Systematic Literature Review: Teaching-Learning Strategies through Experiential Learning in the Accounting Subject Towards Students' Behaviour

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ABSTRACT

Experiential learning (EL) is a learning process involving direct engagement to acquire knowledge or skills and is used to connect theory and classroom learning to solve real-world problems. While teachers play a crucial role in designing, implementing, and creating learning experiences, using appropriate methods to achieve learning objectives and facilitate the acquisition of knowledge and skills, studies in EL remains limited. This is despite EL being seen as a novel method in education and student-centered pedagogy, in which it has contributed to enhance value-based education, skill development, and experiences in learning. Hence, this reflects a deep need for this study. A systematic literature review was conducted, encompassing empirical studies sourced from the year 2019 to 2023 to identify the implementation methods of EL in classrooms, focusing on the accounting subject, and the effects of EL implementation on student behavior in the classroom. Among 151 analyzed studies, this article reviews the 22 most relevant studies involving methods and the impact of EL implementation in the classroom. Seven studies suggest simulation methods, six suggest project-based methods, and five suggest role-playing methods, while others recommend gaming, case studies, and more. EL methods are shown to provide positive impacts on students' behavior, hence, enhancing their, active engagement, conceptual mastery, critical thinking, and problem-solving skills. By researching EL, this will help increase students' engagement.

Keywords— Teaching strategies; experiential learning; accounting, active engagement; critical thinking

INTRODUCTION

A teaching strategy is an approach or method that teachers employ to effectively transmit information, promote learning and assist students in gaining knowledge. These tactics must be customised to fulfil learning objectives and important in a variety of learning contexts such as clinical, online and conventional face-to-face settings [1]. While Reference [2] specify teaching strategies as various methods, approaches, techniques, and activities applied by teachers to facilitate the learning process to achieve specific learning outcomes. Teachers employ methods such as delivery, questioning, brainstorming, problem-solving, case studies, and discussions [3]. Specific teaching strategies are designed to enhance students' active engagement and understanding to meet educational objectives [4],[5].

Various teaching and learning strategies can be applied in vocational education such as STEM education [6]-[8], integration of Information and Communication Technology (ICT) [9],[10], and work-based learning [11]. All three strategies support the improvement of vocational education learning outcomes which place a primary

emphasis on the mastery of technical skills.

STEM education has emerged as a core strategy dominating the TVET pedagogical landscape. This strategy not only aims to improve students'problem solving and analytical thinking skills, but also aligns with the demands of the 4.0 Industrial Revolution and technology-based ecosystems such as the Internet of Things (IoT) [8], [7]. However, the effectiveness of its implementations is still limited by the issue of a shortage of competent teaching staff and high-tech infrastructure, especially in rural areas [6].

A borderless world provides a platform for efforts to integrate information and Communication Technology (ICT). The use of innovative pedagogies based on ICT shows great potential in empowering teaching and learning to be more flexible and authentic. However, the digital divide between urban and rural areas is a major challenge to ensure that all students have access to the internet [9],[10].

Furthermore, work-based teaching and learning strategies add value to the TVET curriculum through exposure to real-world experiences, but require strategic and ongoing commitment from industry to have maximum and sustained impact [11]. Therefore, the effectiveness of teaching strategies in TVET in Malaysia depends on the synergy between education policy, teacher professionalism, technology integration and industry comprehensive engagement of educational institutions with industry.

Reference [12] suggest that guided inquiry teaching methods are more effective than lecture methods in enhancing students' conceptual understanding, recommending teachers to provide suitable teaching materials. Conversely, Reference [13] asserts that game-based teaching strategies effectively improve student learning outcomes. However, for certain situations, conventional knowledge delivery by the teacher, such as through lecture strategies, remains necessary. This traditional method involves teachers transmitting information to students, focusing solely on knowledge delivery. However, to achieve learning objectives, it's crucial for educators to ensure interactive and engaging lecture strategies to maintain students' interest and keep them engaged in the class. This means teachers are advised to use various methods such as case studies, simulations, role-plays, quizzes, puzzles, and more based on the conceptual needs to encourage student reflection on what they've learned [14]. By actively involving students in learning, teachers help them comprehend concepts deeply through real experiences [15].

This approach also enables teachers to adapt their teaching to students' needs, providing space for exploration in a more interactive and enjoyable manner. It helps improve students' memory retention and understanding of the concepts they're learning. Experiential Learning (EL) is an educational approach that prioritizes practical experience as the primary method of learning. It's based on the idea that individuals learn best by actively engaging in experiences and reflecting on them to gain new knowledge, skills, and attitudes [16].

Kolb's Learning Theory (1984) involves four stages of a cycle [17]. The first stage is concrete experience, starting with direct and practical experiences. For example, students gain experiences through experiments, active participation in simulations, fieldwork, or solving real-world problems. These experiences form the foundation of the learning process. The second stage is reflective observation. After going through the learning experience series, students take time to reflect on what happened. They analyze and critically think about their actions, outcomes, and emotions or reactions they experienced during the activities in the first stage. The third stage is abstract conceptualization. At this stage, students try to understand their experiences by linking them to existing knowledge or theories. They strive to understand the patterns, principles, or underlying concepts of their experiences. This step involves forming hypotheses, drawing conclusions, or making generalizations based on their observations. The fourth stage is active experimentation. At this stage, students apply what they've learned in new situations or contexts based on new observations and understanding. They test their theories, adjust their approaches, and engage in further experiences to reinforce their learning. EL can occur in various environments and situations, including formal classroom settings, practical training, internships, workshops, or outdoor activities. It encourages students to be active participants in their learning process, fostering critical thinking, problem-solving skills, and a deeper understanding of concepts. This approach is highly effective as it connects theoretical knowledge with practical application, making learning more relevant and engaging. It also

encourages self-directed learning as individuals go through episodes of their learning experiences and actively seek opportunities to learn from real-life situations [18].

Accounting is a subject in the secondary school standard curriculum for elective vocational subjects, (Kurikulum Standard Sekolah Menengah, KSSM Mata Pelajaran Elektif Ikhtisas, MPEI) under the Humanities group offered to Form 4 and 5 students. KSSM was formulated to replace the Kurikulum Baharu Sekolah Menengah (KBSM) to meet the new policies of the Pelan Pembangunan Pendidikan Malaysia (PPPM) 2013-2025. PPPM aims to provide a quality curriculum that meets international standards. The accounting curriculum is also designed in line with industry needs and professional recognition at national and international levels. Therefore, the accounting curriculum is an initiative towards producing creative, critical, and innovative human capital to face the developments in industries and challenges of the 21st century. Hence, the accounting curriculum emphasizes 21st-century skills to produce students who can think critically, creatively, and innovatively. However, the challenge lies in giving full attention, especially involving curriculum changes and the implementation approach of teaching and learning [19].

Teaching and learning (T&L) of MPEI are based on business practices. These practices are expected to cultivate an entrepreneurial culture and enhance conceptual understanding through learning by doing and experiential learning. Studies prove that students learn up to 75% by doing [18]. Therefore, teachers cannot rely solely on conventional teaching methods as this may hinder students' learning outcomes from reaching their maximum potential. This is also true for the accounting subject, which encompasses knowledge and skills related to accounting principles, theories, and practices. It covers various topics aimed at providing individuals with the necessary knowledge and skills to understand basic accounting concepts and principles, financial statement pre accountingration, transaction recording, data analysis, and effective financial information presentation. It emphasizes technical knowledge, analytical thinking, ethical considerations, and effective financial information communication. EL can be implemented as an innovative pedagogical approach to better prepare students to enter the market as successful entrepreneurs in the future [20].

Effective teaching strategies usually combine various methods to accommodate different learning styles and preferences, creating a dynamic and engaging learning environment for students. Therefore, the main objective of this systematic literature review is to provide a systematic literature overview based on previous researchers' studies to identify EL implementation methods and the implementation methods and the impact of EL implementation on student behavior in the classroom. Hence, two research questions were formulated by the researcher:

What are the methods of implementing EL in the classroom involving the accounting subject?

What are the effects of implementing EL on-student behavior in the classroom?

METHODOLOGY

Reference [21] suggested steps for conducting systematic literature reviews. Additionally, the researcher expanded the references to PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-analysis) as a guideline to ensure systematic article selection could be carried out, thereby aiding in shaping the research questions.

PRISMA proposes four phases in a flowchart comprising identification, screening, eligibility, and the final phase, inclusion [22]. In the initial phase of identification, the researcher conducted searches in databases using relevant keywords. Three keywords were used in the article search process: experiential learning, teaching, and accounting. The electronic databases Scopus and Google Scholar were utilized. To streamline the article search process in the Scopus database, Boolean operators were used, while snowballing technique through identified articles was employed for Google Scholar. Table 1 illustrates the article search techniques based on keywords in the Scopus database.

Table I Databases and keywords used for article search

Database	Keywords Used
Scopus	TITLE-ABS-KEY ("experiential learning" AND "accounting") AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (LANGUAGE , "English"))
Google Scholar	"experiential learning approach" AND"accounting education"

In the article search across both databases, 52 articles were found in the Scopus database, while 99 articles were found in Google Scholar. The total number of articles was 151. These articles met the criteria required by the researcher based on keyword searches in Scopus and article title selection in Google Scholar. Besides the keyword criteria, the researcher also limited the publication years of the articles between 2019 and 2023, within a five-year timeframe. For ease of reading, only journal articles were chosen. Article language selection was limited to English articles only. These articles also had to contain empirical data. The inclusion criteria used to obtain research findings focused on teaching strategies using experiential learning in the accounting subject. Table 2 shows the inclusion criteria applied by the researcher during the article search to ensure article selection aligned with the study.

Table Ii Inclusion criteria used

Criteria	Inclusion
Publication Year	2019 to 2023 (Five years)
Publication Type	Journal articles
Language Type	English
Data Type	Empirical data
Focus of Research Findings	Teaching strategies using experiential learning in accounting subject

The researcher performed an "Export" process in the Scopus database to identify duplicate or identical articles. The result indicated no duplicates were found. Therefore, all 52 articles from Scopus and 99 articles from Google Scholar were used for the second phase, the screening process. In the screening phase, the researcher read the titles and abstracts to gain an overview of these articles. During this process, 55 articles were excluded as they did not meet the systematic review criteria. The remaining 96 articles proceeded to the eligibility phase. The researcher then conducted further readings on these 51 articles. Through thorough and focused reading, it was found that 29 articles contained irrelevant information to the research questions. Hence, these articles were excluded from the list.

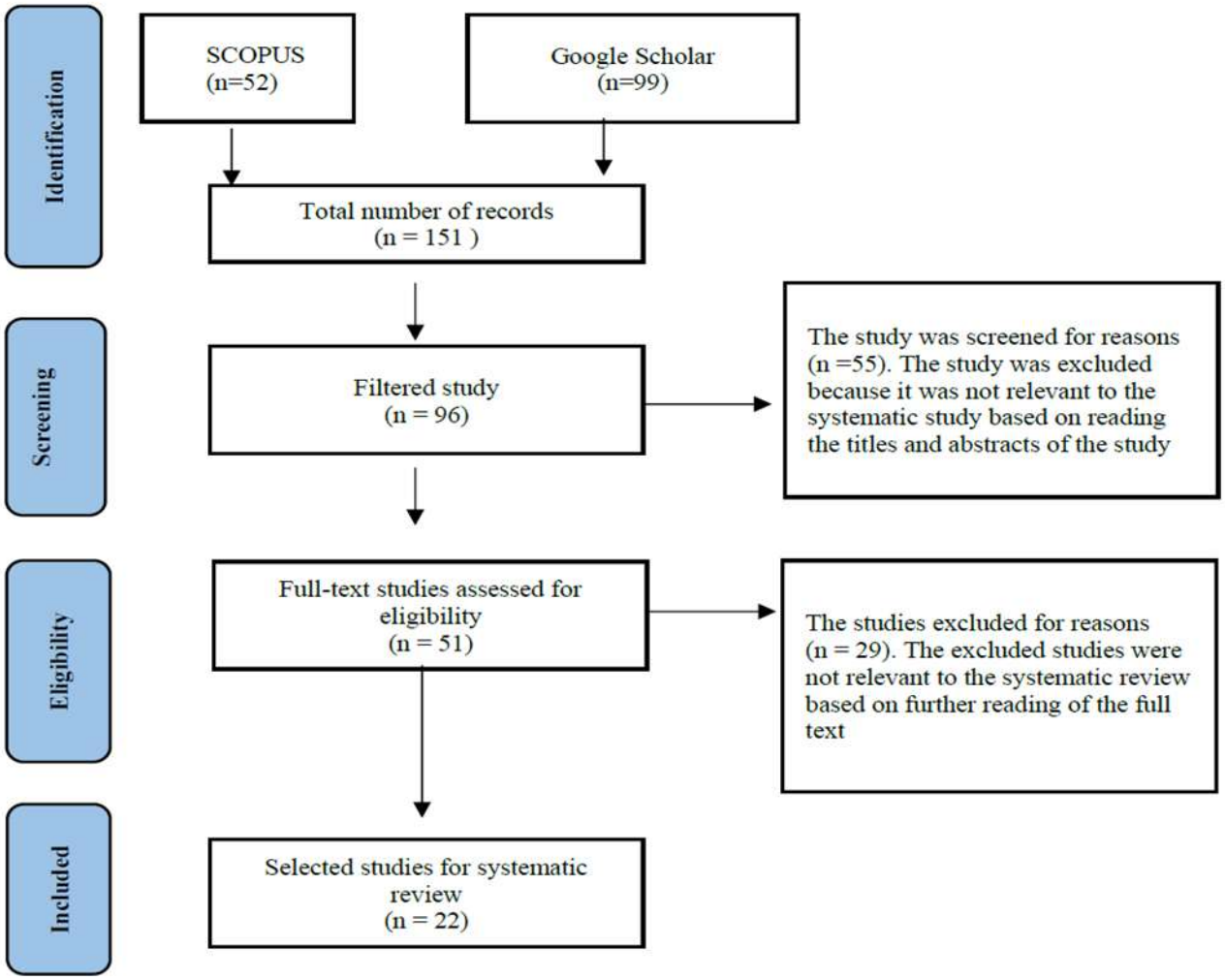
The final phase of PRISMA is the inclusion phase. In this phase, the researcher selected 22 articles for the systematic literature review to identify the methods of implementing Experiential Learning (EL) and the effects of EL implementation on student behavior in the classroom. Figure 1 illustrates the flowchart of article selection using PRISMA.

This study employed a systematic review approach guided by the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) statement. Which provides an updated 27-items checklist and flow diagram aimed at ensuring transparent and comprehensive reporting of systematic reviews [23]. The updated PRISMA 2020 guidelines were selected due to their relevance ini reflecting advancements in systematic review methodology and their applicability across educational research context.

In accordance with PRISMA 2020 procedures, the review process included four key phases: identification, screening, eligibility, and inclusion. During the identification phase, a comprehensive search was conducted across major electronic databases. Using pre-defined keywords aligned with the research questions. The screening phase involved title and abstract reviews to eliminate irrelevant, methodological rigor and alignment

with experiential learning frameworks. Finally, studies meeting all criteria were included for synthesis and analysis.

Fig. 1 Detailed flowchart illustrating the application of PRISMA to the teaching and learning strategy through experiential learning in the accounting subject concerning student behavior via qualitative PRISMA analysis: Preferred Reporting Items for Systematic Reviews and Meta-Analysis**.**



To enhance the methodological transparency and quality of reporting, this review also incorporated relevant elements from the PRISMA-COSMIN 2024 extension particularly in relation to the evaluation of outcome measurement instruments (OMIs) in education [24]. These additional reporting considerations allowed for critical appraisal of the reliability, validity and interpretability of assessment tools used within the selected studies.

The data extraction process was carried out using a structured form to systematically capture relevant information. Including author (year) and country, sample size, study design and data collection, theoretical framework and findings. Where applicable, adaptations from PRISMA guidelines for specific context such as educational interventions and learner-centered evaluation were employed to ensure contextual relevance [25] (Nezameslami et al., 2025).

The methodological quality of the included studies was further assessed using criteria aligned with the latest PRISMA extension for scoping and rapid reviews considering recent innovations in synthesis methods [26] (Veroniki et al., 2025). This ensured the credibility and reproducibility of findings. The review adhered to established standards for systematic reviews, contributing to the body of knowledge through rigorous evidence synthesis and enhanced reporting practices [27].

The researcher analyzed and synthesized data by referring to the selected 22 articles. Data from these 22 articles were extracted using a matrix synthesis table as outlined in Table 3.

In conclusion from the qualitative analysis of PRISMA systematic literature review, experiential teaching strategies involve practical active learning experiences that encourage students to directly engage with the subject matter. This approach typically includes activities such as experiments, simulations, role-playing, group projects, or field trips that enable students to learn through doing, observing, reflecting, and applying their knowledge in practical situations. A significant impact of experiential teaching on student behavior is increased engagement. When students actively participate in learning through these experiences, they tend to become more motivated, attentive, and enthusiastic about the subject matter. Active student engagement leads to a deeper understanding and retention of the taught concepts.

FINDING AND DISCUSSION

The findings and discussion from the systematic literature review on Experiential Learning (EL) can be summarized into four significant thematic areas. Firstly, student engagement in experiential learning occurs actively [28],[29]. Direct practical experiences enhance motivation [30], interest, and active involvement of students in the learning process. Secondly, in terms of learning effectiveness, the positive impact of EL approaches on students' academic achievement, increased conceptual understanding [28], [31], long-term knowledge retention, and the ability to apply knowledge in real-life situations were noted. Thirdly, it encourages the development of 21st-century skills such as critical thinking [32], problem-solving, communication skills, teamwork, and adaptability to new situations. Fourthly, the occurrence of learning transfer, where knowledge and skills learned in EL can be transferred and used in other contexts or real-life situations [33]

Table Iii Findings Table From The Systematic Literature Review

	Author (Year) Country	Sample Size	Study Design & Data Collection	Theoretical Framework	**FINDINGS**
1.	Cole Maynard, Jose M. Garcia, Anne M. Lucietto, William J. Hutzel, Brittany Newell (2021) United States	Engineering Technology Students	Quantitative Study – Review	Research-Based Learning Theory in Project-Based and Team-Based Learning Environments	Method: Project-based approach. Impact: Enhances active engagement of students
2.	Chien Chih Chen (2021) Taiwan	94 students from the University of Science & Technology	Quasi-experiment	Experiential Learning Theory	Method: Flipped classroom and online learning. Impact: Enhances the learning outcomes in the Enterprise Resource Planning course
3.	Yi-ti Lin (2019) Taiwan	13 university students	Qualitative study - Semi-structured interviews	Kolb's experiential learning model	Method: Flipped classroom. Impact: Students actively engage in the translation process and enhance learning from lower to higher-order thinking

4.	Jeongyeon Kim, Victoria M. Kim (2021) South Korea	352 students in business and engineering fields	Mixed-methods study - Review and focus group interviews	Experiential learning theory and formative feedback concept	Method: Self-reflection and self-assessment. Impact:: Enhances understanding, motivation, and overall subject achievement, encouraging the acquisition of subject knowledge and English language skills.
5.	Rajeevan, S. (2020) Sri Lanka	Lecturers, accounting students, business accountants, and accounting practitioners	Quantitative study	Progress in Knowledge and Thinking	Method: Integrating practical work experience and skill development courses at the early stages of education Impact: Enhanced generic and technical skills among students
6.	Morshed, A. (2022). Jordan	32 university graduates in accounting with 2-3 years of experience. 19 business managers. 26 accounting professors	Qualitative method - Semi-structured interviews	International Accounting Education Standards Board (IAESB)	Method: Accounting simulation laboratories Impact: Enhances practical experience for educators, technical skills, ethics, and practical training.
7.	Kondratjew, H., & Kahrens, M. (2019). London	2 groups of students	Case study	Warehouse Model	Method: Work-based learning Impact: Enhances long-term retention of student knowledge.
8.	Konstantinou, I., & Miller, E. (2021). United Kingdom	61 university students in a business internship program	Case study	Work-based learning approach and problem-based learning.	Method: Group work Impact: Enhances teamwork skills, communication skills, and encourages reflective thinking
9.	Lackéus, M. (2020). Sweden	291 students and teachers	Mixed-methods study - Questionnaires and interviews	Entrepreneurship theory and learning theory	Method: Idea and creation of products (IACP), value creation (VaCP), and business creation or entrepreneurship (VeCP) Impact:

					VaCP enhances entrepreneurial competence, student motivation, and knowledge and skill acquisition.
10.	Leal-Rodriguez, A. L., & Albort-Morant, G. (2019) Se accountingnyol	80 Bachelor of Business Administration students	Quantitative study	Kolb's Experiential Learning Theory (ELT) (1984)	Method: Business management simulation Impact: Enhances students' academic performance
11.	Obi, B. I. N., Eze, T. I., & Chibuzo, N. F. (2022)	341 students in the Business course at a Public University in Anambra State, Nigeria	Descriptive quantitative study – Questionnaire	21st Century Learning Framework	Method: Simulation, role-playing, business lab practices, real-life case studies, peer assessment, creative competitions, and independent projects Impact: Enhances communication, collaboration, and critical thinking skills
12.	Olson, J., & Shannon, K. (2023)	Students	Qualitative study	Management accounting theory	Method: Role-playing and Sales Project Impact: Students easily grasp financial forecasting methods (either manually or using applications). Enhances com accountingny management skills and problem-solving abilities.
13.	López-Hernández, C., Lizarraga-Álvarez, G. I., & Soto-Pérez, M. (2023) Mexico	119 students	Qualitative study	Experiential learning theory	Method: Games Impact: Boosts students' confidence in their abilities, motivation, and academic performance
14.	Van Akkeren, J. K., & Tarr, J. A. (2022) Australia	Accounting students	Qualitative study Analysis of accounting journals	Kolb's Experiential Learning Model	Method: Simulation Impact: Active learning occurs, and students can easily grasp critical topics.
15.	Sathe, R., & Yu, W. (2021) United States	Students	Quantitative study - quasi-experiment	Kolb's Experiential Learning Model	Method: Simulation, projects Impact:

					Enhances student interest and motivation, consequently improving their comprehension level.
16.	Yusof, R., Yin, K. Y., Norwani, N. M., Ismail, Z., Ahmad, A. S., & Salleh, S. (2020). Malaysia	112 students in accounting course	Quantitative study - quasi-experiment	Kolb's Experiential Learning Model and Burch's Engagement Model	Method: Case studies, role-playing Impact: Enhanced student engagement in cognitive classroom involvement, followed by cognitive out-of-class, physical, and emotional engagement. Improvements in cognitive scores across Bloom's Taxonomy levels, especially in understanding, application, and analysis.
17.	Hulaikah, M., Degeng, I., & Murwani, F. D. (2020) Indonesia	120 students from the Vocational College majoring in Accounting	Quantitative study - quasi-experiment	Kolb's Experiential Learning Model	Method: Project-based learning Impact: Enhances students' problem-solving abilities
18.	Walker, C. (2019) United States	Community College students	Quantitative study - quasi-experiment	Kolb's Experiential Learning Model	Method: Project-based learning Impact: Improves students' academic performance
19.	Cappuccitti, A., Gunn, F., & Lee, S. H. (2019) Canada	Marketing students	Qualitative study - Content analysis	Kolb's Experiential Learning Model	Method: Role-playing & simulations Impact: Improves digital literacy, social skills, teamwork, problem-solving skills, and cooperation values. Students can apply theoretical knowledge in the real world, enhancing understanding of sales and profitability, and engagement with consumer communities.
20.	Sugahara, S., & Lau, D. (2019) Japan	58 workshop accountingrtici accountingnts from the business community.	Qualitative study - Semi-structured interviews	Matsuo's Framework & Kolb's Experiential Learning Model	Method: Game-based learning Impact: Individuals acquire knowledge and skills effectively. Enhances critical thinking skills and reflective abilities.

21.	Ali, R., Nori, W. N. W., & Baharudin, I. (2019) Malaysia	20 students	Qualitative study - Interviews & observation	Accounting Experiential Learning Firm (AELF)	Method: Simulation Impact: Enhances understanding of accounting concepts. Improves soft skills.
22.	Thongmak, M. (2020) Thailand	103 undergraduate students majoring in Business	Mixed-method study - Questionnaire (6-point Likert Scale) & Open-ended interviews	Technology Acceptance Model	Method: Role-playing Impact: Enhances students' understanding of the topic, problem-solving skills, creativity, interest, and active student engagement.

The study's findings indicate various positive impacts of implementing experiential learning as an effective teaching strategy [34]. The EL model emphasizes the role of experience and active student engagement [28]. In general, EL involves direct experiential encounters with learning events rather than merely thought processes related to learning. Direct experiential encounters in learning events require active student engagement compared to passive involvement typically associated with teacher-directed instruction, resulting in minimal student interaction in the learning process [35].

The EL approach can help enhance critical skills in students, particularly in the PP subject [32]. The use of practical examples, business simulations, or real financial situations provides space for students to apply learned knowledge and skills to solve real-life problems [17]. Additionally, EL can encourage critical thinking leading to problem-solving, investigation, analysis, and decision-making, ultimately producing quality students [36]. Effective group dynamics stimulate more frequent information exchange, leading to the development of new perspectives and stimulating reflective thinking (Kondratjew & Kahrens, 2019). Other studies also indicate that group work can enhance teamwork skills, communication skills, and encourage reflective thinking [36]. Reflective thinking skills are developed through repeated processes that link simulation experiences with real-life situations in the field [37].

Furthermore, EL can enhance students' knowledge and long-term knowledge retention [38] in related fields [39]. Such situations can improve students' skills in building new concepts. Practical experiences leave a deeper impact on students' memories. EL activities conducted by teachers also contribute to an improvement in students' understanding of accounting management concepts, serving as a crucial alternative teaching tool to enhance learning outcomes [40]. Experiences lived in this manner tend to be better remembered than learning that occurs solely in theoretical form.

EL strategies can be implemented through various methods. Among the methods commonly used by teachers are role-playing, case studies, games, simulations, presentations, and various group assignments [41]. Additionally, EL can improve students' understanding and engagement with the taught concepts through project-based learning methods.

Teaching through experience means providing opportunities for students to engage directly in learning activities involving real situations or simulations resembling real-world scenarios. In the context of PP, this might involve using practical examples, business simulations, or real financial situations. Based on a study by Reference [30] using simulation methods, such as virtual business simulations to accounting projects, it was found that students were able to create business activities (abstract experience). Students then observed business operations and used accounting cycle procedures to record and report (reflective observation). Subsequently, students analysed and evaluated business operations (abstract conceptualization), and finally used accounting reports to make decisions

and take further actions (active experimentation). The study proved that simulation methods were effective, successfully engaging students in learning and motivating them to complete teacher-assigned tasks [30]. These tasks requiring various skills indirectly enhanced students' performance in PP. Additionally, their knowledge, conceptual understanding of accounting, skills, and metacognition also improved.

When students engage in direct experiences, they tend to have a deeper understanding of accounting concepts. They can see how these concepts apply in real contexts, not just in theory within textbooks. This helps them form stronger connections between theory and practical applications. Moreover, direct experiences can also increase student motivation [5], [4]. By involving them in more active learning and interacting with real situations, it can enhance their interest in the subject. Students are more eager to learn because they can see direct connections and usefulness from what they learn in real life.

The use of these strategies also encourages active learning where students are not merely passive receivers of information but actively involved in the learning process [42], [43], [28], [17], [44]. They can ask questions, seek solutions to problems, and interact with classmates to achieve a deeper understanding [45]. Learning experiences can help students be more actively engaged in learning because it involves them directly in learning activities [46]. When learning experiences are practical, students are more likely to be active during the learning process [47]. This is because they are not just hearing or reading ideas but are directly involved in their own experiences [45]. For example, students can experience learning concepts directly through activities like simulations, projects, games, or role-playing. Through these direct experiences, they become more interested and motivated to ask active questions, solve problems, and interact with the learning material. This encourages them to be more active in the learning process.

In conclusion, experiential teaching in Accounting Principles helps students understand concepts better, enhances their motivation, and encourages more active and effective learning. It's no surprise that studies on EL are growing, seen as the best platform to build students' personal and professional skills, as recommended by accounting professionals and other stakeholders in accounting education [48].

CONCLUSION

There are numerous EL methods that can be utilized, including hands-on training, work placements, on-the-job training, field trips, laboratories, workshops, clinical settings, practicums, case study approaches, action research, role-playing, hypotheticals, and simulations. Furthermore, active learning during lectures, computer simulations, the use of realistic models, video-based activities, discussion group techniques, syndicate methods, autobiographical writing, problem-based learning, group work, reflective journaling, and self-directed projects are also viable EL methods. Teachers play a pivotal role in guiding and aiding students in actively learning through meaningful experiences, not merely limited to information dissemination. Pedagogy utilizing EL methods encourages active student engagement, exposing them to real-life situations, exposing them to new experiences that prompt problem-solving and fostering critical reflection. Ultimately, an entrepreneurial culture among students taking PP subjects can be nurtured, and the concept of learning by doing and experiential learning can be reinforced.

The world today is facing a rapidly evolving artificial intelligence (AI) technology. Artificial intelligence (AI), interactive simulation technology, and data analytics have holistically shaped the landscape of accounting education. In experiential learning, the integration of technology serves as an important medium to diversify the teaching and learning process, while simultaneously enhancing students’ ability to master 21st-century learning skills that contribute towards meaningful learning.

Artificial intelligence (AI) acts as a tool to assist in the analytical process for assessing students’ achievement levels in real time. In addition, artificial intelligence (AI) can also be used to identify individual learning needs. Through artificial intelligence (AI), financial situations can be simulated for accounting training purposes. With this method, students can analyze data, make financial decisions, and subsequently receive immediate feedback based on the solutions they implement. This is aligned with the fourth phase of Kolb’s model, namely active experimentation, which emphasizes learning through action and reflection.

Like artificial intelligence (AI) technology, interactive simulation technology also enables students to experience accounting environments that closely resemble real-world settings. Interactive simulation technologies such as virtual labs and augmented reality (AR) provide authentic experiences without exposing students to the risk of financial loss or professional errors. These technologies offer benefits such as enhancing students' ability to analyse data critically and creatively, thereby fostering practical problem-solving skills. Consequently, they directly improve the effectiveness of experiential learning.

In terms of data analytics, the integration of technology allows teachers and educational institutions to monitor students' learning performance systematically and continuously. The use of digital data provides insights such as students' participation frequency within a specific period, their level of understanding of the learning content, progress in completing assignments, and achievement in specific subtopics. Through the information obtained from digital data usage, teachers can identify early interventions and tailor their teaching strategies according to individual student needs. In the context of accounting education, data analytics can be used to assess the extent to which students understand actual accounting processes, identify deficiencies in financial statements, and strengthen students' self-reflective skills.

It is clearly evident that the integration of technology brings significant benefits to accounting education. The shift from a theory-based approach to one that is more dynamic, data-driven and contextual marks a major transformation in the learning process. Within experiential learning, the role of teachers extends beyond being mere transmitters of knowledge. They must be prepared to act as digital facilitators, guiding students in exploring knowledge through smart technologies while fostering digital literacy in line with the demands of the Fourth Industrial Revolution (IR 4.0).

Therefore, to ensure that experiential learning can be implemented practically and yield positive implications in accounting education, findings from the literature review indicate that the design of learning activities planned by teachers should be grounded in real-life contexts. For instance, activities such as preparing company accounts, conducting business simulations, and analysing financial reports. These activities can be integrated with reflective elements so that students are able to evaluate the decisions they have made.

Secondly, teachers can integrate technology into their teaching and learning sessions through a combination of accounting software and virtual simulation platforms. In this way, students are provided with hands-on experiences. Additionally, students can receive immediate and direct feedback on errors made when using AI.

Thirdly, experiential learning encourages collaborative processes and reflective thinking among students. Therefore, teachers can motivate students to engage in discussions and share ideas and perspectives with one another. Students can also be asked to produce reflective journals to evaluate their problem-solving strategies and experiences during learning sessions.

Fourthly, in terms of assessment, teachers should implement authentic and performance-based evaluations. This means teachers conduct assessments based on real tasks such as cost analysis, case study presentations, and financial reporting. Thus, teachers need to diversify their assessment methods rather than relying solely on written assessments.

Fifthly, in addition to focusing on student training, teachers themselves should receive regular professional development related to pedagogical approaches through experiential learning and the use of the latest technologies. This enables teachers to adapt their teaching to technological changes and align it with current industry needs.

Experiential learning provides numerous positive implications, such as enhancing students' readiness to enter the workforce with the essential soft skills required, including communication, leadership, and decision-making in an ever-evolving world. At the institutional level, the implementation of experiential learning strengthens partnerships and collaborations between educational institutions and industries through practical training and joint projects. For educators, the integration of technology opens up greater opportunities to enhance pedagogical competencies and cultivate lifelong learning as a professional culture.

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