The Influence of Experiential Learning and the Accounting Skills Development of BSAIS Students at Laguna University

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Abstract- ***This paper investigates and analyzes the influence of experiential learning on the development of accounting skills among students pursuing a Bachelor of Science in Accounting Information Systems (BSAIS) at Laguna University. Specifically this study aimed to determine the level of student's engagement in the following experiential learning activities: case study analysis, mock financial statements, computer use, and internships. Likewise, it assessed the technical proficiency, critical thinking skills and problem-solving skills. Then, finally determine the significant engagement in experiential learning activities and the accounting skills of BSAIS Students at Laguna University. On the other hand, strategic approach was devised for competency development of BSAIS students. Quantitative descriptive correlational research method was utilized in this study. Self-made survey questionnaire was used in gathering data from the 4th year BSAIS students during the academic year 2023-2024. Results of the study showed that the BSAIS students at Laguna University are highly engaged in the following experiential learning activities: internships, case study analysis, computer use and mock financial statements. Findings also depicted that the accounting skills of the BSAIS students improved through experiential learning activities injected in the teaching-learning process. Finally, the study finds that as student's engagement level increases, the skills development also increases and when the students development level decreases the skills development also decreases. The implication of this study underscored the significance of experiential learning activities for fourth-year BSAIS students. This implied that experiential learning can enhance students' practical skills, critical thinking, and problem-solving abilities, ultimately better preparing them for the challenges they may face in their future careers.***

Indexed Terms- ***Experiential Learning, Accounting Skills Development, Accounting Information System***

I. INTRODUCTION

Accounting Information System (AIS) is a program that combines accounting knowledge with technological understanding to manage industry-specific computer software, networks, and security. It develops students' understanding of the complexities of the accounting profession and the technologies that keep businesses running.

Experiential learning, defined by David Kolb, is a method of education that integrates theoretical knowledge with practical work experience, bridging the gap between academia and professional practice. Experiential learning is a crucial method in accounting education, combining accounting knowledge with technological understanding to manage industry-specific computer software, networks, and security. It helps students understand the complexities of the accounting profession and develop critical skills for professional success. It can be divided into structured curriculum activities and experiences outside the classroom, such as field trips, internships, or practical work in fields like accounting.

This study aims to create a meaningful educational program for BSAIS students at Laguna University,

focusing on the influence of experiential learning on the accounting skills development of BSAIS students. The research will offer practical insights to accounting educators on effective learning methods and tools that foster students' accounting skills, as well as a critical evaluation of Kolb's Experiential Learning Theory.

II. THEORETICAL BACKGROUND

The theory utilized in this study is Kolb's Experiential Learning Theory or ELT. Kolb's theory of experiential learning is widely acknowledged as a learning theory that underpins the fundamental aspects of active learning. It provides a solid theoretical foundation for understanding independent learning, practical experience-based learning, work-based learning, and problembased learning. This theory has a wide range of applications, including assisting students in selfrealization, fostering reflective teaching practices among educators, identifying students' preferred learning styles, and developing essential skills for teachers (Kurt, 2022).

The study incorporates the four key stages of Kolb's model: concrete experience, reflective observation, abstract conceptualization, and active experimentation. In the realm of concrete experience, students engage directly with real or simulated financial scenarios through case study analysis and mock financial statements. After these experiences, internships offer a setting for reflective observation, where students examine and consider their real-world interactions and learn important lessons. The inclusion of computer use in the curriculum encourages students to connect their experiences to theoretical frameworks, signaling a move toward abstract conceptualization. This stage is critical for the development of technical skills and critical thinking abilities. The research culminates in active experimentation, as seen in internships and problem-solving activities. Using Kolb's ELT as the theoretical foundation guarantees a comprehensive and cyclical learning process that takes into account a variety of learning preferences and makes it easier to integrate theory and practice. Kolb's model's adaptability is invaluable in providing a structured yet flexible approach to the dynamic and multifaceted nature of experiential learning in the field of finance.

However, Constructivist Learning Theory is also used as a framework. Constructivist Learning Theory is a learning theory that stresses the active role of learners in developing their own understanding. Learning is a process in which learners actively engage with new information, reflect on their experiences, and integrate new knowledge into their current mental schemas, according to this notion. Learners are encouraged to generate meaning and make connections between new and existing knowledge rather than merely consuming information passively (Hein, 2023).

Instructors can construct learning experiences that increase active engagement, critical thinking, and problem-solving abilities by using the Constructivist Learning Theory approach in this research. This method encourages students to examine real-world problems, interact with others, and reflect on their experiences in order to develop knowledge that is relevant and beneficial to them. It assists students in developing a deeper understanding of the subject matter as well as improving their ability to apply their knowledge and abilities in real-world situations (Educational Technology, n.d.).

Implementing this theory allows BSAIS students at Laguna University to benefit from an educational environment that fosters active and meaningful learning experiences, which are essential for success in the BSAIS field. Students can become competent professionals who can use critical thinking, problem-solving, and collaboration to gain a deeper understanding of complex concepts and transfer their knowledge into real-world contexts by engaging in experiential learning activities within the Constructivist Learning Theory framework.

Overall, Kolb's Experiential Learning Theory is a well-known theory that promotes active learning, and it may be used as a framework to study how students learn through experience in Laguna University's BSAIS program. On the other hand, Constructivist Learning Theory fosters student active engagement, critical thinking, and problem-solving. Combining experiential learning activities with the ideas of Constructivist Learning Theory creates an educational environment that encourages active and meaningful learning experiences for Laguna University's BSAIS students.

III. RESEARCH QUESTION OR RESEARCH HYPOTHESIS OR PROBLEM STATEMENT

It specifically tackled to determine the level of student's participation in the following experiential learning activities: a.) case study analysis, b.) mock financial statements, c.) computer use, and d.) internships. Likewise, it assessed the a.) technical proficiency, b.) critical thinking skills and c.) problem-solving skills. Then, finally determine the significant engagement in experiential learning activities and the accounting skills of BSAIS Students at Laguna University. On the other hand, strategic approach was devised for competency development of BSAIS students.

IV. DATA AND METHODS

Quantitative descriptive research design was utilized in this study to determine the influence of student's engagement in the experiential learning activities and the accounting skills development of BSAIS students at Laguna University. The data is gathered in numerical format, and analyzed in a quantitative way using statistical tools. One hundred fifteen (115) respondents were chosen randomly to accomplish the survey questionnaires.

V. RESULTS

Table 1 shows the summary of the mean results on the extent of participation in the experiential learning activities.

Table 1. Summary of the Mean Results

	Weighted Mean	Verbal Interpretation
Case Study Analysis	3.26	Very Great Extent
Mock Financial Statements	3.11	Great Extent
Computer Use	3.19	Great Extent
Internships	3.70	Very Great Extent

Legend: 3.26-4.00: Very Great Extent/Highly Developed
2.51-3.25: Great Extent/Developed
1.76-2.50: Moderately Extent/Moderately Developed
1.00-1.75: Very Low Extent/Not Developed
Source: Authors

In terms of case study analysis, respondents claimed to a Very Great Extent that they participated in this experiential learning activity. The case study analysis helped student in understanding the complexity of accounting principle received a mean rating of 3.25 (with standard deviation of 0.63), interpreted as great extent. The problem-solving skill in accounting having improved received a mean rating of 3.19 (sd of 0.65), interpreted as great extent. The understanding of accounting concepts getting improved received a mean rating of 3.23 (sd of 0.62), interpreted as great extent. The case study being helpful in developing greater levels of abstraction received a mean rating of 3.30 (sd of 0.63), interpreted as very great extent. The increase in ability to apply theory in examining practice receive a mean rating of 3.33 (sd of 0.60), interpreted as very great extent. Overall, the mean level of students participation in the aspect of case study analysis received a mean rating of 3.26 (standard deviation of 0.63), interpreted as very great extent. The standard deviation of less than 1 signifies harmony in the responses of the participants.

The results revealed that a vast majority of respondents significantly enhanced their accounting skills by involving themselves in case study analysis, attested by a notably high mean rating interpreted as very great extent. Such practical application of analyzing case studies promoted practical accounting application, learning by doing, analytical skills development, and collaborative learning in the context of real-world scenarios, which were imperative factors for accounting proficiency. Through financial data analysis and team-based problem-solving, students could apply their knowledge of accounting to tackle complex challenges, thereby developing crucial critical thinking skills that were vital for success in the accounting field.

The finding is justified by Aman et al., (2018), who claimed that case studies enabled students to have practical learning experiences and were frequently employed by educators for this purpose. By applying theoretical knowledge to actual situations, students developed problem-solving skills. In classrooms,

teachers utilized case studies as real-life samples to help students understand concepts in different learning environments. Besides, the case method significantly enhanced critical thinking and academic success.

In terms of mock financial statements, enhancing understanding by working on mock financial statements received a mean rating of 2.97 (with standard deviation of 0.61), interpreted as great extent. Mock financial statements being an effective method in connecting theoretical financial knowledge with real-world applications received a mean rating of 3.20 (sd of 0.66), interpreted as great extent. Confidence in conducting financial analysis being reinforced received a mean rating of 3.07 (sd of 0.60), interpreted as great extent. Understanding of financial statement analysis and interpretation being deepened received a mean rating of 3.15 (sd of 0.65), interpreted as very great extent. Analytical thinking being challenged by mock financial statements receive a mean rating of 3.18 (sd of 0.64), interpreted as very great extent. Overall, the mean level of students' engagement in the aspect of mock financial statements received a mean rating of 3.11 (standard deviation of 0.63), interpreted as great extent. The standard deviation of less than 1 signifies harmony in the responses of the participants.

The respondents assessed their involvement with mock financial statements as Great Extent. This was primarily due to their status as BSAIS students, who already possessed knowledge and understanding of mock financial statements as part of their curriculum. The introductory year of college education included lessons on mock financial statements, which were particularly pertinent for accounting information system students. This coursework extended throughout their four years of study, encompassing various aspects of mock financial statements.

The finding is supported by the study conducted by Cheng and Hart (2018) which explores students' perceptions of using a workbook in the context of accounting subjects, specifically in an intermediate financial accounting course. The workbook exercises, which include tasks such as working with mock financial statements, aim to reinforce knowledge and competencies acquired in prior accounting courses while also fostering their development where necessary. The results of the survey indicate that more than 70% of the students found the workbook to be very helpful for their educational experience. Using these workbook activities helped them become more competent, confident, and aware of their personal strengths and weaknesses. Furthermore, students discovered that learning from their errors throughout these activities was beneficial. The findings of this study provide support for the effectiveness of using workbooks in accounting education.

On the other hand, the weighted mean rating of 3.19 for the usage of computers and spreadsheet models showed the improve students' cognition, algorithmic thinking skills, the relevance, and spreadsheet-modelling abilities. The interpretation showed the relevance and connections between expectations and the actual survey. It proved that there was a positive impact of computer use in preparing students for real-world applications, reinforcing the idea that hands-on experiences and computer use contributed to greater engagement and skill development. Furthermore, school activities, subjects related to Accounting Information Systems (AIS), selflearning through online resources or books, and learning from professionals could be sources of achieving an 'engage' rating in computer use. Meanwhile, the analysis regarding computer use engagement revealed a notably high standard deviation. This indicates a significant dispersion in the levels of computer usage among students. One plausible explanation for this disparity is that some students do not have access to personal computers. This difference in computer access most likely contributed to the observed variation in engagement levels, highlighting a potential gap in students' computer usage experiences.

Improving confidence in using accounting software received a mean rating of 3.25 (with standard deviation of 0.71), interpreted as great extent. Being confidence in the ability to make informed financial decisions received a mean rating of 3.10 (sd of 0.71), interpreted as great extent. Improving the ability to analyze and interpret financial data received a mean rating of 3.23 (sd of 0.68), interpreted as great extent. Deepening the understanding of risk assessment and management in accounting received a mean rating of 3.20 (sd of 0.70), interpreted as very great extent. Having enhanced ability to apply theoretical knowledge to practical accounting scenarios receive a

mean rating of 3.17 (sd of 0.75), interpreted as very great extent. Overall, the mean level of students' engagement in the aspect of computer use received a mean rating of 3.19 (standard deviation of 0.71), interpreted as great extent. The standard deviation of less than 1 signifies harmony in the responses of the participants.

The finding is supported by the study of Fatima et al. (2023), who showed that there was a positive impact of computer use in preparing students for real-world applications. The interpretation of the study's results demonstrated the relevance and connections between expectations and the actual survey, resulting in an 'engage' rate. This indicates that students were actively great extent in the computerized accounting practices and found them to be relevant and useful for preparing them for real-world applications. The study's findings reinforce the idea that hands-on experiences and computer use contribute to greater engagement and skill development in accounting education.

Moreover, in terms of internships, acquiring knowledge from the duties being performed during internship received a mean rating of 3.76 (with standard deviation of 0.54), interpreted as very great extent. Expanding critical thinking through internship experiences received a mean rating of 3.73 (sd of 0.50), interpreted as very great extent. Internship experience helping students to related the theories learned in the classroom received a mean rating of 3.64 (sd of 0.56), interpreted as very great extent. Enhancing ability to communicate and collaborate with professionals received a mean rating of 3.70 (sd of 0.56), interpreted as very great extent. Having the ability to work independently on complex accounting tasks receive a mean rating of 3.66 (sd of 0.61), interpreted as very great extent. Overall, the mean level of students' engagement in the aspect of internships received a mean rating of 3.70 (standard deviation of 0.55), interpreted as very great extent. The standard deviation of less than 1 signifies harmony in the responses of the participants.

The findings demonstrated the relationship between the extents of student's participation in internship. It showed that student's participation in internship program of the university to a Very Great Extent. The ability and knowledge they had were determined by their effectiveness in practical hands-on experience and willingness to practice and learn more. Respondents applied what they had learned in the classroom to accounting applications, which made their learning more effective. They learned more from working-field experience, which also helped them develop important skills like critical thinking, problem-solving, communication skills, and the ability to work independently on complex tasks. The respondents also appreciated real-world learning experiences as well as the exchange of knowledge and ideas between students and employers, which helped bridge the gap between what they learned in school and how it was used in the real world. With determination and confidence, their experiences enhanced their knowledge, skills, and exposure to the industry. This made them more competitive, helped them build valuable connections, and increased their employability.

Additionally, according to Thompson et al. (2021), internships play a significant role in fostering the development of students' skills, as demonstrated by various studies. The article emphasizes the practical experience and hands-on exposure that internships provide, enabling students to acquire relevant skills for their future careers. The study's results showed a positive relationship between expected and actual outcomes, with the findings demonstrating that internships led to 'Very Great Extent' participation of students. This highlights the importance of practical, handson experience in developing students' abilities and knowledge, which are crucial for their future careers. The study's findings reinforce the idea that internships are instrumental in fostering the development of students' skills.

Table 2 shows the summary of the extent of BSAIS student's accounting skills development.

Table 2. Summary of the Mean Results

	Weighted Mean	Verbal Interpretation
Technical Proficiency	2.84	Developed
Critical Thinking Skills	3.06	Developed

Problem-Solving Skills	3.28	Highly Developed

Legend: 3.26-4.00: Very Great Extent/Highly Developed
2.51-3.25: Great Extent/Developed
1.76-2.50: Moderately Extent/Moderately Developed
1.00-1.75: Very Low Extent/Not Developed
Source: Authors

In terms of technical proficiency, being proficient in using accounting software received a mean rating of 2.53 (standard deviation of 0.82), interpreted as developed. Being able to apply various accounting methods received a mean rating of 2.83 (sd of 0.79), interpreted as developed. Having a strong understanding of database management systems received a mean rating of 2.76 (sd of 0.72), interpreted as developed. Having actively worked on enhancing technical skills received a mean rating of 3.07 (sd of 0.77), interpreted as developed. Having successfully completed advanced technical projects or assignments received a mean rating of 3.02 (sd of 0.74), interpreted as developed. Overall, the mean level of technical proficiency development obtained a mean rating of 2.84 (standard deviation of 0.77), interpreted as developed. The standard deviation of less than 1 signifies a homogenous response from the participants, that is, harmony or unity in their responses.

The 'developed' mean rating for technical proficiency development in the questionnaire results indicated that the majority of respondents experienced significant improvement in their technical skills. This improvement was likely a result of the impact of experiential learning, emphasizing the effectiveness of hands-on practice and real-world application in enhancing their proficiency. It underscored the positive influence of the study's approach on skill development among participants.

This finding is supported by Fuglister et al. (2019), who illuminated the effectiveness of openended cases in fostering experiential learning, which mirrored the positive impact of hands-on problem-solving and real-world application on skill development, as observed. In summary, these studies collectively validated the importance of experiential learning in boosting technical proficiency and its broader relevance, consistent with the research's findings.

In terms of critical thinking skills, presenting ideas in a clear and concise manner received a mean rating of 3.17 (standard deviation of 0.64), interpreted as developed. Being confident in the ability to critically analyze accounting concepts and theories received a mean rating of 3.13 (sd of 0.63), interpreted as developed. Being capable of evaluating accounting concepts received a mean rating of 2.99 (sd of 0.67), interpreted as developed. Being proficient at making sound judgments received a mean rating of 2.99 (sd of 0.64), interpreted as developed. Being capable of applying accounting principles to solve real-world financial problems received a mean rating of 3.01 (sd of 0.66), interpreted as developed. Overall, the mean level of critical thinking skills development obtained a mean rating of 3.06 (standard deviation of 0.65), interpreted as developed. The standard deviation of less than 1 signifies a homogenous response from the participants, that is, harmony or unity in their responses .The weighted mean rating of 3.06 for critical thinking skills development was supported by existing literature in the field of accounting education. The accounting profession increasingly demanded more than just technical expertise from graduates.

Pamungkas (2020) revealed that experiential learning methods, such as internships and realworld projects, have been recognized as instrumental in fostering critical thinking skills among accounting students. These practical experiences enable the application of theoretical knowledge in authentic settings, prompting students to think critically, tackle problems, and make informed decisions within real-world scenarios. The convergence of these study results with the literature underscores the effectiveness of experiential learning approaches in cultivating a well-rounded development of critical thinking skills among accounting students.

This alignment between the study's findings and the expectations set forth in accounting education literature underscored the importance of educational approaches that prioritized not only technical knowledge but also the cultivation of critical thinking skills to prepare students for the complex and dynamic challenges of the accounting profession. The multifaceted reasons behind the developed mean

rating could include effective teaching methods, curriculum design, and the students' personal dedication to improving their critical thinking abilities. This harmonious response from participants suggested that the educational approach in the study positively influenced their critical thinking development.

Lastly, in terms of problem-solving skills, being able to apply skills learned received a mean rating of 3.52 (standard deviation of 0.58), interpreted as highly developed. Being able to be critical and reflective in thinking received a mean rating of 3.38 (sd of 0.60), interpreted as highly developed. Being skilled at utilizing technology and tools received a mean rating of 3.11 (sd of 0.66), interpreted as developed. Being confident in the ability to analyze problems received a mean rating of 3.29 (sd of 0.59), interpreted as highly developed. Developing unique solutions to problems that at first seemed difficult received a mean rating of 3.10 (sd of 0.69), interpreted as developed. Overall, the mean level of problem- solving skills development obtained a mean rating of 3.28 (standard deviation of 0.62), interpreted as highly developed. The standard deviation of less than 1 signifies a homogenous response from the participants, that is, harmony or unity in their responses.

The interpretation of 'Highly Developed' suggests that the students may have received effective instruction, guidance, and opportunities to practice and enhance their problem-solving skills, which likely contributed to the positive ratings. The results indicated that the combination of traditional instruction and experiential learning was an effective approach to fostering highly developed problem-solving skills among students.

The high mean ratings for problem-solving skills development observed in the study aligned well with the findings of Danaher (2022). Their research indicated that implementing experiential learning activities, such as case studies and simulations, in an accounting capstone course led to improvements in students' problem-solving skills and their ability to apply accounting concepts to real-world situations. This suggested that the participants might have experienced similar benefits from experiential learning or practical application of skills.

Additionally, it was justified by Rahman (2019), that 21st Century skills go beyond academic subject mastery and emphasizes skill-based learning outcomes, with problem-solving being the most crucial ability demanded by society. Developing students' problem-solving skills and integrating them into teaching practices can enhance their comprehension and prepare them for future challenges.

Table 3 shows the Relationship of Students' Participation to Accounting Skills Development.

Table 3. Relationship of Students' Engagement to Skills Development

Students' Engagement / Skills Development	Case Study Analysis	Mock Financial Statements	Computer Use	Internships
Technical Proficiency	r-value = 0.4389	r-value = 0.3931	r-value = 0.6239	r-value = 0.2197
	r-crit = 0.1785	r-crit = 0.1785	r-crit = 0.1785	r-crit = 0.1785
	P-value = 0.0000	P-value = 0.0001	P-value = 0.0000	P-value = 0.0193
	Decision = Significant	Decision = Significant	Decision = Significant	Decision = Significant
Critical Thinking Skills	r-value = 0.3857	r-value = 0.5259	r-value = 0.4906	r-value = 0.2329

	r-crit = 0.1785	r-crit = 0.1785	r-crit = 0.1785	r-crit = 0.1785
	P-value = 0.0002	P-value = 0.0000	P-value = 0.0000	P-value = 0.0123
	Decision = Significant	Decision = Significant	Decision = Significant	Decision = Significant
Problem Solving Skills	r-value = 0.3821	r-value = 0.3997	r-value = 0.4620	r-value = 0.3487
	r-crit = 0.1785	r-crit = 0.1785	r-crit = 0.1785	r-crit = 0.1785
	P-value = 0.0003	P-value = 0.0000	P-value = 0.0000	P-value = 0.0001
	Decision = Significant	Decision = Significant	Decision = Significant	Decision = Significant

alpha = 0.05
Source: Authors

It can be seen that all computed R-values are greater than the r-critical value (0.1785), signifying that there is a significant relationship between the two variables, specifically, the four indicators of students' development and the three indicators of skills development. This is supported by the P-values which are all lower than the alpha value (0.05). With 95% level of confidence, it can be said that there is enough evidence to claim that students' engagement is significantly correlated with skills development. This relationship is observed to be in a positive fashion, that is, as students' engagement level increases, the skills development also increases, and when the students' development level decreases, the skills development also decreases.

The result suggested a strong and significant correlation between students' engagement level and skills development. It was justified in a similar study by Gittings et al. (2020), where it was revealed that experiential learning activities (ELA) in accounting university education are instrumental in fostering a wide range of skills essential for students' success. The study emphasizes the various advantages of ELAs, with a focus on improving student attitude and satisfaction, building technical knowledge and comprehension, and enabling the real-world application of theoretical concepts. Importantly, Gittings' findings support the importance of experiential learning for fostering transferable skills, real-world awareness, employment opportunities, and engagement. This supports the claim that ELAs greatly enhance the development of skills such as technical proficiency, critical thinking, and problem-solving skills necessary for success in the accounting industry.

It was also supported by Kong (2021), who discovered a significant and positive relationship between students' participation in experiential learning activities and their skill development in various fields, specifically in accounting. These findings aligned with theoretical frameworks based on Constructivist Learning Theory and David A. Kolb's Experiential Learning Theory. Kolb's theory suggested that learning involved a cyclical process with four stages: concrete experience, reflective observation, abstract conceptualization, and active experimentation. Experiential learning activities, such as case study analysis, mock financial statements, simulations, group projects, and internships, allowed learners to engage in all four stages of the learning process while fostering critical thinking, problem-solving, and skill development.

Overall, engaging in experiential learning allowed students to apply their knowledge, think critically, reflect on and learn from their experiences, and experiment with new ideas. These opportunities increased their participation in the learning process as well as their motivation to learn. The findings of the

cited studies supported this by indicating that student engagement in experiential learning activities positively affected skill development in a variety of fields, like accounting, such as technical proficiency, critical thinking, problem-solving, communication, teamwork, and analytical thinking.

Table 4 shows the strategic approach devised for competency development of BSAIS students.

Key Areas	Activities	Objectives	Person involved	Success indicators
Computer Laboratory Sessions for Accounting and AIS Subjects	• Schedule separate computer laboratory sessions for accounting and AIS subjects. • Provide hands-on exercises using accounting software during these sessions.	• Deepen students' conceptual understanding through practical application. • Familiarize students with accounting information system tools.	Academic coordinators and subject-specific professors	• Regular attendance and participation in scheduled computer laboratory sessions. • Positive student feedback on the value of laboratory sessions.
Experiential Learning Integration	• Incorporate traditional and digital projects into the curriculum. • Emphasize real-world applications of theoretical knowledge.	• Provide students with practical exposure to accounting scenarios. • Improve accounting skills through experiential learning.	Professors and curriculum development team	• Successful implementation of the modified curriculum with a balanced mix of traditional and digital exercises. • Increased student participation in experiential projects.
Technology-focused projects for BSAIS Students	• Integrate technology-focused projects using advanced Excel for BSAIS students. • Encourage the creation of an accounting information system	• Provide practical experience in applying their accounting and AIS knowledge in a real-world setting. • Meet competency development needs of BSAIS students.	BSAIS program coordinators and professors	• Establish regular assessments and feedback mechanisms. • Collect data on student performance, engagement, and satisfaction. • Periodic reviews by faculty and external experts to ensure alignment with industry standards.
Seminars on Emerging Trends in Accounting Technology	• Organize seminars on emerging trends in accounting technology. • Invite industry experts to share insights and advancements.	• Keep students and faculty updated on the latest trends in accounting technology. • Provide exposure to real-world applications and industry practices.	Seminar organizers, faculty members, and guest speakers.	• High attendance and active participation in seminars. • Positive feedback on the relevance and applicability of seminar topics.

Source: Authors

CONCLUSION

This research study provides practical insights to accounting educators on effective learning methods and tools that foster BSAIS students' accounting skills. The findings from this study shed light on how experiential learning facilitates students in comprehending subject matter and developing accounting skills, essential for an accounting information systems degree program.

1. The BSAIS students at Laguna University are actively involved in the experiential learning activities. From the findings that BSAIS students are highly engaged in these experiential learning activities, the researchers have factually learned that these are being utilized with internships found to have the highest engagement, followed by case study analysis, computer use, and mock financial statements.
2. The BSAIS students at Laguna University perceived significant development in their accounting skills. The findings showed that problem-solving skills improved the most, followed by critical thinking skills, with technical proficiency showing the least improvement.
3. There is sufficient evidence to support the claim that there is a significant relationship between student participation in experiential learning activities and their perceived development of accounting skills. The findings revealed that as students' engagement level increases, the skills development also increases, and when the students' engagement level decreases, the skills development also decreases.
4. That a strategic approach to addressing the competency development needs of Laguna University's BSAIS students goes beyond traditional educational efforts, employing a comprehensive, data-informed strategy. This strategy combines hands-on exercises, technology-focused projects, and dedicated laboratory sessions. The plan, which involves academic coordinators, professors, and industry experts, reflects the interdisciplinary nature of the research, establishing an immersive educational environment. This strategic initiative aims to increase the impact of experiential learning by guiding Laguna University in effectively highlighting diverse opportunities within the BSAIS program during promotional efforts.

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