

Problem-Based Learning in Advanced Accounting: Undergraduate Students' Experiences

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Abstract: The ongoing evolution of accounting education reform has increasingly revealed numerous flaws of the old teacher-centered pedagogical model, including a lack of student autonomy and critical thinking skills. Problem-Based Learning (PBL), a progressive student-centered pedagogical approach, has attained notable success in fields such as medicine and engineering. Nonetheless, studies about its use in accounting education, namely in the fundamental course “Advanced Financial Accounting”, are still rather scarce. This research, situated within the framework of Chinese higher education, utilised qualitative methodologies, encompassing an extensive survey of three undergraduate accounting students via semi-structured interviews and thematic analysis facilitated by NVivo software, to investigate the efficacy of the PBL teaching model and students' learning experiences in the “Advanced Financial Accounting” course. The findings indicated that students' educational experiences predominantly focused on four elements: instructional delivery, peer engagement, cognitive load, and autonomy in learning. Educators are crucial in issue formulation, classroom direction, and providing feedback. Peer engagement fosters information acquisition while also augmenting emotional support and cultivating a healthy learning environment. Although the learning burden enhances educational performance, it also induces specific temporal and psychological pressures. Autonomy in learning is essential for enhancing motivation and fostering a sense of responsibility, with students particularly attentive to the equity of evaluations. This study enhances studies on the use of PBL in accounting education and provides more evidence supporting the localisation of learning experience theory within the Chinese context. It holds significant practical ramifications for university teachers, curriculum developers, and educational policymakers. The study advocates for the further optimisation of PBL problem design and evaluation methods to improve students' learning motivation and overall experience.

Keywords: problem-based learning (PBL); learning experience; advanced financial accounting; accounting education; qualitative research

1. Introduction

1.1. Research Background

In the context of global economic integration and the swift advancement of the accounting profession, higher education accounting courses encounter various problems. Conventional accounting education predominantly depends on lectures and knowledge dissemination, wherein students obtain theoretical

understanding and engage in activities to master professional material. This model possesses considerable constraints: Students are deprived of opportunities for autonomous inquiry and critical thinking, leading to a comparatively passive learning drive. Secondly, the course material is disconnected from real-world professional contexts, resulting in insufficient adaptability and holistic development in students' capacity to tackle difficult issues [1]. In the context of global educational reforms, problem-based learning (PBL) has emerged as a prevalent creative pedagogical model. It initially appeared in medical education, intending to develop students' clinical reasoning and autonomous learning skills through genuine problem-solving. It has been broadened to encompass fields such as engineering, management, and law, and has been corroborated in other countries and regions. Studies indicate that Project-Based Learning (PBL) can significantly improve students' motivation, application of information, and collaborative abilities [2]. Within the realm of Chinese higher education, the implementation of PBL is still in an exploring phase. Although several universities have endeavoured to integrate PBL into their curricula in recent years, research regarding its implementation in accounting disciplines remains scarce, especially in the fundamental course "Advanced Financial Accounting." The course material is intricate and the concepts are theoretical. Students frequently perceive it as tedious and anxiety-inducing. Consequently, enhancing students' learning experience and outcomes through Project-Based Learning (PBL) has emerged as a significant subject for further examination.

1.2. Research Questions and Research Gaps

Despite the validation of PBL across other disciplines, certain research gaps persist in accounting education: (1) Current literature predominantly emphasises medicine and engineering, with scant attention to accounting, especially the fundamental course "Advanced Financial Accounting" [3]; (2) Investigations into learning experiences are inadequate, as prior research has concentrated on academic performance or skill enhancement, neglecting students' subjective learning experiences. Learning experiences not only affect students' motivation but also directly influence the sustainability of teaching models [4]; localised research is inadequate, with the majority of studies being from Western contexts. In the Chinese environment, student learning styles, teacher roles, and cultural backgrounds markedly diverge from those in the West. Thus, current research is deficient in comprehensive examination of PBL implementations within Chinese accounting education. This study seeks to fill existing research gaps by examining the efficacy of PBL applications in accounting education at private institutions in China, beginning with students' subjective learning experiences.

1.3. Research Objectives and Research Questions

1.3.1. Research Objectives

This study seeks to investigate the learning experiences of undergraduate accounting students in the PBL-based instruction of the "Advanced Financial Accounting" course using qualitative methods, assess its effects on learning motivation, knowledge acquisition, and autonomy, and propose recommendations for pedagogical enhancement.

1.3.2. Research Questions

This study concentrated on the following fundamental problems to fulfil its research objectives: What is the students' perception of the implementation of PBL in the Advanced Financial Accounting course? What beneficial effects does Project-Based Learning (PBL) have on students' educational experiences? What obstacles and difficulties do students encounter in the PBL learning process? What recommendations do students provide for enhancing the PBL teaching model?

1.4. Research Significance

1.4.1. Theoretical Significance

This study broadens the disciplinary application of Problem-Based Learning (PBL) and offers new empirical evidence for accounting education; it enhances relevant theories of learning experience and elucidates the multifaceted factors influencing learning experiences based on students' subjective perceptions; it presents a

novel perspective for the localised advancement of PBL within the Chinese context and contributes to the diversity of international PBL literature.

1.4.2. Practical Significance

This study has significant implications for the reform of accounting education. It serves as a reference for educators in course design, facilitating enhancements in question formulation, classroom management, and assessment methods; it offers students strategies to improve their autonomous learning and collaborative skills in project-based learning environments; and it provides a policy framework for course administrators and educational policymakers, fostering the evolution of teaching models in Chinese universities.

This study, situated within the contemporary framework of China's accounting education reform, examines students' learning experiences with Problem-Based Learning (PBL) in the "Advanced Financial Accounting" course. Utilising qualitative interviews, it critiques the deficiencies in current literature and provides novel insights for both theoretical and practical applications. Subsequently, Chapter 2 conducts a comprehensive evaluation of pertinent literature to elucidate the theoretical framework and identify research gaps of this study.

2. Literature Review

2.1. Introduction

Since its introduction in the 1960s, problem-based learning (PBL) has become a significant topic in educational research and practice. PBL is student-centered, posing complex and realistic problem situations to encourage learners to actively explore and construct knowledge. This model not only reshapes traditional teaching relationships but also transforms learners' learning styles and classroom experiences [4]. In recent years, with the continuous advancement of higher education reform, the application of PBL in accounting education has gradually increased, becoming a research hotspot [1]. However, in the Chinese context, research on the relationship between PBL instruction and student learning experiences remains relatively limited.

This chapter aims to sort out the theoretical basis of PBL, the current status of disciplinary application and related research on learning experience, and on this basis reveal research gaps, thereby providing theoretical support for subsequent research.

2.2. Literature Review

2.2.1. Constructivist Learning Theory

Constructivism posits that learning is not the passive acquisition of knowledge, but rather a process in which learners actively interact with their environment and construct meaning through experience and communication [5]. In PBL instruction, students don't simply accept instruction; rather, they gradually construct their understanding of knowledge through problem analysis, collaborative discussion, resource sourcing, and solution development. This aligns closely with the constructivist emphasis on knowledge generation.

2.2.2. Pragmatism Education Theory

John Dewey's pragmatic educational paradigm underscores "learning through action." He proposed that education had to commence with problem-solving scenarios, wherein pupils cultivate their cognitive skills and capabilities by addressing real-world challenges [4]. PBL is structured according to this idea, highlighting real-world issues, practical application, and skill enhancement.

2.2.3. Discovery Learning Theory

Bruner's discovery learning theory posits that students gain new knowledge through inquiry and exploration [6]. In PBL, educators refrain from explicitly supplying answers; instead, they offer assistance and resources, necessitating that students actively seek and validate essential knowledge points. This educational method promotes critical thinking and independent learning.

2.2.4. Grounded Theory

This research utilised grounded theory as its methodological framework. Grounded theory underscores the methodical approach to data gathering and coding, progressively cultivating concepts and categories to establish a theoretical framework. This methodology is especially appropriate for exploratory research and disciplines without a solid theoretical foundation. Grounded theory has been extensively utilised in educational research concerning learning experiences, teacher development, and curriculum change [4].

Project-Based Learning (PBL) is founded on constructivism, pragmatism, and discovery learning theories, while the grounded theory approach utilised in this work offers a robust basis for its methodology. Nonetheless, current research has concentrated on theoretical analysis and is deficient in empirical investigation within particular curriculum contexts.

2.3. *Research on the Disciplinary Application of PBL*

2.3.1. PBL in Medical Education

Problem-Based Learning (PBL) was initially implemented in medical education by Barrows in 1969 at McMaster University's School of Medicine. Research indicates that PBL promotes medical students' clinical reasoning and problem-solving abilities, as well as their motivation and collaboration skills [7]. The World Health Organisation and the Association of American Medical Colleges endorse Problem-Based Learning as a fundamental concept for medical education.

2.3.2. Engineering and Science Education

In engineering and science, project-based learning enables students to utilise theoretical knowledge in practical contexts. Chen, Kolmos, and Du discovered that project-based learning (PBL) can improve engineering students' multidisciplinary and project management competencies [8]. Likewise, in chemistry and physics, PBL has demonstrated an enhancement in students' comprehension of abstract concepts by Aksela [3].

2.3.3. Business and Management Education

In recent years, Project-Based Learning (PBL) has progressively infiltrated business and management education. Studies indicate that PBL classes enhance students' strategic thinking, communication abilities, and professionalism [9]. In business administration, PBL has been employed to enhance practical skills and foster entrepreneurial spirit [10].

2.3.4. Accounting Education

In accounting, research on PBL remains in its preliminary phases. Lim et al. observed that PBL training can markedly enhance students' capacity to use accounting knowledge and collaborate effectively in teams [11]. A study conducted by Morais et al. indicated that accounting educators predominantly acknowledge the relevance of Problem-Based Learning (PBL) in educational settings; yet, its implementation encounters obstacles including course workload, evaluation methods, and student adaptation [12]. Noordegraaf-Eelens asserted that PBL not only augments professional knowledge but also fosters students' soft skills and critical thinking abilities [13].

While extensive research exists on PBL in medical and engineering education, there is a lack of systematic investigation in accounting education, particularly on qualitative analyses of learning experiences.

2.4. *Research on Learning Experience*

2.4.1. The Connotation of Learning Experience

The learning experience is typically characterised as the holistic subjective experience that students cultivate during the learning process, incorporating cognitive, emotional, and social interactions (Ramsden, 1997). An affirmative educational experience enhances learning outcomes and promotes deeper, more independent learning.

2.4.2. Research on Learning Experience from an International Perspective

In Western nations, studies on learning experiences frequently pertain to pedagogical approaches, curriculum development, and educational technology. Guo, Yang, and Shi observed that favourable classroom experiences substantially enhance students' deep learning strategies [14]. Hung underscored that peer interaction and group cooperation are critical elements in augmenting learning experiences [15].

2.4.3. Research on Learning Experience in the Chinese Context

China's higher education system is experiencing a transition, with a growing emphasis on the classroom learning experience. Shi Q and Guo J assert that the learning experience is influenced not only by the instructor's teaching but also significantly by the course load and the degree of learning autonomy [16]. Nevertheless, the majority of contemporary research is predominantly quantitative, missing qualitative insights from the student viewpoint. Research in the domain of accounting education is notably limited.

Current research has initially indicated the significance of learning experience; nevertheless, thorough investigation into the correlation between PBL instruction and students' learning experience within the Chinese setting, particularly in accounting courses, remains insufficient.

In summary, current research has extensively examined the theoretical underpinnings and transdisciplinary applications of PBL, validating its benefits in improving students' learning motivation, critical thinking, and practical abilities. Nonetheless, within the realm of Chinese accounting education, especially in advanced financial accounting courses, comprehensive research on students' learning experiences is still insufficient. The existing literature predominantly emphasises model development and efficacy assessment, whereas qualitative research exploring the student perspective is notably inadequate. This study, utilising Problem-Based Learning (PBL) as its foundation and informed by the student learning experience within the context of Chinese higher education, applies grounded theory to systematically analyse and address the existing research gap.

3. Research Methodology

3.1. Introduction

The selection of research methodologies directly influences the scientific integrity and validity of the research findings. This chapter delineates the research paradigm, design, subjects and setting, as well as the data collection and analytic methodologies employed in this study, and elucidates the researcher's reflections and measures for ensuring reliability throughout the research process.

3.2. Research Paradigm

This research is based on the interpretivist paradigm. Interpretivism asserts that social reality is not objectively existent but is produced via human subjective perceptions and interactions. In educational research, the learning experience is a profoundly subjective phenomenon, complicating the elucidation of its intrinsic meaning through quantitative data alone [17]. This study underscores the importance of in-depth interviews to comprehend students' genuine experiences in PBL educational contexts. Conversely, positivism emphasises quantitative measurement and universal laws, rendering the explanation of individual differences challenging. Interpretivism, conversely, is more appropriate for examining learning experiences inside particular educational settings. This study employed interpretivism as its foundational paradigm due to the nature of the research issue.

3.3. Study Design

This study employed a qualitative research design, with Grounded Theory as its primary methodological framework. Grounded theory emphasises systematic data collection and analysis, drawing on concepts and gradually constructing theories from primary data, rather than forming hypotheses and then testing them [18]. This approach aligns closely with the goal of exploring students' learning experiences under PBL. The research steps included: initial sampling, selecting representative students for interviews; theoretical sampling, gradually adjusting interview questions during the analysis process until theoretical saturation was achieved; coding

analysis, refining concepts and categories through open, axial, and selective coding; and theory construction, developing a framework for interpreting learning experiences through repeated comparisons. Researcher reflexivity: The researcher's role is crucial in qualitative research. The researcher's dual role as both "teacher" and "researcher" may influence students' responses. To mitigate bias, this study adopted a neutral stance during the interviews, avoiding suggestive questions. Peer debriefing was also conducted during the analysis process to ensure greater objectivity.

3.4. *Research Objects and Context*

The participants in this study were second-year undergraduate students specialising in accounting at a financial university in Yunnan. Purposive sampling was employed to pick three students who had finished the "Advanced Financial Accounting" course as interview participants. Selection criteria encompassed: course completion; possessing a requisite level of expressive capability and the ability to articulate personal experiences coherently; and voluntary participation accompanied by the signature of an informed consent form. The study occurred in June 2025, with interviews conducted in a secluded conference room on campus, guaranteeing privacy and an undistracted atmosphere. Concerning the sample size, despite the presence of only three participants, the researchers determined that thematic saturation was achieved during the analysis, indicating that no new themes arose; thus, the sample size was adequate to fulfil the research objectives. Subsequent study may broaden the sample to improve generalisability.

3.5. *Data Collection*

3.5.1. Interview Outline Design

The interviews were executed in a semi-structured fashion, guaranteeing thorough covering of the study questions while offering students a conducive environment. The interview outline primarily encompassed: students' comprehensive learning experiences in the Advanced Financial Accounting course; their comprehension and perspectives on the PBL teaching model; their particular experiences with group collaboration and problem-solving; their evaluations of the instructor's pedagogy and course design; their perceptions of learning autonomy and workload; and recommendations for course enhancement.

3.5.2. Data Collection Process

Each interview lasted roughly 30 to 40 min and was administered by the researcher. The interview utilised recording technology. Transcripts were assembled within 24 h following the interview. All transcripts were anonymised, utilising "Interviewee A, B, C" in lieu of actual names.

3.5.3. Ethical Safeguards

This research complied with rigorous academic ethical norms. All participants executed informed consent papers, affirming their voluntary involvement and their right to withdraw. The data will be utilised exclusively for academic research and not for commercial endeavours. The data will be stored securely in an encrypted way.

3.6. *Data Analysis*

3.6.1. Encoding Process

The research employed NVivo software for data administration and analysis. The procedure consisted of: open coding, which annotated student narratives sentence by phrase to discern first notions; axial coding, which consolidated comparable concepts into preliminary categories; and selective coding, which formed relationships between categories to discover central themes. Four principal themes emerged: instructional practices, peer engagement, cognitive load, and learner autonomy.

3.6.2. Reliability and Validity

To guarantee the study's legitimacy, the following methods were implemented: To ensure credibility, member

checking was employed, wherein the preliminary results were presented to the respondents for validation. The transferability of the results was enhanced by providing a comprehensive description of the research background and sample characteristics, enabling readers to assess their application. Dependability was maintained by comprehensive documentation and coding procedures to assure the traceability of the research. To enhance confirmability, an additional researcher was solicited to verify the coding outcomes, thereby mitigating subjective bias.

This chapter delineates the study paradigm, design, subjects, data collecting and analysis procedures, and elucidates the measurements of reliability and validity. This study employs the interpretivist paradigm and grounded theory method to elucidate the learning experiences of students within the PBL teaching environment.

4. Findings and Discussion

4.1. Introduction

This chapter, derived from comprehensive interviews with three undergraduate accounting students and methodical coding via NVivo, elucidates their educational experiences within the PBL-based instructional framework of the “Advanced Financial Accounting” course. This research revealed four fundamental themes: instructional methods, peer engagement, cognitive load, and learner independence. This part will initially offer the research findings, followed by a comprehensive discussion and analysis grounded in both international and domestic literature to elucidate their theoretical and practical implications.

4.2. Research Results

Overview of Participants

The three interviews were second-year undergraduate accounting students, aged 20 to 22, comprising one male and two females. They finished the “Advanced Financial Accounting” course and engaged in PBL classroom activities. Despite the restricted sample size, the data analysis reached “thematic saturation”, indicating that no new fundamental concepts surfaced, thus rendering the data enough to fulfil the research aims (as shown in Table 1).

During discussions with the respondents, they acknowledged the PBL teaching style and believed it might significantly benefit them. Interviewee 1 stated: “I continue to endorse the PBL teaching method, as I have encountered no issues. This problem-oriented, student-centered educational approach facilitates students’ engagement in the learning process, enhances learning efficiency, enables teachers to promptly identify students’ strengths and weaknesses, fosters a quicker acclimatisation to students, and allows for the timely development of optimal teaching plans.” Interviewee 2 stated, “The issues we must address are intrinsically connected to the course content, and the accompanying case studies inspire us to learn, thereby enhancing our comprehension and application of knowledge through critical thinking and practical experience.” Interviewee 3 stated: “The PBL teaching method is advantageous; educators merely need to guide students through enquiries, stimulate their curiosity, and encourage in-depth problem analysis. This approach not only enhances students’ independent thinking skills but also improves their logical reasoning. Additionally, it fosters collaboration among students, expedites problem-solving, and strengthens team cohesion.”

Table 1. Basic information of Participant.

Participant	Age	Class	Grades	Interview Time
1	22	2	A	30min
2	20	2	B	33min
3	21	2	C	31min

Open coding

Open coding involves the tagging and conceptualisation of original interview materials, primarily aimed at generating concepts and refining categories. This study encodes the original data sentence by sentence, utilising

NVivo software to preliminarily categorise it. Following extensive revisions, mergers, and optimisations, 30 initial purpose concepts were distilled and categorised into 12 distinct categories: problem design, teacher guidance, student-centered approaches, knowledge coherence, mobile teaching, group collaboration, communication and sharing, pre-class material distribution, post-class material recommendations, post-class assignments, independent choice, and evaluation mechanisms.

Spindle coding

Spindle coding is an advanced examination of data derived by open coding, primarily aimed at identifying the principal category and its subcategories, as well as uncovering and establishing the relationships among these categories. This study summarised 12 initial categories derived from open coding into four primary areas: teacher instruction, peer relationships, academic workload, and learning autonomy, as seen in Figure 1.

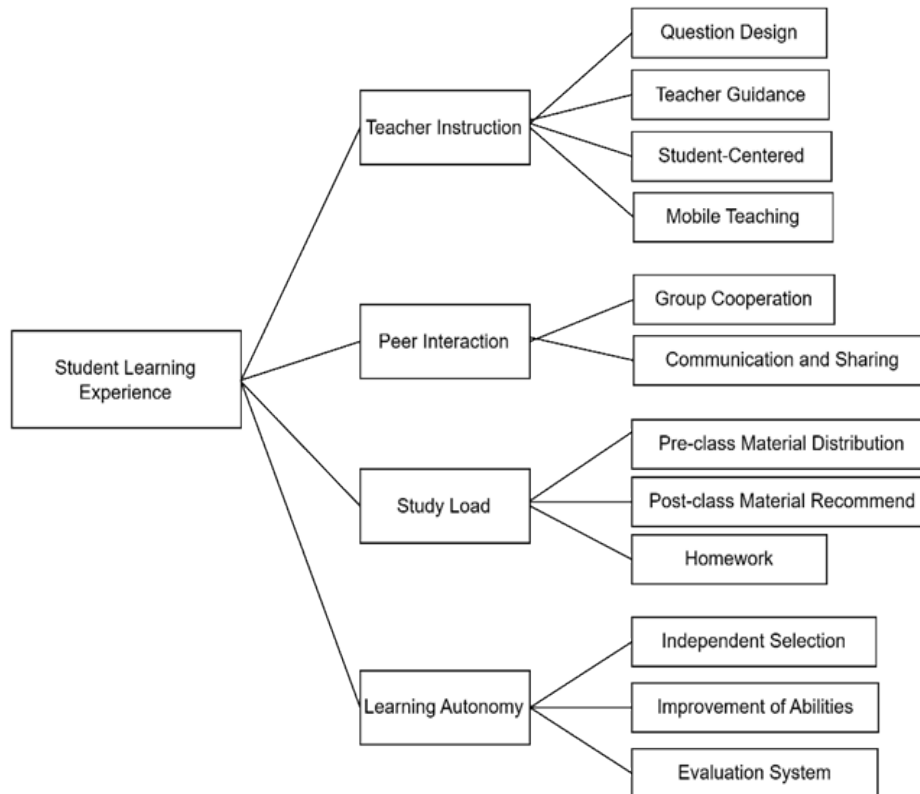


Figure 1. Spindle encoding results.

4.3. Discussion

4.3.1. Theme 1: Teacher Instruction

Research findings indicate that the teacher's role in Project-Based Learning is essential. Effective question design not only impacts students' engagement in learning but also directly effects the profundity of group discussions. This corresponds with Schmidt's assertion that the essence of PBL resides in the "quality of the questions themselves" [19]. The teacher's facilitative function within education is capable of substantially boosting learners' academic performance.

This study further indicates that, within the realm of Chinese accounting education, students exhibit a heightened need on faculty direction. This may pertain to the enduring "faculty authority-student dependence" paradigm in Chinese higher education [20]. Consequently, in forthcoming PBL deployments, faculty must progressively shift from "knowledge providers" to "learning facilitators", so ensuring academic rigour while promoting student autonomy.

4.3.2. Theme 2: Peer Interaction

This study illustrates that peer contact not only enriches comprehension but also markedly improves the learning environment and engagement. This corroborates Vygotsky's social constructivist theory, which posits that learning occurs through social interaction [21]. Harlow et al. similarly discovered that collaborative group work is essential for pupils to achieve profound learning [22].

This study revealed that, contrary to the foreign research that highlights peer connection as "cognitive support", Chinese students prioritise "emotional support" and a "sense of belonging." This indicates that in collectivist cultures, group engagement transcends mere knowledge exchange and encompasses the establishment of emotional connections. Consequently, while structuring PBL groups, educators should prioritise not just the allocation of knowledge tasks but also the cultivation of a constructive group environment.

4.3.3. Theme 3: Study Load

The study burden can serve as both an enabler and an obstacle to students' learning experiences. Appropriate learning challenges can motivate students to actively prepare and seek resources, ultimately enhancing their knowledge. Conversely, high burden may induce worry and burnout, thus diminishing learning desire. This aligns with Ravitch findings in blended learning research: modest challenges might enhance learning interest, whereas excessive pressure may result in adverse impacts [22].

In the realm of higher education in China, students typically encounter significant pressure from coursework and examinations. This study demonstrates that in the application of PBL, the scientific design of workload to prevent "overburden" is an essential issue that requires resolution.

4.3.4. Theme 4: Learning Autonomy

Studies indicate that students typically seek increased autonomy in the selection of cases and evaluation methods. This corresponds with Dickinson's idea of learning autonomy, which posits that learners demonstrate enhanced motivation and accountability when afforded greater control [7]. Istigfarin observed that favourable learning experiences are intricately linked to learning autonomy [4].

This study also indicated that Chinese students exhibit heightened sensitivity to fairness in PBL. They seek not just the right to choose but also prioritise transparency in evaluating processes. This indicates that, in a collectivist culture, pupils prioritise the allocation of duties and the equity of results in collaborative efforts. This introduces a novel problem for future PBL implementation: how to achieve equilibrium between promoting autonomy and ensuring justice.

This chapter employs qualitative analysis to elucidate the attributes of the learning experience in Problem-Based Learning (PBL) within the advanced financial accounting course: instructor-led teaching remains a crucial determinant of learning efficacy, with educators significantly influencing problem formulation and classroom facilitation; peer interaction not only fosters knowledge construction but also enriches the learning environment and provides emotional support; the learning burden exhibits a "double-edged sword" effect, necessitating a judicious equilibrium between challenge and pressure.

Autonomy in learning is crucial for improving motivation and accountability; nevertheless, within the Chinese setting, students are especially apprehensive about the equity of assessment methods. These findings not only corroborate the overarching conclusions of international research but also elucidate distinctive traits of PBL implementations in Chinese accounting education: students' significant dependence on instructor guidance, ambivalent perceptions regarding the learning burden, and a dual emphasis on equity and autonomy. This chapter's results furnish empirical support for the conclusions and recommendations presented in Chapter 5.

5. Conclusions, Implication and Recommendation

5.1. Introduction

This chapter methodically summarises the principal findings of this study and elucidates its contributions

and consequences from both theoretical and practical viewpoints, building on prior research findings and discussions. This study also acknowledges its shortcomings and suggests avenues for future investigation.

5.2. *Research Conclusions*

This study examined the efficacy and learning experiences of Project-Based Learning in the Advanced Financial Accounting course using comprehensive interviews with three undergraduate accounting students. The study concluded based on NVivo coding and thematic analysis:

Instructor direction and feedback are essential to the efficacy of Project-Based Learning (PBL). Students typically assert that educators are instrumental in issue formulation, classroom direction, and feedback provision. Well-crafted questions can enhance learning engagement, prompt feedback can assist students in refining their thoughts, and the teacher's synthesis can convert fragmented conversation outcomes into organised knowledge.

Peer engagement facilitates information acquisition and emotional reinforcement. Students assert that collaborative efforts enhance their comprehension of material while also offering emotional support and motivation. Peer engagement transforms learning from a lonely endeavour into a collaborative voyage of investigation.

The study load exerts a dual impact. Pre-class preparation and post-class assignments enhance learning results to some degree; yet, they also exacerbate students' time constraints and anxiety levels. An appropriate study load can enhance motivation, however an excessive load can diminish learning motivation.

Autonomy in learning is essential for improving motivation and accountability in education. Students seek increased autonomy in case selection, task allocation, and assessment methods. In the Chinese educational system, students are notably concerned with "evaluation fairness", indicating that autonomy and justice are two critical variables affecting the learning process.

5.3. *Theoretical Contributions*

This study enhances the implementation of PBL education within the discipline. Prior PBL research has concentrated on medical and engineering education; however, this study applies it to accounting education, highlighting the distinct advantages and problems of PBL in knowledge-intensive fields.

This study broadens the research scope of the learning experience. Current scholarship frequently highlights the cognitive and emotional dimensions of the learning experience. This study identifies fairness as a crucial element of students' learning experiences within the Chinese setting, offering a novel perspective for the localised advancement of learning experience theory.

This paper addresses the deficiency of qualitative research in accounting education. This study used the qualitative method of grounded theory to thoroughly explore students' subjective experiences, contrasting with the predominant use of quantitative methods, such as surveys, in accounting education research, thereby enhancing methodological variety.

5.4. *Practical Implications*

5.4.1. *Implications for Educators*

In PBL instruction, educators serve as both knowledge transmitters and facilitators of learning. Educators must emphasise the calibre of problem formulation, guaranteeing that enquiries are demanding yet not too arduous. They ought to furnish prompt comments during class to assist students in remaining focused. Ultimately, educators' summaries ought to organise students' disparate thoughts and improve the coherence of information acquisition.

5.4.2. *Implications for Students*

Students must exhibit increased initiative and accountability in Project-Based Learning. Confronted with substantial learning responsibilities, individuals must cultivate effective time management, engage actively in group discussions, and refine their communication and teamwork abilities through interaction. Moreover,

students ought to augment their learning liberty by transitioning from passively executing assignments to actively posing enquiries and proposing enhancements.

5.4.3. Consequences for Curriculum Development

Course designers must achieve a balance between the learning burden and the desired objectives to avert excessive student stress and exhaustion. Moreover, students ought to be afforded greater options, such as integrating their input into case selection and work assignments, to augment learning motivation. Moreover, assessment methods must be more clear and varied, including both collective collaboration and individual contributions.

5.5. Policy Recommendations

Advocate for pedagogical reform in higher education institutions. Education authorities ought to promote the adoption of innovative pedagogical approaches, such as Problem-Based Learning (PBL), in professional courses, moving beyond the traditional lecture model to enhance students' holistic competencies.

Enhance educator training. University educators should receive PBL-related training, encompassing skill enhancement in problem creation, classroom facilitation, and group management, to effectively execute their roles as facilitators.

Enhance the educational assessment framework. Universities should investigate a paradigm that integrates formative and summative evaluation, emphasising both the learning process and end outcomes to guarantee equity and motivation in assessment.

5.6. Research Limitations and Future Directions

This study, despite yielding specific data, is subject to the following limitations:

The sample size was constrained: With merely three responders, the results lack extensive representation. Future research may increase the sample size to incorporate students from various grades and institutions to improve the study's generalisability.

This study employs a singular research method: qualitative interviews. Future research may integrate questionnaires, classroom observations, and additional methodologies to establish a synthesis of qualitative and quantitative approaches.

Temporal limitation: This study was executed during a single semester and fails to account for longitudinal changes in students throughout their academic trajectories. Future longitudinal studies may monitor the progression of students' learning experiences.

This study, by comprehensive interviews with undergraduate accounting students, elucidates the attributes of the learning experience associated with problem-based learning in an advanced financial accounting course. The study confirms the beneficial impacts of PBL in enhancing learning interest, interaction, and autonomy, while also emphasising problems associated with learning burden and evaluation methods. This study theoretically presents a novel viewpoint on the localisation of learning experiences; practically, it delivers specific recommendations for faculty, students, and curriculum designers; and at the policy level, it offers insights for higher education reform and teacher training.

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Conflicts of Interest

The author declares no conflict of interest.

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