

## ROLUL METODELOR INTERACTIVE ÎN ÎMBUNĂTĂȚIREA CALITĂȚII ÎNVĂȚĂMÂNTULUI SUPERIOR ÎN DOMENIUL CONTABILITĂȚII

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*În contextul provocărilor economice și al schimbărilor rapide, învățământul superior trebuie să își adapteze metodele și conținutul educațional pentru a pregăti specialiști capabili să răspundă cerințelor pieței și progreselor tehnologice. Articolul examinează importanța utilizării metodelor interactive de predare și învățare, precum brainstormingul, învățarea bazată pe proiecte și analiza studiilor de caz, în cadrul disciplinelor de contabilitate. Aceste metode stimulează dezvoltarea abilităților, creșterea personală și abilități orientate spre acțiune, promovând cercetarea, experimentarea și gândirea critică. În plus, încurajează munca individuală, creativitatea și inițiativa. Rolul principal al profesorului este de a oferi studenților posibilitatea de a-și descoperi originalitatea și unicitatea, de a se afirma și de a-și exprima ideile într-un mod inovativ.*

**Cuvinte-cheie:** *învățământ superior, instituții de învățământ superior, metode interactive de predare și învățare, resurse educaționale digitale, echipamente de stocare a resurselor educaționale digitale, predare, învățare.*

### THE ROLE OF INTERACTIVE METHODS IN IMPROVING THE QUALITY OF HIGHER EDUCATION IN THE FIELD OF ACCOUNTING

*In the context of economic challenges and rapid changes, higher education must adapt its methods and educational content to prepare specialists capable of meeting market demands and technological advancements. The article examines the importance of using interactive teaching and learning methods, such as brainstorming, project-based learning, and case study analysis, within accounting disciplines. These methods stimulate skill development, personal growth, and action-oriented abilities, promoting research, experimentation, and critical thinking. Additionally, they encourage individual work, creativity, and initiative. The main role of the teacher is to provide students with the opportunity to discover their originality and uniqueness, to assert themselves, and to express their ideas in an innovative way.*

**Keywords:** *higher education, higher education institutions, interactive teaching and learning methods, digital educational resources, digital educational resource storage equipment, teaching, learning.*

## LE RÔLE DES MÉTHODES INTERACTIVES DANS L'AMÉLIORATION DE LA QUALITÉ DE L'ENSEIGNEMENT SUPÉRIEUR DANS LE DOMAINE DE LA COMPTABILITÉ

*Dans le contexte des défis économiques et des changements rapides, l'enseignement supérieur doit adapter ses méthodes et son contenu éducatif pour préparer des spécialistes capables de répondre aux exigences du marché et aux progrès technologiques. L'article examine l'importance de l'utilisation des méthodes interactives d'enseignement et d'apprentissage, telles que le brainstorming, l'apprentissage par projet et l'analyse de cas, dans les disciplines de la comptabilité. Ces méthodes stimulent le développement des compétences, la croissance personnelle et les compétences orientées vers l'action, favorisant la recherche, l'expérimentation et la pensée critique. De plus, elles encouragent le travail individuel, la créativité et l'initiative. Le rôle principal de l'enseignant est de donner aux étudiants la possibilité de découvrir leur originalité et leur unicité, de s'affirmer et d'exprimer leurs idées de manière innovante.*

**Mots-clés:** enseignement supérieur, institutions d'enseignement supérieur, méthodes interactives d'enseignement et d'apprentissage, ressources éducatives numériques, équipements de stockage des ressources éducatives numériques, enseignement, apprentissage.

## РОЛЬ ИНТЕРАКТИВНЫХ МЕТОДОВ В УЛУЧШЕНИИ КАЧЕСТВА ВЫСШЕГО ОБРАЗОВАНИЯ В ОБЛАСТИ БУХГАЛТЕРСКОГО УЧЕТА

*В условиях постоянных вызовов и быстрых изменений в экономике высшее образование должно адаптировать свои методы и содержание для подготовки специалистов, способных отвечать на требования рынка и технологические изменения. В статье рассматривается важность применения различных интерактивных методов обучения, таких как мозговой штурм, проектное обучение и анализ конкретных ситуаций, в дисциплинах бухгалтерского учета. Эти методы способствуют развитию навыков, личностному росту и способности к действиям, а также стимулируют исследования и экспериментирование. Они поощряют индивидуальную работу, инициативу, творчество и критическое мышление. Роль преподавателя заключается в том, чтобы предоставить студентам возможность раскрыть свой потенциал, самоутвердиться и выразить свою оригинальность, изобретательность и уникальность. Это способствует не только обучению, но и подготовке студентов к реальным вызовам рынка и технологическим изменениям, повышая их конкурентоспособность.*

**Ключевые слова:** высшее образование, высшие учебные заведения, интерактивные методы преподавания и обучения, цифровые образовательные ресурсы, оборудование для хранения цифровых образовательных ресурсов, преподавание, обучение.

### Introduction

Higher education in the field of accounting in the Republic of Moldova plays an essential role in training economic and financial specialists who will contribute to the sustainable development of the national economy. However, in the face of economic challenges and rapid changes in technology and methodology, the educational system faces the need for continuous evolution to prepare professionals capable of responding to new market demands and adapting to technological innovations.

One of the main obstacles faced by higher education institutions is ensuring the quality of education. This is not merely an administrative process but one that actively involves both faculty members and students in the continuous evaluation of teaching and learning methodologies, as well as their effectiveness in a constantly changing context. Therefore, there is an emphasis on integrating a flexible educational system capable of responding to new challenges.

In this context, another major concern is the adoption of interactive teaching methods, which are conti-

nuously expanding and diversifying. These methods, which include brainstorming, project-based learning, case study analysis, and others, are increasingly appreciated for their effectiveness in facilitating active learning and student participation.

The educational process in higher education is essential for the development of students' cognitive, practical, and social skills. A well-designed and structured curriculum, based on scientific and psychopedagogical standards, ensures comprehensive and effective training of future specialists.

Interactive teaching and learning methods are a central pillar of this educational process, contributing to the development of essential skills for professional life. These methods not only support the accumulation of knowledge but also foster critical thinking, creativity, and problem-solving abilities.

Unlike traditional methods, which emphasize one-way teaching, interactive methods place the student at the center of learning. In this way, the student becomes an active participant, responsible for their own learning process, which helps them become more autonomous, creative, and capable of applying the knowledge acquired in real-life situations.

This research will explore the importance of interactive methods in improving the quality of higher education in the field of accounting, examining the challenges and opportunities for their implementation in the university setting. The study will focus on evaluating how these methods influence the development of students' professional competencies and their impact on the quality of education offered in the field of accounting.

### **Research Methodology**

The research methodology employed in this study combines both qualitative and quantitative approaches to assess the impact and effectiveness of interactive teaching methods in higher education, particularly within the field of accounting. The aim of the study is

to provide insights into how these methods contribute to the enhancement of students' learning outcomes, the development of professional competencies, and the overall quality of education.

*Literature Review.* The first phase of the research methodology involved an extensive review of existing literature within the domain of higher education, with a specific focus on interactive teaching methods. This literature review explored their application in accounting education and assessed their effectiveness in enhancing student engagement and learning outcomes. The review also covered active learning strategies and their role in contemporary educational practices, providing a theoretical foundation for the study and establishing the significance of interactive teaching methods in accounting programs.

*Case Study Analysis.* To deepen the understanding of how interactive teaching methods are implemented in practice, the study employed a case study approach. A selection of higher education institutions offering accounting programs was analyzed to examine how various interactive methods—such as brainstorming, project-based learning, and case study analysis—are integrated into their curricula. The case study analysis also explored the challenges and opportunities these institutions face in adopting and implementing interactive methods. By analyzing the implementation process in real-world educational settings, the case studies provided critical insights into the practical aspects of using these methods to improve teaching and learning.

*Surveys and Questionnaires.* A primary data collection method involved conducting surveys and questionnaires with both students and faculty members from several universities in the Republic of Moldova. The surveys were designed to gather quantitative data on the perception of the effectiveness of interactive methods in enhancing student engagement, learning outcomes, and skill development. The faculty members were also surveyed to gather

their experiences with implementing these methods, including the challenges and barriers they encounter in the process. The data collected through the surveys was analyzed statistically to identify trends, patterns, and correlations, providing a comprehensive view of the effectiveness of interactive teaching methods from both the students' and faculty's perspectives.

*Interviews.* In-depth qualitative interviews were conducted with academic staff and education specialists to gain deeper insights into their perspectives on the benefits and limitations of interactive teaching methods. These interviews explored how interactive methods align with industry demands, how they prepare students for real-world challenges in the field of accounting, and how they contribute to the development of professional skills necessary for success in the accounting profession. The qualitative data from the interviews were analyzed thematically to identify key patterns and insights related to the implementation and impact of these methods.

*Observation.* The study also incorporated direct observation of classroom practices in institutions where interactive teaching methods were being applied. This observational research allowed the researcher to assess how these methods were being implemented in actual teaching environments and to evaluate their direct impact on student participation, engagement, and overall learning experiences. Observing the teaching process in action provided valuable insights into how interactive methods were integrated into accounting education and how students responded to these approaches in real-time.

*Data Analysis.* Both qualitative and quantitative data were analyzed to draw meaningful conclusions regarding the effectiveness of interactive teaching methods in improving the quality of accounting education. Statistical tools were applied to analyze survey data, providing insights into the overall impact of interactive teaching on student learning outcomes and engagement. The qualitative data collected from

interviews and observations were analyzed thematically to identify recurring patterns, challenges, and successes in implementing interactive methods. This combined approach enabled the research to offer a comprehensive understanding of how interactive teaching methods influence the educational experience and the development of professional competencies in accounting students.

*Recommendations and Conclusion.* Based on the findings from the literature review, case studies, surveys, interviews, and observations, the study will provide evidence-based recommendations for improving the implementation of interactive teaching methods within the accounting curriculum. These recommendations will focus on enhancing the effectiveness of teaching and learning processes, improving student outcomes, and supporting the development of accounting professionals who are well-prepared for the challenges of a globalized financial environment. By integrating interactive methods more effectively into accounting education, the study aims to contribute to the preparation of highly skilled and adaptable professionals in the field of accounting.

### **The main ideas of the research**

Higher education in the field of accounting in the Republic of Moldova faces numerous challenges in a constantly changing economic and legislative context. The main challenges are as follows:

1. *Adaptation to International and National Standards.* The Republic of Moldova has committed to aligning its accounting standards with the International Financial Reporting Standards (IFRS). This requires preparing students not only for a theoretical understanding of these standards but also for their correct practical application. However, the transition from the national accounting framework to IFRS faces difficulties related to curriculum updates, resource availability, and ongoing professional development for educators.

2. *Complexity of Legislation and Regulations.* Accounting and tax regulations are constantly changing and becoming increasingly complex, which places additional pressure on teaching financial accounting. Study programs need to be frequently updated to reflect legislative changes, and professors must be prepared to provide students with up-to-date knowledge and adaptation skills. This becomes challenging in a rigid curriculum or in an environment where legislative changes occur frequently.

3. *Limited Access to Modern Educational Resources.* Most universities in the Republic of Moldova lack updated teaching materials in line with international developments in the field of accounting. Limited resources, restricted access to international databases, and specialized publications represent significant barriers to the adequate and comprehensive training of students.

4. *Development of Practical Competencies.* In higher education in the Republic of Moldova, the focus is still on theoretical learning, leaving less space for the development of practical skills. As a result, there is a gap between the accounting theory taught in educational institutions and its applicability in the business environment. The university curriculum focuses on understanding accounting principles and National Accounting Standards (SNC) and IFRS, but it does not always provide sufficient opportunities for the practical application of knowledge. The lack of structured, long-term (at least 3 months) paid internship programs, as well as limited collaboration with the business environment, hinders the development of practical competencies necessary for a modern accountant. This lack of applicability may limit students' preparation and their ability to adapt to the profession's requirements.

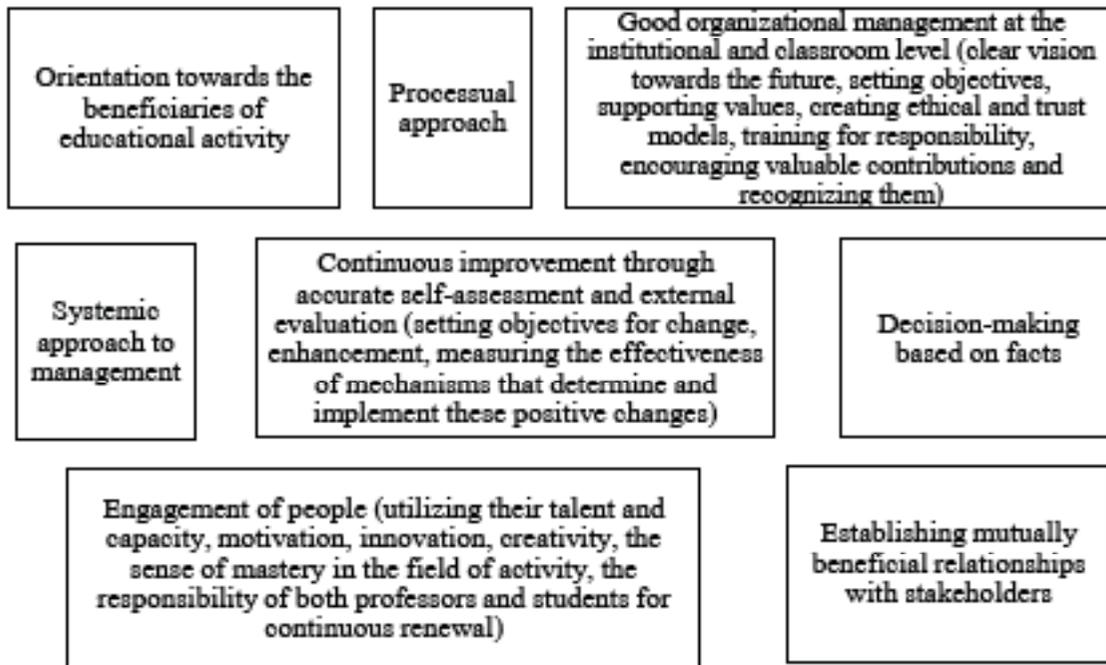
5. *Limited Use of Technology.* In an increasingly digitalized world, modern technologies and accounting software are essential for the efficiency and accuracy of professional activities. Technological

advancements bring new demands for the competencies of future accountants. Students need to learn to use technologies and applications that are becoming indispensable in accounting practice, but many higher education institutions lack the resources necessary to integrate these technologies into the educational process. This challenge calls for the updating of teaching methods and access to modern digital resources to prepare students for the labor market's requirements.

6. *Teacher Training.* Continuous professional development for educators is crucial to stay up-to-date with the latest trends and legislative changes in the field of accounting. In the absence of structured continuous training programs, teachers face difficulties in updating their knowledge and adapting teaching methods to meet current educational demands.

It is important to mention that, in higher education in the Republic of Moldova, in accordance with the Recommendations regarding student participation in ensuring the quality of professional training, several fundamental principles are applied to ensure quality. Among these is the respect for the diversity of institutions within the university environment. Institutions, in turn, commit to continuously improving the quality of professional training, developing the relationship between research and education, cooperating with various quality assurance agencies in the European Higher Education Area, members of ENQA (European Association for Quality Assurance in Higher Education), and involving students as active partners in the academic community. Additionally, it is recommended to periodically review their own actions to align with the action lines of the most developed countries [4].

Only by understanding and applying the eight quality principles established by the Education Code of the Republic of Moldova No. 152 of July 17, 2014, can the proper implementation of the Bologna Process be ensured and high-quality educational outcomes achieved – see Figure 1.



**Figure 1. Principles of Quality Established by the Education Code of the Republic of Moldova**

*Source:* Developed by the authors based on data from [1].

The interactive method (“Inter” – mutual, “act” – to act) involves interaction and the presence of a conversation or dialogue with others [5]. The main goal of interactive methods is to create a comfortable learning environment in which the student can perceive their own success and intellectual achievements, making the educational process more productive and motivating. These methods are essential for

the development of skills, abilities, and professional competencies of students, preparing them for the application of the knowledge acquired in their future professional activities.

The interactive teaching methods already used or that can be implemented in the teaching-learning-assessment process in a course unit are presented in Table 1.

**Table 1. Interactive Teaching Methods**

<b>Interactive Method</b>	<b>Description</b>
<b>Round table (discussions, debates)</b>	An active teaching method, one of the organizational forms of learning activities, which allows reinforcing previously studied material, supplementing content, and developing problem-solving skills, etc.
<b>Brainstorming</b>	A technique for rapidly generating ideas in a group without immediate evaluation, aimed at stimulating creativity and innovative thinking.
<b>Business and role-playing games</b>	A form of recovery of the social and disciplinary content of professional activity, modeling the systems of relationships, and various conditions of professional activity characteristic of the given type of practice.
<b>Case-study (analysis of concrete situations, situational analysis)</b>	A training technique that uses the description of real situations and the resolution of situational problems: standards, critical, and extreme.
<b>The project-based method</b>	An interactive teaching-learning method, which involves a micro-research or a systematic investigation of a topic that is of interest to students.

Source: Developed by the authors based on data from [5].

The interactive methods presented in Table 1 are essential for promoting an active and engaging learning process in the field of higher education in accounting. Each method contributes to the development of both theoretical and practical competencies, as well as to the formation of proactive attitudes that are essential for the students' future careers.

▪ *Round Table*: This method can be applied to debate complex accounting cases or to analyze ethical dilemmas in the accounting profession. Interactive discussions allow students to learn how to formulate and defend their viewpoints in front of a group, a skill essential in financial consulting and external auditing. Furthermore, the round table can facilitate the understanding of various perspectives on the same accounting issue.

▪ *Brainstorming*: It provides an excellent framework to stimulate creative thinking in solving accounting problems, such as developing strategies for managing financial risks or analyzing the effectiveness of fiscal policies. It allows students to think

freely, share ideas, and develop innovative solutions to challenges in the accounting field.

▪ *Business and Role-Playing Games*: In accounting, these games can simulate various business scenarios, such as auditing a company or preparing an annual financial report. They help students apply theoretical knowledge in real-life contexts, improving their understanding of market dynamics and the importance of making correct financial decisions.

▪ *Case Study (Analysis of Concrete Situations)*: Case studies are excellent for analyzing real financial situations, such as the restructuring of a company or the implementation of a financial reporting system in accordance with IFRS. Through this analysis, students learn to identify key issues in a financial report, apply relevant accounting standards, and formulate practical solutions.

▪ *Project Method*: This method is ideal for conducting an applied research project, such as analyzing an accounting system implemented in a company or creating a financial plan for a new business. Projects

allow students to deepen their knowledge and apply research methodologies to address challenges in the accounting field.

Each of these interactive methods contributes to creating a more dynamic educational environment that encourages active learning and the development of practical skills necessary for careers in accounting. They help overcome traditional education based on memorization and promote applied learning, which will facilitate students' integration into the job market.

The research results indicate that, to address current challenges, it is essential to integrate innovative solutions into the educational process. Among these solutions are:

➤ *Updating curricula and aligning with international requirements.* Periodic revision of curricula for accounting courses is crucial, given the constantly evolving legislative changes and accounting regulations. Integrating current topics and practical case studies reflects the need for flexible education that responds to the labor market's requirements. Active collaboration with industry professionals can contribute to the development of a more adaptable curriculum, and organizing lectures and seminars delivered by practitioners, as well as case studies and simulations, can support both the theoretical and practical training of students.

➤ *Access to educational materials and international collaboration.* Universities should promote access to international databases, publications, and learning platforms to support both faculty and students in maintaining up-to-date knowledge. International partnerships with renowned academic institutions would facilitate the exchange of best practices and access to modern educational resources, essential for preparing competent professionals in accounting.

➤ *Implementation of an internship and financial simulations system.* Integrating a well-structured internship program into the university curriculum

is a crucial step in developing applied skills. Besides professional practice, financial simulations and case studies allow students to better understand the complexity of accounting processes and apply theoretical concepts in real-life scenarios. Collaboration with accounting software companies can facilitate students' access to modern tools essential for preparing them for the job market.

➤ *Investments in technology and accounting software.* Access to recognized accounting software programs is a necessity to enhance students' digital competencies. Technology plays a central role in contemporary education, and technology-based learning not only improves the efficiency of the educational process but also makes it much more engaging. Integrating these tools will prepare students for the technological challenges of the accounting profession.

➤ *Widespread use of interactive learning methods in accounting courses.* Interactive methods, such as brainstorming, case studies, role-playing games, and simulations, are essential in accounting disciplines, having a significant impact on how students understand and apply theoretical concepts. These methods are much more effective than traditional ones in stimulating critical thinking and encouraging an active learning approach. Through direct student involvement, they contribute to the development of analytical skills, problem-solving abilities, and decision-making under uncertainty, characteristics that are typical of the current business environment. Moreover, interactive methods are an excellent tool for developing communication, collaboration, and leadership skills, which are essential in the accounting profession. Another significant advantage of interactive methods is that they stimulate creativity and innovation. For instance, in a brainstorming session or a case analysis, students can come up with original solutions to complex accounting problems, allowing them to build confidence in their abilities and better

prepare for professional challenges. Additionally, using role-playing games and financial simulations allows students to apply theory in concrete situations, and through these practical experiences, they can learn to manage stress and make decisions under pressure, essential aspects in their future careers. Besides these benefits, interactive learning methods also contribute to improving student motivation. They make the learning process more dynamic and relevant, creating an environment where students feel engaged and responsible for their education. In a society where economic and technological changes are rapid, active learning becomes essential to prepare students not only to understand accounting theory but also to apply it effectively in real work conditions. Therefore, integrating these interactive methods in teaching accounting disciplines not only improves educational quality but also contributes to shaping better-prepared professionals, capable of facing challenges and responding quickly to the demands of the financial and accounting industry.

➤ *Continuous training for faculty members.* Another important step is organizing continuous training programs for faculty members. Organizing professional development programs such as seminars, workshops, and international collaborations will help keep professors up to date with the latest trends and regulations in accounting. This will allow faculty members to apply modern teaching methods adapted to the current needs and challenges of the educational market.

### **Conclusions**

Higher education in the field of accounting in the Republic of Moldova is at a crossroads, facing the challenges of an ever-changing labor market and the need to meet the demands of a globalized economic environment. In order to align with contemporary requirements and support the development of the national financial sector, universities must adopt an

innovative approach and invest in sustainable and effective educational solutions.

The research findings emphasize that flexibility and adaptability of the curriculum are essential measures for improving the quality of education in accounting. It is crucial for study programs to be constantly updated to reflect legislative changes and international regulations, as well as to include current topics, case studies, and practical applications. In this context, close collaboration between educational institutions and industry professionals is crucial to ensure the relevance and applicability of the knowledge being taught.

Additionally, access to modern educational resources, such as international databases, online platforms, and recognized accounting software, is essential for ensuring adequate student preparation. Implementing an educational system that facilitates the integration of modern technologies into the learning process will contribute to the development of the digital skills of future accountants, enabling them to meet the demands of an increasingly digitalized financial sector.

Another key aspect is the importance of increasing practical opportunities and implementing financial simulations that allow students to apply their theoretical knowledge in real work conditions. Group projects and collaborations with accounting software companies can support the development of practical skills and contribute to preparing students for the real challenges in the financial and accounting field.

Regarding the teaching process, the use of interactive learning methods, such as brainstorming, case studies, role-playing games, and financial simulations, has proven to be an effective tool for increasing student engagement and stimulating their critical thinking and creativity. These methods contribute not only to consolidating theoretical knowledge but also to developing practical skills essential for the accounting profession, preparing students to face the challenges of a globalized economy.

In conclusion, to maintain the relevance and quality of higher education in accounting in the Republic of Moldova, it is necessary to adopt a dynamic approach focused on continuous adaptation to economic and technological changes. Implementing reforms in the curriculum, updating educational resources, integrating modern technologies, and promoting interactive learning methods can significantly contribute to the formation of well-prepared accountants, capable of responding to the demands of the labor market and supporting the country's financial development. Only through such an integrated and innovative approach can quality education be ensured, producing competent professionals capable of rapidly adapting to changes in the field.

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