

Institutionalizing Social Networks for Collaborative Learning in Accounting Education: Developing Countries Context

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Abstract: *Despite the importance of social network platforms (SNPs) in collaborative learning, their integration into academic curricula faces various challenges, including accreditation requirements, faculty resistance, and infrastructural issues. Using institutional theory, this study examines how coercive, normative, and mimetic pressures affect SNP integration to enhance collaborative accounting learning. A structured questionnaire, grounded in a conceptual framework, was completed by 116 accounting students and faculty members. The data collected include demographic information and responses to 39 statements rated on a Likert scale related to the five structural constructs in the framework. The data were analyzed with partial least squares structural equation modeling (PLS-SEM) via SmartPLS 3, which provides a rigorous assessment of both measurement and structural models. The findings show that coercive and mimetic pressures significantly influence SNP integration, whereas normative pressures are weak due to deep-rooted pedagogical traditions. On this basis, we recommend policy reforms, faculty development, and mobile-centric infrastructure to facilitate SNP integration. These findings contribute to the ICMET discourse by offering practical strategies to transform accounting education into a more collaborative, inclusive, and future-oriented discipline.*

Keywords: accounting education, collaborative learning, institutional theory, social networks

I. INTRODUCTION

Historically, accounting education has focused on technical competencies such as ledger management, financial reporting, and regulatory compliance [1]. However, the changing needs of modern businesses, especially in developing countries, necessitate a shift in accounting education to focus on teamwork, adaptability, and technological skills. In Africa, where limited resources often hinder access to advanced educational technologies, the rise of social SNPs such as WhatsApp, YouTube, and Facebook offers a promising and adaptable way to address educational gaps [2]. These platforms, which are often ignored in traditional accounting classes, now provide hope for improving collaborative learning, professional discussion, and adaptation to changing social network environments, thereby enhancing the practical benefits in accounting education.

Hence, accounting programs must be designed not only to provide students with technical skills but also to enhance their capacity for collaboration, communication, and adaptation to an evolving social network context. One approach to achieve these objectives is to leverage the widespread use of mobile

connectivity in Africa, where smartphone adoption exceeds traditional internet infrastructure [4]. For example, SNPs such as WhatsApp enable real-time interaction, peer-to-peer resource sharing, and asynchronous learning, which are especially valuable in environments with inconsistent electricity or limited institutional resources [5]. In Ghana, SNPs are already transforming informal knowledge-sharing networks, which provide a model for formalizing collaborative learning in accounting education. However, integrating these platforms remains challenging due to institutional resistance, inadequate digital infrastructure, and concerns about data security and privacy [6,2]. These barriers highlight the urgent need for a systematic, contextually aware strategy to institutionalize social networks in accounting education. This is especially important in African contexts, where information and communication technologies for development initiatives focus on scalable, equitable solutions.

Institutional theory, a key framework for analyzing this integration, emphasizes the influence of institutional norms, coercive regulations, mimetic behaviors, and normative expectations on organizational practices [7]. In the accounting education sector, coercive pressures, including accreditation standards and directives from professional organizations, often prioritize technical accuracy and ethical adherence, potentially undermining the emphasis on collaborative learning. Meanwhile, mimetic pressures, such as peer institutions in resource-limited settings adopting similar strategies (for example, Kenya's use of WhatsApp for Certified Public Accountants (CPA) training), may promote integration. Normative pressures from educators and professional bodies also influence pedagogical approaches to incorporating these platforms.

Despite these theoretical insights, SNP integration remains limited and inconsistent across institutions. In Ghana and similar contexts, barriers include institutional resistance, inadequate infrastructure, and a lack of theoretical frameworks to guide implementation [2]. The unregulated use of SNPs, such as WhatsApp, which is prevalent in many African classrooms, may lead to inefficiencies, including fragmented communication and a lack of focus on learning goals [9]. These problems underscore the need for a systematic approach to integrating social networks into accounting curricula tailored to address the unique needs of the discipline. Consequently, the integration of SNPs into accounting education is increasingly recognized as a means to promote collaborative learning, enhance engagement, and

equip students with an understanding of the interrelated dynamics of contemporary workplaces.

Furthermore, prior research has examined the advantages of SNPs in general education, highlighting collaboration and involvement [10],[11]. Moreover, accounting education encounters distinct challenges, including the need to integrate curricula with international standards while confronting local resource constraints. Failing to address these gaps, institutions jeopardize the optimal utilization of SNPs to democratize access to peer learning, case studies, and professional networks, which are essential for students in environments with constrained physical educational resources.

This study fills these gaps by developing a conceptual framework grounded in institutional theory to integrate SNPs into accounting education in Ghana's resource-constrained environment. Our paper delineates institutional barriers and enablers, providing specific recommendations for leveraging SNPs to enhance collaborative learning while adhering to the technical and ethical standards of accounting. This research is important because it advances ICMET goals by demonstrating how accessible, readily available tools can enable equitable, context-specific educational innovation. It also enhances the significance of connection and collaboration in accounting education, aligning it with the profession's increasing expectations and promoting a more comprehensive approach to learning.

II. LITERATURE SURVEY

The potential of SNPs to augment collaborative learning has garnered significant interest in their integration into accounting education. Institutional norms, external influences, and diverse structural and cultural elements significantly affect the integration of these platforms. This literature review examines the institutionalization of social networks in accounting education, highlighting the impact of institutional norms and logic, external pressures, integration barriers, and integration enablers. This session is structured according to the research questions guiding this study.

A. Institutional Norms and Logic In Integrating SNPs

Institutional norms and logic are crucial in determining how institutional theory posits that organizations, including educational institutions, are shaped by collective norms, values, and belief systems that delineate permissible activities [7]. Scott [12] defines institutional logic as socially generated patterns of behaviors, attitudes, and rules that govern organizational behavior. In accounting education, traditional pedagogical approaches have long been entrenched, focusing on lecture-based learning and individual evaluations [13]. These norms frequently bolster such methodologies, underscoring their technical expertise and compliance with professional standards. Alam and Action [14] reported that these established norms often conflict with the more adaptable and unstructured learning settings fostered by social networks.

However, the rise of social networks and the increasing demand for collaborative and interactive learning challenge these traditional norms. SNPs, including LinkedIn, Twitter, and specialized educational applications such as Edmodo, provide avenues for students to participate in peer-to-peer learning, exchange resources, and develop networks [15]. The integration of these tools necessitates a transition in

institutional success toward a more collaborative, connectivity-oriented methodology.

Research by Richardson and Swan [16] indicates that institutional resistance to such a shift often stems from deeply entrenched cultural views about the role of educators and the nature of learning. Moreover, teacher perspectives and institutional regulations on digital learning substantially affect the degree of integration of SNPs into accounting programs [17]. The integration of social networks into accounting education requires a reassessment of institutional standards to meet the needs of a digitally interconnected society.

B. Coercive, Normative, and Mimetic Pressures in Social Network Integration

The integration of SNPs in accounting education is influenced by three types of institutional pressures, namely, coercive, normative, and mimetic pressures, as outlined by institutional theory [7]. Coercive pressures stem from external regulatory bodies, accreditation agencies, and government policies that mandate digital transformation in education. For example, accreditation standards set by professional accounting bodies, such as the International Federation of Accountants (IFAC) and the Institute of Chartered Accountants in Ghana (ICAG), among others, increasingly emphasize technological competence, encouraging institutions to integrate SNPs [18]. Furthermore, professional accounting bodies are increasingly emphasizing the importance of digital literacy and collaborative skills, prompting educational institutions to incorporate SNPs into their curricula [28]. These pressures compel institutions to develop innovative approaches to maintain their legitimacy and meet stakeholder expectations.

The normative pressures stem from the professional standards and ideals collectively upheld by educators and practitioners. The growing emphasis within the accounting profession on teamwork, communication, and adaptability has necessitated a reassessment of pedagogical approaches. SNPs adhere to these standards by facilitating interaction and information exchange between students and experts.

Ultimately, mimetic pressures drive institutions to imitate the practices of successful peer organizations. As prominent universities adopt SNPs to enhance collaborative learning, others emulate this strategy to maintain competitiveness and attract students [6]. Rebele and Rebele and St. Pierre [20] contend that institutions that recognize the effectiveness of student engagement through collaborative learning platforms such as WhatsApp, LinkedIn, and Moodle may implement these strategies to remain competitive. In Ghana, mimetic pressures have highlighted normative alignment, indicating a pragmatic approach based on resources rather than an idealized standard. These pressures collectively affect the institutionalization of social networks in accounting education but at varying rates across institutions.

C. Barriers and enablers for collaborative learning

Various barriers and institutional enablers influence the shift from traditional accounting education to a collaborative,

connectivity-focused learning approach. A major barrier is the lack of digital infrastructure and resources, especially in developing countries where internet access and advanced educational technology are limited. Additionally, resistance from faculty members to traditional teaching methods poses a significant challenge [22]. Chen et al. [23] stated that many educators are hesitant to use SNPs due to concerns about academic integrity, data security, and the informal nature of online discussions.

Conversely, institutional enablers include strong leadership support, faculty development programs, and policies that promote digital learning. Tess [24] contends that institutions that allocate resources to professional development programs aimed at equipping educators with vital digital skills are more likely to use social networks in accounting education successfully. Nevertheless, favorable student impressions and increased engagement promote this transition, as students desire more participatory and adaptable learning environments. Cultural barriers, particularly skepticism over the educational value of social networks, impede adoption. Research [24] reveals that some educators view SNPs as distractions rather than tools that can facilitate learning. Institutional support, including financial resources for technology and professional development, is crucial for tackling structural challenges [25]. Hence, aligning SNPs with institutional goals, such as improving student engagement and employability, can promote integration. Additionally, policy reforms, particularly those that integrate digital culture into educational outcomes, are essential for facilitating transformation. Therefore, the proven efficacy of SNPs for fostering collaboration and knowledge exchange in other fields presents a strong argument for their use in accounting education.

III. THEORY AND HYPOTHESIS DEVELOPMENT

A. Theory

This research is based on institutional theory, with DiMaggio and Powell [7] as its foundation. This study draws on institutional theory rather than individual-focused technological adoption frameworks, such as the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT), because it explicitly highlights the external institutional pressures influencing organizational adoption of SNPs in Ghana's resource-limited environment. Institutional theory in accounting education provides a comprehensive framework for understanding the development of accounting practices within broader sociological, political, and economic contexts.

The present research examines accounting as both a technical discipline and a socioeconomic institution shaped by coercive, normative, and mimetic influences. This perspective demonstrates the impact of external factors on the development and implementation of accounting regulations and standards at both the national and international levels. This theory analyzes accountants as crucial actors within the institutional framework, providing insights into the changing role of accounting in society and overcoming traditional viewpoints to highlight its significant societal impact. This methodology assists educators and practitioners in understanding the elements that affect changes in accounting systems while also enhancing their understanding of the

relationships among accounting, social norms, and institutional pressures.

B. Hypothesis Formulation

The first hypothesis (H1) posits that institutional forces positively affect the intention to integrate SNPs for collaborative learning in accounting education. Coercive barriers, such as accreditation agency regulations or institutional norms, can compel educators to implement SNPs to fulfill regulatory obligations. Normative pressures, such as professional standards and societal expectations, drive integration to adhere to best practices [12]. Mimetic pressures, driven by the success of SNPs at similar institutions, may lead to imitation to mitigate uncertainty. Prior research indicates that these factors collectively influence the adoption of technology in educational environments, hence corroborating Hypothesis H1. The second hypothesis (H2) posits that institutional logic and norms positively affect the propensity to embrace SNPs. Regulations, including adherence to data protection laws, establish a framework for the use of SNPs [31]. Societal expectations, such as students' preferences for participatory learning, promote integration, whereas professional norms from accounting firms advocate SNPs as pedagogical instruments. Research has demonstrated that conformity with institutional logic facilitates technological adoption, hence corroborating H2.

The third hypothesis (H3) asserts that the functional characteristics of SNPs positively influence the propensity for their integration. For example, SNP-based collaboration features are crucial for accounting for education [15]. Furthermore, the ability to share resources through SNPs promotes information dissemination, whereas feedback mechanisms improve the learning outcomes. Previous research indicates that functional characteristics directly influence perceived usefulness and integration intention, thereby supporting H3.

Hypothesis (H4) posits that mediating factors influence the relationship between the predictors mentioned above and SNP integration intentions. According to [38], strong infrastructure facilitates the seamless use of SNPs [38], institutional support reduces resistance [39], and cultural norms influence adoption [40]. Previous studies underscore these elements as essential for the effective institutionalization of technology [41], corroborating H4. The hypotheses are illustrated in Fig. 1.

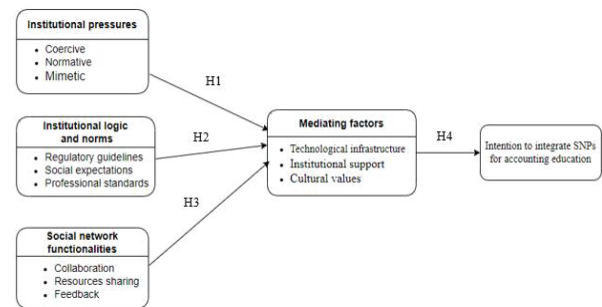


Fig. 1: Conceptual framework of the study

IV. METHODOLOGY

A. Sampling and Data Collection

We gathered data through a structured questionnaire administered to accounting students and faculty members in higher institutions in Ghana. The questionnaire was designed based on the conceptual framework developed for this study. It consisted of two main sections: Section A gathered demographic and background information, including participants' age, gender, role, academic qualifications, experience in accounting education, and familiarity with SNPs.

Section B had 39 closed-ended statements aligned with five key constructs derived from the conceptual model: institutional norms and logic, institutional pressures, social network functionalities, mediating factors, and the intention to integrate SNPs in accounting education. The respondents rated their agreement with each statement via a 5-point Likert scale (1= Strongly Disagree to 5= Strongly Agree).

The statements in Section B were adapted from existing research on institutional theory, technology adoption, and collaborative learning in higher education. Where necessary, the statements were revised to reflect the specific context of accounting education and the use of SNPs. This approach enhances the content validity of the instrument by anchoring it in established research while tailoring it to the study's objectives.

A pretest was conducted with 24 accounting students to ascertain clarity and relevance. Insights from this pilot phase led to revisions in the questionnaire's wording and structure, thereby improving its reliability and face validity.

Participants were selected through a combination of purposive and snowball sampling methods. These methods are appropriate because of the geographically dispersed experience with SNPs. While purposeful sampling may limit generalizability, it ensures that responses are relevant to the conceptual framework.

We obtained informed consent from all participants. The questionnaire clearly stated the study's objectives, emphasized the voluntary nature of participation, and assured respondents that their input would remain confidential and uncompensated. This transparency was intended to foster honest and thoughtful responses.

The minimum sample size was determined via the "10-fold rule" in partial least squares structural equation modeling (PLS-SEM) [42,43], which recommends a sample size of at least 10 times the maximum number of structural paths directed at any construct in the model. Based on this criterion, a minimum of 100 responses was required. The final dataset comprised 116 completed responses collected digitally over two months (February–March 2025), exceeding the threshold for robust analysis.

B. Method of Data Analysis

The data were analyzed via structural equation modeling (SEM), an advanced multivariate statistical analysis method used to investigate structural correlations [44,45,46]. Structural equation modeling (SEM) integrates factor analysis and multiple regression analysis to explore the relationships between observed variables and latent

components. This study employed the variance-based partial least squares (PLS) method due to its robustness, predictive capabilities, and adaptability for assessing both measurement and structural models. SmartPLS version 3 was used to evaluate the strength of indicators within each construct (measurement model) and the links between constructs (structural model).

V. RESULTS

A. Descriptive

The participants' profile includes 116 valid respondents, of whom 71.55% are male and 24.45% are female. According to the survey, most participants (63.12%) used Android phones for collaborative learning through social networks. YouTube was the most popular social networking platform (56.03%) for collaborative learning, followed by WhatsApp Messenger (21.55%), whereas Facebook was the least common platform.

B. Measurement Model Assessment

i. Indicator Reliability

An indicator's reliability is defined as the extent to which a variable or set of variables consistently aligns with its intended measurement. Hair et al. [42] stated that indicators with loadings of 0.708 or higher are considered sufficient for constructing reliability. All indicators in this study exceeded this threshold, demonstrating a strong connection to the corresponding latent variables. The data indicate that all the factors accurately measure the underlying constructs. The results obtained were then used to assess the measurement and structural models, as shown in Fig. 2.

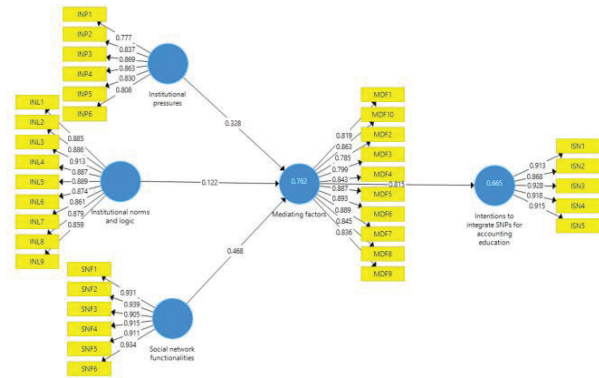


Fig. 2: Measurement model of indicators

ii. Internal Consistency

In Table I, all variables, except for the hidden variables, exceed the minimum Cronbach's alpha threshold of 0.708, indicating high internal consistency [48]. Composite reliability values range from 0 to 1, with higher values indicating greater reliability. A value of 0.708 or above is generally acceptable in social science research, whereas values over 0.80 are often considered good. Therefore, the measured composite reliability values in Table I are within the acceptable range, confirming data integrity. Rho-A, another reliability indicator, is considered reliable when variables have values of 0.708 or higher. Rho-A values above this threshold provide confidence in the model's reliability. This is evident in Table I.

TABLE I: CONSTRUCT RELIABILITY AND VALIDITY

Construct	CA	rho_A	CR	AVE
INP	0.910	0.915	0.931	0.691
INL	0.964	0.965	0.969	0.777
SNF	0.965	0.965	0.972	0.851
MDF	0.956	0.959	0.962	0.717
ISN	0.947	0.947	0.959	0.826

NB: INP=institutional pressures, INL=institutional norms and logic, SNF=social network functionalities, MDF=mediating factors, ISN=intention to integrate social networks in accounting education, CA=Cronbach's alpha, CR=composite reliability, AVE=average variance extracted.

C. Structural Model Assessment

i. Assessing Multicollinearity Statistics

Multicollinearity occurs when two or more indicators are correlated, and perfect collinearity occurs when multiple indicators with the same values are entered into the same block of indicators [49]. While high collinearity is common in many analyses, perfect collinearity is rare but can have a significant influence. High collinearity raises serious concerns since it can skew weight calculations and the statistical significance of formative indicators. Hair et al. (50) recommend a minimum criterion of 5 or lower to address collinearity. This means that indicators that match this requirement have a perfect linear correlation with their independent variables. As indicated in Table II, although one VIF value (5.282) slightly exceeds the conservative threshold of 5, it remains well below the upper limit of 10 recommended for an exploratory PLS-SEM model (50). Therefore, multicollinearity does not pose a significant threat to the validity of the structural model. All other VIF values are within acceptable limits, confirming the robustness of the model.

TABLE II: MULTICOLLINEARITY STATISTICS (INNER VIF VALUES)

Variable	MDF	ISN
INP	3.786	
MDF		1
INL	5.282	
ISN		
SNF	4.877	

ii. Assessing Structural Model Path Coefficients

In PLS-SEM analysis, the correlations between components, known as path coefficients, are critical for understanding the structural model. The coefficients, which are usually standardized and range from -1 to +1, represent the strength and direction of the correlations. Positive correlations manifest when correlation coefficients approach one, whereas weaker yet statistically significant links emerge as coefficients deviate from one. Sarsted et al. [51] assert that the bootstrap method is employed to derive the t and p values from all path coefficients. If the values exceed the critical threshold after initiation, this indicates a substantial decrease in the model's coefficient errors. The results suggest that the hypotheses, except H2, are accepted at the 0.05 significance level, indicating a considerable correlation among the analyzed constructs.

TABLE III: PATH COEFFICIENT

HP	Path	Std ((β)	Std error	T-Statistics	P-Values	Decision
H1	INP- MDF	0.096	0.004	3.424 **	0.001	Accepted
H2	INL- MDF	0.116	0.001	1.055	0.292	Rejected
H3	SNF- MDF	0.114	0.001	4.117 **	0.000	Accepted
H4	MDF -ISN	0.039	0.003	21.016 **	0.000	Accepted

HP represents hypotheses, β denotes the path coefficient, and t denotes two-tailed t statistics at the ** 0.05 significance level.

The correlations identified among the hypotheses INP ($\beta = 0.096$, $t = 3.424$), SNF ($\beta = 0.114$, $t = 4.117$), and MDF ($\beta = 0.039$, $t = 2.1016$) demonstrated a statistically significant association with institutional barriers and facilitators (MDF) for the integration of social networks in collaborative accounting education. Thus, hypotheses H1, H3, and H4 support the model and hence are accepted. Hypothesis H2 was rejected, as its value is below the minimum threshold of the T statistic of 1.90.

iii. Determination of the coefficient (R^2 value)

The coefficient of determination (R^2) is a fundamental metric for assessing the suitability of a structural model, indicating the proportion of variance attributable to the interactions between endogenous and exogenous structures [53]. The composite indicator affects both exogenous and endogenous elements, with higher values indicating greater prediction accuracy and lower values indicating the opposite. It ranges from 0 to 1. Although establishing standardized criteria for R^2 is challenging due to the model's intricacy and the variety of research fields, Hair et al. [54] and Henseler et al. [55] suggest thresholds of 0.750, 0.500, and 0.250 for endogenous variables, denoting significant, moderate, and weak relationships, respectively, with a preference for values exceeding 0.750. In social science research, Chin [56] established thresholds of 0.190, 0.333, and 0.670, corresponding to low, moderate, and substantial R^2 values, respectively, thereby offering researchers a refined framework for assessing model adequacy (see Table IV).

TABLE IV: R-SQUARE

Variable	R Square	R Square Adjusted
MDF	0.762	0.755
ISN	0.665	0.662

iv. Goodness of fit (SRMR criterion)

The standardized root mean square residual (SRMR) criterion was used to assess the model's fit quality in this study. According to the empirical rule of the SRMR, the model's adequacy increases as the value decreases, and vice versa. According to Fassott, Henseler, and Coelho [57], SRMR values of 0.08 or lower indicate a good model fit, whereas values above 0.10 indicate an unsatisfactory fit. As a result, the data suggest that the model used in this study is well-fitted.

TABLE V: MODEL FIT

Variable	Saturated model	Estimated model
SRMR	0.056	0.08
d_ULS	2.111	4.308
d_G	2.185	2.358
Chi-Square	1158.805	1223.912
NFI	0.794	0.782

VI. DISCUSSION

The integration of SNPs into accounting education is significantly shaped by institutional pressures, particularly the standards set by accrediting bodies and professional expectations. Research indicates that the regulatory framework established by the Institute of Chartered Accountants in Ghana (ICAG) in 2023 mandates that institutions accept SNPs, prioritizing preservation over innovation despite existing infrastructural and educational challenges.

Despite widespread recognition of normative pressures emphasizing teamwork and adaptability, their impact is limited in places such as Ghana, where established pedagogical norms prioritize individual assessment and hierarchical directives. Hence, the rejection of H2 implies that Ghana's institutional standards have no significant influence on SNP integration. This is most likely due to faculty reluctance to the academic merit of SNPs, as well as concerns about restrictions and privacy [23,14]. The resistance highlights the disconnect between global technological advancement and traditional educational norms, particularly in resource-constrained environments.

The significant influence of coercive and mimetic pressures aligns with institutional theory's prediction that external mandates and imitations drive organizational change. This finding resonates with similar studies in Kenya and Nigeria, which show that accreditation requirements and peer benchmarking catalyze digital adoption [58, 59-60]. Our study extends institutional theory by demonstrating its applicability in resource-constrained educational contexts, where normative pressures remain weak due to entrenched pedagogical norms. These results corroborate Selwyn [6] and Chen et al. [23], who identified infrastructural and cultural barriers as critical determinants of digital adoption. However, our findings diverge from studies in developed contexts where normative pressures exert a more decisive influence, highlighting the unique challenges of developing countries.

The unique context of Ghana contributes to a better understanding of these dynamics. Despite increased digitization efforts, such as the National Digital Literacy Program, persistent pedagogical traditions and inadequate infrastructure impede normative alignment with SNPs. The PLS-SEM analysis confirms that the coercive constraints ($B=0.096$, $t=3.424$) exceed institutional standards, as evidenced by the ICAG's technological demands. SNPs, as demonstrated by WhatsApp's low-data features, alleviate difficulties by allowing real-time communication and resource sharing in areas with limited internet connectivity [2]. These technological capabilities align with ICMET's goals, providing scalable solutions to infrastructure deficiencies and addressing gaps in mobility interactions. Nonetheless, academic criticism and cultural concerns about

collaborative settings highlight the challenges of integrating SNPs into established assessment systems, underscoring the need for context-specific approaches [21,22].

The successful integration of SNPs ultimately depends on the balance between challenges and enablers. For instance, institutional support, including financial resources for technology and professional development, is critical in addressing structural issues. Furthermore, integrating SNPs into institutional goals, such as increasing students' preference for employability while addressing students' choice for participatory learning, promotes normative compliance. The strong correlation between institutional barriers/enablers (MFF) and the intention to use SNP ($B=0.039$, $t=21.016$) underscores the importance of initiatives such as Ghana's digital literacy programs, which address funding gaps while meeting students' demand for flexibility. This dual approach, which combines coercive mandates and strategic facilitators, reconciles systemic limitations with the revolutionary promise of SNPs in accounting education.

VII. IMPLICATIONS

This study's implications are grounded in a conceptual framework that integrates institutional pressures and social network functionalities to facilitate the integration of SNPs into accounting education, especially in developing countries such as Ghana. The framework emphasizes the critical need for legislative reforms to mitigate coercive constraints, such as accreditation requirements and professional standards, which often overshadow institutional priorities in resource-limited environments. Aligning Ghana's National Digital Literacy Program with revised accreditation standards can institutionalize the use of SNPs, reconciling regulatory requirements with classroom practices. To advance collaborative learning models through policies, stakeholders can mitigate resistance to change and align education with the evolving demands of the accounting profession. This method is essential in developing countries because external influences often hinder pedagogical innovation, requiring a systematic approach to convert compliance into significant educational change.

Second, the framework highlights the need to address cultural and institutional resistance through leadership support and targeted faculty development. In Ghana, traditional teaching methods, which prioritize top-down instructions, often conflict with the collaboration features of SNPs, including peer-based learning and shared knowledge exchange. To address faculty skepticism about SNPs' academic value, the framework highlights the need for professional development programs, including institutional support to meet industry-relevant skill development requirements (e.g., teamwork, real-time problem-solving). Strong leadership is critical for demonstrating the use of SNP and fostering a culture of innovation. This will assist educators in addressing the tension between traditional pedagogical norms and the demands of modern technology. The emphasis on cultural adaptability ensures that the framework remains flexible to local contexts, where

resistance to disruptive tools often arises from a misalignment between institutional logic and technological constraints.

Finally, the framework promotes mobile-centric infrastructure solutions as the key strategy to address systemic barriers, providing developing nations such as Ghana with practical pathways for advancement. In Ghana, the widespread use of WhatsApp, driven by its low data consumption and ease of access, demonstrates how leveraging familiar, scalable platforms can bridge infrastructural gaps. Beyond Ghana, the framework provides adaptable insights for other developing countries facing similar infrastructural and cultural constraints. Comparative studies could validate these findings across diverse contexts, strengthening the global relevance of institutional theory in educational technology adoption. To ensure equitable access to SNPs for all students across urban and rural areas, policymakers could collaborate with telecom providers to subsidize data costs for SNP use in learning. This approach will enable cost-effective, high-impact solutions that remain functional even when traditional e-learning methods fall short. Hence, this supports equitable, future-focused accounting education that aligns with institutional goals and socioeconomic constraints.

VIII. CONCLUSION

This study provides substantial insight into integrating SNPs into accounting education. The findings highlight the significant influence of institutional pressures, barriers, and enablers on the integration of digital technology. The analysis underscores the importance of a comprehensive plan that addresses both the challenges and opportunities associated with digital transformation in accounting education.

This study calls for the development of policies that promote collaboration, enhance leadership, and provide funding for technical infrastructure. Stakeholders must establish an enabling environment for integrating SNPs into academic institutions. This will guarantee that accounting education remains pertinent and practical in a dynamic global context, enabling students with the ability to navigate collaborative learning environments and fulfill the requirements of an increasingly intricate professional landscape. Therefore, future research may explore the long-term impact of SNPs on academic performance and career readiness in accounting, providing significant insights into their effects on the future of the accounting profession.

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