

**DIJEFA:**
Dinasti International Journal of
Economics, Finance & Accounting
https://dinastipub.org/DIJEFA ✉ dinasti.info@gmail.com ☎ +62 811 7404 455

E-ISSN: 2721-303X
P-ISSN: 2721-3021

DOI: <https://doi.org/10.38035/dijefa.v6i3>
<https://creativecommons.org/licenses/by/4.0/>

The Role of Experiential Learning For Generation Z To Increase Students' Understanding And Interest In The Auditor Profession

Haychel Alexander Santoso^{1*}, Yenny Sugiarti²

¹University of Surabaya, haylexo3005@gmail.com

²University of Surabaya, yenny_s@staff.ubaya.ac.id

*Corresponding Author: haylexo3005@gmail.com

Abstract: Generation Z is known as a technology-literate generation, making access to learning easier to obtain and digest. This convenience through technology apparently still needs to be supported by appropriate learning methods, because Generation Z prefers practical rather than theoretical learning. Generation Z tends to learn based on the concept of learning by doing, which requires real practice and one of them is through experiential learning. The aim of this research is to explain the role of experiential learning, especially for Generation Z, to increase understanding of the auditor profession and increase their interest to become auditor. The experiential learning in question is an internship as an auditor. This research is qualitative research. Researchers conducted interviews with ten 7th semester student speakers who were undergoing internships at public accounting firms to explore their views on practical learning. The results show that after undergoing an internship as experiential learning, there is a significant increase in understanding of the duties and responsibilities of an auditor. Most of the interviewees plan to continue their careers as auditors when they graduate from college.

Keyword: Experiential Learning, Generation Z, Auditors, Interns

INTRODUCTION

Currently, interest in working in the accounting field is decreasing. The accounting profession in America is experiencing a decline and there are at least 300,000 people or around 17% of the total accountants who in 2020 and 2021 decided to leave their jobs as accountants because of the inconvenience of working as an accountant (Ellis, 2022). Furthermore, it turns out that students in the United States are also reluctant to become accountants because the internship experience they experience is repetitive and monotonous, and different from what they get in college classes. Accounting students' interest in becoming auditors is only in the 20% range, namely 22% for internal auditors and 20% for external auditors, very different from other professions which have interest in the range of 30% to 40% (ACCA, 2020).

This phenomenon of the auditor profession having low interest is also felt in Indonesia. Data from the Financial Professional Development Center, Ministry of Finance, states that the number of active public accountants in Indonesia as of January 21, 2019 was 1,368 people, and of this number, 26.1% of them were over 60 years old, 25.6 % aged 50-59 years, 28.8% aged

40-45 years, and only 19.6% aged under 40 years (Hariyani, 2019). This shows that the public accounting profession is dominated by people aged over 40%, and could be an early indication that the younger generation's interest in becoming external auditors (public accountants) is decreasing. Other facts show that the increase in the number of new public accountants in Indonesia dropped sharply from 212 new licenses in 2017 to 86 new licenses in 2018 (Hariyani, 2019). This low number of external auditors is partly due to the belief that work stress and stereotypes about accountants hinder students' interest in becoming accountants (Tetteh et al., 2022). Apart from that, excessive working hours during peak season also reduce students' interest in becoming auditors (Winoto & Harindahyani, 2021). Another fact, namely that to become a public accountant requires CPA certification which is quite difficult to obtain. In Indonesia, the number of ASEAN CPA holders is very low according to the data from December 31st, 2018 which are only 559. This number is lower than other countries in ASEAN due to the difficulty of obtaining a CPA (Hariyani, 2019). The facts above show that efforts need to be made by higher education to increase students' interest in working as external auditors (public accountants).

The generation that is currently a student is generation Z. Generation Z does not feel suitable to be an auditor because generation Z wants a job that has a high work-life balance, so they don't want to work excessive hours (Mahapatra et al., 2022). Generation Z has a different view, namely that it is better to be unemployed than to work in an unpleasant work environment (Noordende, 2022). This makes the job of an auditor, whose working hours are very high during peak season, less attractive to students.

Generation Z has unique characteristics that are different from the generation born in previous years, including upholding the values of diversity and inclusion (Mahapatra et al., 2022). Generation Z highly values diversity and inclusion in the workplace. They are more open and tolerant of differences than previous generations. This is reinforced by the fact that 83% of Generation Z who apply for jobs first ensure that they work in a diverse and inclusive environment (Morrison, 2023). Generation Z also has digital native behavior because they are used to digital technology (Van den Bergh et al., 2023). Generation Z has grown up with digital technology, so generation Z has grown up to be creative and innovative. Another unique characteristic of Generation Z is that they want everything to be fast, easy and barrier-free. This characteristic makes generation Z want everything instant and fast but forget the aspect of the truth of the information (Van den Bergh et al., 2023). The characteristics of generation Z demand unconventional learning methods. Generation Z prefers hands-on learning rather than just listening to theory given by lecturers in class (Seemiller & Grace, 2017). This is supported by the results of a survey conducted on 130 students in America showing that 96% of students prefer learning by practicing directly rather than listening to lecturers in class (Mosca & Curtis, 2019). One learning model that emphasizes practical aspects is experiential learning. Experiential learning is a learning method that focuses on experience (Stenberg & Zhang, 2014). Experiential learning allows students to learn by doing, reflecting, thinking and applying (Butler et al., 2019). This method gives flexibility and authority to students but makes students still have responsibility (AY Kolb & Kolb, 2017). Experiential learning will complement accounting students' academic abilities with practice and this is important for their professional success in the future (Butler et al., 2019) and make students become active learners (Chiang et al., 2021).

One form of experiential learning is through internships. Internships are a form of experiential learning where students can apply and practice their skills in a professional environment while gaining career and life experience (Thompson et al., 2021). Research conducted by Ahmad et al., (2018) of 177 accounting students in Malaysia stated that internship activities broadened knowledge about the field of accounting, soft skills and personal qualities, while research Cheng et al., (2023) states that internships will increase the chances of getting

a job at Big-N companies (including Big-4), receiving more job offers, and having a stronger tendency to stay at the company.

Previous research conducted by Ahmad et al., (2018) has explained the role of experiential learning in increasing students' understanding of the accounting profession, but has not specifically understood the public accounting profession. Apart from that, the research was carried out quantitatively, so we have not yet gained an in-depth understanding of the process of increasing students' understanding of the duties and responsibilities of auditors (public accountants). Therefore, the research will explore in depth the role of experiential learning in increasing students' understanding of the auditor profession.

The aim of this research is to understand the role of work internships as a form of experiential learning to increase students' understanding and interest in the auditor profession. It is hoped that this research will be useful for higher education in studying the appropriate form of experiential learning to increase students' understanding of certain fields or professions. Based on the study objectives above, the research questions in this study are:

1. What is the importance of experiential learning for accounting students?
2. How does the experiential learning that occurs during internships increase students' understanding of the auditor profession?
3. How does the experiential learning that occurs during internships increase students' interest in working as auditors?

LITERATURE REVIEW

Experiential Learning

Experiential Learning is a learning method where someone learns by doing activities and practice directly. This method can help them understand the concepts they are learning, develop skills, and become active learners (Morris, 2020). Through this learning method, students will be equipped with good capital to prepare for the world of work (Ahmad et al., 2018). The learning cycle of experiential learning is explained by Kolb (1984) include the following:

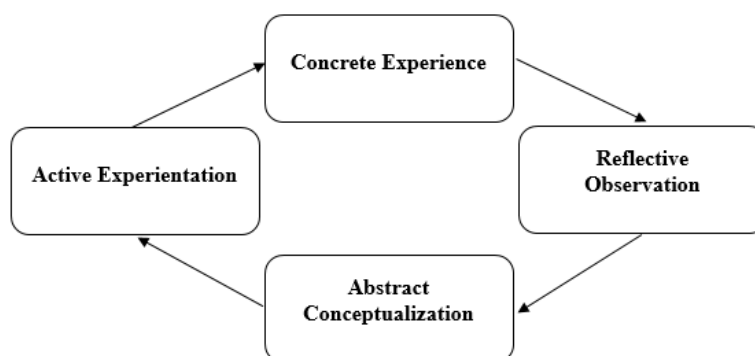


Figure 1. Experiential learning learning cycle

Source: Experiential Learning: Experience as The Source of Learning and Development (Kolb, 1984)

Ayeni & Ball (2014), explains the meaning of the experiential learning cycle. The experiential learning cycle begins with the Concrete Experience stage. Concrete Experience is the stage where students carry out activities that encourage them to be directly involved in the experience. These activities can be in the form of previous experiences, realistic situations, or activities carried out inside or outside the classroom, either by individuals or groups. The next stage is the Reflective Observation stage. Reflective Observation is the stage where students reflect on their experiences from the activities they have carried out. This observation can be done using the five senses, visual aids, or other media. After that, learners draw conclusions from their experiences. These conclusions can take the form of lessons, new insights, or new

ideas. After observing and reflecting, the next stage is Abstract conceptualization. Abstract conceptualization means that learners begin to analyze their experiences to find patterns and relationships. Learners then develop theories or models to explain the experiences they have had. This theory or model can be based on previous experience or new experience. Learners who have experienced something will try to apply what they learn to explain new experiences or solve problems. This stage is called the Active Experience Stage. A meaningful learning process occurs when students can apply their knowledge and skills to solve new problems.

There are various implementations that can be applied in experiential learning. According to Moore (2010), explained that there are 4 types of experiential learning consisting of Internships, Service Learning, Cooperative Education, and Other Models. Specifically, the experiential learning that is used specifically as support in this research is internships. Internship or often called apprenticeship is a work experience program provided by a company and learning is carried out outside the classroom (Anjum, 2020). Through the internship program, students can learn to apply the knowledge they have gained in the classroom and apply it to practical work (Moore, 2010). The internship program aims to be a bridge between the world of education and the world of work, thereby helping students apply their knowledge and skills in a real work environment (Binder et al., 2015). For students, internship programs have benefits including career exploration, personal and professional development, developing critical thinking and conceptual understanding, developing responsible and ethical behavior, and building professional networks and connections (Moore, 2010).

Generation Z

Generation Z is a generation born between 1995 and 2010. This generation has the characteristic of being a generation that grows and develops with technology, so it is very motivated and dependent on technology (Mahapatra et al., 2022). They are also known as a generation that is inclusive and open to differences, and wants everything to be fast, easy and free of obstacles. Inclusivity and diversity are important values for Generation Z. They value differences and believe that everyone has the right to be treated fairly and equally. They are more open to people from different backgrounds and more tolerant of differences of opinion. This is reflected in their choice of workplace, where they prefer a work environment that is inclusive and upholds diversity. Generation Z is also accustomed to digital technology and utilizes it in various aspects of their lives. They use technology to communicate, study, work and socialize. They also use technology to explore their interests and to create something new. Their strong digital skills make them a creative and innovative generation. Generation Z wants everything to be fast, easy and hassle-free. They value efficiency and don't want to waste their time on unnecessary things. They also want a seamless and hassle-free experience, both in their online and offline lives. This is reflected in the way they search for information, make purchases and access services. However, Generation Z's desire to get things quickly and easily also has its drawbacks. They often rush into making decisions and forget aspects of the truth of the information. They are also easily influenced by information circulating on social media without verifying it first.

Generation Z Learning Style

Each generation has its own learning style. This is also felt by Generation Z. Generation Z has a learning style that is unique and different from previous generations. Generation Z not only needs theoretical learning, but also needs real practical learning. This is applied to the Experiential Learning learning method. However, generation Z also definitely has its own style and characteristics in learning.

Learning styles are basically divided into 4 according to Kotecha (2019) namely Visual, Auditory, Read/Write, and Kinesthetic. Visual learning style means that people like learning

methods that involve lots of visual viewing such as diagrams, illustrations and videos. Auditory learning style is a learning style that emphasizes hearing and sound. The Read/Write learning style is a learning technique that places a lot of emphasis on reading and writing activities. The kinesthetic learning style is learning that involves activity and movement, so that in the learning process there is a lot of movement in the body (Koticha, 2019). These four learning methods are very general methods, and Generation Z tends to have a unique way of learning and may be a combination of these learning techniques.

Based on data from Barnes & Noble College (2016), the learning styles most popular with Gen Z are generally by doing (51%), by seeing (38%), and by listening (12%). This indicates that Gen Z likes learning that involves lots of activities compared to others. From this learning style, if we explore it further, Gen Z likes to study together with their friends rather than studying alone (80%).

Generation Z also has a tendency to learn using technology compared to learning conventionally. Generation Z feels more helped and is more interested in learning with the help of technology. Technology such as YouTube, podcasts, Google, and online learning media are considered more interesting and helpful for Generation Z (Szymkowiak et al., 2021). According to Barnes & Noble College (2016), generation Z likes several learning methods. The five most popular learning methods are: smartboard, website with study materials, digital textbook, do it yourself learning, and online videos. This shows that do it yourself learning, which is experiential learning, is a method that is popular with Gen Z, reaching up to 81% interest. This also shows that Gen Z likes independent learning.

METHOD

This research used a qualitative method by conducting interviews with 10 7th semester students at a private university in Surabaya who took part in the MBKM (Merdeka Belajar Kampus Merdeka) internship in the odd semester 2023/2024. The results of the interview will be coded, analyzed, interpreted and concluded deductively. Interviews were conducted twice, namely before undergoing the internship process and 2 months after the internship process took place. The interviews will be carried out using a semi-structured interview method because the researcher does not want to obtain answers limited to the interview questions, but can be developed along with the interviewee's answers. The resource persons who were the object of research were 10 Generation Z people with birth years ranging from 2001 to 2002. The profile of the interviewees is as follows

Table 1. Interviewee Profile

No	Initials	Gender	Internship Institution	Field of internship work	Interest in the accounting profession
1	AR	Woman	KAP T	Junior Auditor	Taxation
2	GT	Man	KAP H	Junior Auditor	Auditors
3	LI	Woman	KAP K	Junior Auditor	Taxation
4	MN	Man	KAP R	Junior Auditor	Auditors
5	OD	Woman	KAP K	Junior Auditor	Auditors
6	PA	Man	KAP T	Junior Auditor	Auditors
7	TA	Woman	KAP R	Junior Auditor	Auditors
8	SH	Man	KAP K	Junior Auditor	Auditors
9	CA	Woman	KAP T	Junior Auditor	Auditors
10	EG	Man	KAP H	Junior Auditor	Auditors

RESULTS AND DISCUSSION

The importance of experiential learning for accounting students

All interviewees (10 student) had the same idea that experiential learning is a preferred learning method compared to theoretical learning. Interviewees AR, LI, GT, and CA believe that practical learning through this method is very important, helps understanding and improves work skills. They consider direct experience in the world of work through internships or cases to be very valuable. However, the resource person stated that a sufficient understanding of theory also plays an important role before going into practice. This was revealed by resource persons MN, OD, PA, TA, SH, EG. They consider the combination of theory and practice as the key to successful learning, because understanding theory provides a strong foundation for dealing with various situations in the complex world of work. This view is in line with the pattern of Generation Z, who tend to like learning by learning by doing. All speakers tended to value group learning, such as through cases and presentations. Additionally, they recognize the importance of internship programs as preparation for the world of work, demonstrating an awareness of the importance of hands-on experience in increasing understanding and readiness for the future.

The results of the interviews showed that of the 10 sources who were interviewed, it turned out that not all of them liked Experiential Learning. GT and EG are actually more comfortable studying on campus compared to studying at an internship. This is actually influenced by the monotonous job description during the internship. The learning pattern of Generation Z does not like work that is monotonous and repetitive, this work will make students' interest in the auditor profession also decrease. His understanding also cannot develop well. Generation Z prefers learning that is diverse in nature and is not stuck on just one thing, so the more varied the job descriptions given, the happier Generation Z will be with the internship process. This was supported by 8 other sources who said they preferred to learn practically using experiential learning rather than in class. This is because experiential learning in internships is actually not entirely repetitive and monotonous as stated by GT and EG, but can gain new knowledge that is not obtained during lectures and can increase understanding of auditing beyond what has been obtained in lectures. For example, the OD resource person felt that his curiosity about the auditor profession was quite rewarding. *"This internship is really worth it, because this knowledge is also balanced with practice, so I can understand audit procedures in more depth through these practices."* AR also felt the overall impact where he became more interested in the auditor profession after undergoing a series of internship processes. *"It really increased my interest. The thing is, after I've done this, auditors are really fun, we don't get bored just in the office, we can go to clients, even every week we can go to different clients and we can even go out of town, even out of the island because the clients are on other islands, so that's the message. It's like traveling for free even though you're working, but it's fun like that, even though you're busy."* AR even said that he now has an interest in the auditor profession, whereas previously he felt less so because he was more interested in working in the taxation sector.

Increased Understanding Of The Auditor Profession After Participating In Experiential Learning

The *understanding* of the auditor profession from each resource person can of course develop along with the internship process undertaken. After undergoing an internship process for approximately 2 months, they conveyed unique things related to the profession they are currently pursuing. AR, PA, and CA who interned at KAP T explained that the job descriptions they got were such as blank working paper. According to PA experiences, he said *"blank is used to remove past audit procedure that be done by previous auditor, so the working paper can be used in the new period."* PA also explain about working paper, *"Working Paper is an*

audit working paper used to perform audit procedures that serve as the basis and support for the report in providing a qualified/unqualified opinion." PA also have a varied job such as make audit reports, carry out sampling audits, carry out Tests of Control and Tests of Details, as well as carry out stock taking and cash taking. Furthermore, PA also said that his internship experience made his audit skills develop rapidly and he was trusted by KAP T to carry out audits as far away as Kalimantan. This is different from GT and EG who interned at KAP H. They explained that their experience tended to be monotonous because they only input in Microsoft Excel. The input carried out is quite varied, such as recapping and vouching. Meanwhile, LI, OD and SH who interned at KAP K stated that the experience they gained was quite varied, such as carrying out vouching, TOC, Walkthrough Tests, and making Working Papers for PPH 21, PPN, PPH Articles 22, 23, and 4 paragraph 2. Clients what they get is also quite varied and they visit clients several times, as stated by OD. SH also explained that he carried out cash taking and stock taking. Meanwhile, at KAP R, MN and TA explained that the work they get is quite diverse and depends on the client. MN specifically gained experience auditing state-owned companies in Yogyakarta. His further duties include assisting senior auditors such as creating Working Papers, as well as carrying out observations to look for findings. MN also carried out other procedures such as tests of control and cash taking during this time. Meanwhile, TA was also specifically given the responsibility of creating Working Papers for 15 different accounts so he had a big responsibility because he had to be able to understand the nature of each account. TA also said that he also carried out walkthrough tests and confirmed the SOPs of the clients he audited, so that TOC and TOD were also applied. The job descriptions carried out during the internship also increase the interns' understanding of the use of Excel software or applications as audit tools. Each resource person's understanding of Excel increased significantly, and they were able to use Excel much more quickly than before.

The interviewees only received a little guidance from senior auditors, and they quickly mastered Microsoft Excel according to their field of work. This is also proven by a quote from EG who is increasingly mastering Microsoft Excel to find findings, "I first copy all the transaction data into Excel, from the detailed sales and I compare it with the sales in the general ledger. *"So, I checked it starting from the sales transaction number and confirmed whether the sales transaction in GL had documents/details or not. I got the knowledge about all this after I was taught by my senior, so I only got this knowledge when I was an intern."* Especially at KAP R, MN and TA, they also get new experiences through applications such as ORB and Inflow. The interns become more aware of the benefits of information technology in supporting the audit process.

The speakers also explain the competencies needed as an auditor, which are mastering accounting standards and audit standards. Mastery of English is also important for an auditor. The CA resource person stated that the science of taxation also needs to be understood because the audit process cannot be separated from taxation. The speakers stated that the soft skills needed by auditors include teamwork, communication and analytical skills. All speakers explained that auditor independence is very important in audits. Resource persons AR, LI, OD, PA, and SH said that social interaction between auditors and auditees should not occur because it can impact independence, while GT, MN, SH, TA, CA, and EG said that this social interaction is needed in the process. audit to obtain maximum audit results. Another attitude they expressed was skepticism and caution that auditors must pay attention to. Auditors must be careful and not easily trust clients to obtain audit results and high audit confidence, said TA.

Some speakers (CA, SH, and TA) stated that the auditor profession is a fun profession because this work involves creativity and is not monotonous, while PA and AR stated that the auditor profession requires high understanding and skills, so the auditor's work requires more preparation and is not a easy job. OD and LI stated that the auditor profession must also uphold the applicable principles and rules, so that the work that will be carried out will not be separated

from the rules of PSAK (Statement of Financial Accounting Standards). Meanwhile, according to MN, EG, and GT, they consider that the auditor profession is a supervisory figure of Financial Reports. Interviewees EG and GT felt that the auditor profession was quite boring and repetitive. However, the auditor profession was considered quite challenging and interesting for most of the interviewees, because it has a broad field of work and handles various clients with different problems. This is actually contrary to research results which say that the accounting profession is boring and repetitive, so it cannot be concluded that the accounting profession is boring.

The interviewee's satisfaction with experiential learning, in this case an internship, varies. EG and GT felt dissatisfied with the experiential learning they received. The experience that EG and GT experienced during their internship concluded that the work they did as auditors was monotonous work and did not gain more trust from their superiors, so that EG and GT felt quite regretful, while the other 8 sources were satisfied and wanted to continue working as auditors. Only EG and LI are not interested in continuing their careers as auditors. They feel that the internship experience they have gained is sufficient and want to try new things outside the audit field. AR, who was originally more interested in taxes, is now more interested in becoming an auditor due to his experience through a series of activities during the internship process.

Students' interest in becoming auditors after completing an experiential learning internship

Researchers also obtained results that the majority (eight) of the interviewees wanted to continue their profession and career as auditors, while the other 2 sources had no intention of continuing. EG said that after graduating, he plans to immediately open a business because he doesn't feel like working under someone else's control. *"This internship experience is enough to gain experience and how to work with other people. It's just that my passion is actually wanting to open my own business, so after graduating, I think I want to open my own business."* EG also said that the auditor profession is actually quite OK if chosen as a good career prospect, but he personally doesn't like it *"Yes, personally, if I was forced to choose a job with a career like this, I don't think auditing would be a bad choice. But because I'm there I dream of opening my own business, I'm not interested in being an auditor at the moment."* LI actually explained a different reason, LI felt that this wealth of experience made LI feel a little pressured towards the auditor profession. LI also said that he wanted to try another profession, namely in the field of taxation, which he had been interested in from the start. *"So far it's 50-50, because of what it is, being an auditor must be a lot of pressure having to meet deadlines, so I want to try another job, namely in the taxation sector."* Eight interviewees still showed interest in working as auditors. GT's interviewee stated that even though he received an internship that was unpleasant and disliked, he still wanted to become an auditor in a better workplace because auditing had become his passion since college, *"Audit has become my passion, despite the experience and knowledge Those who don't get it here are a few pols, that's all I can use as my experience to not work at this KAP. I will try to find another KAP that is much more appropriate, basically."*

The results of this research also conclude that Generation Z tends to choose jobs that are neither boring nor stressful, so that if there are things that are not fulfilled it can cause interest in that profession to decrease. Passion is also the main priority of Generation Z, if seen from the answers of EG and GT. Generation Z considers that passion is the key to success at work, if work is not in accordance with passion it will be difficult to work optimally. However, the auditor profession is a suitable profession for students who still want to find their passion, because the auditor profession is a profession with high diversity and creativity when looking at the various responses from previous sources. This passion is difficult to beat by anything, as

stated by GT, even though the job he got was quite disappointing, this passion beat his experience during the internship and even made GT's determination even greater in his desire for the auditor profession even though he wanted to go somewhere else. The results of this research state that the auditor profession can still be popular and relevant for generation Z. Some of the interviewees (eight interviewees) felt that the internship process was successful in increasing interest in the auditor profession, namely among AR speakers, because the profession is very fun and broad.

CONCLUSION

Theoretical learning tends to be less popular for Generation Z students because of their tendency to do practical learning. Learning methods are also increasingly developing, until the Experiential Learning learning method emerges which emphasizes that learning is not limited to just the classroom. Experiential Learning enables students to develop their competencies in more depth according to the desired method. The results of this research show that the motivation of the interviewees to take experiential learning in the form of an internship is driven by the desire to prepare for the world of work. This shows the meaning of experiential learning which can be very broad and not only practical learning, but can deepen the theoretical knowledge gained and be ready to go into the field using the knowledge that has been obtained.

This Experiential Learning program is also proven to be able to improve students' skills and abilities, both hard skills, knowledge and soft skills. Each interviewee said that the assignments received at work provided new insight and understanding of knowledge that he had not previously mastered. Understanding of accounting knowledge also develops rapidly in internships, and communication skills also increase because the auditor profession really needs this communication. So it can be said that Experiential Learning is very suitable and in line with the current needs of Generation Z, namely being able to gain more in-depth knowledge and being able to prepare for the increasingly tough world of work in this increasingly developing era. The results of this research also show that through experiential learning students are interested in working as auditors.

REFERENCE

- ACCA. (2020). Future ready: accounting careers in the 2020s. Association of Chartered Certified Accountants, 72.
- Ahmad, B., Dangi, MRM, Rahman, NHA, Noruddin@Nordin, NAA, & Azero, MA (2018). Does Accounting Internship Affect Students' Knowledge, Soft Skills and Personal Quality? *Advanced Science Letters*, 24(4), 2252–2256. <https://doi.org/10.1166/asl.2018.10928>
- Anjum, S. (2020). Impact of internship programs on professional and personal development of business students: a case study from Pakistan. *Future Business Journal*, 6(1), 1–13. <https://doi.org/10.1186/s43093-019-0007-3>
- Barnes & Noble College. (2016). Getting to know Gen Z: Exploring middle and high schoolers' expectations for higher education.
- Binder, J.F., Baguley, T., Crook, C., & Miller, F. (2015). The academic value of internships: Benefits across disciplines and student backgrounds. *Contemporary Educational Psychology*, 41(March), 73–82. <https://doi.org/10.1016/j.cedpsych.2014.12.001>
- Butler, M. G., Church, K. S., & Spencer, A. W. (2019). Do, reflect, think, apply: Experiential education in accounting. *Journal of Accounting Education*, 48, 12–21. <https://doi.org/10.1016/j.jaccedu.2019.05.001>
- Cheng, CKC, Chow, EYH, Lam, KCK, & Lee, JHY (2023). Participation in internship, professional competition and overseas exchange and accounting students' subsequent

- academic and job market performance. *The International Journal of Management Education*, 21(3), 100887. <https://doi.org/10.1016/j.ijme.2023.100887>
- Chiang, C., Wells, P. K., & Xu, G. (2021). How does experiential learning encourage active learning in auditing education? *Journal of Accounting Education*, 54, 100713. <https://doi.org/10.1016/j.jaccedu.2020.100713>
- Ellis, L. (2022). Why So Many Accountants Are Quitting. *The Wall Street Journal*. <https://www.wsj.com/articles/why-so-many-accountants-are-quitting-11672236016>
- Kolb, A.Y., & Kolb, D.A. (2017). *Experiential learning theory as a guide for experiential educators in higher education* (1st ed., Vol. 1). *Experiential Learning & Teaching in Higher Education*.
- Kolb, D. A. (1984). *Experiential Learning: Experience as The Source of Learning and Development*. Prentice Hall, Inc., 1984, 20–38. <https://doi.org/10.1016/B978-0-7506-7223-8.50017-4>
- Kotecha, A. (2019). Learning styles. *InnovAiT: Education and Inspiration for General Practice*, 12(5), 276–280. <https://doi.org/10.1177/1755738018814278>
- Mahapatra, G. P., Bhullar, N., & Gupta, P. (2022). Gen Z: An Emerging Phenomenon. *NHRD Network Journal*, 15(2), 246–256. <https://doi.org/10.1177/26314541221077137>
- Moore, D.T. (2010). Forms and issues in experiential learning. *New Directions for Teaching and Learning*, 2010(124), 3–13. <https://doi.org/10.1002/tl.415>
- Morris, T. H. (2020). Experiential learning—a systematic review and revision of Kolb's model. *Interactive Learning Environments*, 28(8), 1064–1077. <https://doi.org/10.1080/10494820.2019.1570279>
- Morrison, M. J. (2023). Attracting And Retaining Gen-Z Through Diversity And Inclusion. *Forbes*. <https://www.forbes.com/sites/forbesbusinesscouncil/2023/06/09/attracting-and-retaining-gen-z-through-diversity-and-inclusion/?sh=7c9593287b27>
- Mosca, J., & Curtis, K. P. (2019). New Approaches to Learning for Generation Z. *Journal of Business Diversity*, 19(3). <https://doi.org/10.33423/jbd.v19i3.2214>
- Noordende, S. van 't. (2022). Businesses need to step up, as millennials and gen z fundamentally change the employee-employer power dynamic - global survey of 35,000 workers. <https://www.randstad.com/press/2022/businesses-need-to-step-millennials-gen-z-fundamentally-change-employee-employer/>
- Peter Ayeni, Peter Ball, TB (2014). Experiential learning theory. In *The Electronic Library* (Vol. 34, Issue 1, pp. 109–137). <https://doi.org/10.1108/S2048-045820140000004004>
- Putri, A., & Amran, A. (2021). Employees' Work-Life Balance Reviewed From Work From Home Aspect During COVID-19 Pandemic. *International Journal of Management Science and Information Technology*, 1(1), 30. <https://doi.org/10.35870/ijmsit.v1i1.231>
- Seemiller, C., & Grace, M. (2017). Generation Z: Educating and Engaging the Next Generation of Students. *About Campus: Enriching the Student Learning Experience*, 22(3), 21–26. <https://doi.org/10.1002/abc.21293>
- Stenberg, R. J., & Zhang, L. F. (2014). *Perspectives of thinking, learning, and cognitive styles*. Routledge.
- Szymkowiak, A., Melović, B., Dabić, M., Jeganathan, K., & Kundi, G.S. (2021). Information technology and Gen Z: The role of teachers, the internet, and technology in the education of young people. *Technology in Society*, 65(January). <https://doi.org/10.1016/j.techsoc.2021.101565>
- Tetteh, L.A., Agyenim-Boateng, C., Kwarteng, A., Young, P., & Sunu, P. (2022). Utilizing the social cognitive career theory in understanding students' choices in selecting auditing as a career: evidence from Ghana. *Journal of Applied Accounting Research*, 23(3), 715–737. <https://doi.org/10.1108/JAAR-03-2021-0079>

- Thompson, M. N., Perez-Chavez, J., & Fetter, A. (2021). Internship Experiences Among College Students Attending an HBC: A Longitudinal Grounded Theory Exploration. *Journal of Career Assessment*, 29(4), 589–607. <https://doi.org/10.1177/1069072721992758>
- Van den Bergh, J., De Pelsmacker, P., & Worsley, B. (2023). Beyond labels: segmenting the Gen Z market for more effective marketing. *Young Consumers*, September. <https://doi.org/10.1108/YC-03-2023-1707>
- Winoto, CO, & Harindahyani, S. (2021). The Effect of Auditor's Work Stress on Audit Quality Listed in Indonesian Companies. *Journal of Economics, Business, & Accountancy Ventures*, 23(3), 361–374. <https://doi.org/10.14414/jebav.v23i3.2416>
- Hariyani, D. (2019). Membangun Profesi Akuntan Publik Kelas Dunia. Pusat Pembinaan Profesi Keuangan. <https://pppk.kemenkeu.go.id/in/post/membangun-profesi-akuntan-publik-kelas-dunia>