

A Comparative Study of Effective Implementation Strategies for an Accounting Experiential Learning Program (AELP)

Najihah Marha Yaacob (Corresponding author)

Faculty of Accountancy, Universiti Teknologi MARA Cawangan Terengganu, Kampus
Dungun, 23000 Dungun Terengganu, Malaysia

E-mail: najihahm@uitm.edu.my

Roziani Ali

Faculty of Accountancy, Universiti Teknologi MARA Cawangan Terengganu, Kampus
Dungun, 23000 Dungun Terengganu, Malaysia

E-mail: roziani@uitm.edu.my

Noor Emilina Mohd Nasir

Faculty of Accountancy, Universiti Teknologi MARA Cawangan Terengganu, Kampus
Dungun, 23000 Dungun Terengganu, Malaysia

E-mail: nooremilina@uitm.edu.my

Received: January 31, 2024 Accepted: April 2, 2024 Published: April 21, 2024

doi:10.5296/ijssr.v12i2.21738 URL: <https://doi.org/10.5296/ijssr.v12i2.21738>

Abstract

This study attempts to comprehensively address the formulated framework and the intricacies of the implementation of the Accounting Experiential Learning Program (AELP) in the specific context of the Diploma in Accountancy programme. The AELP is based on an experimental design and uses three methods of implementation: on-campus classroom instruction, sessions in a practitioner's office, and sessions in an on-campus office. The collaboration involves accounting students, faculty, practitioners, and university leadership. Real documents and Sage UBS accounting software are key components, with data collected through observation. AELP-M3, conducted in an on-campus office, proves to be the most suitable as it requires minimal supervision and provides a realistic environment. The results emphasise the active engagement of students in sorting documents, entering transactions and preparing financial statements. The research emphasises the importance of experiential

learning to bridge the gap between theory and application in accounting education. Implications extend to increasing motivation, preparing graduates for the labour market and recommending the adoption of the AELP, with particular emphasis on the AELP-M3. This study introduces the novel AELP tailored to the Diploma of Accountancy programme and contributes to the literature with a comprehensive review of experiential learning. Three different implementation methods are presented, of which AELP-M3 emerged as the most appropriate. The wide-ranging benefits of experiential learning for students, professionals, organisations and the university make AELP a valuable initiative in accounting education.

Keywords: experiential learning, accounting education, accounting software, accounting graduates, learning style

1. Introduction

Pedagogical research over the past couple of decades has emphasised using experiential learning strategies to achieve higher levels of learning. Many studies and literature show that students learn better when they are physically engaged in the learning process. Mohd et al. (2018) have provided a detailed explanation of the potential of the active learning approach to teach accounting students skills pertinent to their studies.

Retention of learning and critical thinking is enhanced by teaching strategies that engage students in and out of the classroom (Johnson & Johnson, 1986; Totten et al., 1991; Shammass, 2021). This approach is essential because many research papers highlight that generation Y has a short attention span (Devasagayam et al., 2012). According to professional bodies, accounting practices face a big issue in the business realm in recruiting qualified and skilled employees (Tsiligiris & Bowyer, 2021). Therefore, experiential learning is critical since it trains undergraduate students to be active, where knowledge is created through experience.

Several approaches have been suggested in the literature to help motivate students to think critically, and one such approach is experiential learning (Gentry, 1990; Ghazali et al., 2022). Renganathan et al. (2012) highlighted that by participating in internships, students will have a better academic understanding and increase their employability. Similarly, Kolb and Kolb (2022) argued that according to experiential learning theory, learning through experience is a holistic and multifaceted process involving cycles of experimental learning, transformative learning, tangible experience, and conceptual understanding. Blending both the theoretical and the practical aspects has been proven effective in teaching and learning in all fields.

The Diploma of Accountancy program, in the case university, consists of five semesters or a two-and-half-year period. Financial Accounting subjects are taught every semester, starting with the first semester's basic level to the final semester's advanced level. Despite their significance and effectiveness for the teaching and learning process (Kosnik et al., 2013), experiential learning projects or activities are not embedded in the Financial Accounting subject or accounting program of the case university. Even though basic accounting knowledge (such as preparing journals from business transactions) is taught in the Financial Accounting subject, students need to be exposed to actual business documents. Transactions are stated in sentences and not in source documents such as invoices, bills, vouchers, receipts, and statements. In addition, computerised accounting software is taught in Accounting Information System (AIS) subject in Semester Three. However, the hands-on learning process is also based on sentence-based business transactions and not based on business documents. Thus, AIS courses must be upgraded to prepare future accountants with the needed skills (Ghazali et al., 2022).

Considering the importance of experiential learning and no experiential learning activities in the Diploma of Accountancy program in the case university, as discussed in the previous sections, it is important to propose an experiential learning project for the case university. Thus, this study is to propose the Accounting Experiential Learning Program (AELP) as an appropriate experiential learning project for the Diploma of Accountancy program at the case university. This research paper explores the proposed structure and implementation of AELP in

the case of a university.

2. Literature Review

Several authors have discussed experiential learning in accounting education (e.g., Kolb & Kolb, 2022). This section discusses the review of related literature focusing on the aspects of structure and operation of experiential learning projects or activities and their outcomes. This study summarises recent research on experiential learning in accounting education. It is crucial to explore the method adopted in the literature since it challenges institutions to align their accounting courses with the demand of professional bodies.

Yaacob et al. (2020) introduce The Fieldwork Introductory Financial Accounting (FIFA) approach to resolve the problem of lack of understanding of basic financial accounting among accounting students with no background in accounting. Seventy-nine students participated in this study and were divided into two groups: the treatment group and the control group. The study's result indicated a significant improvement in students' understanding of the most significant elementary accounting knowledge, which comprises the identification and classification of accounting elements and sources of documents.

Yaftian et al. (2017) assessed the use of commercial computerised accounting programmes (CCAP) such as MYOB or QuickBooks as an experiential learning activity in an accounting course curriculum. In this case, students were advised to work out the software by themselves, discuss it with classmates, watch online courses or attend face-to-face tutorial sessions organised by the software developer. The results showed that students demonstrate strong positive attitudes toward learning CCAP and using CCAP elicit active student engagement in the learning processes. It indicates that integrating CCAP learning tasks with teamwork will enhance student engagement and develop CCAP-based learning and assessment tasks suitable for higher-order learning outcomes. In a related field, Ghazali et al. (2022) investigated the integration of Enterprise Resource Planning (ERP) into an AIS course at a Malaysian public university from the perspectives of undergraduate students. It improved students' understanding of the business process cycle and how information technology assists with the automation and integration process.

Pan et al. (2016) described the implementation of UNI-X, an experiential learning pedagogy, in an Intelligence Accounting Function course at a Singapore case university. UNI-X comprises four principles: project-based learning tackling real-world problems and issues, interdisciplinary learning, close faculty, external partner relationship, and active mentoring. The professors collaborated with external partners to design a course combining theory with experiential learning through projects involving real-world problems. The students' response shows that the experiential learning approach benefits their overall learning, improving their problem-solving, analytical, reasoning, and communication skills.

Blanthorne and Westin (2015) studied the Volunteer Income Tax Assistance (VITA) program, which provides an experiential learning opportunity to accounting students. In the VITA program, students help to prepare income tax returns for low-income taxpayers. Structurally, the authors highlighted that the university, or a third party, can manage the program, conduct it

as a walk-in or appointment-scheduled, and participate based on volunteerism or credit-based. Using data from a survey at seven U.S universities, Anne et al. (2016) find that participation in Volunteer Income Tax Assistance (VITA) programs is positively and significantly associated with problem-solving skills.

In response to the call for collaborative research involving employers, universities, and students in Australia, Eljido-Ten and Kloot (2015) investigated experiential learning in accounting work-integrated learning (WIL). The authors studied WIL in an Australian case university from the perspective of its three partners (the students, the university, and the employers). In this case, the WIL program is a non-compulsory component at the undergraduate level, paid employment for six or twelve months, and after completing at least eighteen months of a degree program. This study reveals that both small and medium enterprises (SMEs) and large firms provide good training opportunities that enhance the student's experiential learning, particularly when proper WIL structures for pre-placement processes, training, supervision, and performance reviews are in place.

Laing (2012) conducted an auditing project as an experiential learning activity. In this study, nine students, divided into three groups, were selected to audit three not-for-profit incorporated associations. The students were required to do the audit three days per week. This activity was offered as a non-credit-based activity conducted under the supervision of a certified public accountant (CPA). On the other hand, Holmes and Sullivan (2018) conducted a very similar study by organising internal audit service projects for a university in Texas, USA. The project requires students to audit some aspects of the universities' non-confidential finances and perform operational and compliance techniques. The project creates synergy for experiential learning and, simultaneously, benefits the university as it contributes towards improving university operations.

Kosnik et al. (2013) described two business school's experiential learning projects: Sport Management Ticket Sales and The Business Solutions Consulting Project. The projects are an integral part of a formal course where the practical experience is embedded directly into the course content and structure. Teams of students enrolled in a Sport Management course were assigned to sell game tickets for a local American Hockey League (AHL) franchise. A total of 60 students participated in the project during two semesters. Students were divided into four teams of seven to eight members based on multiple data points collected on the first day of class. The Business Solutions Project, participated by 27 students, was a ten-week consulting assignment that was part of a Strategic Management course. The students were assigned a consulting project for a local organisation, mostly a non-profit organisation. The consulting assignments and deliverables were formulated in a series of meetings between the instructor and respective clients. Teams were asked to keep a meeting log and minutes to demonstrate their progress; they were expected to dedicate six to ten hours per week to the project. Weekly class meetings reviewed the teams' progress and assisted students with research, problem formulation, and analysis. In both experiential learning programs (ELPs), students had the concrete experience of either selling AHL tickets or consulting for a local organisation. Throughout the semester, students in both courses had several opportunities to engage in reflective observation, guided by their instructor, with their team, and independently. The

experience, either through the sale (or attempted sale) of tickets or consulting an organisation, was translated into an abstract concept and then tested in the active experimentation stage.

Interestingly, contrary to the methods employed by other studies, Dellaportas and Hassall (2013) organised prison visits as part of an optional experiential learning exercise offered to students in the final stage of a three-year accounting degree program at an Australian university. This visit exposed the students to the ethical challenges of the profession in the real world. In this case, the students meet inmates who were former professional accountants convicted of a white-collar offence. Despite experiencing mixed feelings, including anxiety, when they first met the inmates, data gathered shows that the students were intellectually and emotionally engaged in the experience. Besides, they learned about the nature of conflicts faced by professional accountants, various factors that could contribute to fraudulent conduct, and suitable strategies for dealing with conflicts in their professional careers. The author suggested that “prison visits were a stimulating experience highlighting accountants’ roles and responsibilities, ethical decision-making, and the consequences of illegal behaviour.” They suggested that out-of-classroom experiences in accounting education should be used more to enhance learning.

The above review of related literature shows that experiential learning in accounting education can be designed in many structures and implementation methods. Nevertheless, its design should consider essential characteristics such as real-life elements, the use of appropriate accounting software, voluntary vs. non-voluntarily basis of participation, group instead of individual implementation, the collaboration of related parties such as the academicians, the practitioners, and organisations, and whether embedded into the course content or otherwise.

3. Research Method

The AELP is an experiential learning project that aims to expose students to real accounting works and implement learning-by-practicing. Specifically, the learning outcomes provided to students participating in the AELP were understanding and managing real-life business source documents, acquiring the hands-on skill of the Sage UBS Accounting software version 2015, and preparing financial statements and other related reports. Students benefit from this learning style because they are exposed to the real accounting world (Ali et al., 2019). This experimental study adopts three different implementation methods. Data were collected through observations during the implementation stage.

The AELP involves the collaboration of several parties, such as the accounting students as the participants, a team of lecturers and practitioners as the developers and the facilitators, and the faculty/campus management for authorisation purposes. Two main components of AELP are actual business documents and computerised accounting software. Real-life business documents consist of bills, invoices, payment vouchers, official receipts, statements, notes, and other items. In this case, the lecturers and the practitioner involved sat together and prepared a set of modified real-life business documents. Such academician-practitioner collaboration is vital to avoid inappropriate task assignment/job placements (Elijido-Ten & Kloot, 2015).

The AELP sessions require students to use the popular accounting software in Malaysia,

namely Sage UBS Accounting version 2015, with Goods and Services Tax (GST) features. The reasons for using this software are that it is widely used in the industry and used by collaborative practitioner, and software features are appropriate for teaching and learning. An example of such a feature is that the Debit and Credit columns are unhidden for keying in and editing transactions.

The AELP has been tested in the case university using three different groups of participants and methods. The three methods are (i) in-campus with a classroom setting, (ii) at a practitioner's office, and (iii) in-campus with an office setting. All three methods used the same set of unsorted real-life business documents comprising, for example, bills, invoices, payment vouchers, notes, official receipts, and bank statements. In addition, all methods adopted Sage UBS Accounting version 2015 as the software, conducted in the academic semester, and participated on a volunteer basis. The participants in the three methods were given the same task: preparing the financial statements based on business documents using the Sage UBS Accounting software. Detailed implementation of each method is discussed below:

Method 1 (AELP-M1): In-campus with a classroom setting

Thirty (30) students volunteered for this project. Students sat and worked in groups of three and were allowed to choose their group members. Three days before the session started, students were instructed to install the trial version of the Sage UBS Accounting software, which includes Goods and Service Tax features, on their group's laptop. They were reminded that the trial version is for a limited period, usually one month, and they must purchase the licensed version of the software if they intend to continue using it. The AELP session was conducted in a campus hall where groups were separately seated at their respective tables. Instructions were given on the objectives of the AELP session, the materials, and the tasks required. After independently managing the source documents, all groups simultaneously keyed-in transactions into the software by following the step-by-step showed by the facilitator on screen in front of the class. The AELP session was conducted over two days.

Method 2 (AELP-M2): At practitioner's office

Twenty-four (24) students from two groups of twelve students each were involved in this project. This project involved collaboration between the organising committee and other parties, such as the timetable committee and the accounting practitioner. In this case, permission is obtained from the timetable committee to block two hours per week for each group to be involved in the AELP session. The AELP sessions were conducted at the practitioner's office, about two kilometres from the campus. The students went to the practitioner's office using their transport, public transport, and the university's bus.

Method 3 (AELP-M3): In campus with an office setting

In the case university, one small room is converted into an "accounting firm" office. It has one unit computer, a printer, three tables and chairs, a filing cabinet, and a small pantry section. The "firm" is located on the ground floor of one of the academic buildings. Students worked in groups of two or three. Upon "recruitment," students were briefed about their "terms of employment" – their work was to prepare the financial statements for a design and printing

company. The students can come to “work” in between classes or during their free time. Nevertheless, students were reminded that they must complete their tasks within one month due to the time limit of the trial version of the software. Then, the students or the “junior staff” were introduced to the lecturer/practitioner who acted as the “senior staff.” As in actual accounting firms, “junior staff” in AELP are expected to work with minimal supervision.

4. Findings and Discussions

All three implementation methods of AELP were on voluntary participation and conducted during the academic semester. These methods also utilised the same material, unsorted real business documents, provided by the practitioner. Unlike AELP-M1 and AELP-M3, AELP-M2 had a logistic problem. For instance, there were times when sessions at the practitioner’s office had to be cancelled or started late because of the transport problem. Compared to the other two AELP methods, AELP-M1 was the least realistic in terms of the real working environment because it was conducted in a classroom setting and the key-in process was 100% guided by the facilitator. In the practitioner's office, the students in AELP-M2 also received some guidance during the key-in process. Among the three implementation methods, AELP-M3 required the least supervision. Although held in the campus’s academic block, AELP-M3 was conducted in a room that emulates a real accounting firm. With a logistic-free problem and the need for minimal supervision, this feature has made the AELP-M3 the most appropriate implementation method for AELP. Figure 1 summarises the comparison of the three AELP methods.

Methods Elements	AELP-M1 In Campus with Classroom Setting	AELP-M2 A Practitioner’s Office	AELP-M3 In Campus with Office Setting
Participation	Voluntary, Year 1 Accounting Students	Voluntary, Year 1 Accounting Students	Voluntary, Year 1 Accounting Students
Time	During the Academic Semester	During the Academic Semester	During the Academic Semester
Components	Unsorted Real Business Documents	Unsorted Real Business Documents	Unsorted Real Business Documents
Supervision	Guided	Guided	Minimal Guidance
Period	‘One-Off Sessions’	Continuous, Fixed Time- 2 Hours per Session per Week	Continuous, Flexible Depending on Students’ Free Time
Issues	Normal Classroom- Style Session, Software Trial Period	Logistic, Software Trial Period	Office Size, Costs, Software Trial Period

Figure 1. Comparison of the AELP’s methods

The following are the step-by-step activities of the AELP M3 and the observations made.

Activity 1:

Students were briefed about AELP's objectives, activities, and case company's business. Students were asked to form a group of two or three and were allowed to choose their members. The students went through the ice-breaking session with the practitioner in-charge. The practitioner shared about her career in accounting, her job as a practitioner, and the industry's expectations. Since all the students do not have structured working experience in accounting, they were very excited to be in an office environment and practice what they learned in theory classes. Their punctuality (i.e., "punch in" on time or before time) and active participation in the discussions showed their excitement and commitment. In addition, being in the environment and "chatting" about the practical aspects of accounting with a practising accountant has boosted the students' motivation. Students understand business accounting, the importance of accounting, and the accounting process through different learning angles.

Activity 2:

Students were given unsorted real-life source documents from various business transactions such as sales, purchases, payments, and receipts. Starting with a small discussion of what they should do, students then understand, identify, classify, and sort the documents according to the types of business transactions. A book of blank payment vouchers and official receipts were included in the business documents. Most students took longer than expected to deal with the source documents. In theory classes, students were exposed to business transactions in sentences, for example, "Sold goods on credit to Ali amounting to RM300. In the AELP, students will see the details of such transactions written in sales invoices. Since it was the first time the students had seen business source documents with different sizes, formats, and handwritten remarks, some of them unreadable, students asked lots of questions such as, "What is this?", "How am I going to record this?", "Should this be also considered?" and so on. It was also observed that all groups took longer than expected to "digest and process" the business source documents. In addition, writing up, signing, and stamping the company's letterhead on blank payment vouchers and official receipts enable students to see the different designations' importance of segregating the tasks from the internal control perspective.

Activity 3:

Students keyed in the business transactions into the Sage UBS Accounting software and finalised and prepared the financial statements and other related reports. These business transactions included non-Goods Service Tax (GST) and GST related. Since the accounting treatment for GST-related transactions has yet to be included in the syllabus, the activities are considered good exposure for students. The key-in process requires proper planning and hands-on knowledge of using this software. They have no experience using the Sage UBS Accounting software, especially the first semester students. Though some of the senior students had experience using accounting software in their AIS subject, it was a different

type of software with a non-GST feature. During the key-in process, students were continuously reminded about the “dateline” they must meet to make the financial statements and related analyses on time. Students fully optimised their key-in sessions. Students and the practitioner/lecturer in-charged were like juniors and seniors in a real accounting firm. They were busy discussing, exchanging information, and sometimes debating the add/edit/delete steps, the double entry, and the source documents details. Besides challenging students’ technical knowledge, this process gave them learning excitement and taught them patience, focus, coordination, and self-confidence. Tense and enjoyable moments were exchanged throughout the sessions. Many of them screamed, “Huh! Times up already? and remained “stuck” to their seats when the practitioner said it was time to go back.

5. Recommendation and Conclusion

Past studies highlighted the importance of experiential learning in accounting education. In addition, the government’s urge to incorporate practical elements in teaching and learning pedagogy makes it necessary for the AELP to be adopted by the Diploma of Accountancy program at the case university. This study recommends AELP-M3 as the most appropriate implementation method for AELP. It is also proposed to extend the use of the AELP-M3 method in Kedai Siswa, a shop in the case university. A group of students will be trained and equipped with the necessary accounting and other skills in dealing with clients.

Many related parties can benefit from AELP. It is observed that students are motivated and learn better through this learning-by-practicing method. Graduating students are also exposed to real-world working experience, which helps prepare them to enter the competitive job market. As a result, organisations or companies will be happy to get fresh but experienced graduates from the case university (Mahmood et al., 2021). Finally, the university would achieve its performance index of graduate on time and enjoy the good image of producing quality graduates who excel academically and can work independently during the first day at the office.

Acknowledgement and Sponsoring Information

This paper is prepared from research financially supported by Universiti Teknologi MARA, Malaysia, under the matching grant with the Universitas Islam Sultan Agung (UNISSULA), Indonesia. The research grant titled “Developing a proper accounting system for SMEs on campus: A case study at Kedai Siswa, UiTM Terengganu.”

References

- Ali, R., Nori, W.N.W., & Baharudin, I. (2019). Accounting experiential learning firm (AELF): learning accounting in an office setting. *TEM Journal*, 8(2), 686.
- Anne, L., Christensen, A. M., & Woodland. (2016). Is participation in the Volunteer Income Tax Assistance (VITA) program associated with students’ problem-solving skills and professional commitment? *Issues in Accounting Education*, 31, 71–90. <https://doi.org/10.2308/iace-51197>
- Blanthorne, C., & Westin, S. (2015). VITA: a comprehensive review of the literature and an

analysis of the program in accounting education in the US. *Issues in Accounting Education*, 31, 51–69. <https://doi.org/10.2308/iace-51243>

Dellaportas, S., & Hassall, T. (2013). Experiential learning in accounting education: a prison visit. *The British Accounting Review*, 45, 24–36. <https://doi.org/10.1016/j.bar.2012.12.005>

Devasagayam, R., Johns-Masten, K., & McCollum, J. (2012). Linking information literacy, experiential learning, and student characteristics: pedagogical possibilities in business education. *Academy of Educational Leadership Journal*, 16(4), 1–18.

Elijido-Ten, E., & Kloot, L. (2015). Experiential learning in accounting work-integrated learning: a three-way partnership. *Education Training*, 57(2), 204–218. <https://doi.org/10.1108/ET-10-2013-0122>

Gentry, J. W. (1990). *What is experiential learning? Guide To Business Gaming and Experiential Learning* (pp. 9–20).

Ghazali, A. W., Shafie, N. A., Mohd Farid Fernandez, D. F., & Zolkafli, S. (2022). The Integration of ERP in Accounting Education: enhancing the Experiential Learning of Accounting Information System. *Malaysian Journal of Social Sciences and Humanities*, 7(10), e001819. <https://doi.org/10.47405/mjssh.v7i10.1819>

Holmes, N., & Sullivan, C. (2018). Using internal audit service projects for experiential learning. *Journal of Business and Educational Leadership*, 7(1), 86–93.

Johnson, R. T., & Johnson, D. W. (1986). Cooperative learning in the science classroom. *Science and Children*, 24(2), 31–32.

Kolb, A. Y., & Kolb, D. A. (2022). Experiential Learning Theory as a Guide for Experiential Educators in Higher Education. *Experiential Learning and Teaching in Higher Education*. <https://doi.org/10.46787/elthe.v1i1.3362>

Kosnik, R. D., Tingle, J. K., & Blanton, E. L. (2013). Transformational learning in business education: the pivotal role of experiential learning projects. *American Journal of Business Education*, 6(6), 610–630. <https://doi.org/10.19030/ajbe.v6i6.8166>

Laing, G. K. (2012). Service learning: an auditing project study. *International Education Studies*, 6, 174–183. <https://doi.org/10.5539/ies.v6n1p174>

Mahmood, R., Mohd Zahari, A. S., Ibrahim, N., Nik Jaafar, N. F. I., & Yaacob, N. M. (2021). The Impact of entrepreneur education on business performance. *Asian Journal of University Education*, 16(4), 171–180. <https://doi.org/10.24191/ajue.v16i4.11947>

Mohd Nasir, N. E., Che Ku Kassim, C. K. H., Ahmad, S., Wan Mohd Nori, W. M. N., & Mod Arifin, N. N. (2018). Enhancing accounting graduates' quality through action-oriented pedagogy. *National Academy of Managerial Staff of Culture and Arts Herald*, 572–577.

Pan, G., Shankararaman, V., Seow, P. S., & Tan, G. H. (2016). Designing an accounting analytics course using experiential learning approach. *Accountancy Business and the Public Interest*, 16, 1–23.

Renganathan S., Ambri, A. K. Z., & Su, L. C. (2012). Students' perception of industrial internship programme. *Education Training*, 54(2), 180–191. <https://doi.org/10.1108/00400911211210288>

Shammas, N. (2021). Experiential learning through the eyes of Emirati students. *Asian Journal of University Education*, 17(4), 302–311. <https://doi.org/10.24191/ajue.v17i4.16217>

Totten, S., Sills, T., Digby, A., & Russ, P. (1991). Collaborative learning: a guide to research. *Scandinavian Journal of Educational Research*, 33(4), 231–243.

Tsiligiris, V., & Bowyer, D. (2021). Exploring the impact of 4IR on skills and personal qualities for future accountants: a proposed conceptual framework for university accounting education. *Accounting Education*, 30(6), 621–649. <https://doi.org/10.1080/09639284.2021.1938616>

Yaacob, N. M., Yaacob, N. M., & Ali, R. (2020). Integrating experiential learning in an introductory Financial Accounting course to enhance learning: the FIFA approach. *Universal Journal of Educational Research*, 8(12A), 7246–7257. <https://doi.org/10.13189/ujer.2020.082507>

Yaftian, A., Mirshekary, S., & Mihret, D.G. (2017). Learning commercial computerised accounting programmes: perceptions and motivations. *Accounting Research Journal*, 30(3), 312–332. <https://doi.org/10.1108/ARJ-08-2015-0107>

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).