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ACTUALIZATION “NGARTI-NGRASA” IN ACCOUNTING EDUCATION: KI HADJAR DEWANTARA PERSPECTIVE

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Abstrak – Aktualisasi “Ngarti-Ngrasa” dalam Pendidikan Akuntansi: Perspektif Ki Hadjar Dewantara

Tujuan Utama – Penelitian ini bertujuan untuk mengembangkan kerangka *case-based learning* pada mahasiswa akuntansi dengan mengutilisasi pemikiran Ki-Hadjar Dewantara.

Metode – Penelitian ini menggunakan metode aksi partisipatoris yang terintegrasi dengan pemikiran Ki-Hadjar Dewantara. Sejumlah mahasiswa menjadi objek penelitian ini.

Temuan Utama – Penelitian ini menemukan bahwa metode *case-based learning* harus ditanamkan lebih dini dalam mata kuliah akuntansi demi mengukur luarannya. Sikap “ngarti” dan “ngrasa” adalah dua gagasan asli Ki-Hadjar Dewantara yang seharusnya menjadi landasan pembelajaran. Kerangka yang kami desain dapat membantu subjek penelitian melakukan dua sikap ini dalam pembelajaran akuntansi.

Implikasi Teori dan Kebijakan – Penelitian ini berimplikasi bahwa institusi pendidikan dapat menerapkan metode *case-based learning* dalam kurikulum akuntansi. Metode ini terbukti mampu meningkatkan kompetensi akuntansi dan sikap belajar siswa.

Kebaruan Penelitian – Penelitian ini menawarkan kebaruan berupa bukti empiris penerapan pemikiran Ki Hdjar Dewantara dalam pendidikan akuntansi.

Abstract – Actualization of “Ngarti-Ngrasa” in Accounting Education: Ki Hadjar Dewantara’s Perspective

Main Purpose – This research aims to develop a case-based learning framework for accounting students using Ki-Hadjar Dewantara’s thoughts.

Method – This research uses a participatory action method integrated with Ki-Hadjar Dewantara’s thinking. Several students were the objects of this research.

Main Findings – This research finds that case-based learning methods must be embedded early in accounting courses to measure outcomes. The attitudes of “ngarti” and “ngrasa” are two original ideas of Ki-Hadjar Dewantara, which should be the basis of learning. The framework we designed can help research subjects carry out these two attitudes in learning accounting.

Theory and Practical Implications – This research implies that educational institutions can apply case-based learning methods in the accounting curriculum. This method has been proven to improve students’ accounting competencies and learning attitudes.

Novelty – This research offers novelty in the form of empirical evidence of applying Ki Hadjar Dewantara’s thoughts in accounting education.



A significant shift occurred in the education domain within the diverse Indonesian culture and history. The synchronization of the enduring patterns of the country was being aligned with the rhythm of technological advancements, resulting in a significant transformation that had a profound impact on the accounting educational system (Bobe & Cooper, 2018). The traditional approaches to accounting education, once regarded as the fundamental pillars of financial knowledge and skill, encountered an immense existential challenge (Palermo et al., 2022). The rapid progression of technology has challenged the conventional methods of delivering one-way, repetitive lectures, making them insufficient in a society driven by digital gadgets and interconnected networks (Abhayawansa et al., 2017). Amidst the tumultuous digital landscape, the accounting education system in Indonesia faced a critical juncture. The conventional curriculum, established on theoretical principles and historical methodologies, can no longer meet the requirements of a rapidly evolving economy driven by technology (Grimm, 2021). The fundamental basis on which the education of future accountants was being developed starts to deteriorate, posing a risk of inadequately equipping a generation with the intricate nature of the contemporary financial environment (Tavares et al., 2023). Amidst the prevailing devastation, a glimmer of optimism materialized in the form of student-centered learning. In response to the pressing nature of the circumstances, educators and visionaries supported a novel methodology that prioritized the student as the central figure in the educational process (Tettamanzi et al., 2023). The aforementioned paradigm shift was not solely a reactionary measure to the disruption caused by digital advancements (Powell & McGuigan, 2023). Instead, it was a purposeful endeavor aimed at equipping learners with the essential abilities and flexibility required to succeed in an unpredictable future (Marshall et al., 2021).

"Ing ngarsa sung tulodho, ing madya mangun karsa, tut wuri handayani." the phrase in question gained popularity through the efforts of Ki-Hadjar Dewantara, an esteemed scholar of education in Indonesia. This statement encapsulates the profound significance of the philosophy of education that ought to be implemented to succeed in performing accounting education in an uncertain future (Sitorus, 2019). Within the context of developing countries such as Indonesia, the educational framework introduced by Ki-Hadjar centers around two fundamental principles: primarily, the recognition of nature as a prerequisite for optimal development and, subsequently, the cultivation of independence as a means to foster physical and spiritual growth (Faisal & Adi, 2023). These principles aim to facilitate students with a resilient mindset, critical thinking abilities, and a disposition toward self-reliance (Taufikin, 2021). Hence, the ideas of Ki-Hadjar align with the principles of progressivism, which advo-

cate against an autocratic educational framework due to its potential hindrance in attaining educational objectives, particularly the intellectual development of the nation (Supardi et al., 2018). Additionally, Ki-Hadjar developed a theoretical framework known as *"tri no"* for instructional approaches in early childhood education, as well as *"tri nga"* for educational practices in elementary school and beyond (Suparlan, 2016). Knowledge is acquired through the threefold concept of *"tri nga"*, which encompasses *"ngarti"*, which means the cognitive aspect involving logical thinking and reasoning, *"ngrasa"*, which means the behavioral element comprising adherence to religious values and principles, and *"ngalakoni"*, which means the psychomotor aspect featuring responsible action and behavior (Siregar et al., 2022).

Using case-based learning (CBL) can revitalize the educational tenets of Ki-Hadjar in the antiquated landscape of conventional accounting education (Miller, 2021). By utilizing the CBL, students can transition from being passive recipients of knowledge to actively engaging in their learning process (Wang et al., 2019). Furthermore, the traditional classroom environment, characterized by the lecturer's authoritative role, can significantly shift towards collaborative settings that foster the free exchange of ideas and promote exploration (Bailey & Samuels, 2018; Fukofuka & Ali, 2022). Using immersive experiences, interactive technologies, and real-world simulations via the CBL, students may acquire a direct and experiential comprehension of the complexities inherent in contemporary accounting practices (Cainas et al., 2020). The individuals will not only successfully traverse virtual financial marketplaces but also be able to employ critical problem-solving abilities (Keevy, 2020; Moilanen, 2017). These talents are essential in a society permeated by the prevalent occurrence of digital disruption. The significance of CBL as a potential solution lies in its capacity to cultivate adaptability, resilience, and creativity (Cohen & Karatzimas, 2021). In a continuously evolving landscape influenced by technological progress, these characteristics were not merely sought but also rudimentary (Arquero et al., 2023; Hutauruk, 2022).

A limited body of research has investigated the influence or consequences of using CBL on enhancing student academic attainment. One study was undertaken by Tan (2019) to examine the implementation of CBL at a university located in the United States. The findings of his research indicate that the implementation of CBL has the potential to enhance students' cognitive abilities, including knowledge acquisition, critical thinking aptitude, and collaborative skills. Furthermore, Rourke et al. (2018) study finds that concerning students' dispositions toward acquiring knowledge in a technical discipline within a classroom setting, CBL has demonstrated its efficacy in fostering an engaging and enjoyable lecture environment. With a conducive circumstance, as stated

by Marshall et al. (2021), students' creative talents may experience a significant improvement. Sugahara & Cilloni (2021) also explain that there is a growing trend among CBL students to exhibit heightened motivation in acquiring new knowledge from the courses they are enrolled in. In their study conducted in England, Wang et al. (2019) provided additional insights into applying CBL as a comprehensive approach to addressing various learning challenges in management accounting, consolidating them into a singular process. Based on the previous studies, research on the contextual factors influencing the application of CBL in emerging countries, particularly those with an uncertain education system such as Indonesia, remains limited. The dearth of scholarly investigations examining the adoption of CBL in developing nations is a notable gap within accounting education research.

One notable distinction of this research in comparison to previous research lies in its empirical uniqueness, as this research specifically examines the use of CBL as a means to improve the technical accounting proficiency of students enrolled in vocational colleges. Conducting this research is of utmost significance to ascertain the magnitude of the impact of CBL on improving accounting technical proficiency in specialized areas, such as advanced financial accounting. This research is also aimed at enhancing student academic performance, with the ultimate goal of enabling educational institutions to generate graduates who possess high caliber, dynamic, adaptable, and pertinent skills that align with the demands of the contemporary period defined by digital disruption. Drawing from the aforementioned contextual information, several primary challenges emerge, including difficulty implementing CBL in technical accounting courses within Indonesian vocational schools, a significant attrition rate, and a disorderly educational administration system. Consequently, the primary objective of this research is to design the CBL framework that conforms to Ki-Hadjar's principles

as it can be employed in the accounting curriculum to enhance students' proficiency. The practical significance of this research lies in its potential to inform campuses about the advantages of incorporating the CBL into the accounting curriculum within vocational colleges and universities. By demonstrating that the utilization of CBL can escalate students' accounting competence, this study offers valuable insights that can encourage campuses to adopt a more enthusiastic approach to applying CBL. The findings of this study are anticipated to elevate Ki-Hadjar's educational theory for higher education in developing nations, such as Indonesia, from a theoretical perspective.

METHOD

Researchers attempted to align their worldviews with the perspective used by Ki-Hadjar Dewantara in defining the principles of education as the basic tenets of the higher education system in Indonesia. Ki-Hadjar adopted the constructivist paradigm as his worldview assumption to build his educational conceptions. Our CBL learning model for higher education is founded upon the "*tri nga*" concept introduced by Ki Hadjar Dewantara. Ki-Hadjar concept encompasses *ngarti* (cognitive aspect), which involves reasoning and critical thinking; "*ngrasa*" (affective aspect), which entails behavior and religious values; and "*nglakoni*" (psychomotor aspects), which comprises taking responsible actions. Nevertheless, this study exclusively examines two specific "*nga*" concepts, namely *ngarti* for the cognitive dimension and "*ngrasa*" for the affective one. Subsequently, a learning model was devised, inspired by *mahaguru*'s approach, encompassing four fundamental components: subject, object, mediation instrument, and objective or outcome. Claramita (2016) describes that the fundamental principle underlying Ki-Hadjar's learning model, as depicted in Figure 1, is that authentic and practical experiences facilitate students' engagement in accounting educational activities. In this case, the model is applied to final-semester accounting stu-

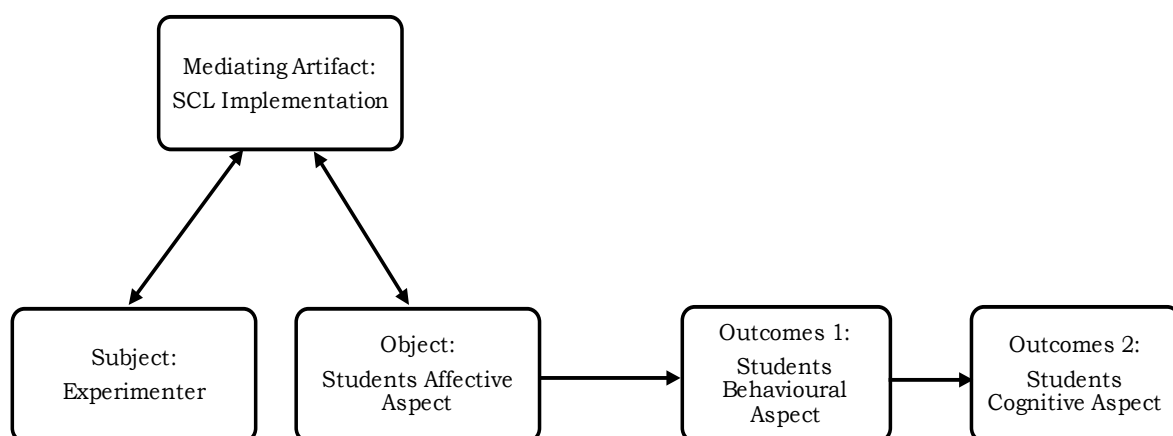


Figure 1. Ki-Hadjar Dewantara's Theoretical Model for Accounting Education

dents at the Polytechnic of State Finance STAN. These students interact with the subject matter, which is advanced financial accounting lessons, through utilizing mediation instruments, which is the CBL. The ultimate objective of this approach is to cultivate accounting competence and a constructive learning attitude among the students, thereby contributing to the nation’s educational development.

Within the framework of educational practices influenced by Ki-Hadjar’s method, as portrayed in Figure 1, student engagement was facilitated by implementing specific approaches. These approaches, referred to as “subjects,” included forming experimental research teams that foster collaborative student-centered learning (Claramita, 2016). Utilizing a “mediation instrument” in the form of the Ki-Hadjar-inspired CBL curriculum was employed to improve the learning experience for final semester accounting students at the Polytechnic of State Finance STAN. The objective of the CBL learning process was to enhance students’ affective or belief components through exposure to a stimulus, ultimately resulting in better learning attitudes, motivation, and cognitive abilities in advanced financial accounting courses (Tan, 2019).

To position our epistemological view with the Ki-Hadjar paradigm as an effort to achieve the study’s purpose, this research engaged in the participatory action research (PAR) methodology adapted from Marzuki et al. (2019) and Ripoll-Gonzales & Gale (2020). PAR is a research methodology notable for its dynamic nature since it promotes collaboration between researchers and participants to acquire, analyze, and remedy actual-world issues. This approach surpasses conventional research methods by prioritizing the inclusion of individuals directly impacted by

a given topic as significant participants in the research process. Using PAR, this study aims to produce information that is both academically rigorous and applicable to communities through interactive inquiry, collaborative dialogue, and collective reflection. According to PAR typically follows a cyclical process of defining problems, taking action, and elucidating reflection.

This study employed a representative group of final-year students from the 2021/2022 academic year to employ the PAR techniques. The participants were enrolled in two sessions taught by the researchers at the Accounting Diploma Program, affiliated with the Polytechnic of State Finance STAN, a prominent vocational institution in Indonesia. It should be noted that upon completion of their studies, college graduates will be promptly appointed as state civil officials within different ministries and regional administrations in Indonesia.

The implementation of the PAR method in this study involved a series of nine cyclical stages adopting Marzuki et al. (2019) and Ripoll-Gonzales and Gale (2020), as displayed in Figure 2. The initial stage involved the identification and definition of primary issues. During this stage, research endeavors were conducted through online platforms, wherein educational resources such as teaching materials, instructional videos, and course syllabi about the advanced financial accounting course were made available to the study participants. The initial assessment to be administered to all participants in the study consists of a set of ten multiple-choice questions on the subject matter of financial accounting. The experimental protocol for the pretest entailed a time constraint of 60 seconds for each question, with a maximum score of 10 assigned to each correct response. A zero point was assigned to the sub-

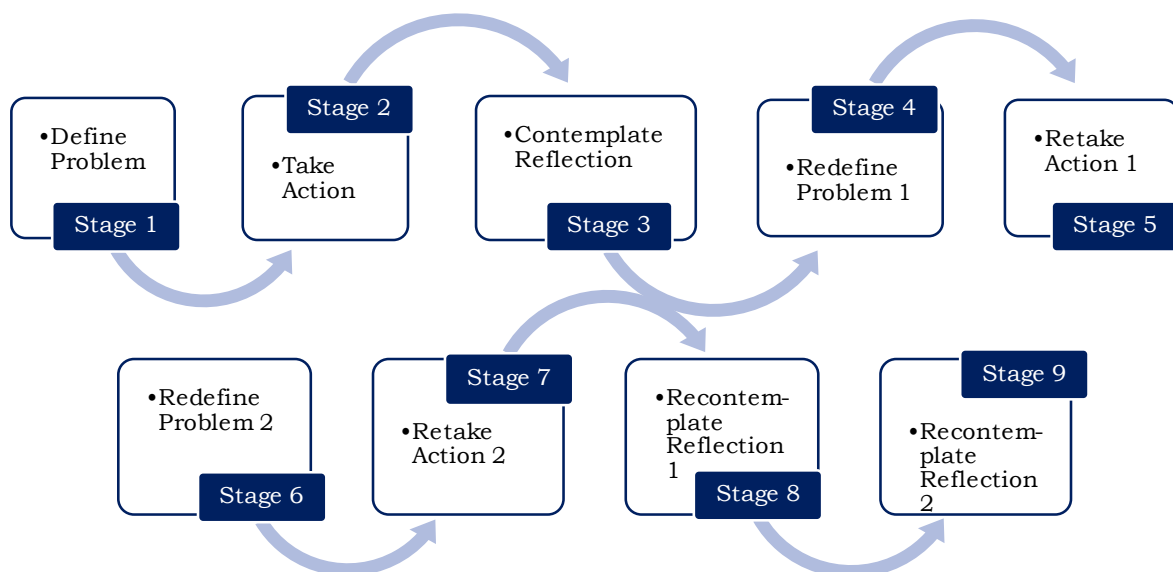


Figure 2. PAR Research Process

ject for every incorrect answer. To go to the subsequent stage of engaging in research activities with the CBL stimulus, participants must get a minimum score of 60 out of a maximum score of 100 and attain a minimum final score of 66 in the domain of the financial accounting course.

The second stage involved conducting initial action. During the second stage, the researchers employed a random assignment method to allocate the students in the CBL class into five distinct groups. Each group was comprised of four or five individuals. The students were provided with a stimulus in the form of implementing the Ki-Hadjar-inspired CBL curriculum. The specific area of focus was indirect holdings accounting, with a particular emphasis on the interconnections between affiliated entities. In the subsequent session, the researcher employed the traditional pedagogical approach, specifically a unidirectional lecture delivered by the instructor.

The third stage involved the clarification of preliminary reflection. During the third stage, the researchers engaged in a process of reflection, wherein they critically evaluated the three stages of PAR that had been undertaken. This reflection served as a means of learning and informed the subsequent cyclical steps of the PAR process. The second stage of the study involves the implementation of the Ki-Hadjar-inspired CBL learning methodology to examine the accounting of indirect holdings with a focus on connecting affiliates. The insights acquired from the second and third stages were utilized as input for enhancing the subsequent step of PAR.

The redefinition of problems constituted the fourth stage. During the fourth stage, the researchers developed a problem-based learning design influenced by Ki-Hadjar's work to investigate the subject of mutual holdings accounting. This design utilized the equity-treasury technique and was informed by the insights gained in the preceding phases—the acquired insights served as valuable input for enhancing the implementation of the subsequent PAR stage.

The fifth stage entailed implementing action plans prepared in the previous stage. During the fifth stage of the study, the researchers implemented the Ki-Hadjar-inspired CBL design to learn the accounting of mutual holdings, specifically with the equity-treasury approach. The development scheme employed in this stage was derived from the scheme utilized in the second stage of the study. Afterward, the redefinition of recognized problems constituted the sixth stage.

In the sixth phase, the researchers developed a problem-based learning design influenced by Ki-Hadjar's conception to elucidate the subject of mutual holdings accounting using the conventional equity method. This design was based on the improved equity method and drew upon insights gained in the fourth and fifth stages. The acquired insights served as input for enhancing the implementation of the seventh stage, which

involved implementing enhanced strategies and undertaking more effective actions. In the seventh stage of the study, the researchers implemented the CBL design in the sixth stage to study accounting for mutual holdings using the conventional equity technique.

The researchers halted the cyclical process of the PAR at the final issue mentioned before. This decision was made because the researcher had gathered sufficient material to develop a financial accounting learning approach using Ki-Hadjar-inspired CBL. It is anticipated that there shall be a substantial increase in the cognitive aspects "*ngarti*" and attitudinal aspects "*ngrasa*" of the subject as a result of the activities conducted from the first stage to the last one. These findings will enable further analysis of these aspects. Subsequently, the researchers proceeded to evaluate the outcomes of the Ki-Hadjar-inspired CBL approach during the eighth stage. In this phase, the researchers administered quiz questions to assess the *ngarti* component associated with the cognitive characteristics of the subjects.

These questions were in the form of "case" questions, resembling midterm exam questions. They were distributed to all students in the two classes under investigation: the Ki-Hadjar-inspired CBL and traditional classes. The quiz questions related to the lecture material were examined in the context of the PAR activities. Furthermore, the researcher delivered a Google Form survey comprising a questionnaire aimed at evaluating the correlation between Ki-Hadjar-influenced CBL and the *ngrasa* dimension associated with the affective attributes of all participants enrolled in the two classes taught by the researchers. The ninth stage involved interviews with informants who had received the lowest scores and students who had received the highest scores on the quiz in each class. The purpose of these interviews was to gain additional insights into the *ngrasa* aspect, which was related to the behavioral characteristics of the subjects concerning the application of Ki-Hadjar-inspired CBL. The interviews covered four informants, and a summary of their information can be observed in Table 1.

The method of collecting data employed in this research can be summarized based on the nine aforementioned stages of PAR. The data-acquiring strategies used for this study were categorized into two types: collecting primary data and gathering secondary data. The collection of primary data was conducted through the distribution of quiz questions and the implementation of field observations. The researcher distributed quiz questions to all research participants in two classes. This approach allowed the researcher to understand the cognitive impact of Ki-Hadjar-inspired CBL on financial accounting ability. Field observations were conducted in every class as the researcher explored additional insights into the behavioral elements of implementing the CBL. The secondary data collection method covered

Table 1. Informants List

Informants (Pseudonym)	Type of Class	Description
Bambang	Ki-Hadjar Inspired CBL	The student with the lowest quiz scores in the CBL stimulated class
Edi	Ki-Hadjar Inspired CBL	The student with the highest quiz scores in the CBL stimulated class
Umi	Traditional	The student with the lowest quiz scores in the traditional class that was not stimulated by the CBL
Ucil	Traditional	The student with the highest quiz scores in the traditional class that was not stimulated by the CBL

documentation of journal articles pertinent to the research topic. Upon data collection, the researchers proceeded with the analysis of the acquired data. The researchers employed a multilevel thematic analysis method, encompassing initial and line-by-line coding, to analyze the data. The initial classification procedure involved the assignment of labels to individual sentences or paragraphs within the transcript (Luo, 2021; Showalter & Krawczyk, 2021). The process consisted of three distinct methods: descriptive coding, which involves assigning nouns as code names to label sentences; process coding, which entails using verbs to label each sentence as code names; and in-vivo coding, which requires using the words within the sentence itself to assign code names (Qadri & Fatmawati, 2021; Zhang et al., 2021).

In the initial coding stage, the researchers employed the complete coding method by utilizing a transcript of an interview with one of the informants as a test site. Once all the sentences and paragraphs in the transcript were appropriately labeled using the three specified coding categories, the researchers conducted a re-screening process to establish a coding template for use in the following stage. The following coding step involved applying the coding template established in the initial stage to each sentence and paragraph in the interview transcripts of the remaining informants (Stough et al., 2022). The researchers systematically developed a code-by-code network based on the transcripts analyzed during the implementation of this step. The iterative process of incorporating, modifying, or removing elements was performed until a code deemed suitable for the specific research topic was generated (McGuigan et al., 2021; Prastyawan et al., 2022). The coding analysis derived from observations and surveys was conducted within the theoretical framework of activity learning (ATL), as conceptualized by Ki Hadjar Dewantara (Figure 1).

RESULTS AND DISCUSSION

Ki-Hadjar Dewantara, an esteemed Mahaguru in the field of education in Indonesia, established a lasting legacy by dedicating himself to the

development of intellectually capable individuals and those who had wisdom and a strong sense of social responsibility (Sugiharto, 2021). Central to this historical heritage resides the notion of “*ngarti*”, a phrase that encompasses a profound comprehension surpassing ordinary cognitive capacity, imbuing sagacity, discernment, and moral consciousness into the fundamental essence of pedagogy. Achieving proficiency in accounting, referred to as “*ngarti*”, entails pupils’ ability to critically analyze financial statements, discern patterns that may signify inconsistencies, and offer profound insights that surpass superficial observations. The individuals in question were not solely engaged in numerical analysis but assumed the role of ethical custodians responsible for upholding financial integrity. The individual demonstrated a breadth of knowledge that expanded beyond the confines of formal education as they effectively applied their acquired expertise to practical situations in the real world. Furthermore, they could adjust their understanding of the dynamic and constantly changing financial environment.

The term “*ngrasa*” has a significance that extends beyond its linguistic representation, as it symbolizes a deep interconnection between one’s cognitive faculties, emotional experiences, and spiritual essence (Claramita, 2016). Attaining the state of “*ngrasa*” within the realm of accounting necessitated transcending the mere utilization of ledger entries. This accomplishment entailed comprehending the narratives underlying the numerical data and recognizing their consequential effects on individuals, organizations, and communities. Implementing “*ngrasa*” resulted in students assuming the role of ethical actions of financial probity, motivated by a sincere commitment to the welfare of all parties involved (Marwah et al., 2018). The impact of “*ngrasa*” in accounting education aims to strengthen accountants who perform profit calculations and show an understanding of the human aspect inherent in financial decision-making. These individuals signify a capacity to negotiate financial situations with a combination of empathy and insight, thereby making decisions that were in line with

both budgetary prudence and social responsibility. Ki-Hadjar proposed that the context of “*ngarti*” and “*ngrasa*” should be manifested in the learning method by focusing on experiential learning and student-lecturer unity. The dynamic process to incorporate *ngarti-ngrasa* in the learning method can be structured in Figure 3.

Within the educational context of Indonesia, as referred to in Figure 3, the visionary ideals of Ki-Hadjar intersect with the pressing necessity for student-centered pedagogy in studying accounting at the higher education level. Ki-Hadjar’s enduring principles, grounded in a comprehensive educational framework encompassing experiential learning, provide valuable guidance in adopting a transformative approach to accounting education (Sugiharto, 2021). The notion of experiential learning espoused by Ki-Hadjar holds significant relevance within the accounting pedagogy. The conventional paradigm of accounting education frequently prioritizes the development of numerical aptitude while inadvertently overlooking the broader dimensions of knowledge (Claramita, 2016). Nevertheless, Ki-Hadjar’s notion of experiential learning pinpoints the integration of a comprehensive curriculum that harmonizes effortlessly with the diverse characteristics of the accounting field. Through the incorporation of historical analysis, ethical considerations, effective communication strategies, and technological advancements, accounting lecturers must have the ability to let their students experience a more holistic comprehension of studying accounting. The comprehensive methodology employed in this approach not only cultivates the technical proficiencies of accounting students but also endows them with the indispensable faculty of critical thinking, essential for effectively maneuvering through the intricacies of a constantly evolving corporate environment. In this regard, Ki-Hadjar stated:

“Education serves as a form of guidance. This implies that the development of children is occurring in a manner that exceeds the influence and predictability of educators. From the age of 18 onwards, it is imperative to bestow significant trust upon young people, eschewing authoritarian reg-

ulations and instead fostering an environment of complete empowerment by allowing learners to take the lead while we, as educators, step back to enable them to reach their maximum potential.” (Dewantara, 2017).

From his statement, we can infer that experiential learning is the fundamental aspect to manifest the “*ngarti*” and “*ngrasa*” in teaching a study object such as accounting. Experiential learning plays a prominent role in advocating for accounting education that prioritizes the needs and interests of students (Sithole, 2017). The traditional lecture-oriented approach frequently results in a lack of practical engagement among students in implementing accounting principles (Moilanen, 2017). Ki-Hadjar’s prioritization of experiential learning aligns with the context of accounting. To implement his view in the accounting curriculum, lecturers should involve students in problem-solving activities that bridge the gap between theoretical understanding and practical implementation (Rourke et al., 2018). Moreover, lecturers may provide accounting students with real-world case studies, simulations, and collaborative projects to intensify students’ involvement. Utilizing this experiential methodology can enhance their comprehension and critical analysis required in the contemporary dynamic financial environment (Marshall et al., 2021). Ki-Hadjar further noted the importance of curriculum design to help students develop their potential:

“It is imperative that older individuals demonstrate increased empathy and comprehension towards younger generations, including youngsters. Authoritarian education does not exist as teachers, similar to carers who nurture infants by their presence, warmth, direction, and attentive observations, do not employ such an approach.” (Dewantara, 2017).

Based on Ki-Hadjar’s views on teaching philosophy, we may bridge our understanding toward the relationship between the “*ngarti-ngrasa*” concept and the way to teach accounting at the higher education level. The imperative to incorpo-

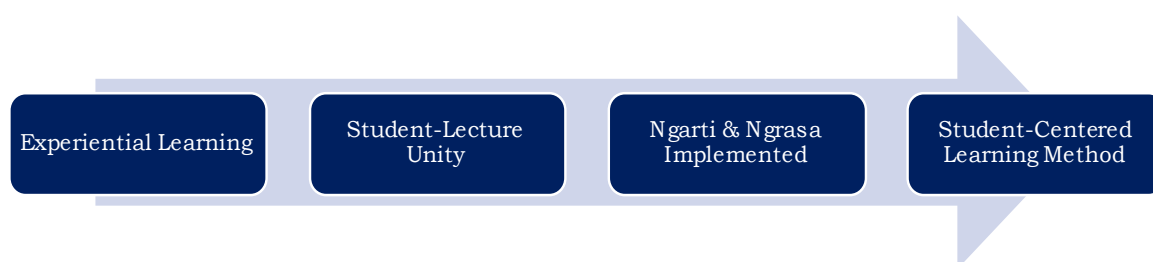


Figure 3. The Process of Implementing *Ngarti-Ngrasa* in Accounting Education

rate a student-centered learning approach in the instruction of accounting at the university level indicates the changing requirements of contemporary society. In the face of a progressively financial environment, accountants must show technical expertise and the ability to think critically, have ethical acumen, and exhibit cultural sensitivity. Within this endeavor, the ideas espoused by Ki-Hadjar, including holistic education, experiential learning, character development, and unity, act as guiding principles that shed light on the trajectory toward a revolutionary and pertinent approach to accounting education (Sugahara & Cilloni, 2021). By integrating Ki-Hadjar’s enduring principles with the dynamic process of case-based learning, lecturers are creating opportunities for the emergence of a novel cohort of accountants who possess the proficiency to make ethical judgements, adapt to evolving circumstances, and contribute to a globally interconnected economy characterized by diversity.

One of the various types of student-centered learning is the CBL. This study focuses on designing the CBL framework aligned to the educational philosophy of Ki-Hadjar and then implementing it in studying accounting in top vocational schools in Indonesia. To design and implement the Ki-Hadjar-Inspired CBL framework, this study selected the advanced financial accounting course as a medium for accounting education to measure its outputs in terms of affective elements and attitudinal and cognitive outcomes. The chosen option for implementing the student-centered learning method was collaborative learning using the Ki-Hadjar-Inspired CBL approach. The utilization of this pedagogical approach corresponds to the findings of Chen & Yang (2019), Kamayanti & Lutfillah (2022), and Samkin & Keevy (2019), who argue that accounting knowledge acquisition is not solely dependent on lecturers but can also be facilitated through shared efforts among students. Wang et al. (2019) add that the collaborative process includes constructing individual work by incorporating novel and innovative ideas into assigned tasks and stimulating open and respectful communication among fellow students.

Our study results show that accounting students who engage in collaborative learning environments in the form of Ki-Hadjar-Inspired CBL are more likely to exhibit a favorable disposition towards the accounting subject matter delivered.

Additionally, students show an increased motivation to acquire knowledge and experience more fulfillment with the educational process in the classroom compared to implementing the traditional lecture method. Nevertheless, the effectiveness of shared learning methodologies can be maximized when students are assigned open-ended learning tasks. In this context, students are expected to actively participate in critical problem-solving activities, presenting well-reasoned arguments and supporting their viewpoints with robust evidence during the discussion sessions. Therefore, adopting Ki-Hadjar-Inspired CBL, which allows for incorporating diverse alternative solutions, is appropriate for nurturing collaborative learning in financial accounting courses. This approach can enhance students’ learning attitudes and cognitive capacities, resulting in improved learning outcomes.

The researchers choose to employ the past-tense structure to effectively illustrate the procedure involved in developing the Ki-Hadjar-Inspired CBL curriculum. This choice of tense highlights several issues. Firstly, the research has reached its culmination. Secondly, the findings and conclusions are not speculative but grounded in a comprehensive intervention and inquiry.

Before commencing the financial accounting study through the CBL approach, the researchers secured the services of accounting lecturers affiliated with the Centre of Financial Accounting Study at the Polytechnic of State Finance STAN to develop *syllabus* designs, lecture materials, scenarios or stimuli, examinations for measuring the “*ngarti*” or cognitive aspect, and survey questionnaires for analyzing the “*ngrasa*” or attitude feature. Figure 4 depicts the dedication to creating the four scientific equipment. Typically, the syllabus was tailored uniquely for the course exposed to the stimuli. The researchers had designed two syllabuses, traditional and CBL, for two classes. Eventually, the researchers implemented the Ki-Hadjar-Inspired CBL syllabus for advanced financial accounting courses in the 2021/2022 academic year, scheduled to commence in the second week and conclude in the fourth week of the even semester. The syllabus implemented for the intervention group emphasized the fundamental principles of “*ngarti*” and “*Ngarsa*” as conceptualized by Ki-Hadjar in the formation of educational guidance within the classroom setting.

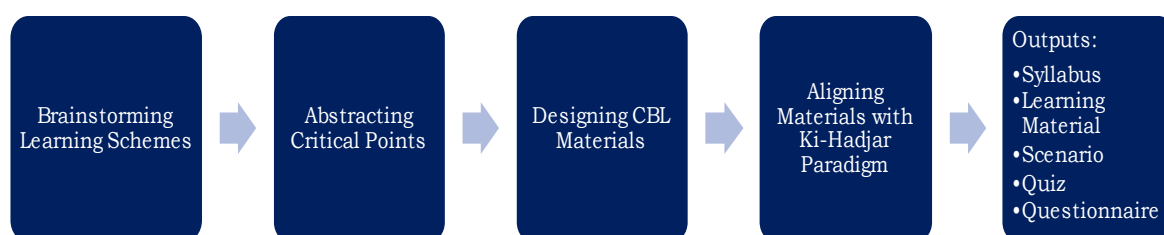


Figure 4. Activities in the Stage of Defining Problem

The Ki-Hadjar learning approach adopted for this research focused on the collaborative components of student interaction to build an extensive understanding of accounting fundamentals. The primary prominence of the CBL syllabus lies in generating teamwork among students, wherein they need to work jointly to tackle the challenges presented through role-play activities. During this particular activity, the participants were organized into two distinct groups. The first group assumed the role of training executors or trainers, responsible for delivering presentations on consolidated financial reporting issues. Conversely, the second group took on the role of trainees, representing the finance department of a publicly traded company that has been listed on the Indonesia Stock Exchange (IDX) for years.

Figure 5 illustrates exemplary contents of the CBL syllabus for the second week of the CBL implementation. The study objective was aligned with Bloom's taxonomy level 5 (evaluating skills) for creating the expected output from the CBL Class. The word "evaluate" was applied to represent the level five objective as proposed by Bloom. To achieve the study objective in the second week of CBL implementation, researchers implemented the Ki-Hadjar-Inspired CBL method for approximately 120 minutes, consisting of 30 minutes for exploring the answer of the indirect holding case study, 60 minutes for refining the indirect holding concept and 30 minutes for lecturer review. Three indicators established to measure the study outputs were public speaking skills, validity in answering the case, and attitude during the dissemination.

In addition to the CBL syllabus, we have developed supplementary lecture materials for the intervention period, spanning from the second meeting to the fourth session. Table 2 presents an overview of the lecture materials topics made available weekly to all groups participating in this action research. The lecture content comprised slides of relevant accounting topics, instructional videos, and a comprehensive workbook on advanced financial accounting concepts. The materials during the CBL period were standardized across all classes the researchers support. As

indicated in Table 1, the instructional content delivered during the intervention phase covered three primary periods managed from the second session, specifically from March 28 to April 1, 2022, until the fourth session, which took place from April 11 to April 15, 2022. The relevant materials for those periods comprised accounting for indirect holdings with connecting affiliates' structure and mutual holdings, examined from both equity and conventional perspectives. The material for the first session lecture was the pre-test form administered to students from March 21 to March 25, 2022. After implementing the CBL in the fifth session lecture, the researchers provided students with the post-test form. The scope of the latter test covered intricate business combination issues that had been studied during the CBL implementation period.

After completing instructional materials for the second through fourth sessions, the researchers developed the CBL scenario as the stimulus for the group who underwent the CBL intervention. The researchers incorporated Tan (2019) findings as a point of reference while developing the CBL stimulus for the intervention class. Nevertheless, researchers leveraged the tacit knowledge derived from our teaching experiences to supplement the insights obtained from Tan's (2019) research. Ki-Hadjar's educational conception inspired the CBL scenario implemented for the intervention class. Each student was organized into multiple groups, including 4-5 individuals within the CBL class, to enhance the efficiency of implementing the provided stimulus. In the second to fourth sessions, the researchers ensured that every student and their respective group could thoroughly engage with all instructional resources outlined in the Ki-Hadjar-Inspired CBL syllabus. Subsequently, students were obligated to partake in project tasks in alignment with the directives provided by the course lecturers.

In addition, researchers required every student who was a member of the CBL group to become involved in a "role play" activity that adheres to the specified parameters. This activity involved the formation of a "Training Team" within the group, which was in charge of presenting

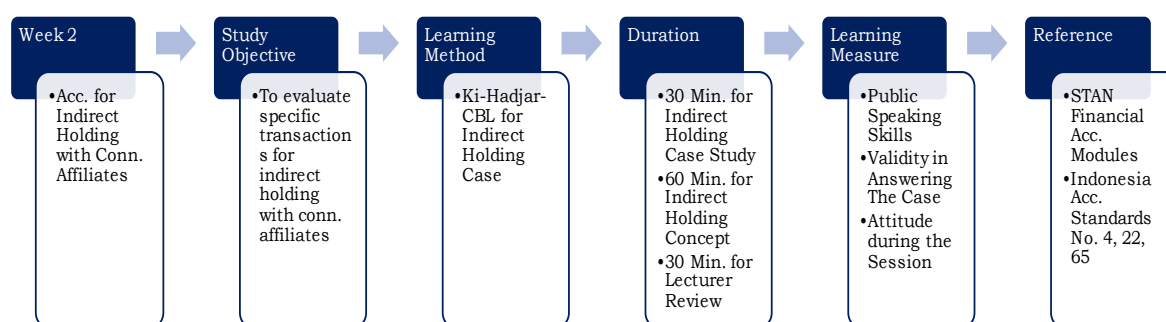


Figure 5. Ki-Hadjar-Inspired CBL Syllabus

Table 2. The Topics of Course Material

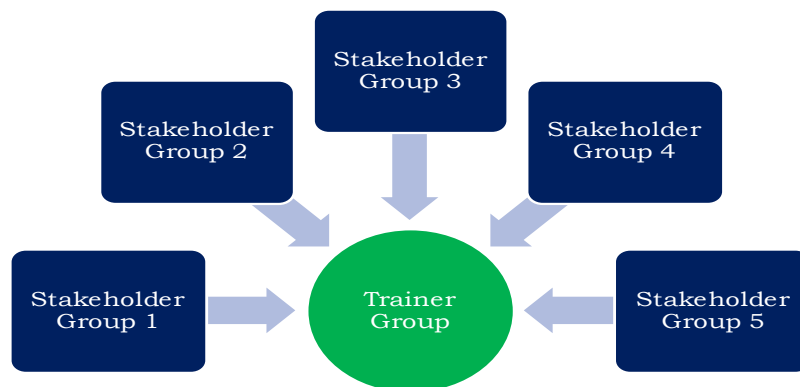
Session	Period	Materials	Topic
1	March 21-25, 2022	Pre-Test Form	Quiz 1 (Pre-Test) encompassing financial accounting materials covered in the preceding lecture session for both CBL and conventional classes was provided.
2	March 28 – April 1, 2022	Slides, Video, Workbook	The process of preparing consolidated financial statements, which were presented in the form of indirect holding with a connected affiliates structure, was explained by applying the equity method.
3	April 4 – 8, 2022	Slides, Video, Workbook	The process of preparing consolidated financial statements, which were exhibited in the form of mutual holdings structure, was discussed by applying the equity-treasury method.
4	April 11-15, 2022	Slides, Video, Workbook	The process of preparing consolidated financial statements, which were demonstrated in the form of mutual holdings structure, was illustrated by applying the equity-conventional method.
5	April 18-22, 2022	Post-Test Form	Quiz 2 (Post-Test), consisting of case studies on indirect and mutual holdings covered in the second through fourth sessions, was administered for both CBL and traditional classes.

comprehensive material on financial accounting consolidation. This material followed the topics outlined in the lecture agenda stated in Table 1. Meanwhile, the remaining group assumed the role of a “Stakeholders Team,” comprising individuals employed inside the financial department of a publicly listed company on the IDX. The researchers also took measures to ensure that students had a comprehensive understanding of their respective positions within the “role play” scheme, facilitating their comprehension of the financial accounting subject under discussion. The “role play” format, proposed by Tan (2019), was employed to enact the Ki-Hadjar-Inspired CBL scenario, as depicted in 6

Based on the “role-play” format in Figure

6, the group designated as the “team trainer” for the CBL class was compelled to adequately prepare themselves to address the barrage of inquiries originating from the “team of stakeholders,” which consisted of 4-5 groups. By participating in this form of “role play,” accounting students were expected to participate in class discussions, increasing their technical proficiency and favorable learning disposition. Furthermore, using the CBL approach was aimed at elevating student engagement and espousing a heightened sense of enjoyment during learning activities, potentially raising the level of student interest and enthusiasm.

Figure 7 shows the procedure to evaluate student cognitive aspect after implementing the CBL. Based on figure 7, two types of examination

**Figure 6. The “Role Play” Format for Ki-Hadjar-Inspired CBL**

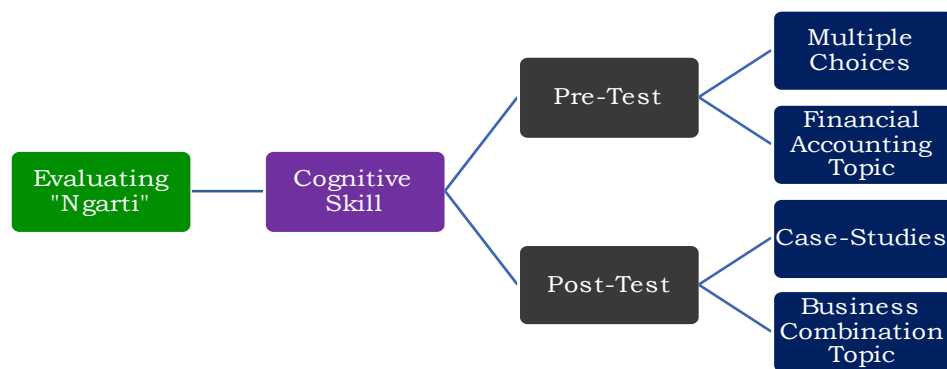


Figure 7. Tests for Assessing Ngarti Aspect

questions were devised, pre-test and post-test, to measure the development of the cognitive aspect of “*ngarti*” after completing Ki-Hadjar-Inspired CBL. These assessments evaluated the overall improvement in learning outcomes throughout the intervention period, namely during the second to fourth meetings. The CBL and conventional (non-CBL) approaches were utilized in administering these examinations. The pre-test was carried out in a multiple-choice format of 16 questions, delivered to both classes participating in this research project. The pre-test encompassed all the subject matter instructed in financial accounting courses. Subsequently, we assembled post-test inquiries and worksheets to assess student engagement in the fifth session. The post-test was aimed to gauge a specific outcome of interest in enhancing students’ technical proficiency toward complex business combination issues. The scope of the post-test contained the two primary topics covered in the second to fifth meetings: indirect holdings with the structure of connecting affiliates and mutual holdings. The post-test format was in the form of case studies, intentionally crafted to mirror the difficulty level prevalent in the advanced financial accounting exams provided at the Polytechnic of State Finance STAN. The students’ participation was measured by summarizing the level of student involvement across all lecture activities throughout the implementation period of the CBL.

Figure 8 shows the method to measure atti-

tude parameters regarding the CBL enactment is succinctly summarized. Based on Figure 8, The researchers developed a survey questionnaire to examine the improvement of the attitude aspect of “*ngrasa*” after the implementation of Ki-Hadjar-Inspired CBL. The students’ participation was measured by summarizing the level of student involvement across all lecture activities throughout the CBL implementation period. The survey was conducted twice, adhering to the pre-test schedule during the initial week and the post-test schedule in the fifth week. Using conducting a survey, academic lecturers can ascertain the characteristics and attributes of their students expeditiously. During the survey, participants were queried regarding several aspects, including the specific academic period during which they successfully finished the prerequisite courses in financial accounting, their final scores in assigned courses, their involvement in case study-based competitions, and various factors related to *ngrasa* or attitude aspect in the CBL context. The dimensions to measure students’ attitudes were related to self-confidence (Tan, 2019; & Wang et al., 2019), motivation (Marshall et al., 2021; Rourke et al., 2018), and competitiveness questions (Moilanen, 2017; Tan, 2019) included in the survey form.

After designing the Ki-Hadjar-Inspired CBL materials for teaching advanced financial accounting courses, researchers executed the CBL curriculum at the Polytechnic of State Finance STAN in late March 2022, during the even semester of

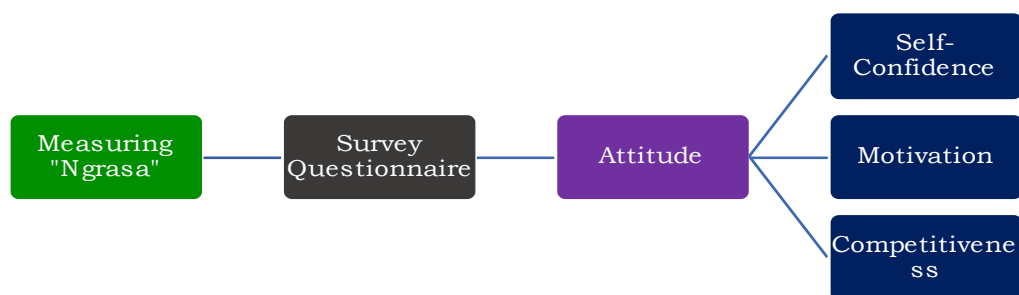


Figure 8. Dimensions for Examining Ngrasa Aspect

Table 3. The First "Role-Play" Scenario

Section	Description
Recipient Information	Date: December 28, 2020 Email from: luthfimahrus@pknstan.ac.id. Addressed to: Accounting Training Team, Polytechnic of State Finance STAN Title: Training on Connecting Affiliates Issues
Background	I was contacted by the financial manager of PT Indofood Sukses Makmur Tbk. (INDF), an Indonesian packaging products company, to provide training for preparing the company's consolidated financial statements.
Problem	Management's primary challenge is that most of the accounting staff in the company's Finance Division still does not entirely comprehend the concept of consolidated financial statements based on PSAK 4, 22, and 65.
Instruction	The tasks of your team are as follows: Subteam 1: Examine materials related to indirect holdings of the "parent-child-grandchild" type using the equity method, and compile a short resume (in PDF format, maximum 1 page) explaining what needs to be understood so that accounting staff does not get confused when completing the consolidated working papers for the topic, and finalize the consolidation working papers (in EXCEL format). Subteam 2: Investigate and prepare materials related to indirect holdings of the "connecting affiliates" type using the equity method, and prepare a brief resume (maximum of one page in PDF format) describing what must be grasped to finalize the consolidated working papers.

the 2021/2022 academic year. The enactment of the CBL occurred during the initial five meetings for the particular course. During the first session, the researchers explained to the students enrolled in the intervention class about the plan to utilize the CBL scheme. The implementation of the initiative was conducted throughout the second to fourth sessions. Each participant in this study was mandated to undertake the pre-test during the first meeting and the post-test during the fifth session. In addition, the researchers distributed digital copies of lecture materials for each session throughout the intervention phase. The distributed materials comprised those explaining the concept of indirect holding with the connecting affiliate structure, including PowerPoint slides, educational videos, and advanced financial accounting modules authored by the third researcher. Upon the conclusion of the initial meeting, the Bambang elucidated that:

"Each class that adopts the CBL curriculum will receive three sets of electronic documents. These sets consist of project narrative documents, CBL scenario documents, and project implementation report templates" (Bambang).

Concerning the integration of Ki-Hadjar-Inspired CBL towards the end of the initial session, the researchers assigned project narratives to be fulfilled at the second meeting by each group inside the CBL class that the first researcher taught. Table 3 provides a comprehensive overview of the

first assignment structure appointed to the CBL class. In general, the researchers requested the CBL class students to partake in the first "role-play" scenario, specifically taking the roles of "team trainer" and "team stakeholder." The "Team Trainer" was tasked with completing project assignments about PT Indofood Sukses Makmur's (INDF) financial reporting. The desired outcomes consisted of a concise resume in PDF format and a consolidated working paper in a Microsoft Excel file. Both outcomes involved the subject matter of indirect holdings of the "parent-child-grandchild" category employing the equity method and indirect holdings of the connecting affiliates category utilizing the equity technique. In the first assignment, the researchers emphasized the urgency to hold accounting training for the Accounting Division in the INDF. The sole problem to solve in the first assignment was the need for more knowledge of consolidated accounting principles, as outlined in Indonesian accounting standards (PSAK) number 4, 22, and 65, among the majority of the accounting personnel within the Finance Division of the organization. Individuals frequently demanded more certainty regarding the initial actions required to initiate the process of consolidating financial statements. The researchers also provided the INDF company profile to amplify the task engagement and the case study to be presented in the next session.

During the second meeting, the execution of the CBL scenario was conducted remotely via the Zoom application and proceeded without any complications. The students exhibited high enthusiasm in their engagement with the course lec-

Table 4. The Second “Role-Play” Scenario

Section	Description
Recipient Information	Date: January 8, 2021 Email from: agung.dinarjito@pknstan.ac.id Addressed to: Accounting Training Team, Polytechnic of State Finance STAN Title: Workshop on Indirect Holdings Issues
Background	This community service initiative is crucial for implementing the “ <i>tri dharma</i> ” of Higher Education at the Polytechnic of State Finance STAN. To prepare the company’s consolidated financial statements, the Finance Director of PT Electronic City Indonesia, Tbk. (ECII), an Indonesian retailer, contacted me directly so that you could provide financial accounting training.
Problem	The biggest problem the management has faced is providing new employees in the company’s Finance Division with technical training on how to compose consolidated statements for connecting affiliates and mutual holding structures. Please first review the ECII profile that is attached to this letter and the case-study example that will be covered in the workshop.
Instruction	The tasks of your team are as follows: Subteam 1: Provide technical training on how to consolidate a business combination involving the form of connecting affiliates. This subteam will present the steps for completing the consolidation working paper outlined in the case study example for 60 minutes (30-45 minutes for the presentation and 15-30 minutes for discussion). Consequently, kindly submit your paperwork in MS Excel format. Subteam 2: Provide training on how to consolidate a business combination involving the form of mutual holdings. This subteam will present information concerning accounting for mutual holding using the treasury-equity method for 60 minutes (30-45 minutes for presentation and 15-30 minutes for discussion). Therefore, kindly submit your resume in PDF format—1 page describing the knowledge required to finish the topic-related working paper.

ture. The trainer team’s attractive presenting style and the enthusiastic response from the stakeholder team indicated their genuine appreciation for every duty assigned to them. In the context of the CBL class, the lecturers undertook the role of a facilitator who provided guidance for the scenario and prompted the stakeholder team to pose 4-5 inquiries to the trainer team on the content designated for the second session. When the trainer team encountered challenges in formulating answers, the lecturers offered direction that stimulated the team’s ability to articulate their answers correctly. If the response provided by the trainer team was inaccurate, the lecturers refrained from directly contradicting the team’s answer. The lecturers guided the trainer team in revising their replies while simultaneously expressing admiration for the team’s diligent efforts. Umi with the trainer team also perceived a sense of security in the demeanor exhibited by the assisting lecturers:

“At the end of the panel discussion facilitated by the trainer team, the leader expressed gratitude to the lecturers for their assistance throughout the role-play activity. The countenances of the students exuded a vibrant manifestation of delight. The ambiance of the

talk grew highly energetic throughout this second meeting. On top of that, several students provided the “heart” emoji via Zoom apps” (Umi).

At the end of the second meeting, the researchers handed in the second assignment, and the following group—the trainer team—had to finish it before the third meeting. The second type of assignment for CBL students to be covered in the third meeting is summarized in Table 4. The researchers generally instructed students to take on the position of “Team Trainer” vs. “Team Stakeholders” again in the second “role-play” scenario. Nevertheless, the researchers noticed that the stakeholder team’s participation in the discussion session was a specific area that the students should improve in the CBL class. Therefore, the researchers added a particular rule for the second “role-play” scenario: if a student could actively take more part in the discussion session, an additional point would be awarded to their team. The second task for the trainer team was to train new employees in the financial department of PT Electronic City Indonesia, Tbk. (ECII) on the technical aspects of consolidation procedures for the mutual holding structure using the treasury-equity method and the connecting affiliate’s structure

Table 5. The Third "Role-Play" Scenario

Section	Description
Recipient Information	Date: January 13, 2021 Email from: resi.ariyasa@pknstan.ac.id Addressed to: Accounting Training Team, Polytechnic of State Finance STAN Title: Coaching Clinic on Mutual Holdings Issues
Background	In response to the Finance Manager of PT Hero Supermarket, Tbk. (HERO) requesting a coaching clinic, we hereby inform you that HERO has asked us to provide technical training for new employees in its Accounting Division regarding how to carry out a consolidation of financial reports for a business combination with the mutual holdings type using the treasury-equity method and the conventional-equity method.
Problem	The critical issue that HERO's management is currently dealing with is that the new hires at the company are not fully conversant with the idea of business combination accounting for the mutual holdings type.
Instruction	Your team must perform the following tasks: Finish an EXCEL-format working paper for a case study on mutual holdings using the treasury-equity method; Create a one-page maximum brief résumé in PDF format describing the idea of mutual holdings utilizing the conventional-equity approach; and Within 60 minutes (30-45 minutes for presentation and 15-30 minutes for discussion), the case study and resume outcomes shall be delivered to HERO management. Regarding creating the resume, you are welcome to develop PowerPoint slides to present the information more thoroughly.

using the equity method. The technical debriefing was carried out by presenting the processes for generating consolidation working papers for each type of business combination based on the case study. The presentation lasted 60 minutes, including 30 to 45 minutes and 15 to 30 minutes for the discussion. The trainer team was then charged with creating a concise PDF resume outlining the information needed to be described to finish the working papers for the two topics.

In the third session, the researchers facilitated the implementation of the second CBL scenario using the same Zoom program. The students experienced a heightened level of difficulty in completing the task but were motivated to demonstrate the outcomes. The researchers demanded the second trainer team deliver a superior performance in comparison to the preceding team. Additionally, the stakeholder team needed to exhibit a higher degree of enthusiasm and engagement during the discussion session at the third meeting. The researchers further urged the stakeholder team to be involved in a more rigorous analysis while examining the fundamental aspects of the case study. During this session, the researchers intensified their efforts to enhance the vibrancy of the CBL class, resulting in enthusiastic comments from several team members:

"After the presentation, researchers noted encouraging comments from students who were part of the trainer team. They muttered, 'The case studies are incredibly tough, sir.' My an-

swer is correct, isn't it? Excellent presentation, guys. Everyone, cheer up. This chattering adds to the positive vibe of the class situation" (Ucíl).

Following the completion of the third meeting, the researchers assessed the application of the CBL approach over the past two weeks. The evaluation revealed that the participation of the stakeholder team remained an area requiring further enhancement, as identified during the most recent meeting. Therefore, the researchers introduced an additional requirement in the third "role-play" scenario, wherein the stakeholder team was mandated to create at least one critical response to the content delivered by the trainer team. The researchers intentionally withheld information on the group that would progress as the team trainer at the following meeting, necessitating each group in the CBL class to prepare for the presentation independently.

Subsequently, the students enrolled in the CBL class were assigned to the last task of the Ki-Hadjar-Inspired CBL curriculum. This project necessitated a presentation by the trainer team during the subsequent fourth meeting. Table 5 briefly overviews the fundamental elements of the latest assignment administered in the classroom setting. Typically, students were instructed to take part in the last scenario, which once again adhered to the "team trainer" against the "Team Stakeholders" design.

For the next meeting, the trainer team was requested to undertake the final training project

Table 6. The Post-Test Format

Section	Case 1: Connecting Affiliates	Case 2: Mutual Holding
Background	<p>P purchased S for \$800,000 on January 1, 2018, gaining 80% ownership of S. S's equity value at the time of acquisition was \$700,000 in ordinary shares and \$200,000 in retained earnings. The building is undervalued by \$60,000 and has a useful life of 10 years with no salvage value. The equipment is overvalued by \$35,000 and has a remaining useful life of 5 years. The remainder is allocated to goodwill. These are some of the assets identified at the time of acquisition.</p> <p>P's retained earnings were \$350,000 at the time of acquisition. P's segregated income in 2018 was \$400,000, and dividends distributed were \$200,000. Meanwhile, S paid out \$100,000 in dividends in 2018. P paid \$30,000 for a 30% stake in T on January 1, 2019. T ownership comprised \$80,000 in common stock and \$20,000 in retained earnings. S also purchases 60% of T for \$75,000 simultaneously. The excess value of net assets was set aside for goodwill.</p>	<p>P purchased 65% of S's shares in early 2018, resulting in a \$50,000 excess allotted to the patent with a 10-year useful life. Subsequently, S acquires 20% of P's shares at their fair value of \$120,000. S has no influence on P. P's separate income and dividends in 2018 were \$150,000 and \$100,000, respectively, while S's separate income and dividends were \$80,000 and \$50,000.</p>
Problem	<p>Inventory sales from P through S totaled \$100,000 in 2018. P charged a 25% margin on the cost of items sold. Only 70% of S's merchandise has been sold. P sold merchandise to S for \$150,000 in 2019, with a 25% margin on the cost of goods sold. 40% of goods remained unsold at the end of the year. In 2019, the remaining of the previous year's inventory was sold. T sold equipment to S for \$75,000 on April 1, 2019, when its book value was \$60,000. The equipment can be used for another three years.</p>	<p>P made a \$10,000 profit on selling land to S in 2018. Meanwhile, S sells merchandise to P for \$100,000 with a 20% profit margin. By the end of 2018, P had only sold 70% of S's goods.</p>
Instruction	Determine the amount of goodwill generated during the acquisitions of S and T and prepare the elimination entries.	Determine the amount of Income from S and Non-controlling Interest Expense of 2018 and prepare the elimination entries.

involving three tasks. Firstly, the trainer team should organize a coaching clinic for employees in the finance department of PT Hero Supermarket, Tbk. (HERO) on the topic of accounting for business combinations for mutual holdings structures, specifically focusing on the treasury-equity method. Secondly, the trainer team should conduct an accounting workshop exploring the conventional equity method of mutual holdings. Thirdly, the trainer team should facilitate discussions on case-study examples on the previously mentioned subjects. All of those issues were required to be presented by the trainer team during the fourth session, with a time constraint of 60 minutes: 30-45 minutes for the presentation and 15-30 minutes for the discussion.

During the fourth session, the last role-play scenario was enacted in the context of the CBL class, lasting for 150 minutes. The researchers explained the contextual information about the CBL project and the challenges encountered by the management team at HERO. The purpose of reviewing the project background was to ensure

that everyone in the group comprehends its duties. This approach was expected to enhance each student's engagement level throughout the discussion session. In the meantime, the designated team of trainers was obligated to deliver the last assignment, referring to the third "role-play" scenario that should be played during the fourth meeting. In the absence of making presentations, certain groups were expected to assume the stakeholder role and be required to construct evaluative replies to the content delivered by the trainer team. To facilitate the provision of critical answers by students, the researchers presented narratives on project challenges to the students enrolled in the CBL class in the following setting.

The stakeholder team raised inquiries on the implementation of the mutual holding concept, particularly about the use of the equity-treasury technique to complete the HERO case study within the CBL context. Many students often inquired about the methodology for calculating income from subsidiaries through the utilization of the treasury technique and the subsequent elimi-

nation journals. The stakeholder team posed queries on the trainer team’s approach in presenting written material, specifically with the calculation of non-controlling interest using the conventional mutual holdings framework, employing the mathematical substitution method. In addition, a contentious discussion took place between the team responsible for training and the team representing the stakeholders on generating a consolidated trial balance for mutual holding cases utilizing the conventional equity approach. Later, the researchers proceeded to designate more students from the stakeholder team to articulate their critical responses. The trainer team responded to each of those critical remarks with unwavering assurance. The researchers facilitated further the dialogue between the trainer and stakeholder teams while also regulating the number of questions posed by students from the stakeholder team. Following the culmination of the fourth meeting, the lecturer provided feedback and valuable insights from the outcomes of the 150-minute-long discourse.

Table 6 highlights the post-test format implemented in the last meeting. Based on Table 6, the outcomes of Ki-Hadjar-Inspired CBL, which were improving students’ cognitive aspect, “*ngarti*”, and attitude feature, “*ngrasa*”, were assessed in the fifth meeting. This assessment weighed up the overall improvement in learning outcomes throughout the intervention period, during the second to fourth meetings. Two types of examination, pre-test, and post-test, were developed to measure the development of the cognitive aspect of “*ngarti*” after completing the CBL. In the post-test, a case study comprising two topics, the “parent-child-grandchild” and the mutual holding

structures, was delivered to students in the CBL and traditional classes. The case study was formulated comprehensively using STAN’s exam style by defining critical information about the firm’s financial condition, such as investment costs, excess values of net assets, separate trial balances for every firm, and intercompany transactions between related parties. The students were required to complete the goodwill analysis, record the elimination journal, and compose a trial balance from the business-combination transactions.

The case studies shown in Table 6 were completed within a 90-minute timeframe by students enrolled in both CBL and traditional classes. The post-test findings, as depicted in Figure 8, were afterward compared to the pre-test, leading to an increase in the mean scores of students engaged in the CBL. According to the data presented in Figure 9, the mean scores of the post-test (84) exhibit a more excellent value in comparison to the pre-test. The post-test trendline, depicted in blue, shows a higher position relative to the pre-test trendline, represented by the red hue. This study also made a noteworthy discovery, revealing that students in the non-CBL class experienced a decline in average cognitive scores. This decrease can be attributed to the repetitive learning methods employed in teaching complex accounting concepts. The notion is supported by the observed post-test scores in contrast to the pre-test scores. If the post-test scores are provided differentially, it can be inferred that students engaged in the CBL curriculum exhibit a significantly higher average score. The mean difference in quiz results between the CBL and traditional class is also significant.

These findings mean that the implementation of Ki-Hadjar-Inspired CBL can improve stu-

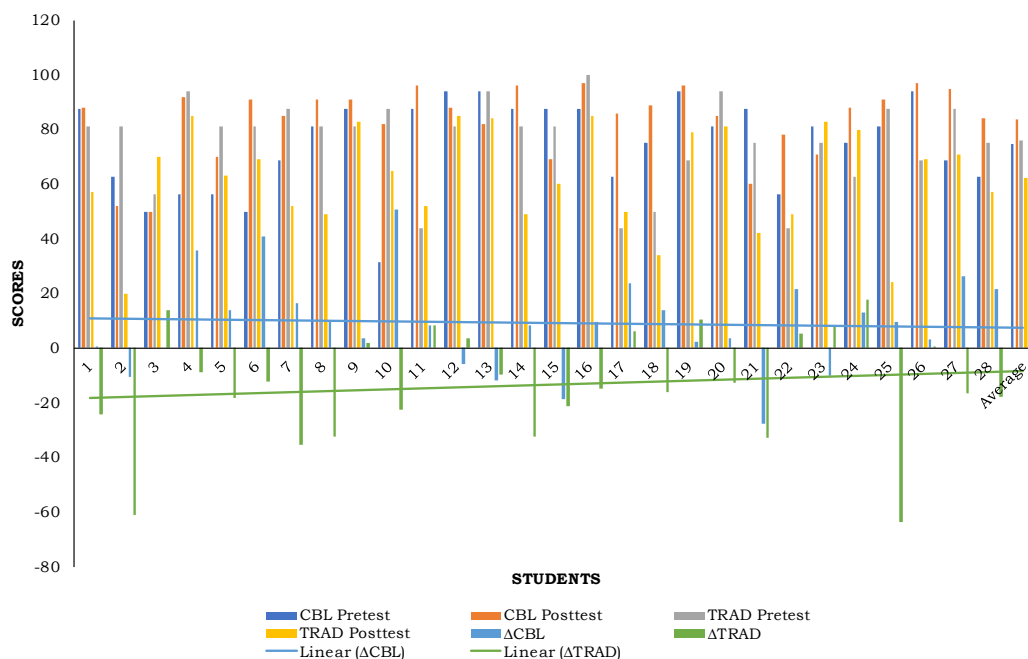


Figure 9. CBL Class Quiz Results

Table 7. Indicators to Measure Students' Attitude Aspect

Attitude Aspect	Indicators	References	Mean Differences	P-Value	
Self-Confidence	I possess a firm conviction in my ability to excel in advanced financial accounting effectively.	Tan (2019) & Wang et al. (2019)	1,00	0,01	***
	I possess superior cognitive ability compared to my peers in the classroom.		0,00	0,20	
	I firmly believe that had I exerted more effort, I would have been able to achieve an excellent grade in advanced financial accounting.		1,00	0,01	***
Motivation	I realized that advanced financial accounting can be an engaging subject when I set up an effective workflow.	Marshall et al. (2021) and Rourke et al. (2018)	1,00	0,00	***
	I acquired a greater sense of satisfaction when tackling complex problems in advanced financial accounting.		0,00	0,24	
	I attained a strengthened curiosity to explore the complexity of advanced financial accounting concepts.		1,00	0,00	***
Competitiveness	I expanded my understanding of preparing an elimination journal for the excess value of equipment in a business combination.	Tan (2019) & Moilanen (2017)	1,00	0,00	
	I improved my comprehension of compiling an elimination journal on an intercompany inventory transaction in a business combination.		1,00	0,00	***
	I developed an increased enthusiasm to support my fellow group members to maximize our collective success in delivering presentations.		1,00	0,03	**

dents' cognitive skills. Therefore, the researchers have discovered an effective way to achieve "*ngartit*" in accounting education. This study has additionally demonstrated that the curriculum of accounting can be artistically constructed while maintaining its foundational principles. Consequently, accounting students may derive enjoyment from the learning experience, leading to an enhancement of their cognitive abilities.

The researchers devised a survey questionnaire to assess the development of the attitude component of "*ngrasa*" after the implementation of Ki-Hadjar-Inspired CBL. The participants were invited to fill out a questionnaire to determine any enhancements in attitude-related factors on the CBL adoption. The distributed questionnaire encompassed the formulation of indicators derived from the concept of "attitude," as outlined in Ta-

ble 7. Three indicators were developed for each dimension of students' attitudes, which were strong belief, superior cognitive ability, and extra effort as proxies for self-confidence construct (Tan, 2019; & Wang et al., 2019), engagement, satisfaction, curiosity as indicators for motivation feature (Marshall et al., 2021; Rourke et al., 2018), and expanded-understanding, improved-comprehension, and increased-enthusiasm as proxies for competitiveness construct (Tan, 2019; Moilanen, 2017).

The findings of the survey are presented in Table 7. Following the implementation of Ki-Hadjar-Inspired CBL, it can be shown from Table 7 that there is an overall improvement in self-confidence traits, except for the sense of superior cognitive capacity. The strong-belief and extra-effort indicators demonstrate a notable mean difference

value, which serves as evidence for the rise in students’ self-confidence. The motivation construct demonstrates a similar pattern to the self-confidence component, whereby there is an observed increase in perception. This fact is supported by statistically significant mean differences on many indicators, such as engagement and curiosity qualities. Subsequently, the application of CBL has resulted in a significant increase in student perspective of the enhancement of competitiveness, demonstrated by heightened levels of expanded understanding, improved comprehension, and greater passion.

The results of this study indicate that adopting Ki-Hadjar-Inspired CBL has the potential to enhance students’ attitudes. Consequently, the researchers have successfully identified a viable approach to attaining “*ngrasa*” within accounting education. This study has further proven that accounting courses can be creatively designed without compromising their fundamental tenets. As a result, accounting students may feel excited during their educational journey, which can positively impact their attitudes toward the subject. The passion of Edi, a female student, is depicted in Figure 8. He played the role of team trainer at the fourth meeting of the CBL project. The individual elucidated that by employing the CBL approach, her acquaintances can actively engage in the educational process of advanced financial accounting, a subject recognized for its complexity. Consequently, this creative learning method fosters a conducive environment for Efi to comprehend intricate accounting principles readily:

“Just my two cents: this CBL is highly valuable for me in understanding advanced financial accounting concepts, which are indeed arguably complicated and challenging. In addition, the likelihood of all of those involved participating in the debate is growing, which will allow the discussion to proceed without a hitch” (Edi).

Our research findings strengthen the position of the activity theory of learning proposed by Ki-Hadjar Dewantara, the outcomes of student-centered learning may indicate that two main objectives, which are to enhance the cognitive and affective aspects, as assessed through exams held after the implementation of the particular method (Sithole, 2017). Therefore, it can encourage student engagement within educational practices. There are three constructs in the enactment of Ki-Hadjar learning theory: subject, mediation instrument, and outcomes (Claramita, 2016). The “subject” encompassed establishing research teams that promote a collaborative and student-centered approach to learning. Implementing a “mediation instrument” in the shape of the Ki-Hadjar-inspired CBL curriculum is utilized to enhance the educational experience for

accounting students in their final semester. The CBL learning process aims to augment students’ affective or belief components by exposing them to a stimulus or scenario, ultimately leading to improved learning attitudes, motivation, and cognitive abilities in financial accounting courses.

The intended “outcomes” of adopting the Ki-Hadjar-Inspired CBL include two main aspects aligning with the Ki-Hadjar proposition. Firstly, the CBL succeeded in triggering the improvement in students’ learning attitude or “*ngrasa*”, which was assessed by the researchers through the analysis of student activity in the class before (meeting 2) and after (meeting 5) the CBL adoption. Secondly, the CBL also prevails to prompt the enhancement of students’ cognitive ability or *ngarti*, which was measured by analyzing the results of case studies administered to students before (meeting 2) and after (meeting 5) of the CBL implementation.

Our study results also support previous studies by Moilanen (2017), Rourke et al. (2018), Tan (2019), and Wang et al. (2019), uncovering the fact that student-centered learning can enhance the students’ attitude toward studying accounting and hence improve their cognitive aspects. Our CBL framework put forward the persuasive course of action in performing learning scenarios in the class. According to Ki-Hadjar’s viewpoint, coercion is not a necessary component of education. The aforementioned strategy needs to serve as the fundamental framework for higher education curriculum (Sugiharto, 2021). Students are afforded the autonomy to become involved in the study and discourse of subjects that align with their interests. The lecturers’ primary responsibility is establishing learning objectives and coaching students to facilitate a harmonious educational experience within the campus environment. Instructors can implement intervention strategies when students are veering off course. Educators’ main task is to uphold students’ internal coherence, ensuring their protection from any compulsion. Educators should also consider their students’ holistic development, acknowledging their inherent human nature, including their religious inclinations and altruistic dispositions.

Our Ki-Hadjar-Inspired CBL program is structured according to Ki-Hadjar’s foundational framework of learning, with a specific focus on the accounting field. Our findings also support Tan’s (2019) research in terms of our study providing guidance rather than using coercion to facilitate students’ adherence to the CBL project mission. Students are provided with the autonomy to develop their approach to implementing the project in collaboration with their peers. Effective collaboration among team members is crucial for achieving success in project completion and delivering an exceptional presentation to other students (Lafond & Wentzel, 2022; Moilanen, 2017).

Within the context of the CBL framework, students are granted the opportunity to main-

tain their autonomy by actively engaging in group discussions to resolve complex case studies. The following is facilitated by the deliberate design of scenarios that foster enhanced student involvement in classroom activities. The intervention of lecturers is also employed when deadlocks arise among students during the execution of the CBL. Educators must assume a proactive role in addressing and resolving deadlocks, as suggested by Tan (2019). In the meantime, Ki-Hadjar additionally recommends a way to create an environment that is conducive to learning (Sugiharto, 2021). In his approach, lecturers are assigned primary responsibilities, which include setting educational objectives and assisting students. The ultimate goal is to cultivate an enjoyable yet effective climate for the process of learning, supporting Marshall et al. (2021) study results.

Once the adoption of CBL has established an optimal setting, students will inevitably progress in their learning journey and achieve notable milestones over time (Moilanen, 2017). The foregoing achievements contribute to an enhanced level of motivation and attitudes among students towards studying the subject of accounting, hence resulting in a notable improvement in their cognitive capabilities. As a result, the extent of students' attempts to acquire "*ngrasa*" will directly impact their ability to achieve "*ngarti*". Moreover, Ki-Hadjar elucidated that instructors must not exhibit complacency despite the attainment of "*ngarti*" and "*ngrasa*". There are various metrics for assessing the efficacy of knowledge transmission to a student after the attainment of "*ngarti*" and *ngrasa*. According to Ki-Hadjar, the long-term outcomes of successful education can be assessed using the following three indicators (Claramita, 2016).

The Javanese phrase *tetep*, *antep*, and *mantep* refers to the cultivation of a resolute mindset that influences the cognitive attributes of a learner. If the concepts of *tetep* and *antep* have been actualized, it follows that the idea of *mantep* will likewise be deeply ingrained in the consciousness of individuals. Furthermore, the terms *ngandel*, *kandel*, and *bandel* indicate the manifestation of students' unwavering commitment to integrity, whether it is in terms of their affective disposition or their attitude. Thirdly, the terms *neng*, *ning*, and *nung* denote the achievement of student conduct characterized by a state of tranquility and emotional well-being, ultimately leading to the acquisition of wisdom.

To nurture and promote the significance of wisdom among students, it is critical that education, specifically accounting education, assumes the role of an inspiration in students' lives (Wang et al., 2019). This theory posits that students possess an inherent capacity that profoundly influences the essence of every individual. As educators, our role is to facilitate the development of intrinsic qualities in our students, thereby enhancing their intellectual capacities and attitudes.

Claramita (2016) describes that Ki-Hadjar made an illustrative analogy presuming that students might be likened to rice plants, with lecturers assuming the role of farmers. The growing of rice is solely under the purview of farmers.

One potential strategy for enhancing soil quality is through the implementation of soil improvement techniques. Additionally, maintaining plants, including regular watering and applying fertilizers, can contribute to their overall health and vitality. Furthermore, eradicating pests that specifically target rice crops can be crucial to successful agricultural management. Despite the potential for farmers to enhance the growth of the specific rice plant in issue and alter the trajectory of rice production, their ability to do so remains limited. For instance, it is highly improbable for farmers to achieve successful cultivation of rice crops that exhibit characteristics similar to those of maize. In this particular scenario, farmers are compelled to consent to the predetermined outcome of the rice plant. The previously mentioned narrative is the proper analogy of rice farmer and student-lecturer relationships.

Another critical concept to accentuate "*ngarti*" and "*ngrasa*" is the idea of Budi Pekerti, which refers to the Indonesian value of professionalism and aims to cultivate a stronger national character. Ki-Hadjar was mainly influenced by the educational philosophies and practices of prominent figures such as Froebel, Tagore, and Montessori, who were widely recognized as experts in the field of education (Dewantara, 2017). These individuals played a significant role in shaping Ki-Hadjar's adoption of student-centered learning ideas. Furthermore, Ki-Hadjar defines a comprehensive explanation of life's various stages, from early childhood through adolescence. Additionally, he discussed the educational approaches that adults can employ to support individuals' physical and mental growth and development until they reach adulthood (Rourke et al., 2018).

The gradual process of student-centered learning is elucidated in his numerous essays. Ki-Hadjar effectively demonstrates students' prior knowledge, psychological backgrounds, and age-specific goals by reiterating the stages of children's growth. The graphics produced by the individual in question have the potential to serve as fundamental components in the development of accounting curriculum design. In the Indonesian context, he consistently underlines the significance of learning approaches prioritizing active engagement and involvement (Dewantara, 2017). His notion aligns with Tan (2019)'s argument explaining that collaborative and contextual learning should be fundamental components of the philosophy of student-centered learning.

Accounting lecturers can be considered "artists" because of their ability to shape the behavior and culture of their students through their interactions. Hence, the formidable task for educators is to cultivate specific conduct that would

prove advantageous to their students in shaping their future cultural development (Marshall et al., 2021). As stated by Claramita (2016), the birth of the education regulator can be traced back to the concept of cultural effect on learning, which Ki-Hadjar initially advocated. In the given setting, the concept of "education" would not exist in isolation since it has the potential to significantly impact and transform a nation's cultural fabric. At this juncture, Ki-Hadjar has begun to emphasize the cultivation of an "agent of change" through transformative education rather than focusing solely on the development of "experts" through information-based instruction or "professionals" through socio-learning and problem-based learning approaches (Rourke et al., 2018; Tan, 2019). Consequently, Our CBL implementation may become acquainted with the latest empirical findings in accounting education, proposing that the desired result of a higher education program is the cultivation of individuals who can act as catalysts for societal transformation.

CONCLUSION

The findings of our study indicate that accounting students who participate in interactive educational settings, including those inspired by the Ki-Hadjar method of collaborative learning, are more inclined to demonstrate a positive attitude regarding the accounting subject matter being taught. Our study selects the advanced financial accounting course as the accounting subject matter. The course selection is based on its suitability as a medium for accounting education, with a focus on measuring its output and outcomes. This study presents findings that support the efficacy of case-based learning in enhancing accounting competence and attitude toward learning.

The practical significance of this research lies in its potential to inform and guide campuses in their adoption of the CBL within vocational higher education accounting curricula. By demonstrating the positive impact of the CBL on students' accounting competence, this study offers valuable insights that can inspire campuses to embrace the CBL more enthusiastically. The findings of our study provide additional support to the activity theory of learning within the specific setting of vocational higher education in developing nations from a theoretical standpoint. Further research could provide a more comprehensive examination of the utilization of case-based learning, specifically in conjunction with the incorporation of case study assignments, to strengthen students' cognitive capacities in the field of accounting.

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