



## AN ANALYSIS ON ACCOUNTING EDUCATION AND NATIONAL EDUCATION POLICY RESEARCH

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### ABSTRACT

Accounting education plays a crucial role in shaping the future of finance professionals. It encompasses a wide range of topics, including financial reporting, auditing, taxation, and management accounting. A strong foundation in accounting principles is essential for individuals pursuing careers in finance, auditing, consulting, and other related fields. National education policies have a significant impact on how accounting education is structured and delivered. These policies are formulated by governments to outline the goals, objectives, and strategies for education at the national level. They influence curriculum design, teaching methods, assessment practices, and overall educational standards. The methodology of this paper is based on primary data and secondary data. A structured questionnaire was designed and data was collected from educators, academicians. The data was analyzed and interpreted by applying descriptive statistics. The study will help to analyse the impact of National Education Policy on accounting education. The research paper involves a systematic approach to gather information, analyze data, and present findings.

**Key Words:** National Education Policy, strong foundation, teaching methods, educational standards



## INTRODUCTION

Accounting education refers to the formal process of learning and acquiring knowledge and skills related to accounting principles, practices, and procedures. It is a crucial aspect of preparing individuals for careers in accounting, finance, and related fields. Accounting education typically starts with teaching fundamental concepts such as double-entry bookkeeping, financial statements, and basic accounting principles like the accrual basis of accounting. Technical Skills provides training in the use of accounting software, spreadsheets, and other tools necessary for recording, organizing, and analyzing financial data.

Students learn about the various regulatory frameworks and standards that govern financial reporting, such as Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). Emphasis is placed on ethical considerations in accounting practice, including issues related to honesty, integrity, and confidentiality. Accounting education often offers specializations in areas like auditing, taxation, management accounting, forensic accounting, and financial analysis, allowing students to focus on specific career paths. Students are trained to analyze financial information, identify issues, and make informed decisions based on the data available. Effective communication of financial information, both in writing and orally, is a vital component of accounting education. This includes preparing reports, presentations, and financial statements. Many accounting programs are designed to prepare students for professional certifications like Certified Public Accountant (CPA), Chartered Accountant (CA), Certified Management Accountant (CMA), and others. Given the evolving nature of accounting standards and practices, accounting professionals often engage in ongoing education and professional development to stay updated with industry changes. With the increasing use of technology in accounting, modern accounting education often includes training in accounting software, data analytics, and other technological tools. Some programs incorporate experiential learning through internships, case studies, or simulated business scenarios to give students hands-on experience. As businesses operate in a globalized world, accounting education may include an international perspective, considering the implications of different accounting standards and practices around the world. For advanced studies in accounting, research skills are emphasized, enabling students to contribute to the body of knowledge in the field through academic research.



Accounting education aims to foster adaptability in graduates, recognizing that the accounting profession is subject to continuous change. Overall, accounting education equips individuals with the knowledge and skills needed to perform various accounting functions, whether in public accounting firms, corporations, government agencies, non-profit organizations, or as independent practitioners. It serves as the foundation for a wide range of careers in finance and accounting-related fields.

The National Education Policy (NEP) of 2020 has a significant impact on the field of accounting education in India. It introduces several reforms and initiatives aimed at modernizing and enhancing the quality of accounting education. The NEP encourages a multidisciplinary approach in higher education, allowing students to pursue a diverse range of subjects alongside their chosen field of study, including accounting. The policy emphasizes flexibility in course selection, allowing students to customize their education to suit their interests and career goals within the field of accounting. The NEP advocates for the integration of vocational education, including specialized courses in accounting, from the secondary level onwards. This allows students to gain practical skills alongside academic learning. The NEP places a strong emphasis on experiential learning, which is particularly valuable in accounting education where practical skills are crucial. The policy promotes the use of technology in education. In accounting, this may include training in accounting software, data analytics tools, and other relevant technologies. The NEP encourages research and innovation in education, which can lead to advancements in accounting education methodologies, curriculum design, and practices. The NEP emphasizes the importance of inculcating ethical values and professionalism in education. In accounting, this is particularly relevant as ethical conduct is fundamental to the profession. The policy highlights the need for continuous training and professional development of teachers. In accounting education, this ensures that educators stay updated with industry practices and standards. The NEP acknowledges the importance of financial literacy and aims to integrate it into the curriculum. This is particularly relevant in accounting education, where understanding financial concepts is essential. The policy encourages a global perspective in education. In accounting, this may involve studying international accounting standards and practices. The NEP emphasizes the development of critical thinking and problem-solving skills, which are highly valuable in accounting where complex financial issues often require analytical solutions. The NEP seeks to align education



with the needs of the industry. In accounting, this means preparing students for the demands of the accounting profession and related fields.

Overall, the NEP 2020 provides a framework that supports the modernization and enhancement of accounting education in India. It aims to produce well-rounded accounting professionals who are equipped with not only technical skills but also critical thinking abilities, ethical values, and a global perspective. These changes are expected to have a positive impact on the quality and relevance of accounting education in the country.

## REVIEW OF LITERATURE

The literature review is basically a belief on the collection of information that the researcher has learned from others and build our own beliefs based on the work and knowledge of other researchers. The research provides that the conclusions drawn today's researches are being made similar efforts in past researches. Literature review by different authors shows that they had an in-depth grasp on the key words skill development practices, challenges, issues and prospects which are as under:

**Nicholas J. Paisey (2003)** , An analysis of accounting education research in accounting education: an international journal – 1992–2001, This report examines the research papers published in the first 10 volumes of Accounting Education: an international magazine since its founding in 1992, highlighting both those areas that have been adequately addressed and those that offer prospects for additional study. The study contrasts coverage with American accounting education research that has been released. The document is intended to be of interest to researchers who seek to establish the existing literature on their study themes or who are looking for research topics and/or methodologies that have previously gone unexplored. In order to acquire a deeper understanding of the condition of accounting education research at the beginning of the twenty-first century, the study also offers some insights concerning the techniques used and the sources of the studies. **Deb, P. (2020)** , “Vision for Foreign Universities in the National Education Policy 2020: A Critique” that deals with the internationalization of Indian higher education as one of the stated aims of the National Education Policy (NEP) 2020. **Aithal (2020)** , “Analysis of the Indian National Education Policy 2020 toward Achieving its Objectives” and highlighted various policies announced in the higher education system and likened them with the currently adopted system. Various innovations and predicted implications of NEP 2020 on the Indian higher education system



along with its merits are discussed. Some suggestions are proposed for its effective implementation towards achieving its objectives. **Ponemon, Lawrence; Glazer, Alan (2021)**, Accounting Education and Ethical Development: The Influence of Liberal Learning on Students and Alumni in Accounting Practice, This study looks at the ethical growth of undergraduate accounting students and graduates from two colleges that have vastly different curriculum, educational philosophies, and working cultures. Both colleges provide undergraduate accounting degrees. The study investigates the impact of a college education and work experience on a person's ethical development by drawing from the field of moral psychology and employing a well-known psychometric tool called the Defining Issues Test (DIT).

### **RESEARCH OBJECTIVE**

1. To assess the awareness of educators regarding the National Education Policy (NEP) introduced in 2020.
2. To examine the level of understanding among educators regarding the key provisions of the NEP,2020 as it pertains to accounting education.
3. To investigate the impact of the NEP,2020 on the quality of accounting education in India from the perspective of educators.
4. To identify any observed changes in the curriculum or teaching methodologies in accounting education post the implementation of NEP,2020.
5. To identify specific areas within accounting education that require further research attention under the NEP,2020.

### **RESEARCH DESIGN**

The study employs a descriptive research approach, utilizing a case study methodology. Data is collected through questionnaire with key stakeholders involved in the Analysis on Accounting Education and National Education Policy Research. The data is analyzed using thematic analysis to identify patterns and themes related to the implementation process and its outcomes. Therefore, the study aims to fulfil the parameters of analytical and descriptive research in nature.

### **DATA COLLECTION**



Primary data is collected with the help of questionnaire from stakeholders. Stratified Random sampling method was applied, and samples are collected from 50 teachers/educators. Various statistical tools were applied in this research paper. In this study, a review of secondary sources like government reports, newspaper/ news channels, magazines have also been used for comparing the information collected from the respondents in primary data.

### **STUDY PERIOD**

The study period for data collection is from January, 2022 to October, 2023. The study was conducted post the implementation of the National Education Policy (NEP) in 2020.

### **RESULT AND ANALYSIS**

For this present study the data was collected from teacher's, to discovery the awareness of national education policy (NEP), impact of NEP on accounting education, challenges and opportunities, teaching and learning methods, research and development, recommendations and future outlook.

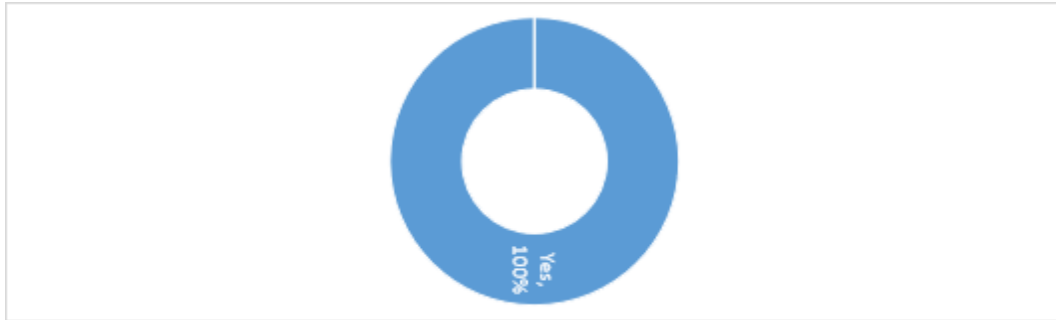
#### **Section 1: Awareness of National Education Policy (NEP)**

##### **1. Are you familiar with the National Education Policy (NEP) introduced in 2020?**

**Table No 1.1**

	<b>Frequency</b>	<b>Percent</b>
Yes	50	100%
No	0	0%
Total	50	100%

**Figure No 1.1**



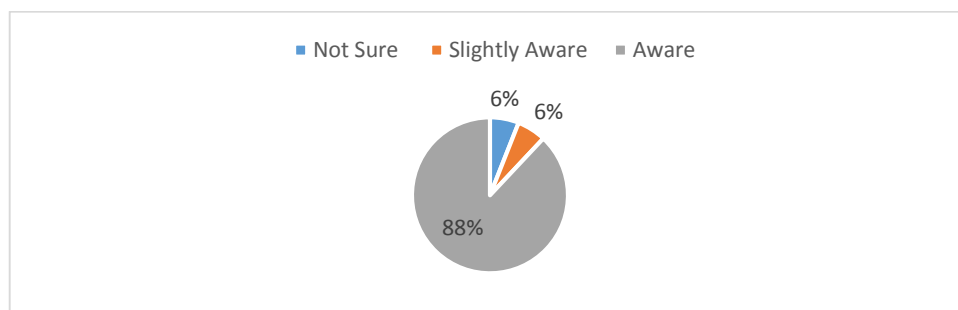
The above chart shows the awareness of NEP, 2020 among educators. I am glad to note that 100% educators are familiar with the National Education Policy (NEP) introduced in 2020. This shows that educators are aware what changes are being brought up in NEP, 2020.

**2. How well-informed are you about the key provisions of the NEP, 2020 as it pertains to accounting education?**

**Table No 1.2**

	Not Aware	Not Sure	Slightly Aware	Aware	Total
Frequency	0	3	3	44	50
Percent	0%	6%	6%	88%	100 %

**Figure No 1.2**



The above chart shows that how educators are well-informed about the key provisions of the NEP, 2020 as it pertains to accounting education. 88% educators are aware about the latest change in accounting education. 6% educators are not clear what exactly changes in NEP 2020. 6% educators are partially aware about the accounting education.

**Section 2: Impact of NEP on Accounting Education**

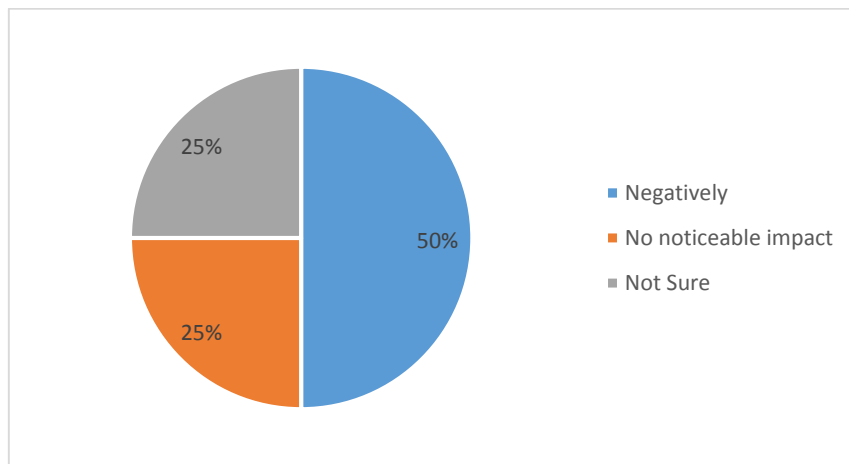
**1. In your opinion, how has the NEP, 2020 influenced the quality of accounting education in India?**



**Table No 1.3:**

	Positively	Negatively	No noticeable impact	Not Sure	Total
Frequency	46	2	1	1	50
Percent	92%	4%	2%	2%	100 %

**Figure No 1.3:**



The above chart depicts the impact of NEP in accounting Education. 50% educators are in favor that NEP, 2020 influenced the quality of accounting education in India whereas 25% educators did not notice any change with the implementation of NEP. 25% educators are in negatively favor of NEP.

**2. Have you observed any changes in the curriculum or teaching methodologies in accounting education post the implementation of NEP, 2020? If yes, please specify.**

Following are the responses received from Educators:

- Lot of changes are required which are Practical oriented content should incorporate, On the job training is very much required, Internship and project based assignment will give to the students, Activity based content should put and arrange field visits.
- Question paper pattern is of high level which is helpful to clear professional of exams



- Yes, CBSE launched Competency Based Questions that include current knowledge on business & industry
- Yes
- Not Yet
- No
- Single regulator for higher education institutions
- Multiple entry and exit options in degree courses
- Discontinuation of MPhil programs
- Low stakes board exams
- Common entrance exams for universities.

### **Section 3: Challenges and Opportunities**

#### **3. What do you consider to be the main challenges faced by accounting education in light of the NEP,2020?**

- First challenge facing is not getting industrial collaboration, second appointment of trained facilities with industrial exposure, Create interest among the stakeholders for improvement practical aspects and availability of suitable lab equipment.
- Vast syllabus
- No practical experience to the students
- Basic Accounting knowledge through practical approach
- Computerized Accounting system
- Lack of Approach
- Awareness on Commerce Education from class IX onwards as Commerce has been suggested from class IX.
- Alignment with NEP Goals
- Integration of Holistic and Multidisciplinary Education
- Emphasis on Critical Thinking and Problem Solving
- Teacher Training and Professional Development
- Infrastructure and Technology Integration
- Assessment and Evaluation Methods



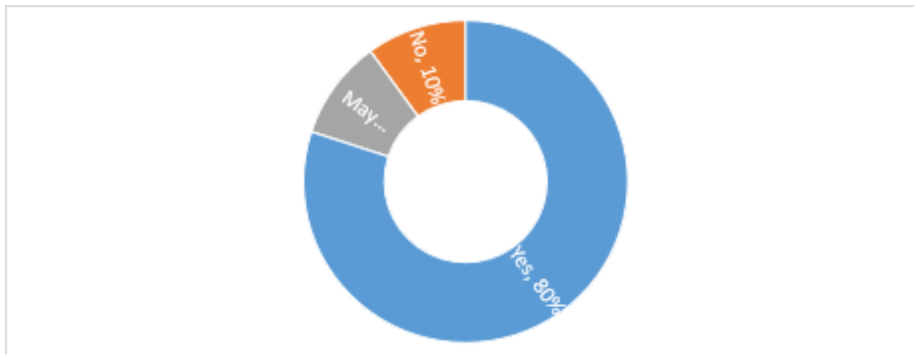
- Engagement with Industry and Practical Application
- Equity and Inclusivity

**4. Are there any new opportunities that the NEP,2020 has presented for improving accounting education?**

**Table No 1.4:**

	Frequency	Percent
Yes	40	80%
No	5	10%
May Be	5	10%
Total	50	100%

**Figure No 1.4:**



The above sunburst shows new opportunities that the NEP,2020 has presented for improving accounting education. 80% of respondents answered "Yes" when asked there any new opportunities that the NEP,2020 has presented for improving accounting education 10% of respondents answered "No." Another 10% of respondents answered "Maybe" there is new opportunities in accounting education.



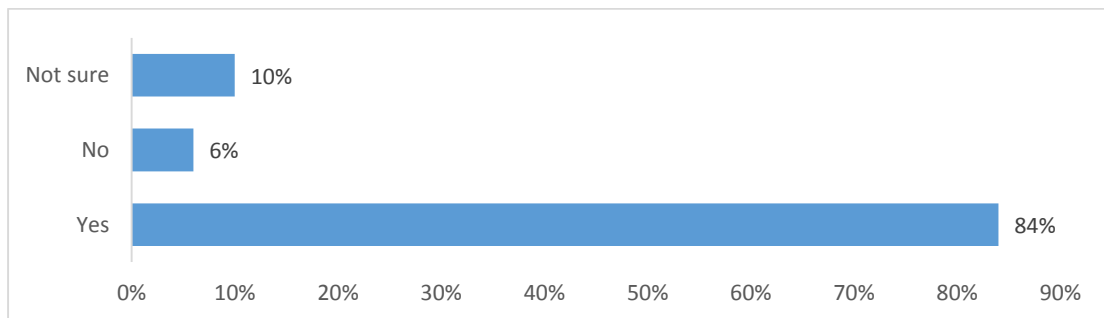
#### Section 4: Teaching and Learning Methods

##### 5. Do you believe the NEP,2020 encourages innovative teaching and learning methods in accounting education?

Table No 1.5:

	Frequency	Percent
Yes	42	84%
No	3	6%
Not sure	5	10%
Total	50	100%

Figure No 1.5:



The above chart shows teaching and learning methods in NEP. 84% educators believe that NEP,2020 encourages innovative teaching and learning methods in accounting education. 10% educators are not sure that NEP has brought some changes in teaching learning methods. 6% educators are not in favor that NEP has introduced any creativity.

##### 6. Could you provide examples of innovative teaching methods that have been implemented or can be implemented in accounting education under the NEP,2020?



- Suitable accounting standards framed, conduct the research on the standards are important, frequently change the standards and principles according to changes in the business patterns, results will be analyzed and apply, give suggestions for better implementation of industrial activities.
- Demonstration method
- Nothing implemented
- Practical approach
- By Visits to different Industries, Companies we can Train them
- No
- Use of technology, games, group discussions on business & economics etc.
- Problem-Based Learning (PBL)
- Case Studies and Simulations
- Interactive Workshops and Seminars
- Technology-Enhanced Learning
- Flipped Classroom Approach
- Peer Teaching and Collaborative Learning
- Industry Internships and Experiential Learning
- Gamification
- Research Projects and Case Analyses
- Cross-Disciplinary Integration
- Guest Lectures and Industry Expert Sessions
- E-Learning Platforms and Virtual Classrooms

## Section 5: Research and Development

### 7. How has the NEP,2020 impacted research initiatives in accounting education?

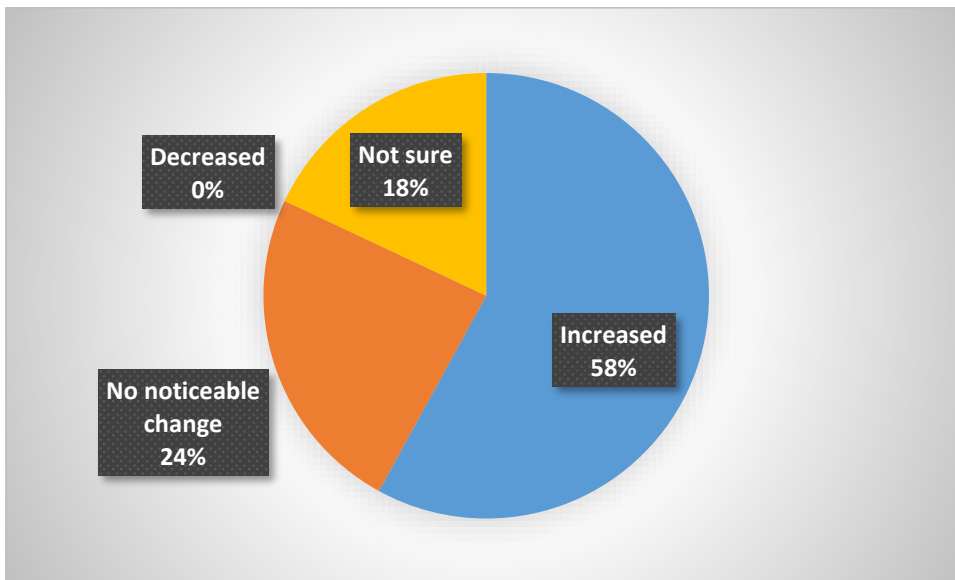
Table No 1.6

	Frequency	Percent
Increased	29	58s%



No noticeable change	12	24%
Decreased	0	0%
Not sure	9	18%
<b>Total</b>	<b>50</b>	<b>100%</b>

**Figure No 1.6**



The above chart shows how NEP, 2020 impact research initiatives in accounting education. 58% of respondents reported that there has been an increase in their level of awareness regarding the importance of environmental conservation. 24% of respondents stated that they have not noticed any significant change in their level of awareness. None of the respondents reported a decrease in their awareness. 18% of respondents were unsure about the change in their awareness.

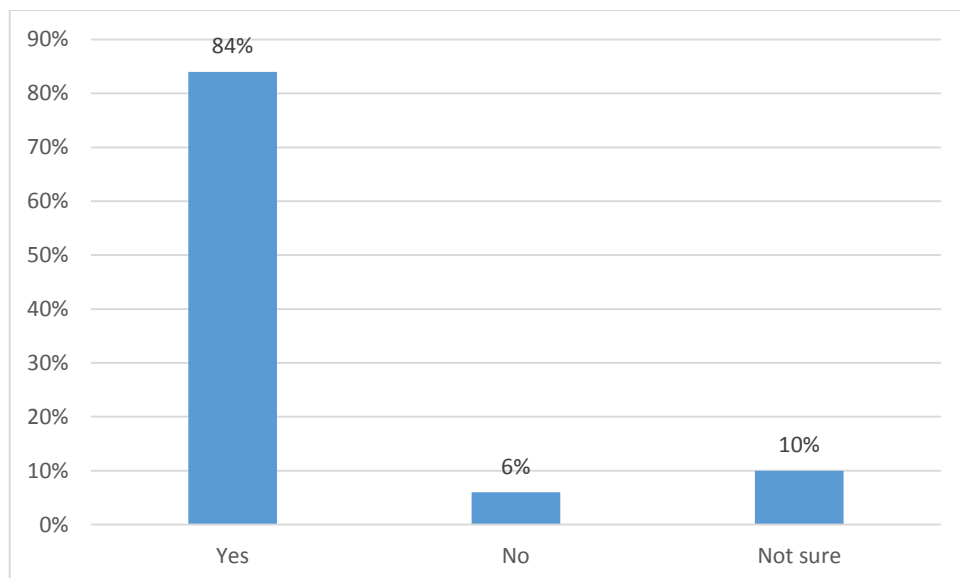
**8. Are there specific areas within accounting education that you believe require further research attention under the NEP?**

**Table No 1.7**



	Frequency	Percent
Yes	42	84%
No	3	6%
Not sure	5	10%
<b>Total</b>	<b>50</b>	<b>100%</b>

**Figure No 1.7:**



The above chart shows specific areas within accounting education that require further research attention under the NEP. 84% of respondents believe that there are specific areas within accounting education that require further research attention under the National Education Policy (NEP). Only 6% of respondents answered "No," indicating that they do not believe further research is necessary. Additionally, 10% of respondents were "Not sure." The total number of respondents is 50.

## **Section 6: Recommendations and Future Outlook**

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**9. What recommendations do you have for policymakers, educators, and institutions to enhance accounting education in light of the NEP,2020?**

- Students should get those understanding so that they can work on accounting like tally software.
- Reduce the syllabus so that students can be through with given topics
- Some concepts not related to present situations. So frame curriculum as per the requirements
- Research Methodology
- Practicability
- Educators
- Create awareness on the career opportunities in Commerce field. Industry experts need to be called in the schools.
- Align Curriculum with Industry Needs
- Regularly review and update the accounting curriculum to ensure it reflects current industry practices, emerging technologies, and evolving regulatory requirements.
- Engage with professionals and experts from the accounting field to gather input on necessary skill sets.
- Promote Experiential Learning Opportunities
- Encourage internships, apprenticeships, and practical training in accounting firms, corporations, and financial institutions. These experiences provide students with real-world exposure and help bridge the gap between theory and practice.
- Integrate Technology and Digital Literacy
- Incorporate the use of accounting software, data analytics tools, and other technological resources into the curriculum.
- Provide training to both students and educators to ensure proficiency in digital tools relevant to accounting.
- Emphasize Critical Thinking and Problem-Solving Skills



- Design assignments, projects, and assessments that require students to analyze complex financial scenarios, make informed decisions, and solve accounting-related problems.
- Encourage a culture of inquiry and analytical thinking.
- Foster a Multidisciplinary Approach: Encourage collaboration between accounting departments and other disciplines like finance, economics, law, and technology. This fosters a broader understanding of business and financial concepts, aligning with the NEP's multidisciplinary focus.
- Incorporate Ethical Considerations and Professional Values
- Integrate discussions on ethical dilemmas, professional conduct, and corporate governance into the curriculum.
- Encourage students to think critically about ethical issues in accounting practice.
- Provide Continuous Professional Development for Educators
- Offer training and workshops for accounting educators to keep them updated on industry trends, teaching methodologies, and technological advancements. This ensures that educators are well-equipped to deliver high-quality instruction.
- Facilitate Research and Innovation in Accounting Education: Encourage faculty and students to engage in research projects related to accounting education. Support initiatives that explore innovative teaching methods, assessment practices, and educational technologies.
- Promote Inclusivity and Accessibility
- Implement policies and practices that ensure equal access to accounting education for students from diverse backgrounds.
- Provide support systems for students who may face barriers to participation.
- Offer Flexible Learning Pathways
- Provide options for flexible course scheduling, online learning, and part-time programs to accommodate the needs of a diverse student population. This supports lifelong learning and accessibility for working professionals.
- Foster Industry Partnerships and Guest Lectures



- Collaborate with accounting firms, corporations, and industry associations to provide guest lectures, workshops, and networking opportunities. This exposes students to real-world professionals and environments.
- Evaluate and Monitor Outcomes so that regularly assess the effectiveness of accounting education programs in achieving learning outcomes and career readiness.
- Use feedback from employers, alumni, and industry stakeholders to inform continuous improvement efforts.

**10. How do you envision the future of accounting education in your country, considering the influence of the NEP, 2020?**

- Holistic and Multidisciplinary Approach
- Emphasis on Practical Application
- Technology Integration
- The NEP encourages experiential learning. In accounting education, this could mean more hands-on activities, case studies, and simulations to apply theoretical knowledge to real-world situations.
- Accounting education is likely to become more holistic, integrating knowledge from related fields like finance, economics, law, and technology. This multidisciplinary approach will provide students with a broader understanding of the business environment.
- There will likely be a greater emphasis on incorporating technology into accounting education. This includes using accounting software, data analytics tools, and other technology platforms to prepare students for the digital demands of the profession.
- Critical Thinking and Problem-Solving Skills
- The NEP's focus on critical thinking and problem-solving will translate into accounting education.
- Students will be challenged to analyze financial data, make informed decisions, and address complex accounting issues.



- Educators may adopt more innovative approaches, such as flipped classrooms, interactive workshops, and collaborative learning, to engage students and promote deeper understanding.
- Innovative Teaching Methods
- Ethical Awareness and Professional Values
- Flexibility in Learning Pathways
- There will likely be an increased emphasis on instilling ethical awareness and professional values in accounting education, aligning with the NEP's goal of producing responsible and ethical citizens.
- The NEP supports flexible learning options. Accounting education may become more adaptable, offering online courses, part-time programs, and alternative pathways to accommodate diverse student needs.
- Continuous Professional Development for Educators
- Accounting educators may receive more support and opportunities for professional development to stay updated on industry trends, teaching methodologies, and technological advancements.
- Research and Innovation in Accounting Education
- There may be a surge in research initiatives focused on improving accounting education, including studies on effective teaching methods, assessment strategies, and the impact of technology integration.
- Global Perspective in Accounting Curriculum
- With an increasingly globalized business environment, accounting education may incorporate international accounting standards, global business practices, and cross-border financial reporting considerations.
- Inclusive and Accessible Education
- Efforts to ensure inclusivity and accessibility in accounting education may be further emphasized, aiming to provide equal opportunities for students from diverse backgrounds.
- Outcome-Oriented Education so that there may be an increased emphasis on measuring learning outcomes and preparing students for successful careers in accounting, with a focus on employability and practical skills.



## CONCLUSION

In conclusion, this analysis delves into the intersection of Accounting Education and the National Education Policy, 2020 aiming to understand the implications of the policy on the field of accounting education. The National Education Policy of 2020, with its emphasis on multidisciplinary, experiential learning, and technology integration, presents a transformative framework for education in India.

Within the realm of accounting education, these policy reforms hold significant promise. The emphasis on vocational education and the integration of practical skills alongside theoretical knowledge addresses a longstanding need in the field. Moreover, the policy's focus on research and innovation aligns with the dynamic nature of accounting standards and practices, encouraging educators and professionals to contribute to the evolving landscape.

The encouragement of ethical values and professionalism in education resonates deeply with the ethos of the accounting profession. Instilling these principles from the foundational stages of education can contribute to a culture of integrity and responsibility within the accounting community.

However, as with any policy implementation, challenges and nuances will undoubtedly emerge. It will be imperative for educators, policymakers, and practitioners to collaborate in navigating these complexities, ensuring that the policy's vision translates into tangible benefits for accounting education.

Looking forward, the successful integration of the National Education Policy into accounting education has the potential to produce a new generation of accounting professionals who are not only technically adept but also possess critical thinking skills, ethical awareness, and a global perspective. As the policy takes root and evolves, it is poised to shape a brighter future for accounting education in India.

## SCOPE FOR FUTURE RESEARCH

Conduct a longitudinal study to track the long-term impact of the NEP, 2020 on accounting education in India, considering factors such as curriculum changes, teaching methodologies, and student outcomes over time. Compare the effectiveness of accounting education under the



NEP,2020 with previous education policies to assess improvements and areas of concern. Investigate the perspectives of other stakeholders such as students, employers, and policymakers to gain a comprehensive understanding of the implications of the NEP,2020 on accounting education. Explore the impact of the NEP,2020 on the employability and career outcomes of accounting graduates, including their readiness for the workforce and alignment with industry needs. the effectiveness of technology integration in accounting education under the NEP,2020, including the adoption of accounting software, data analytics tools, and online learning platforms. Examine efforts to promote inclusivity and accessibility in accounting education under the NEP,2020, focusing on addressing barriers faced by marginalized communities and promoting equal opportunities for all students. Investigate the challenges encountered in the implementation of the NEP,2020 in the context of accounting education, including issues related to infrastructure, resource allocation, and stakeholder engagement.

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