

Building Professional Resilience in Accounting Higher Education: A Multi-Level Framework for the Digital-Intelligent Era

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Abstract: Digital intelligence is changing how accounting information is produced, assured, interpreted, and governed, yet higher education responses often remain limited to adding isolated software or analytics courses. This conceptual paper investigates professional resilience as a more comprehensive basis for reforming accounting-related degree programs. Professional resilience is defined as the multi-level capacity of programs, faculty, and students to anticipate technological change, adapt learning and professional practice, and transform established routines while preserving accounting's public-interest responsibilities. Through a structured synthesis of accounting education, professional learning, and resilience literature, the paper develops a framework comprising five mutually reinforcing dimensions: a purpose-anchored curriculum architecture, human-AI collaborative pedagogy and assessment, reflective and situated professional learning, faculty and organizational capability, and ethical and inclusive professional identity formation. The framework is translated into a staged implementation approach covering mission diagnosis, curriculum mapping, controlled pilots, institutionalization, and assurance of learning. Particular attention is given to constructive alignment, feedback literacy, responsible technology use, equitable access, and the avoidance of both technological determinism and defensive curriculum preservation. The analysis contributes a distinctive account of resilience that connects student development with program-level governance rather than treating adaptability as an individual trait. For universities, it offers design principles for building accounting programs that can revise themselves without abandoning disciplinary rigor or professional judgment. The framework is conceptual and does not claim empirical effectiveness; future research should examine its propositions through longitudinal, comparative, and practice-based studies.

Keywords: Accounting Education; Professional Resilience; Digital Intelligence; Curriculum Transformation; Artificial Intelligence; Higher Education.

1. Introduction

Accounting higher education has repeatedly been urged to align disciplinary knowledge with the changing demands of professional practice. Albrecht and Sack warned that conventional curricula could lose relevance when they emphasize procedural preparation over the capabilities required for an uncertain future [1]. The Pathways Commission subsequently called for stronger connections among accounting knowledge, engaging pedagogy, faculty development, and educational pathways [2]. These concerns remain significant in the digital-intelligent era, but the pace and interconnectedness of technological change make a one-time curriculum update insufficient. Accounting programs must develop the capacity to reconsider what they teach, how they teach, and how they understand professional formation.

The need for such capacity predates generative artificial intelligence. Howieson questioned whether accounting education was prepared for practice in the new millennium and emphasized the broader intellectual and professional demands placed on graduates [3]. Research on the expectation-performance gap similarly shows that employers, educators, and students may not share a consistent understanding of required capabilities [4]. Employer-oriented studies highlight communication, critical thinking, teamwork, ethical awareness, and the ability to apply knowledge in context alongside technical accounting competence [5, 6]. Digital intelligence intensifies these requirements rather than making them obsolete.

Recent accounting education research has responded by

examining information technology competence, big data, and analytics integration. Pan and Seow argue for a more systematic development of technology-related capabilities across the accounting curriculum [7]. Sledgianowski, Gomaa, and Tan connect big data and information systems competencies with curricular design [8], while Dzurani, Jones, and Olvera provide a framework for infusing analytics across accounting courses [9]. Jackson, Michelson, and Munir further emphasize that future accountant development depends on interactions among technology, skills, and stakeholders [10]. These contributions establish the importance of digital capability, but program resilience cannot be achieved through content addition alone.

Generative AI makes this limitation especially visible. When systems can draft explanations, summarize standards, generate code, and produce plausible analyses, assessment based only on a final artifact may no longer demonstrate a student's understanding. UNESCO's guidance calls for human-centered governance, protection of agency and privacy, teacher capability development, and critical evaluation of AI in education [11]. Accounting programs must therefore address not only how students use digital tools, but also how they question outputs, document judgments, protect information, and remain accountable for professional conclusions.

This paper asks: how can accounting-related degree programs build professional resilience while preserving disciplinary rigor, ethical responsibility, and equitable access to learning? It addresses the question through conceptual synthesis rather than empirical testing. Relevant arguments

from accounting education, professional learning, organizational resilience, and academic resilience are integrated into a multi-level framework. No dataset, statistical procedure, or computational model is used. The paper's purpose is to clarify design principles and implementation relationships that can subsequently be examined in institutional practice.

The paper offers three contributions. First, it defines professional resilience as a distributed educational capability rather than an individual personality trait or a program's resistance to change. Second, it connects curriculum, pedagogy, assessment, faculty capacity, and governance within one framework, thereby linking student adaptability with the program's own ability to learn. Third, it identifies safeguards against superficial digitalization, including tool-driven curriculum expansion, opaque assessment, unequal access, and the erosion of professional judgment. The following sections establish the conceptual foundations, present the framework, explain implementation and quality assurance, and discuss theoretical and practical implications.

2. Conceptual Foundations

2.1. From Employability Skills to Professional Resilience

Employability remains an important educational concern, but a static list of graduate attributes is vulnerable to obsolescence. Software interfaces, analytical techniques, and occupational boundaries can change before a curriculum cycle is complete. A resilience perspective shifts attention from the possession of today's skills to the capacity for continued professional formation. Duchek conceptualizes organizational resilience through anticipation, coping, and adaptation, highlighting the importance of capabilities developed before disruption as well as responses after it occurs [12]. Sutcliffe and Vogus likewise associate resilience with organizational processes that sustain competence and enable adjustment under pressure [13].

Applied to accounting higher education, this perspective operates at three connected levels. At the student level, resilience involves the ability to learn unfamiliar tools, reinterpret professional tasks, seek feedback, and respond constructively to difficulty. At the faculty level, it involves pedagogical experimentation, interdisciplinary learning, and reflective revision of teaching. At the program level, it involves mission clarification, curriculum governance, resource reallocation, and relationships with professional communities. Strategic human resource research connects resilience with systems that develop knowledge, skills, and adaptive capacity rather than relying on isolated individual heroics [14]. The same principle discourages universities from making digital transformation the responsibility of a few enthusiastic instructors.

Academic resilience research offers a complementary but distinct perspective. Martin and Marsh examine students' capacity to deal effectively with academic challenges and setbacks [15], while Yeager and Dweck show why beliefs about the developability of personal characteristics matter for adaptive responses [16]. These insights are relevant to learning under technological uncertainty, but professional resilience should not be reduced to persistence. Students who continue using an inappropriate tool with greater effort are not necessarily becoming more capable. Resilience also requires diagnosis, help-seeking, ethical judgment, strategic

redirection, and the willingness to revise an earlier approach.

Professional resilience is therefore defined here as the multi-level capacity to anticipate change, adapt educational and professional practices, and transform routines while preserving accounting's public-interest purpose. This definition includes both continuity and change. Financial representation, accountability, assurance, stewardship, and professional skepticism remain central, even when their technological enactment changes. Resilience does not mean preserving every existing course, nor does it mean adopting every innovation. It means developing principled processes for deciding what should remain stable, what should be revised, and what should be discontinued.

2.2. Professional Formation and Learning Design

Constructive alignment provides an essential curriculum design principle: intended learning outcomes, learning activities, and assessment should be mutually consistent [17]. For professional resilience, this means that adaptability cannot be proclaimed in program documentation while examinations reward only memorization. If students are expected to evaluate AI-assisted analyses, learning activities must include structured critique and assessment must examine the reasoning, evidence, and revisions behind a conclusion. Alignment also reveals hidden contradictions, such as teaching open-ended inquiry while penalizing every departure from a prescribed solution path.

Professional formation additionally involves ways of thinking and acting that extend beyond technical content. Shulman's concept of signature pedagogies draws attention to the characteristic practices through which professions prepare newcomers [18]. Accounting education commonly uses cases, reconciliations, audit judgments, and structured problem solving to make professional reasoning visible. In the digital-intelligent era, these pedagogies can be extended to include data provenance review, algorithmic challenge, and the explanation of human responsibility for machine-assisted work. The aim is not to replace disciplinary pedagogy, but to enlarge the situations in which professional judgment is practiced.

Schön's account of reflective practice explains why technical rules alone are insufficient in uncertain professional situations [19]. Reflection-in-action involves questioning a framing while acting, whereas reflection-on-action supports subsequent evaluation and learning. Lave and Wenger's situated learning perspective adds that professional capability develops through participation in communities of practice [20]. Together, these theories suggest that resilience is cultivated when students encounter meaningful problems, interact with more experienced practitioners, and reflect on the relationship between action, evidence, and professional identity.

These foundations prevent a narrow interpretation of digital competence. Knowing how to operate a platform is valuable only when connected with accounting purpose, ethical constraints, and professional communication. Conversely, conceptual knowledge without opportunities for application can leave students unable to respond when familiar routines are disrupted. A resilient program therefore combines stable concepts, guided experimentation, authentic participation, and structured reflection within an aligned learning architecture.

3. A Multi-Level Framework for Professional Resilience

The proposed framework comprises five dimensions: purpose-anchored curriculum architecture, human–AI collaborative pedagogy and assessment, reflective and situated professional learning, faculty and organizational capability, and ethical and inclusive professional identity formation. These dimensions are connected by four capacities: anticipation, adaptation, transformation, and stewardship. Anticipation involves scanning educational and professional change; adaptation involves adjusting practices that remain fundamentally sound; transformation involves redesigning routines that no longer serve their purpose; and stewardship protects public trust, learner agency, and disciplinary standards throughout the process.

3.1. Purpose-Anchored Curriculum Architecture

A resilient curriculum distinguishes an enduring conceptual core from a renewable digital layer. The core includes accounting logic, measurement, reporting, assurance, taxation, management control, financial decision-making, law, ethics, and professional communication. The digital layer includes data structures, information systems, analytics, automation, AI-assisted work, cybersecurity awareness, and digital governance. Treating these layers as complementary prevents two failure modes: a traditional curriculum that isolates technology from professional reasoning, and a technology-rich curriculum in which students can produce outputs without understanding the accounting claims those outputs represent.

Integration should be spiral rather than concentrated in a single elective. Introductory courses can establish data provenance, simple automation logic, and the difference between correlation and accounting explanation. Intermediate courses can require students to reconcile system-generated records with underlying transactions and controls. Advanced courses can address ambiguous judgments, assurance over technology-assisted processes, and organizational consequences of digital decisions. Each stage revisits familiar concepts in more complex settings, enabling students to transfer knowledge rather than associate it with one software environment.

Curriculum review should begin with professional questions, not product features. For example, the question “How does an accountant establish the reliability of evidence produced through an automated process?” is more durable than “Which menu produces this report?” Tool-specific instruction can support the former, but it should not dominate program outcomes. Review panels comprising faculty, practitioners, students, and information specialists can periodically examine whether learning outcomes remain meaningful and whether overlapping content can be removed. Curriculum resilience requires subtraction and consolidation as well as addition.

Table 1 illustrates a developmental architecture that links curricular emphasis with evidence of learning. The levels do not correspond mechanically to particular years of study; institutions can adapt them to program length and prior student experience. Their purpose is to make progression visible and to ensure that digital capability is demonstrated through increasingly integrated professional reasoning.

Table 1. Curriculum Architecture for Professional Resilience

Developmental level	Resilience aim	Curriculum emphasis	Illustrative learning evidence
Foundational understanding	Connect digital activity with accounting purpose	Accounting logic, data provenance, ethical technology use, and structured explanation	Source-linked reconciliation and a written justification of system-generated records
Integrated application	Adapt concepts across tasks and tools	Information systems, analytics, controls, communication, and guided critique of digital outputs	Case analysis comparing alternative outputs and documenting evidence-based revision
Reflective professional practice	Respond to ambiguity, feedback, and changing conditions	Complex cases, supervised projects, professional skepticism, and reflective debriefing	Decision log, oral defense, and reflection on assumptions, limitations, and feedback
Transformative capability	Evaluate and redesign professional routines responsibly	Human–AI work design, governance, inclusion, stakeholder consequences, and lifelong learning	Team redesign proposal with individual rationale, ethical analysis, and implementation safeguards

3.2. Human–AI Collaborative Pedagogy and Assessment

Human–AI collaboration should be taught as an accountable division of work rather than an unquestioned delegation of reasoning. AI can serve as an object of critical study, a tool for exploration, and a simulated counterpart in professional dialogue. Students can compare alternative outputs, inspect unsupported assertions, identify missing assumptions, and determine when human review is necessary. Instructors should require disclosure of meaningful AI assistance and clarify which forms of use are permitted for each task. The objective is transparent and purposeful use, not a universal prohibition or unrestricted dependence.

Accounting tasks offer distinctive opportunities for critical AI use. A generated account analysis can be checked against source documents and recognition principles; an automated audit procedure can be evaluated for population completeness and evidence reliability; and a management accounting recommendation can be challenged for hidden assumptions about cost behavior and organizational incentives. These activities preserve professional skepticism while developing digital fluency. They also demonstrate that fluent language, attractive visualization, and executable code are not substitutes for valid evidence.

Assessment needs to capture process as well as product. Students can submit version histories, decision logs, source evaluations, prompts or queries where relevant, and a final explanation of why they accepted or rejected particular outputs. Oral defenses and supervised practical demonstrations can be used selectively to confirm individual understanding. Process evidence should be proportionate to

the task; excessive documentation can encourage ritual compliance. Assessment criteria should reward justified revision, recognition of limitations, and clear communication rather than the mere presence of sophisticated technology.

Feedback is central to this pedagogy. Carless and Boud argue that students need feedback literacy to make sense of comments and use them in subsequent work [21]. Digital tools may provide immediate suggestions, but students still need to judge relevance, correctness, and ethical implications. Peer review, teacher commentary, and practitioner challenge can help students compare different forms of feedback and develop standards for self-evaluation. In this way, feedback becomes a mechanism for adaptive learning rather than a terminal justification of a grade.

Academic integrity policies should emphasize responsible conduct and assessment validity rather than surveillance alone. Overreliance on automated detection can create uncertainty, inequity, and adversarial relationships. Clear task design, authentic source materials, staged development, and student explanation provide a more educationally useful basis for integrity. Institutions must also address confidentiality: students should not upload client information, personal data, or protected teaching materials to unapproved systems. Responsible use is part of professional competence, not an administrative afterthought.

3.3. Reflective and Situated Professional Learning

Professional resilience develops through guided encounters with meaningful uncertainty. Simulations and cases can introduce changing regulations, incomplete data, system failures, conflicting stakeholder demands, or time pressure. The educational purpose is not to create difficulty for its own sake, but to help students diagnose a situation, select an appropriate response, and explain their reasoning. Controlled variation allows students to discover that a technically correct procedure may be inappropriate when its assumptions or context change.

Reflection should be structured around action and evidence. After a task, students can examine which framing guided their decisions, what signals they overlooked, how digital tools influenced their attention, and what they would change in a subsequent attempt. Reflective journals, group debriefs, and developmental portfolios can connect these insights across courses. Schön's distinction between reflection in and on action helps instructors design prompts for both immediate adjustment and later conceptual learning [19].

Situated participation extends this learning beyond the classroom. Internships, practitioner-supported projects, and communities of inquiry expose students to the social organization of accounting work. Lave and Wenger's framework suggests that newcomers learn through increasingly responsible participation rather than through decontextualized instruction alone [20]. Universities should therefore treat placements as sites of guided learning, not merely work experience. Clear supervision, ethical boundaries, and opportunities to discuss discrepancies between formal procedures and observed practice are essential.

Digital intelligence also changes the nature of situated learning. Students may collaborate with remote practitioners, work with shared dashboards, or observe automated controls without seeing the underlying organizational processes. Programs should help them ask how systems shape roles and

visibility, who remains accountable, and where informal expertise resides. Reflective participation can thus develop both technical adaptability and a critical understanding of professional work.

3.4. Faculty and Organizational Capability

Students cannot develop professional resilience if the program itself is rigid. Faculty need opportunities to learn, test, and revise pedagogical approaches without carrying the entire burden individually. Redecker's DigCompEdu framework connects educator digital competence with professional engagement, resources, teaching, assessment, learner empowerment, and the development of learners' digital competence [22]. This broad view is useful because it locates technology within educational relationships rather than reducing competence to software operation.

The technological pedagogical content knowledge framework similarly emphasizes interactions among technology, pedagogy, and disciplinary knowledge [23]. Accounting instructors need not become full-time data scientists, but they must understand enough about digital processes to select appropriate learning activities and evaluate their professional implications. Effective development can combine short technical learning with collaborative course redesign, peer observation, and reflection on student work. Interdisciplinary teams can bring together accounting faculty, information specialists, learning designers, librarians, and practitioners.

Organizational support determines whether such collaboration is sustainable. Workload allocation, recognition in promotion processes, technical assistance, accessible infrastructure, and time for curriculum review are practical resilience mechanisms. A program that celebrates innovation rhetorically while rewarding only unchanged teaching volume or research output creates conflicting incentives. Faculty experimentation should have clear educational aims and opportunities for evaluation, but unsuccessful pilots should be treated as sources of learning rather than automatic evidence of poor performance.

Governance should also anticipate vendor dependence and unequal access. Institutions can prioritize interoperable materials, protect data ownership, evaluate accessibility, and maintain alternatives when a platform becomes unavailable. Resource constraints require proportionate strategies: shared datasets, open educational resources, consortia, and practitioner partnerships can reduce duplication. Organizational resilience is not synonymous with purchasing more technology; it depends on the capacity to make informed choices under constraints.

3.5. Ethical, Inclusive, and Identity-Oriented Formation

Accounting's professional legitimacy depends on more than technical efficiency. International education pronouncements emphasize professional competence, values, ethics, and attitudes within the development of accountants [24]. In a digital-intelligent environment, these commitments include fairness, confidentiality, transparency, professional skepticism, and responsibility for decisions supported by automated systems. Students should learn that delegating a task to technology does not delegate the professional's obligation to understand, review, and justify consequential judgments.

Ethical reflection should be embedded in ordinary

accounting tasks. A forecasting exercise can examine whose interests are represented in assumptions; an automated classification task can investigate systematic disadvantage; and a dashboard can be evaluated for whether it encourages manipulation or obscures unfavorable information. These discussions connect ethics with design and use rather than confining it to a stand-alone code of conduct. They also help students recognize that professional judgment includes deciding when a technically available action should not be taken.

Inclusion is equally important. Unequal access to devices, connectivity, accessible interfaces, language support, and prior digital experience can turn technology-enhanced learning into a mechanism of exclusion. Programs should provide equivalent learning routes, accessible materials, and opportunities for students to develop foundational digital confidence without stigma. Growth-oriented beliefs can support adaptive responses [16], but institutions must not use the language of resilience to blame students for structural barriers or excessive demands.

Professional identity offers a stable reference point amid changing tasks. Students should see themselves not as future operators of a particular system, but as accountable participants in practices of measurement, assurance, decision support, and public trust. A resilient identity is confident enough to accept revision and humble enough to seek assistance. It enables graduates to regard learning as a continuing professional responsibility rather than a temporary response to technological fashion.

4. Implementation and Quality Assurance

4.1. Staged Implementation

Implementation should begin with mission and context. Universities differ in their student populations, disciplinary strengths, professional partnerships, regulatory environments, and resource bases. A program should identify which aspects of accounting education it seeks to preserve, which occupational and societal changes it must anticipate, and which constraints are most consequential. This diagnosis provides a basis for selective reform rather than imitation of technology-intensive programs with different purposes.

The second stage is curriculum mapping. Existing outcomes, activities, and assessments can be examined against the five framework dimensions. Mapping should reveal duplication, gaps, and misalignment, including where digital content is taught but not assessed, where ethics is isolated from technical tasks, and where students are expected to demonstrate independence without structured support. Programs can then define a small number of program-level outcomes that express resilient professional performance in observable terms.

Controlled pilots constitute the third stage. A course team might redesign an audit case to include AI-assisted evidence review, or introduce a reflective portfolio across several management accounting tasks. Evaluation should focus on student reasoning, accessibility, workload, and the usefulness of feedback, not on novelty. Piloting is organizational learning rather than statistical proof; its purpose is to improve design before wider adoption. Faculty and student debriefs should identify unintended consequences as well as successful practices.

The final stage is institutionalization. Approved changes

should be incorporated into course documentation, assessment guidance, faculty development, and review cycles. Cross-course coordination prevents students from encountering contradictory rules about technology use. Program leaders should also decide which outdated activities or requirements will be withdrawn, thereby creating space for new learning. Institutionalization converts individual innovation into a renewable program capability.

4.2. Evidence for Continuous Improvement

Assurance of learning should examine whether students can integrate knowledge, evaluate digital outputs, act ethically, and learn from changing conditions. Evidence can include authentic projects, oral explanations, developmental portfolios, rubric-guided reviews, and structured reflections on internships. These sources are not interchangeable. A polished project may conceal individual dependence, while an oral explanation alone may not demonstrate sustained development. Triangulation across tasks and contexts provides a more credible basis for curriculum review.

Program-level review should also assess the educational system itself. Faculty may consider whether course sequencing supports transfer, whether assessment workloads are realistic, whether students with different levels of prior experience can participate, and whether practitioners observe meaningful professional reasoning. AACSB's accreditation principles emphasize mission alignment, learner success, engagement, innovation, impact, and continuous improvement [25]. These ideas support an approach in which evidence informs dialogue and revision rather than serving only as compliance documentation.

Continuous improvement requires feedback loops with explicit ownership. Committees should record which curricular premises were challenged, what changes were authorized, and when those changes will be reviewed. Students and practitioners should be able to contribute observations without determining academic decisions unilaterally. The purpose is to create an auditable learning process for the program itself: resilient programs can explain not only what they changed, but also why the change was justified.

4.3. Contextual Differentiation and Risk Safeguards

Implementation must remain proportionate. Resource-rich institutions may develop advanced laboratories and interdisciplinary modules, while others may prioritize shared cases, open resources, and faculty collaboration. Programs serving working students may emphasize workplace-connected projects, whereas academically oriented programs may place greater weight on research literacy and theoretical explanation. Table 2 summarizes how different contexts can shape priorities and safeguards while retaining the same underlying resilience principles.

Several risks require explicit governance. Vendor dependence can narrow curricular choices; rapid platform change can consume faculty time; data-intensive tasks can create privacy and security exposure; and continuous reform can exhaust staff and students. Programs should maintain technology contingency plans, limit mandatory adoption to educationally justified tools, and establish periods of consolidation. Resilience includes the ability to pause, simplify, and recover capacity.

Finally, evaluation should avoid technological determinism.

Greater use of AI or analytics does not by itself demonstrate improvement, just as preserving traditional teaching does not by itself demonstrate rigor. The relevant question is whether educational arrangements strengthen accountable

professional reasoning and the capacity for continued learning. This criterion allows different institutional pathways to be evaluated without imposing a single technological ideal.

Table 2. Implementation Priorities and Safeguards across Institutional Contexts

Institutional condition	Implementation priority	Potential vulnerability	Recommended safeguard
Limited digital infrastructure	Shared cases, open resources, and foundational digital confidence	Exclusion of students with weak access or prior experience	Equivalent learning routes, accessible materials, and supported practice
Strong practitioner partnerships	Authentic projects and supervised exposure to changing work	Short-term employer preferences narrowing the curriculum	Faculty-led outcome review and multiple stakeholder perspectives
Rapid platform or vendor change	Tool-independent outcomes and interoperable learning materials	Repeated retraining and dependence on proprietary systems	Contingency plans, transferable tasks, and selective technology adoption
High teaching and assessment workload	Course-team redesign and coordinated assessment principles	Innovation fatigue and inconsistent guidance for students	Workload recognition, staged pilots, shared resources, and consolidation periods
Research-intensive environment	Integration of emerging research with professional reasoning	Digital teaching becoming undervalued in academic incentives	Recognition of pedagogical scholarship and rigorous curriculum development

5. Discussion

5.1. Theoretical Implications

This framework extends accounting education research by shifting the unit of analysis from digital content to the relationships through which programs learn. Technology competence remains necessary, but its educational value depends on curriculum alignment, assessment, faculty capability, and ethical governance. Professional resilience therefore offers a connecting construct for research that has often treated skills development, pedagogical innovation, and institutional reform separately.

The framework also distinguishes resilience from both stability and unrestricted flexibility. Stability without review can produce obsolescence, while flexibility without purpose can fragment professional identity. Stewardship provides the connection between continuity and transformation: programs preserve accounting's contribution to accountability and public trust by revising the ways in which students learn to enact that contribution. This interpretation complements organizational resilience research by placing educational purpose and professional formation at the center of adaptation.

Finally, the multi-level approach avoids locating adaptability solely within students. Individual confidence and persistence matter, but they are shaped by feedback systems, access to resources, course coherence, and faculty working conditions. Professional resilience is consequently a shared achievement and a shared responsibility. This perspective opens research questions about how program governance and student development influence one another over time.

5.2. Practical Implications

For program leaders, the immediate priority is not to launch another isolated technology course, but to establish a review process that connects mission, outcomes, assessment, and faculty capacity. A small number of high-impact accounting tasks can serve as starting points for human–AI collaborative learning. Programs should invest in shared teaching resources

and clear technology-use guidance before expecting uniform adoption across all courses.

For faculty, the framework supports selective experimentation. Instructors can redesign one assessment to make reasoning and revision visible, introduce one structured comparison of digital outputs, or add one reflective debrief after an authentic task. Such changes are manageable and reveal issues that can inform broader reform. Faculty should not be expected to master every technology; their central contribution is to connect digital activity with accounting judgment and learning design.

For professional bodies and practitioners, the framework highlights a responsibility to provide meaningful cases, supervision, and dialogue about emerging work practices. Partnerships should help universities understand changing professional problems without allowing short-term employer preferences to determine the entire curriculum. A resilient profession requires graduates who can contribute to current practice and who can also question and reshape that practice responsibly.

6. Conclusion

This paper has proposed a multi-level framework for building professional resilience in accounting higher education. The framework integrates purpose-anchored curriculum architecture, human–AI collaborative pedagogy and assessment, reflective and situated learning, faculty and organizational capability, and ethical and inclusive professional identity formation. Its central argument is that digital-intelligent transformation requires accounting programs to become learning systems: capable of anticipating change, revising educational routines, and preserving the professional purposes that justify their existence.

For universities, professional resilience is not a fixed attribute or a destination reached through curriculum modernization. It is an ongoing capacity expressed through aligned outcomes, accountable technology use, supportive faculty structures, inclusive learning opportunities, and evidence-informed governance. Students' adaptability and

programs' adaptability are interdependent; neither can substitute for the other.

The study is limited by its conceptual design. It does not test the framework, compare institutional outcomes, or establish causal relationships between particular educational practices and professional performance. Future research should examine how the framework operates across institutional types and national education systems. Longitudinal studies could trace curriculum revision and graduate learning, while comparative case studies could investigate governance, resource constraints, and professional partnerships. Practice-based research should also examine how students develop judgment when AI-assisted outputs are plausible but unreliable. Such work would help refine the framework and distinguish broadly applicable principles from context-dependent practices.

Conflicts of Interest

The author declares no conflict of interest.

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