influence your choices. All responses will be kept strictly confidential, and only anonymized research outputs will be accessible to the supervising professor, Gajindra Maharaj. Your participation is voluntary, and you may withdraw at any time.

If you choose to accept this invitation, you will receive a follow-up email containing additional information about the project. This email will include a consent form, a demographic questionnaire, the interview questions, and a form to indicate your interview preferences.

If you are interested, please reply to this email. Also, should you have questions, feel free to email or contact me on my cell/WhatsApp at 647-999-9999. Thank you for considering this invitation.

Best Regards,

Danny Tan

MSc in Management Practice, student

Email script 2: Follow-up

Dear Professor _____,

Thank you so much for agreeing to participate in this approximately 23-minute semi-structured interview.

Attached to this email are the following documents:

- 1) Consent form
- 2) Demographic questionnaire
- 3) Interview questions

Please complete the two forms and email them back to me with your interview preference date and time.

All interviews will be conducted between **June 5 and June 21**. Accordingly, please indicate which day and time best suits you in order of preference for an interview.

Day (Monday to Saturday)	Date (Month and day)	Time (between 6 am to 5 pm EST)
1.		
2.		
3.		

Best Regards,

Danny Tan

MSc in Management Practice, student

Email script 3:

Dear Professor _____,

Thank you for replying with your consent form, demographic questionnaire, and interview preference dates and times.

Our meeting will take place over Zoom. Attached is an invitation to join our meeting:

Danny Tan is inviting you to a scheduled Zoom meeting.

Topic: Examining cultural perspectives in accounting programs

Join Zoom Meeting

<https://yorku.zoom.us/j/99999999999>

Meeting ID: 999 9999 9999

Find your local number: <https://yorku.zoom.us/j/99999999999>

Our meeting is scheduled for approximately 23 minutes on _____ starting at _____ am/pm.

Best Regards,

Danny Tan

MSc in Management Practice, student

Appendix 4: Participant profiles

Professor	Role in the university	Teaching experience in higher education	Level of teaching (undergrad/grad)	Self-identifying as an underrepresented minority within academia	Received training or professional development for DEI+ in teaching
1	Contract professor	13	Both	Yes	No
2	Associate professor	10+	Both	Yes	No
3	Assistant professor	10+	Both	Yes	Yes
4	NA	NA	NA	NA	NA
5	Professor	30	Both	No	No
6	Contract professor	5	Undergrad	Yes	Yes
7	Associate professor	19	Both	Yes	No
8	Associate professor	20+	NA	No	Yes
9	Contract professor	5	Undergrad	Yes	No
10	Contract professor	20	Both	No	Yes
11	Contract professor	5	Undergrad	Yes	No

NA- no answer was provided by the participant

Appendix 5: Comparison between Professional and Non-professional programs

	Professional Programs (e.g., Accounting)	Non-Professional Programs and 3rd, 4th year, and graduate level
Curriculum	Highly standardized, CPA competency map-driven	More flexible, subject to local academic norms
DEI+ Integration	Often marginal, constrained by accreditation	Greater scope for inclusive, critical pedagogy
Innovation	Risk-averse, narrow focus on technical standards	Varying levels from Incremental performative innovation to transformative DEI+ inclusion
Assessment	Predominantly technical, exam-driven	Broader use of alternative and inclusive methods