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Perceived value of experiential learning among accounting students: insights into transferable skills, critical thinking, and deep learning

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Abstract

Experiential learning has been widely acknowledged as a contemporary approach to teaching accounting courses. This study advances teaching excellence in accounting education by examining the students' perceptions of the value of experiential learning and identifies areas for improving its implementation for the Business Finance course under the undergraduate accounting degree. Data was gathered through client interviews, student focus groups, and a questionnaire survey. Drawing on Kolb's theory and the constructivist approach to experiential learning, this study demonstrates that students' perceptions of the value of experiential learning are based on their interactions with clients, classmates, and teachers, which allows them to acquire new experiences and refresh their preexisting conceptual schema. The results confirm the findings of existing studies that experiential learning improves deep learning, critical thinking, and the development of transferable skills, as well

as exposes them to the subtleties of solving real-world business issues. Extending prior research, this study contributes to the literature on teaching excellence by showing how experiential learning fosters students' conscience, such as self-awareness of empathy, patience, integrity, self-confidence, persistence, and building trusting relationships as core principles in the financial decision-making environment. These qualities are essential for developing virtuous conduct and self-governing accountants, which society needs. This study also notes that meticulous planning is the key element that influences the effectiveness of experiential learning. The results of this study could be of interest to accounting educators in developing teaching excellence in the business finance course to produce graduates who are prepared for the workforce as expected by employers and other stakeholders. © 2026 Elsevier Ltd. All rights are reserved, including those for text and data mining, AI training, and similar technologies.

Author keywords

Accounting education; Deep learning; Experiential learning; Transferable skills

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