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Teaching Risk Management and Control in Accounting Higher Education: A Judgment-Centered Pedagogical Framework

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Abstract: Risk management and control are central to accounting practice, yet their treatment in higher education is often fragmented across auditing, management accounting, information systems, and corporate governance courses. Teaching can consequently privilege framework recall and procedural compliance over the judgment required to interpret uncertainty, challenge assumptions, and communicate responses. This conceptual paper examines how accounting-related degree programs can integrate risk management and control through coherent teaching methods and curriculum modes. Drawing on a structured synthesis of accounting education, risk and control, and professional learning literature, the paper defines judgment-centered risk capability as the capacity to frame objectives and context, diagnose vulnerabilities, deliberate over alternative responses, communicate accountable decisions, and learn from subsequent experience. It proposes an aligned pedagogical framework combining progressive case-based inquiry, interrupted scenario simulations, role rotation, dialogic debriefing, and workplace-connected learning. These methods are supported by authentic assessment through risk-framing memoranda, control rationales, decision logs, oral defenses, and reflective portfolios. Implementation is organized as a spiral curriculum in which foundational concepts are revisited across accounting domains with increasing ambiguity and stakeholder complexity. Particular attention is given to faculty collaboration, proportionate use of digital environments, inclusion, academic integrity, and assurance of learning. The paper contributes a pedagogical connection between risk frameworks and professional formation rather than another classification of teaching techniques. It offers universities design principles for developing graduates who understand that controls are organizational choices with behavioral and ethical consequences. The framework is conceptual and does not claim demonstrated causal effectiveness; future research should investigate its operation across institutional and professional contexts.

Keywords: Accounting education, Risk management, Internal control, Professional judgment, Case-based learning, Experiential learning, Authentic assessment.

1. Introduction

Accounting higher education is expected to prepare graduates for professional responsibilities that extend beyond technically correct recording and reporting. Albrecht and Sack warned that accounting curricula could lose relevance when procedural preparation crowded out the intellectual capabilities needed for an uncertain future [1]. The Pathways Commission similarly called for stronger integration of accounting knowledge, engaging pedagogy, and educational pathways [2]. Risk management and control make this challenge especially visible: students must understand formal frameworks, but they must also interpret ambiguous situations in which objectives, incentives, information, and organizational relationships interact.

Concerns about the connection between education and practice are longstanding. Howieson questioned whether accounting education was ready for the broader demands of professional practice in the new millennium [3]. Research on the expectation–performance gap shows that employers, educators, and students can hold different views about the capabilities graduates need [4]. Employer-oriented evidence also emphasizes communication, critical thinking, teamwork, and ethical awareness alongside technical competence [5]. These capabilities are not accessories to risk education; they shape whether a future accountant can recognize a weak control environment, explain an uncomfortable finding, or resist pressure to normalize a questionable practice.

International education pronouncements locate professional competence within a combination of knowledge, skills, values, ethics, and attitudes [6]. A risk management and control curriculum should therefore develop more than familiarity with risk registers, control activities, or assurance terminology. It should enable students to connect accounting representations with organizational purposes, evaluate whether a control is suitable for its context, identify possible unintended consequences, and justify escalation when formal compliance coexists with substantive exposure. This is a problem of professional formation rather than syllabus coverage alone.

In many programs, however, relevant content remains distributed across separate courses. Auditing may emphasize control testing, management accounting may address budgetary and performance controls, information systems may focus on access and processing controls, and governance may examine oversight structures. Each perspective is necessary, but fragmentation can obscure their interdependence. Students may learn to identify a control deficiency without considering strategic objectives, or to discuss enterprise risk without understanding how transaction-level controls support reliable accounting information. Lecture-dominant delivery can reinforce this separation by presenting frameworks as settled answers rather than resources for situated judgment.

This paper asks: how can accounting-related degree programs organize the teaching of risk management and control so that students develop integrated professional judgment? It addresses the question through conceptual

synthesis rather than empirical testing. Literature on accounting education, risk and control, learning design, experiential participation, and assessment is brought into a single pedagogical framework. No dataset, statistical analysis, financial model, or computational model is used. The aim is to clarify relationships among outcomes, teaching arrangements, assessment, and implementation conditions that can subsequently be examined in practice.

The paper makes three contributions. First, it reframes risk management and control competence as a judgment-centered capability rather than the accumulation of framework vocabulary. Second, it connects cases, simulations, role rotation, reflective dialogue, and workplace participation through a common learning sequence, avoiding a catalog of disconnected techniques. Third, it shows how authentic assessment and program-level coordination can prevent active learning from becoming engaging but educationally unfocused. The following sections establish the conceptual foundations, present the pedagogical framework, explain assessment and implementation, and discuss implications and limitations.

2. Conceptual Foundations

2.1. Risk Management and Control as Integrated Professional Capability

Risk management and internal control are related but not interchangeable. COSO's enterprise risk management framework connects risk with strategy and performance, emphasizing governance, objective-setting, review, information, and communication [7]. ISO 31000 presents principles and guidelines for integrating risk management with decision-making and organizational activity [8]. Internal control contributes structured processes that support operations, reporting, and compliance. Teaching should help students move among these levels: an organizational objective creates the context for risk, risk informs control choices, and control information supports review and accountability.

A judgment-centered approach also recognizes that control is not limited to preventive procedures. Simons distinguishes diagnostic and interactive uses of control systems, alongside belief and boundary mechanisms [9]. Diagnostic controls monitor expected performance, whereas interactive controls support organizational attention to emerging uncertainties. Kaplan and Mikes further argue that different categories of risk require different managerial responses and that a single rules-based approach cannot govern every exposure [10]. These perspectives imply that students should learn when formal procedures are sufficient, when dialogue is necessary, and when a risk cannot responsibly be reduced to routine compliance.

Risk practices are also shaped by organizational culture and authority. Mikes shows that risk management can operate within different calculative cultures, reflecting contrasting beliefs about quantification and managerial judgment [11]. Arena, Arnaboldi, and Azzone demonstrate that enterprise risk management evolves through organizational dynamics rather than simple framework adoption [12]. For teaching, this means that a technically elegant control proposal may still fail if responsibilities are unclear, incentives discourage escalation, or managers treat risk reporting as ceremonial. Students need opportunities to examine who designs a control, who can override it, whose voice is missing, and how formal and informal practices interact.

A critical perspective is equally important. Power cautions that the expansion of risk management can create rituals that make uncertainty appear governable without necessarily addressing its underlying sources [13]. Accounting education should not reproduce this problem by equating the completion of templates with professional competence. A risk register can organize attention, but it can also hide assumptions; a control checklist can support consistency, but it can also discourage inquiry. Students should learn to evaluate the representational and behavioral effects of risk tools as well as their intended functions.

These foundations support a broad definition of competence. Judgment-centered risk capability is the capacity to frame objectives and context, diagnose vulnerabilities, deliberate over responses, communicate accountable decisions, and learn from experience. Technical knowledge remains indispensable, but it is used within a cycle of interpretation and action. This definition also preserves the accountant's public-interest responsibilities: managing risk is not simply protecting organizational value at any cost, because lawful conduct, reliable reporting, stakeholder interests, and ethical constraints may limit available responses.

2.2. Learning to Make Judgments under Uncertainty

Constructive alignment requires intended learning outcomes, teaching activities, and assessment to reinforce one another [14]. If a program claims to develop risk judgment but assesses only definitions and prescribed control classifications, students receive a clear message that recall is what matters. Alignment begins by expressing outcomes as observable professional actions: framing a risk in relation to objectives, tracing a vulnerability through a process, comparing control alternatives, explaining residual exposure, and recommending review. Teaching methods can then be selected for their capacity to elicit these actions rather than for novelty or popularity.

Shulman's concept of signature pedagogies draws attention to the characteristic ways in which professions prepare newcomers to think, perform, and act with integrity [15]. Accounting education has long used problems, reconciliations, audit judgments, and cases to make reasoning visible. Risk education can extend these practices by requiring students to defend a control choice, challenge an optimistic risk description, or communicate an exception to a resistant manager. The central pedagogical unit becomes an accountable professional decision situated in an organizational setting.

Experiential learning explains how action and conceptual understanding can inform one another. Kolb describes learning as a cycle involving concrete experience, reflective observation, abstract conceptualization, and active experimentation [16]. A simulation alone does not guarantee this cycle. Students need time to connect an incident with control concepts, reconsider their initial framing, and test a revised approach. Brief, structured experiences followed by rigorous conceptual debriefing are therefore preferable to elaborate activities whose educational purpose remains implicit.

Schön's account of reflective practice further clarifies how professionals respond when situations do not fit familiar rules [17]. Reflection-in-action involves questioning a framing while acting; reflection-on-action supports later evaluation

and learning. Lave and Wenger's situated learning perspective adds that capability develops through participation in communities of practice [18]. Together, these perspectives suggest that students learn risk judgment by encountering meaningful uncertainty, observing how others interpret it, receiving challenge, and gradually taking more responsibility for professional conclusions.

These learning principles impose discipline on method selection. Cases should reveal alternative framings rather than disguise one expected answer; simulations should expose consequences and trade-offs rather than merely entertain; group work should require individual explanation rather than diffuse responsibility; and workplace activities should include guided interpretation rather than unstructured exposure. Across all methods, reflection links experience to transferable concepts, while explicit ethical boundaries prevent the language of business judgment from becoming an excuse for expediency.

3. A Judgment-Centered Pedagogical Framework

The proposed framework organizes teaching around five connected actions: frame, diagnose, deliberate, respond, and learn. Framing establishes objectives, stakeholders, obligations, and context. Diagnosis traces events, process weaknesses, incentives, information limitations, and control interdependencies. Deliberation compares possible responses and their consequences. Response turns reasoning into a decision, communication, or escalation. Learning reviews outcomes and revises subsequent reasoning. Cases, simulations, dialogue, and workplace participation are different entry points into this cycle, not competing instructional brands.

3.1. Outcome-Led and Spiral Curriculum Architecture

A spiral curriculum introduces core ideas early and revisits them with increasing complexity. Introductory accounting can establish the relationship between transactions, evidence, authorization, and reliable records. Intermediate courses can connect process risks with reporting, operational, and compliance objectives. Advanced study can address conflicting stakeholder interests, control overrides, emerging technologies, and uncertain strategic choices. Repetition is developmental rather than redundant: students return to familiar concepts with greater responsibility for framing and justification.

Program-level outcomes should be shared across accounting domains. Financial accounting can examine how estimates and cutoff judgments create reporting exposure; auditing can examine evidence and control reliance; management accounting can examine incentive effects and operational trade-offs; taxation can address interpretation and compliance boundaries; and information systems can address access, change, and automated processing. A common vocabulary helps students recognize that these are connected manifestations of risk and control rather than unrelated course requirements.

Each course should make a distinctive contribution to the frame–diagnose–deliberate–respond–learn sequence. One course may emphasize process mapping and control identification, another evidence evaluation and exception reporting, and another governance dialogue and organizational learning. Mapping these contributions can reveal both gaps and excessive repetition. It also helps instructors avoid assuming that another course has already taught professional skepticism, ethical escalation, or communication under pressure.

Table 1 presents a developmental architecture for this integration. The stages are not rigidly tied to particular academic years; programs can adapt them to prior learning and degree structure. Their purpose is to make progression visible. Students move from explaining risk and control relationships to exercising judgment in ambiguous, multi-stakeholder situations, while assessment evidence becomes increasingly integrative and reflective.

Table 1. Developmental Curriculum for Risk Management and Control

Developmental stage	Learning emphasis	Core teaching arrangement	Expected learning evidence
Foundational explanation	Connect objectives, transactions, risks, controls, and reliable accounting information	Guided mini-cases, process narratives, instructor modeling, and structured concept review	Annotated process and a concise explanation of risk–control relationships
Integrated application	Diagnose control interdependencies across reporting, operations, compliance, and systems	Progressive cases, peer challenge, control comparison, and guided feedback	Control rationale that addresses evidence, responsibilities, and residual exposure
Complex professional judgment	Respond to ambiguity, authority, incentives, and conflicting stakeholder objectives	Interrupted simulation, role rotation, oral challenge, and structured debriefing	Decision log, defended response, and reasoned revision after new information
Reflective professional practice	Transfer learning across contexts and evaluate organizational and public-interest consequences	Workplace-connected project, interdisciplinary dialogue, and developmental portfolio	Integrated report and reflection on assumptions, limitations, ethics, and future review

3.2. Progressive Case-Based Inquiry

Case-based inquiry is most useful when cases are sequenced by cognitive demand. Introductory cases can provide a clear process and ask students to identify vulnerabilities and relevant control objectives. Intermediate cases can introduce incomplete information, conflicting accounts, or a control that is formally present but behaviorally ineffective. Advanced cases can require students to choose among defensible responses, recognize residual exposure, and explain why no option removes all risk. This progression supports transfer from guided application to independent judgment.

Bonner's integrative framework links teaching-method selection with learning objectives, providing a direct rationale for matching case formats to desired capabilities [19]. Short cases can support conceptual application, whereas richer cases are more suitable for synthesis and communication. The

instructor's role changes accordingly. Early teaching may model how to distinguish an event from its underlying cause; later teaching should withhold scaffolding, ask probing questions, and require students to justify their framing rather than confirm the instructor's interpretation.

Case materials should represent accounting work through interconnected artifacts such as policies, process narratives, approval records, reconciliations, correspondence, meeting excerpts, and performance reports. Students can be asked which items are relevant, which are missing, and which appear reliable only because their provenance is assumed. This approach develops diagnostic discipline without requiring statistical analysis. It also reveals that evidence is organizational and social: an approval mark may reflect genuine review, habitual signing, or authority pressure.

Active learning research supports engagement with ideas rather than passive reception, but activity alone is not the educational objective [20]. Case discussions need explicit closure. Instructors should compare alternative framings, identify the concepts that discriminate among them, and address unresolved limitations. Students can then rewrite an initial risk description or control recommendation after discussion. The revision makes learning visible and prevents a lively class from ending without conceptual consolidation.

3.3. Interrupted Scenario Simulation and Role Rotation

Simulations extend case inquiry by allowing situations to unfold. An interrupted scenario begins with a plausible organizational setting and releases new information at predetermined points: an exception is discovered, a manager overrides a procedure, a supplier fails, a system change alters responsibilities, or a regulator requests an explanation. Students must decide what to do with incomplete information and then reconsider that decision as conditions change. The educational focus is adaptive reasoning, not speed or dramatic performance.

Role rotation helps students understand risk from multiple positions. A student may first act as a process owner, then as an internal auditor, financial controller, information specialist, or audit committee member. Each role has different objectives, information, and authority. Rotation discourages the assumption that risk management belongs to a single assurance function. It also allows students to experience how control proposals sound to those who must operate them and how operational concerns sound to those responsible for oversight.

Well-designed roles should create principled disagreement rather than caricature. An operations manager's concern about delay is not inherently anti-control, and an auditor's request for evidence is not inherently obstructive. Students should identify legitimate objectives on each side and distinguish negotiation over control design from pressure to conceal exposure. Brief role instructions can include obligations and constraints, but instructors should avoid scripting one morally obvious villain and one universally correct response.

Simulation governance is essential. Activities need clear time boundaries, confidentiality rules for any practitioner-supplied material, and alternatives for students who require accessible participation formats. Digital platforms can support information release and role communication, but they are optional; paper-based interruptions can achieve the same learning purpose. Programs should select the least complex environment that preserves the intended judgment, avoiding technology that consumes attention without deepening the risk reasoning.

3.4. Dialogic Debriefing and Reflective Learning

Debriefing converts experience into professional learning. A structured debrief can revisit five questions: What objectives and assumptions framed the decision? Which signals were prioritized or overlooked? How did authority and incentives shape participation? Why was the selected response considered proportionate? What should be revised in the next cycle? These questions connect action with the framework while allowing students to acknowledge uncertainty rather than construct an artificially confident narrative.

Dialogue should expose differences in interpretation. Students can compare risk descriptions, challenge the evidence behind a claimed control failure, and examine whether a proposed response transfers risk to employees, customers, or other stakeholders. The instructor's task is not to declare every view equally valid, but to clarify which arguments are better supported by objectives, evidence, professional obligations, and feasible organizational action. Dialogic teaching thus combines openness with evaluative standards.

Reflective writing should be brief, specific, and developmental. A decision log can record an initial judgment, new information, feedback, and revision. A closing reflection can identify a concept that changed the student's interpretation and a question that remains unresolved. Schön's distinction between reflection in and on action supports both immediate adjustment and later conceptual learning [17]. Repeated logs across courses can help students recognize recurring habits, such as overvaluing formal approval or underestimating incentive pressure.

Psychological safety is a practical condition for this learning. Students must be able to disclose an overlooked risk or abandoned assumption without feeling that every admission will be penalized. Assessment should therefore distinguish reasoned revision from careless performance. At the same time, safety does not mean freedom from challenge. Clear norms for evidence-based disagreement, confidentiality, and respectful participation allow difficult professional conversations to become rehearsed rather than avoided.

3.5. Workplace-Connected and Interdisciplinary Learning

Workplace-connected learning can provide situated participation that classroom simulations only approximate. Internships, practitioner-supported cases, and supervised organizational projects expose students to actual role boundaries, informal routines, and resource constraints. Lave and Wenger's perspective suggests that newcomers learn through increasingly responsible participation [18]. However, placement itself is insufficient: students need supervision and opportunities to interpret differences between prescribed controls and observed work practices.

Universities should define ethical and educational boundaries before students enter organizations. Tasks should avoid unnecessary access to sensitive information, and student reports should use appropriately anonymized materials. Practitioners can provide context and challenge, while faculty retain responsibility for learning outcomes and assessment. A structured conversation among student,

practitioner, and instructor can examine not only what happened, but also which organizational conditions made a control effective, ineffective, or difficult to operate.

Interdisciplinary collaboration broadens diagnosis without dissolving accounting identity. Information systems colleagues can explain access and system-change processes; legal scholars can clarify obligations; organizational behavior specialists can illuminate incentives and speak-up conditions; and communication faculty can support risk reporting. Students should integrate these perspectives into an accounting judgment about reliable information, decision support, assurance, or stewardship rather than assemble disconnected specialist opinions.

Partnerships should also preserve curriculum breadth. Employers can offer valuable insight into current problems, but short-term operational preferences should not determine the entire risk syllabus. Practitioner cases from different sectors, organization sizes, and public-interest settings can counter the assumption that one corporate control pattern is universal. Where placements are limited, supervised interviews, anonymized practice documents, and guest-led case challenges can provide alternative forms of situated learning.

4. Assessment and Program Implementation

4.1. Authentic Assessment of Risk Reasoning

Assessment should require students to demonstrate the reasoning that active pedagogies are intended to develop. Wiggins argues for assessment that reflects worthy performance rather than only easily tested proxies [21]. In risk education, a polished risk register is not enough. Students should explain the objectives used to frame exposure, the evidence supporting a diagnosis, the alternatives considered, the residual limitations of a response, and the conditions that would trigger review or escalation.

A balanced assessment package can combine individual and team components. Teams may produce a control redesign or governance presentation, while each student maintains a decision log and defends a specific judgment. Individual risk-framing memoranda can precede group work so that participation and initial understanding remain visible. Oral questions should probe reasoning rather than reward presentation confidence. This design reduces the possibility that a strong team artifact conceals uneven learning.

Feedback should help students use evaluative information in subsequent work. Carless and Boud describe feedback literacy as the capacity to understand and act on feedback [22]. Draft risk descriptions, peer challenge, instructor commentary, and revised recommendations can form a developmental sequence. Rubrics should reward changes that improve evidence use, ethical reasoning, and proportionality, not merely textual expansion. Students can also compare practitioner and academic feedback, noting where criteria converge and where professional contexts differ.

Table 2 summarizes assessment components and safeguards. The package is deliberately plural because no single artifact can represent all aspects of judgment. A decision log may show adaptation but not communication quality; an oral defense may show understanding but not sustained development. Programs should select a manageable combination and avoid documentation burdens that encourage formulaic compliance. The purpose is trustworthy evidence of reasoning, not maximal surveillance of student activity.

Table 2. Authentic Assessment of Risk and Control Reasoning

Assessment component	Student output	Judgment made visible	Safeguard against superficial performance
Risk-framing memorandum	Individual statement of objectives, context, stakeholders, and exposure	Selection of relevant objectives and boundaries before control selection	Probe missing context and alternative framings
Control design brief	Comparison of feasible responses with responsibilities and review arrangements	Proportionality, feasibility, residual risk, and unintended consequences	Require reasons for rejecting plausible alternatives
Simulation decision log	Chronological record of information, decisions, feedback, and revisions	Adaptation under uncertainty and changing conditions	Assess quality of reasoning rather than retrospective certainty
Individual oral defense	Explanation and response to targeted questions	Ownership, conceptual understanding, and communication under challenge	Use common core questions with individualized follow-up
Reflective portfolio	Selected artifacts and synthesis across tasks or courses	Transfer, feedback use, ethical awareness, and continuing limitations	Require specific evidence of change, not general claims of improvement

4.2. Program Sequencing, Faculty Collaboration, and Digital Environments

Implementation should begin with a curriculum map rather than a new compulsory course. Program teams can identify where students currently frame risk, diagnose processes, compare controls, communicate exceptions, and reflect on outcomes. Mapping may show that some actions are repeatedly assessed while others are only assumed. A small number of shared outcomes and rubric dimensions can then support coordination without forcing every instructor to adopt identical cases or teaching formats.

Faculty collaboration is necessary because integrated risk judgment crosses course boundaries. Course teams can jointly develop a core case that appears in different forms across financial accounting, auditing, management accounting, and information systems. One instructor's control redesign can become another instructor's assurance problem. Peer observation and review of anonymized student work can help colleagues calibrate expectations and identify hidden contradictions, such as rewarding escalation in one course while penalizing it as insufficiently decisive in another.

Digital environments should support rather than define the pedagogy. Pan and Seow emphasize the systematic development of information technology competence in accounting education [23], while Dzuranin, Jones, and Olvera

provide a framework for integrating analytics across the curriculum [24]. For risk teaching, the corresponding principle is to examine how automated workflows, access restrictions, exception alerts, and system-generated reports alter control responsibilities. Students should question provenance, configuration, and human oversight rather than treat system outputs as self-validating.

Resource constraints require selective implementation. A program can begin with one shared case, one interrupted simulation, and one common assessment rubric. Open teaching materials and paper-based role exercises can reduce dependence on specialized platforms. Faculty workload should be recognized through shared preparation, reusable artifacts, and coordinated marking. Sustainable reform depends on manageable routines and collegial learning, not on a small group of instructors continually creating new technologies or complex cases.

4.3. Quality Assurance, Inclusion, and Professional Safeguards

Assurance of learning should examine program-level progression. Reviewers can consider whether introductory outcomes prepare students for later ambiguity, whether assessments require individual judgment, and whether students improve in framing and revising risk explanations. AACSB's accreditation principles emphasize mission alignment, learner success, engagement, innovation, impact, and continuous improvement [25]. Evidence should therefore inform curricular dialogue rather than serve only as documentation for external review.

Quality review should include failed or ambiguous student responses as sources of insight. Repeated confusion between risk events and control causes may indicate fragmented teaching; polished but unsupported recommendations may indicate excessive emphasis on presentation; and reluctance to revise may indicate grading practices that punish reflection. Committees can record the changes authorized in response and review them in a later cycle. The program thereby practices the monitoring and learning that it teaches.

Inclusion requires attention to prior experience, language, accessibility, and work or caring responsibilities. Complex simulations can privilege students who speak quickly or possess professional cultural familiarity. Written preparation, accessible roles, structured turn-taking, and equivalent participation formats can broaden engagement without lowering standards. International and public-sector cases can prevent a single national or corporate context from appearing universal. Support should target barriers to participation while preserving common expectations for justified professional reasoning.

Professional safeguards cover confidentiality, academic integrity, and ethical use of organizational materials. Students should not disclose identifiable client information or upload protected documents to unapproved systems. Assessment rules should clarify permitted collaboration and digital assistance. Most importantly, teaching should distinguish legitimate adaptation from ethical erosion: a control may be redesigned to fit context, but obligations, evidence integrity, and accountability cannot be negotiated away merely because a scenario creates pressure.

5. Discussion

5.1. Theoretical Implications

This framework connects risk and control literature with professional learning by treating judgment as the organizing educational problem. Existing frameworks provide concepts for governance, objectives, risk responses, and control activities, but they do not by themselves specify how students learn to use those concepts under uncertainty. The frame–diagnose–deliberate–respond–learn sequence translates professional capability into teachable and assessable actions while preserving the situated and cultural dimensions of risk practice.

The paper also extends discussions of active learning in accounting education. Cases, simulations, and group activities are not treated as inherently superior to lectures. Their value depends on alignment with outcomes, quality of debriefing, and assessment of reasoning. Lectures and guided readings remain important for establishing concepts and standards; interactive methods provide settings in which students must select and justify their use. This position avoids a false choice between rigorous knowledge and engaging pedagogy.

Finally, the framework links individual learning with program governance. Students cannot reasonably be expected to integrate perspectives that courses keep separate or to value reflection that assessment repeatedly penalizes. Curriculum mapping, faculty collaboration, inclusive participation, and quality review are therefore components of the pedagogy rather than administrative background. Professional judgment emerges from an educational system whose messages and opportunities are sufficiently coherent.

5.2. Practical Implications and Persistent Tensions

For program leaders, the practical starting point is a limited audit of existing outcomes and assessments. Rather than launching a broad reform, leaders can identify one developmental gap, such as weak escalation reasoning, and coordinate a case and rubric across two courses. Shared artifacts reduce workload and allow students to see risk from complementary accounting perspectives. Expansion should follow evidence of educational usefulness and feasibility, not pressure to display innovation.

For faculty, small redesigns can be consequential. An instructor can replace a request for the "correct control" with a request to compare two controls under stated objectives, add an information interruption to an existing case, or require a short explanation of why feedback changed a recommendation. These changes retain disciplinary content while making judgment more visible. Faculty should also state explicitly when multiple answers are defensible and which criteria distinguish stronger from weaker reasoning.

For practitioners and professional bodies, the framework highlights the value of contributing authentic dilemmas rather than only technical illustrations. Useful cases include uncertainty, legitimate disagreement, and organizational constraints. Practitioners can challenge student reasoning and explain contextual realities without turning the curriculum into training for one employer. Universities, in turn, should protect students' ability to question practice and examine public-interest consequences.

Several tensions will remain. Rich assessment can increase workload; realistic cases can expose confidential information;

standardized rubrics can narrow judgment; and practitioner relevance can encourage short-termism. These tensions cannot be eliminated by a universal teaching package. They require proportionate choices, periodic review, and explicit trade-offs. The appropriate criterion is not whether a method appears active or practice-based, but whether it helps students give accountable reasons for risk and control decisions.

6. Conclusion

This paper has proposed a judgment-centered pedagogical framework for teaching risk management and control in accounting higher education. It integrates progressive case inquiry, interrupted simulations, role rotation, dialogic debriefing, and workplace-connected learning around the actions of framing, diagnosing, deliberating, responding, and learning. Authentic assessment and spiral curriculum design connect these methods with observable professional reasoning across accounting domains.

The central argument is that risk education should move beyond framework recall without abandoning conceptual rigor. Students need knowledge of standards and control mechanisms, but they also need guided opportunities to interpret objectives, evaluate evidence, recognize behavioral and ethical consequences, communicate responses, and revise their judgments. Universities can support this development through coordinated outcomes, manageable assessment packages, faculty collaboration, inclusive participation, and quality assurance that treats curriculum review as organizational learning.

The study is limited by its conceptual design. It does not compare teaching methods empirically, establish causal effects on graduate performance, or demonstrate that the framework transfers unchanged across national and institutional settings. Future research should examine how students' risk reasoning develops across courses, how faculty teams implement shared outcomes, and how workplace and classroom experiences interact. Comparative and longitudinal studies could identify which principles are broadly applicable and which require contextual adaptation. Such research should preserve attention to judgment and public responsibility rather than relying only on measures of satisfaction or content recall.

Conflicts of Interest

The author declares no conflict of interest.

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