Exploring Accounting Students' Reflective Learning Experiences Through the Lens of Transformative Learning Theory

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ABSTRACT

The advanced accounting courses require students to move towards the use of professional judgment as the course often present significant cognitive challenges. These challenges create uncertainty about students' existing beliefs, requiring them to engage in reflective action and reshape their perspective. However, limited research has been conducted to investigate students' learning experiences and how they transform throughout the learning process. Thus, this study aims to explore accounting students' reflective learning experiences through written reflections using the Transformative Learning Theory as the underpinning theory. Students written reflections were analysed using the Reflexive Thematic Analysis from which five themes of students' reflective learning experiences were identified. The themes are (1) Shift from Memorisation to Professional Judgement and Critical Thinking; (2) Emotional Journey of Learning; (3) Perceived Academic Difficulty and Challenging; (4) Strategic Coping Methods and Modern Learning; (5) Perseverance and Resilience. The findings suggest that difficult topics in advanced accounting course serve as disorienting dilemmas that drive students to re-examine their prior assumptions, utilise more effective learning strategies, and change their perspectives of accounting as a course requiring professional judgment and analytical reasoning. Students' reflective learning experiences is aligned with the stages of Mezirow's Transformative Learning Theory. This study significantly contributes to the accounting education literature by providing evidence of student learning transformation and highlight the meaningful pedagogical insight into how reflective practice fosters critical thinking and professional competence.

Keywords: Transformative Learning Theory, reflection, accounting education, qualitative study, Reflexive Thematic Analysis

INTRODUCTION

Accounting education plays an important role in preparing future accountants with absolute accounting knowledge and diverse skills to face the challenging nature of accounting professions. As global accounting standards evolve and the accounting works has become increasingly judgement-intensive (Bhusal, 2026), higher education institutions are expected to equip accounting graduates with key competencies that enables them to fully prepared to enter into the workforce. Consequently, advanced level of accounting courses functions as a module that develop students' competencies by exposing them to complex accounting scenarios that demand the application of accounting standards. It focuses in developing not only the critical thinking skills of the students but also their professional judgment abilities.

Unlike the elementary level of accounting course which emphasizes on the basic understanding of accounting, the advanced accounting courses such as Financial Accounting and Reporting 4 (FAR4) involved the use of higher-order cognitive skills (Muhamad & Sulaiman, 2013) like critical thinking, professional judgments, and reflections of possible alternatives. It therefore requires student to move from simply beyond accounting

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concepts towards interpretation of business transactions, evaluate alternative accounting treatments with the exercise of appropriate professional judgments in uncertain situations.

Moving from elementary to advanced level of accounting course causes significant cognitive tensions that make students question their cognitive ability. As students encounter increasingly challenging accounting scenario, they begin to rethinking whether their previously established beliefs are adequate. The existing literature focuses heavily on investigating the technical challenges in learning accounting and factors influencing students' academic grade (see for instance Beatson et al., 2020; Everaert et al., 2017). However, there are very little research on the journey of how they experience the change in perspectives through intricate scenario during the learning period. Perspectives change allows students to better comprehend how to approach accounting scenario.

In understanding this learning journey, this study uses the Transformative Learning Theory (TLT) of Jack Mezirow (1978) as the main framework. The reflective learning explained through TLT is a process where individuals deeply question and critically examine their existing assumptions, engage in the discourse of reflective and communicative action, and reconstruct their views in new way. This highlights the importance of critical reflection to define one's beliefs. Reflection is defined by Dewey (1933, p. 9) as "a process of assessing the grounds (justification) for one's beliefs". Accordingly, the Mezirow TLT provides an appropriate viewpoint for explaining students' reflection in learning FAR4 by analysing their challenging learning experiences and transform their understanding through critical reflection and interaction.

Hence, this study seeks to explore students' reflective learning experiences taking FAR4 course through thematic analysis of their written reflection. In addition, this study also explores how these experiences contribute to students' transformative learning. The Mezirow's TLT is used as the underpinning theory. The paper is structured as follows: next section provides review of past literature including the underpinning theory, followed by methodology section, results and discussion, and the conclusion.

LITERATURE REVIEW

Accounting graduates are expected by the accounting professions to equip themselves with a balanced-strong combination of knowledge, skills, and highly competent to enter into the career stage especially in the evolving complexity of business environment. Former accounting education has been viewed as insufficient for the educators to produce graduates that are capable of using critical thinking, exercising professional judgment, and applying considerable amount of ethical reasoning (Bhusal, 2026; Mintchik et al., 2021). In addition, as students advance to higher level of study, reflecting on what have been learnt previously helps them to connect old ideas with the new ideas. As a result, educators in the higher institutions adopted approaches that are learner-centered that emphasize participation, reflection, experiential learning, and transformative. These approaches build required skills to reduce the gap between academic preparation and the practice in professional field (Jasni et al., 2025).

Prior research emphasized critical thinking, using professional judgment, and ethical reasoning as key competencies of accounting graduates (Wolcott & Sargent, 2021). In accounting profession, professional accountants are commonly required to use their professional judgment to interpret complex financial information and problems (Zasadnyi et al., 2022). Past researches highlighted critical thinking in accounting as a value-added factor for students' future careers (Wilkin, 2017). Recent study by Steenkamp and Brink (2026) suggested that critical thinking includes analytical reasoning, evaluation of evidence, and reflective assessment rather than only grasping the technical accounting standards. With strategic approaches to learning, students' critical thinking abilities would significantly improve (Rossouw & Steenkamp, 2025) which promote greater learning experiences.

Engaging students with reflective assessment allows them to connect theory with practical application to reconstruct knowledge by learning from diverse dimensions (Feng et al., 2025). Reflection through reflective journal acts as a bridge that translates experiences into actionable knowledge because they could monitor and assess strategies employed to solve complex problems. Consequently, the student could identify gaps in their understanding. Reflective learning allows students to evaluate what and why certain accounting decisions are made, and reveals broader impact (Mintz, 2006). Integrating reflective practice into accounting education transforms students from accounting rule followers into critically mindful professional accountant. The students are capable of finding ways to approach dynamic-complex business environment.

TRANSFORMATIVE LEARNING THEORY

The Transformative Learning Theory (TLT) which was developed by Jack Mezirow in 1978 (Mezirow, 1978, 1991,1997) provides the essential understanding of how an individual perspectives change through critical reflection. The TLT proposes that learning involves not only the acquisition of new knowledge and skills but it also involves transformational learning where the individual critically assessed their previous assumptions and values that shape the interpretations of experience. Mezirow (1997, p.5) emphasizes the transformative learning as a "process of changing effecting frame of references" that comprises of two dimensions namely "habits of mind" and "a point of view".

Based on Mezirow's learning theory, individuals experience change of perspectives frequently initiated by a "disorienting dilemma", then critically reflect previous assumptions, engage in deeper discourse of actions, acquiring and exploring new knowledge and skills, and reintegration into new perspectives. Mezirow (1978) details individuals' learning experience to include: 1. Disorienting dilemma; 2. Self-examination; 3. Critical assessment of assumptions; 4. Recognise shared discontent; 5. Explore new roles, relationships, and actions; 6. Plan a course of action; 7. Acquire new knowledge; 8. Provisional trying of new roles; 9. Building competence and self-confidence; and 10. Reintegration into life.

Since the introduction of Mezirow's theory in 1978, it has received increasing attention, recognition and applied across various discipline of education. Recent studies (for instance Feng et al., 2025; Chiu, 2025; Wright et al., 2026, Jasni et al., 2025; Hart et al., 2025) demonstrate the continuing relevance of Mezirow's theory across professional disciplines such as accounting, medical, and design. Within accounting education, transformative learning aligns with educational approaches that emphasize experiential learning and critical reflection. Students experience disorienting dilemma that leads to change of perspectives occur when students encounter complex business problems that demand the technical aspects of accounting standards with appropriate professional judgment (Dellaportas et al., 2022). Hart et al. (2025) used Mezirow's theory to explore medical students' perspectives of healthcare education through transformative learning.

METHODOLOGY

This study seeks to explore students' learning experiences through reflective analysis. This paper utilised a qualitative research design to explore the learning experiences of students taking an advanced accounting course. Qualitative research design allows researchers to identify and explain one's perceptions about their subjectivity of a given situation or topic (Lim, 2024). In this study, qualitative data has been extracted through a structure Reflection Write-ups (RWUs) by students who were enrolled in the Financial Accounting and Reporting 4 (FAR4) course for the first time at a Malaysian local public university. FAR4 is a mandatory course focusing on accounting standards applicable to Malaysian public listed companies. The participants comprised of 25 Bachelor of Accountancy students who were taking the FAR4 course for the first time for March 2026 intake. A purposeful sampling was employed for this study where a group of 25 students were selected because they were enrolled in FAR4 during the period of study which aligned directly with this study's research objective (Tajik et al., 2024).

The RWUs was conducted towards the end of the semester with the intention to encourage students to reflect what they have learned throughout the course. The 25 students were briefed about the areas considered in the RWUs to ensure that they provide their honest and true feelings about the course. The areas include their learning experiences, topics that they considered as challenging, the approach or strategies used to overcome the learning difficulties, their emotional aspect and responses during the learning process, and any changes in

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their understanding of accounting. The RWUs was open-ended designed to obtain detailed descriptions of students' learning experiences which allow them to also express their emotional journey rather than restricting them to predetermined selection of answers. Students were instructed to submit the RWUs electronically via the university's learning management system (LMS).

The researchers are the course instructor with low risks of ethical issues as the instructor are allowed to conduct the course at their discretionary. As this study examined routine classroom reflective practice, formal institutional ethics review was not required. However, a strict-rigorous ethical safeguards were maintained throughout the collection of data. Written consent was obtained from all participants prior to collection of data. Students were informed that the submission of the RWUs was entirely voluntary and has no effect on their academic grading. Before the analysis was conducted, all RWUs were anonymized and numbered using Student 1 until Student 25 to avoid bias.

This paper followed the Reflexive Thematic Analysis (RTA) framework established by Braun and Clarke (2006) to analyse the qualitative data collected through RWUs. The RTA is a flexible approach of interpretation to qualitative data analysis to identify, analyse, and reporting patterns in data. Braun and Clarke (2006) itemised six phases of RTA including: 1. Familiarisation with data; 2. Generating initial code; 3. Searching for themes; 4. Reviewing themes; 5. Defining and naming themes; and 6. Producing the report. Consistent with the six phases of Braun and Clarke (2006) RTA, theme development was conceptualized as an active, interpretive, and subjective process where the background of researchers directly informed data engagement. The six phases of the RTA for this study are presented below:

Familiarisation with data

The researcher familiar themselves with the data by thoroughly read, re-read and reviewed each RTW to understand the context and to identify pattern(s) in students' reflection. During this stage, observations and initial small notes with regards to students' emotions and learning experiences were documented.

Generating initial code

The data was process and systematically analysed to generate initial code with meaningful features. Codes were assigned to data segments which can be semantic or latent. The coding was conducted manually by the researchers, as suggested by Ahmed et al. (2025) that the coding could be performed by utilising software or manual coding.

Searching for themes

The initial codes generated in previous stage were then grouped into broader themes. This involved the gathering of different codes with shared concepts and meanings into a theme.

Reviewing themes

The themes generated were reviewed by comparing them against the coded extract and the entire dataset to ensure that the themes accurately represented the full narrative of students' learning experiences.

Defining and naming themes

This stage involved refining and finalising each theme identified in previous stage. Each theme was refined to its core essence by clearly distinguish the meanings for each theme that tell the story within the broader context of the overall narrative. This stage resulted in the finalisation of five distinct themes namely (1) Shift from Memorisation to Professional Judgement and Critical Thinking; (2) Emotional Journey of Learning; (3) Perceived Academic Difficulty and Challenging; (4) Strategic Coping Methods and Modern Learning; (5) Perseverance and Resilience.

Producing the report

At this final stage, the analytical narratives were combined together with each finalized theme would be supported by quotes from the RWUs as evidence and presented in this study. Combination of analytical narratives, quotes (as evidence), interpretation of theme, and linking back to the objective are attributes of a strong report. Each theme is further discussed in the following section.

The analysis is interpretive and reflexive process rather than to merely reach a consensus. Therefore, to ensure the credibility and trustworthiness of the findings, the validation process of the RTA was conducted by two independent researchers (the authors) to ‘sense-check ideas’ through reflexive discussions which could provide richer interpretations of meaning (Cole, 2024). This process also reduces individual bias in research findings (Byrne, 2022). The second researcher acts as a person who critically challenge the initial ideas of students’ learning experiences, explore the alternative assumptions and interpretations, and refine the themes.

The researchers maintain a reflexive log to document the initial analysis, personal assumptions and potential bias, and the idea about students’ learning. Researcher reflexivity “generally involves the self-examination of how research findings were produced, and, particularly, the role of the researcher in their construction” (Heaton, 2004, p.104). Reflexive discussion between the researchers were established to argue the initial findings, examine the underlying meaning, and refine the themes developed. In addition, several participants in this study were invited to review the excerpt of the coded data to ensure the established themes are aligned with their intended meanings (Jasni et al., 2025).

RESULTS AND DISCUSSION

This study attempts to explore the reflective learning experiences of students taking FAR4 grounded by Mezirow’s Transformative Learning Theory (TLT). Responses were collected from a total of 25 students through their reflection write-up about FAR4. The students comprised of 17 female and 8 male students. Students’ reflection write-up provides meaningful insights of what educators could expect from student hereafter.

There were seven themes developed at the initial stage of themes development, out of which two were found to be redundant and later integrated into other significant themes. As a result, five themes were finalised during the next stage of themes development. As identified in previous section, there are five themes developed related to students’ reflective learning experiences which are: (1) Shift from Memorisation to Professional Judgement and Critical Thinking; (2) Emotional Journey of Learning; (3) Perceived Academic Difficulty and Challenging; (4) Strategic Coping Methods and Modern Learning; (5) Perseverance and Resilience. Each of the theme developed is further discussed below.

Shift from Memorisation to Professional Judgment and Critical Thinking

The first theme identified from the RTA is the “shift from memorisation to professional judgment and critical thinking”. This is a significant shift in how students perceived the advanced accounting course. Previously, students may have the misconception or “stereotype” that accounting course is purely a course that requires them to understand and apply basic debit and credit formulas of recording transactions. However, FAR4 forced them to realize that advanced accounting is beyond basics. Therefore, transitioning from memorising what is inside the textbook to understand and critically think the concepts (Jasni et al. 2025) is a key to learning accounting.

The shift is regarded as a key element in the TLT whereby students upgrading their learning system by challenging their state of mind, as cited by Mezirow (1997), for a better understanding of accounting education. It is understood that memorising accounting rules could lead to misunderstanding and confusion particularly when the existing variables change and additional variables enter into the picture. The following quote mentioned by a student:

"This course taught me the importance of truly understanding concepts in order to apply them [the concept] in different situations. That makes me realize that memorization alone is not enough' – student 19

Students frequently highlighted the needs for knowing not only the calculative ability of accounting course, but they viewed FAR4 as a course that requires the use of professional judgment and in-depth understanding of accounting standard i.e. Malaysian Financial Reporting Standards (MFRS). By using their professional judgment to apply accounting standards, it enables students to develop high-level skill of critical thinking (Steenkamp & Brink, 2026), especially when they are exposed to new information that creates disagreement to be resolved (Wilkin, 2017; Steenkamp & Brink, 2026). This serves as an early career exposure to them which could break the stereotypes that accounting is dry, boring, and "number crunching" (Labat et al., 2023). Moving forward, the new way of thinking about accounting changes the way students perceive accounting which could draw them to further pursue their interest in accounting education. Another student highlighted the following:

"Before this, I thought accounting was mostly about following fixed rules. But, in this course, I learned that accountants also need to use judgment [professional judgment] and think carefully about each situation [before they apply accounting standard]" – student 15

Emotional Journey of Learning

The second theme established from the analysis is the "emotional journey of learning process". Changing the worldview about accounting particularly when it emerged from elementary to advanced level of accounting is an emotionally consuming and messy process. In the process of changing, students experienced mixed feelings in learning accounting because they either do not know what to expect or the course is not as what they expect. This is what Mezirow (1978) refers to as "disorienting dilemma" of the TLT where it starts with discomfort feelings such as worry, nervous, anxiety, stress, scare, and confuse. The feelings are the results of the occurrence of "an event or series of events that jar a person from their previous ways of thinking" (Mezirow, 2000, p. 22).

The analysis shows a mixed findings of emotional journey of learning experience. Some students felt uncertain while some others thought it was a good journey. The following quote by a student captures the psychological arc of Mezirow's (1978) theory:

"I was worried about my ability to cope with the subject due to its reputation for having a high failure rate, and also trying to catch up with everything before the exams… but, there were also good moments especially when I finally understood something [difficult topic] that I had been struggling with for a long time." – student 25

Along the process of reflective learning, students would critically reflect on and question their existing beliefs, which frequently assumes accounting as a straight-forward application of double entry rules, with the new accounting angles in accordance with modern accounting regulatory framework (Zasadnyi et al., 2022) such as MFRS that demands more critical thinking and judgment mindset towards construction of knowledge (Wright et al., 2026). In this course of action, the emotional discomfort must be actively handled before new perspectives could be integrated into new norms. Therefore, seeking for validation seems necessary (Mezirow, 1991) for structural learning. The process of reflective learning based on the TLT begin from disorienting dilemma to integration and action, is applied by students when learning FAR4, as quoted below:

"I experienced mixed feelings which is nervous and overwhelmed because each of the content for each topic are very long... but, the way our lecturer delivers the knowledge and my friends support, it makes me motivated and happy." – student 5

Another student also expressed a positive side of learning FAR4 which reflect the process of analysing and reframing personal experience of learning the course:

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"I think almost all topics in this course are challenging and require deeper thinking. But I felt excited because I was learning new things. Overall, I think this course is fun." – student 4

Perceived Academic Difficulty and Challenging

The next theme identified from the analysis of the RWUs is where students perceived accounting course as academic difficulty and challenging. It is understood that advanced accounting course like FAR4 involved a more complex economic events that requires complex accounting standards in terms of their recognition, measurement, and presentation in the financial statements (Ahmad & Ah Choi, 2025). Students often encounter problems in completing the task involving complex accounting scenario which force them to explore alternatives and evaluate various ideas or approaches rather than settling on the initial answer. Hence, their cognitive expectations are shattered as they are pushed into iterative process of solving problems (Phesa, 2026). However, this iterative process enables students to better comprehend the accounting events and applicable standards. One student highlighted the following:

"The most challenging topic for me so far is definitely Earnings Per Share (EPS). It requires a lot of deeper thinking because you have to deal with basic EPS, diluted EPS, bonus issues, and rights issues. It gets confusing trying to remember which formulas and time-apportionments to apply for different scenarios." – student 25

The analysis of RWUs also revealed the topics that students considered as challenging. The most mentioned topic is EPS, followed by Financial Instruments, Share-Based Payment, Income Taxes, and Employee Benefits. Many students noted that the challenging part of EPS is distinguishing between transactions affecting basic EPS and those affecting diluted EPS. Another student agreed that complexity of accounting standards become the hurdle in grasping a comprehensive knowledge of the course. The student mentioned that the course involved multistep process rather than a straightforward approach:

"They [topics in FAR4] demand meticulous, multi-step procedural applications [of requirements in the accounting standards] rather than just general conceptual understanding." – student 14

The perceived difficulty of the accounting course is viewed as an important driver to critical reflection of learning experience rather than considering it as an academic obstacle. Even though critical reflection promotes a change of one's worldview (Chiu, 2025), it is unfair to assume that students experienced complete transformation of their previous perspective into new perspective. Nevertheless, the student appeared to develop deeper understanding of the course and relevant MFRS requirements by repeatedly working through the accounting problems even though they viewed FAR4 as difficult. This finding reflects the reflective learning process which could be explained using Mezirow's (1991) theory.

Strategic Coping Methods and Modern Learning

The fourth theme identified is "strategic coping methods and modern learning". In learning a course perceived as complex like accounting course, the use of appropriate learning method is the key to effective learning which could also develop critical thinking (Rossouw & Steenkamp, 2025). From the analysis, students emphasized that repeated practice of examination questions and active engagement in class discussion enhance their understanding. Rossouw and Steenkamp (2025) assert that coping with difficult topics requires individual efforts and team's collaboration. The following excerpt is related to individual efforts to develop familiarity:

"My strategy is focusing heavily on practicing past-year examination questions under the guidance of my lecturer. My goal isn't necessarily perfection, but persistent improvement." – student 1

In circumstance where there is uncertainty about a concept, students commonly seek a second opinion for clarification. Accordingly, students engage in Mezirow's (1978) "rational discourse" of TLT by exchanging ideas with peers which creates opportunities to reflect and validate their existing worldview while exploring new perspectives.

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"When I find something difficult, I usually re-read my notes and the textbook to try to understand it again. I also talk to my classmates because sometimes hearing a different explanation helps me understand better." – student 15

There is no one-size-fits all method of learning accounting. Ahmad & Ah Choi (2025) in their review of prior studies revealed that the combination of conventional and modern approaches via technology utilisation maximizes students learning experience. As the world moves towards the use of artificial intelligence (AI), its integration into learning can be beneficial. However, the application of AI in accounting education must be approached at the utmost caution to prevent misinformation (Kamal Nasser et al., 2025). The following quote supports the discussion:

"I use AI [as a tool] to rephrase or simplify the complex part [of the topic in this course]. I also discuss with my classmate to find the solution together as well as sharing our thoughts." – student 11

As emphasized by the student above, demanding nature of advanced accounting course calls for strategic solutions. The use of strategic methods such as collaborative and cooperative study, and modern learning through the adoption of AI, to cope with the complexity of accounting education could be seen as opportunities for a higher institution in producing students with diverse skills.

Perseverance and Resilience

The final theme developed from the analysis is “perseverance and resilience”. This theme directly ties with the Mezirow’s (1978) TLT that view individuals change their perspectives through reflection and experience. In accounting education, students develop perseverance by continuously engaged in disorienting dilemma, questioning beliefs and views, and reflecting in overcoming the dilemma (Feng et al., 2025). While resilience is adaptive process in which students formed by constantly working on challenging contents of the course including the accounting standards, MFRS. Undergoing the process alone is not sufficient without proper discipline. The demanding nature of FAR4 has become the driver for students to push through academic obstacles to build resilience and self-discipline in their learning journey. A student highlighted the following:

"The most vital lesson I have learned is the importance of discipline. Consistent revision and avoiding procrastination are the only ways to stay ahead in a technical subject [advanced FAR course] like this." – student 1

Students learning experience is also shaped by both physical and emotional perseverance and resilience. Emotionally resilient students acknowledge that success such as mastering a course, does not happen overnight. It requires time, patience, and repeated effort. This reflects the statement made by a student below:

"I learned that it is okay to not understand immediately after learning one particular topic [in FAR4] as FAR4 is not easy subject, the most important thing is not giving up and keep striving every day." – student 16

Another student also comes to the agreement that learning is not an instantaneous event but rather a continuous process:

"Learning is not always about succeeding immediately, but also about improving and not giving up after facing failure." – student 19

Overcoming disorienting dilemma requires students to confront the fear of failure or of being wrong as suggested in Mezirow’s (1991) framework. The true value of accounting education is not merely a good grade. It builds a growth mindset, deep lifelong learning to adapt to the industry (Mintchik et al., 2021), and to participate fully in society.

The themes identified in this study strongly indicate students’ active engagement in reflective learning. However, because the RWUs were obtained at a single point in time, that is at the end of the semester, they capture the ongoing transformative process. The overall findings showed that students demonstrated a significant shift in how students perceived accounting and apply professional judgment which reflect a continuous perspective transformation that aligned with Mezirow's TLT. For each of the themes identified, they were systematically mapped to Mezirow's Transformative Learning Theory (TLT)stages as presented in Table 1.

Table 1 Alignment of Themes and Mezirow's TLT stages

Themes	Key Reflective Learning Experience	Mezirow TLT stages
Shift from Memorisation to Professional Judgement and Critical Thinking	Questioning the accounting "rule-following" stereotype and recognize the need for critical evaluation and reasoning.	Stage 3 – Critical assessment of assumptions Stage 5 – Explore new roles, relationships, and actions
Emotional Journey of Learning	Navigate feelings such as discomfort, anxiety, confusion, and seeking assurance.	Stage 2 – Self-examination Stage 4 – Recognise shared discontent
Perceived Academic Difficulty and Challenging	Students facing complex accounting standards that challenge prior assumptions and beliefs.	Stage 1 – Disorienting dilemma
Strategic Coping Methods and Modern Learning	Students engage in rational discourse with peers, repeated practices of past examination papers, utilize the technology and AI tools.	Stage 6 – Plan a course of action Stage 7 – Acquire new knowledge Stage 8 – Provisional trying of new roles
Perseverance and Resilience	Students develop self-discipline, continuous practice, and view failure as a learning process.	Stage 9 – Building competence and self-confidence Stage 10 – Reintegration into life

CONCLUSION

The five themes developed from students' reflective learning experiences are interrelated. Students' cognitive development is shaped and reshaped through their experiences of disorienting dilemmas. These experiences stir up their emotional response which push them to adopt the appropriate approaches to cope with the situation. Consequently, perseverance and resilience are crucial outcomes of the reflective learning experiences that characterise who the student is.

The finding of this study significantly contributes to accounting education literature. First, this study provides an in-depth understanding of students' learning experiences including their emotional state in advanced accounting course which commonly perceived as a difficult course. Second, this study extends the application of Mezirow's (1991) Transformative Learning Theory to accounting education by demonstrating how students change their core accounting worldviews through challenging experiences. Third, it contributes to the pedagogical aspect of accounting education in designing accounting curricula which enables students to develop great critical thinking and professional judgment skills in preparing future accountants.

This study is not without limitations. First, the findings of this study are based on data collected from a group of Bachelor Degree in Accounting students at a public university in Malaysia. Therefore, it cannot be generalised to all students undertaken accounting courses in public universities in Malaysia because. Second, the data collected relied fully on the written reflections by students. While these reflections provide rich evidence of reflective learning, the self-reported written reflections cannot verify whether students' perspective transform in the long-term as perspective transformation is an ongoing process. Future research should explore the transformation in students' perspective by extending the period of study to a longitudinal period.

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