

Implementation of the Experiential Learning Cycle in the Public Sector Accounting Course

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Abstract

This study explores the implementation of the experiential learning cycle in the Public Sector Accounting course at Universitas Kristen Krida Wacana, Indonesia. The cycle consists of four stages: concrete experience, reflective observation, abstract conceptualization, and active experimentation. Experiential learning provides students with practical, real-world experiences necessary for contextualizing their newly acquired skills. One of the learning objectives of the course is to understand the governance of non-profit organizations (NGOs). Students were assigned to observe an NGO for a semester, interview management staff, document workflows, and analyze how these organizations report their funding accountability to donors. As part of project-based learning, students created video reports as reflective observations on organizations such as Indonesia Care, Habitat for Humanity, the Historical Museum of Jakarta, Dwituna Rawinala, Satria Jaya Daraka Cooperative, and Sinode Gereja Kristen Indonesia. Following this project, students presented their observations, received feedback, and refined their understanding through video documentation. The implementation of experiential learning effectively bridges the gap between theory and practice in public sector accounting education.

Keywords: experiential learning cycle, public sector accounting, non-profit governance, project-based learning, real-world application

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Introduction

Traditional accounting education often prioritizes theoretical knowledge over practical application, providing students with a strong conceptual foundation but leaving them unprepared for real-world challenges. Accounting curricula typically emphasize lectures, textbooks, and standardized tests, which, while effective in conveying theoretical concepts, do not adequately equip students with the practical skills necessary for professional practice (Albrecht, 2000; Bonner, 1999). This disconnect between theory and practice has been a longstanding concern in accounting education, with graduates often struggling to navigate the complexities of the profession (Joshi & Dsouza, 2024).

Experiential learning, as conceptualized by Kolb and Kolb (2005), offers a structured approach to bridging this gap. Kolb's experiential learning cycle consists of four stages: concrete experience, reflective observation, abstract conceptualization, and active experimentation. This cyclical process enables students to engage with real-world scenarios, reflect on their experiences, derive theoretical insights, and apply their knowledge in practical contexts (Kolb & Kolb, 2005). The integration of experiential learning into accounting education has been shown to enhance student engagement, critical thinking, and problem-solving skills (Boyce et al., 2001; Weil et al., 2001).

This study examines the application of experiential learning in the Public Sector Accounting course at Universitas Kristen Krida Wacana. By involving students in hands-on projects with NGOs, the course aims to facilitate a deeper understanding of public sector accounting principles. Students actively apply classroom knowledge by conducting interviews, analyzing organizational operations, and documenting financial reporting processes, ultimately improving their preparedness for professional challenges.

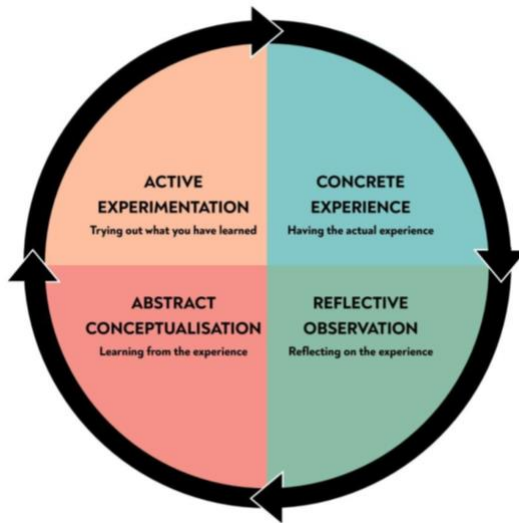
Literature Review

Experiential Learning Theory

Kolb's Experiential Learning Theory (ELT) posits that learning occurs through the transformation of experience (Figure 1). The cycle includes four stages: (1) concrete experience, where learners engage in hands-on activities; (2) reflective observation, where they analyze their experiences; (3) abstract conceptualization, where they integrate insights with theoretical frameworks; and (4) active experimentation, where they apply acquired knowledge in new contexts (Kolb & Kolb, 2005; Kolb, 1984). This approach enhances critical thinking, problem-solving abilities, and student engagement (Beard & Wilson, 2013; Merriam & Bierema, 2013).

Figure 1

Experiential Learning Cycle (Kolb, 1984)



Application in Accounting Education

Experiential learning in accounting education involves internships, case studies, simulations, and real-world projects. Research has shown that such approaches improve students' understanding of complex accounting concepts and better prepare them for professional challenges (McCarthy & McCarthy, 2006). Case studies and real-world projects allow students to develop practical skills, such as financial accountability, ethical decision-making, and organizational governance (Beard & Wilson, 2013).

Methodology

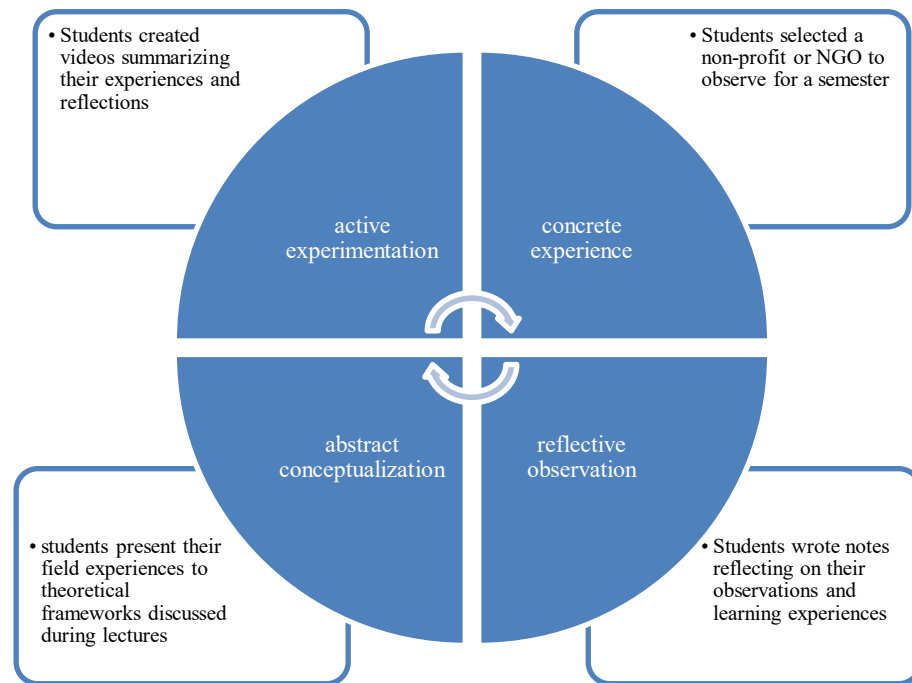
The Public Sector Accounting course at Universitas Kristen Krida Wacana was redesigned to integrate experiential learning. The implementation (Figure 2) followed Kolb's four-stage model:

1. **Concrete Experience:** Students selected an NGO to observe throughout the semester. Organizations included Indonesia Care, Habitat for Humanity, the Historical Museum of Jakarta, Dwituna Rawinala, Satria Jaya Daraka Cooperative, and Sinode Gereja Kristen Indonesia.
2. **Reflective Observation:** Students documented their observations, interviewed management staff, and noted key financial and operational insights.
3. **Abstract Conceptualization:** Classroom discussions facilitated connections between field experiences and theoretical accounting frameworks.

4. **Active Experimentation:** Students presented their findings, received feedback, and created video reports summarizing their learning.

Figure 2

The Implementation Process



Results and Discussion

The experiential learning approach yielded positive outcomes in three key areas. First, enhanced understanding, students demonstrated a deeper grasp of public sector accounting principles and the financial challenges faced by NGOs. Second, practical skill development and engagement with real-world organizations improved students' abilities in interviewing, critical thinking, and problem-solving. And third, increased engagement, hands-on projects, heightened student motivation, and interest in the subject (Beard & Wilson, 2013).

The study underscores the effectiveness of integrating the experiential learning cycle into accounting education, particularly in the context of the Public Sector Accounting course at Universitas Kristen Krida Wacana Indonesia. By moving beyond traditional lectures and immersing students in real-world projects, the course facilitated a deeper understanding of public sector accounting and governance issues. This finding aligns with existing literature highlighting

the benefits of experiential learning in enhancing student learning outcomes (Bonner, 1999; Kayes et al., 2005).

The involvement of students in real-world projects allowed them to apply theoretical concepts to practical situations. It makes a deeper understanding and connection with practice. This involvement fosters a deeper understanding of public sector accounting principles and governance issues. This approach provided students with valuable insights that cannot be gained through textbooks alone. The findings are also highlighted by Beard & Wilson (2013), who argue that experiential learning activities enhance student learning by promoting active engagement and application of knowledge.

Reflective practice, a core component of experiential learning, played a crucial role in reinforcing learning. Writing reflections and creating video reports encouraged students to critically analyze their experiences and articulate key insights. These findings align with prior research demonstrating the value of experiential learning in enhancing student outcomes (Kolb & Kolb, 2005; Merriam & Bierema, 2013).

Students' feedback highlighted the positive impact of experiential learning activities on their engagement and perception of course relevance. It is called student engagement and relevance. The opportunity to work with real organizations was particularly valued by students, as it provided them with practical, real-world insights that enhanced their learning experience. This increased engagement is consistent with studies showing that experiential learning promotes student motivation and interest in the subject matter (Beard & Wilson, 2013). The findings underscore the importance of incorporating experiential learning opportunities to enhance student engagement and relevance in accounting education.

Conclusion

The integration of experiential learning into the Public Sector Accounting course at Universitas Kristen Krida Wacana effectively bridged the gap between classroom instruction and real-world application. This approach not only deepened students' understanding of accounting principles but also equipped them with essential professional skills. Future research could explore the long-term impact of experiential learning on career readiness and professional success in accounting.

Future studies could investigate the long-term impacts of experiential learning on career readiness and professional success in accounting. By tracking the career and performance of students who have undergone experiential learning interventions, researchers can gain valuable insights into the lasting effects of such pedagogical approaches. Exploring the specific skills and

competencies, linking experiential learning with industry demands, could inform the design of more targeted and effective accounting education programs. Finally, a deeper understanding of the sustained benefits of experiential learning can guide lecturers and departments in optimizing the accounting curriculum to better meet the needs of the profession and ensure the success of future accounting professionals.

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