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TRANSFORMATION OF STUDENTS PARADIGM TOWARD RESEARCH THROUGH EXPERIENTIAL LEARNING BASED ENTREPRENEURSHIP ACCOUNTING EDUCATION

Gde Deny Larasdiputra¹ Dr. Ni Putu Riski Martini²

^{1,2}Universitas Warmadewa, Indonesia

Corresponding author: Gde Deny Larasdiputra¹

E-mail: denylarasdiputra@gmail.com

Abstract:

The purpose of this study is to explore the paradigm shift among students toward research through experiential learning in entrepreneurship accounting based on MSME practical experience. Students often perceive research or theses as rigid administrative obligations that are detached from the realities of everyday life. Using a qualitative approach with an exploratory-reflective design, this study positions Poison Coffee Shop MSME as a living laboratory for accounting students throughout one academic semester. Data were collected through semi-structured reflective interviews, limited participant observation, and students' written reflection journals, which were subsequently analyzed using thematic analysis. The results show that students' direct involvement in the operational and managerial dynamics of the MSME successfully deconstructed the myth of academic research. Students experienced a shift in paradigm by interpreting the processes of investigation, financial data analysis, and reflection as essential life skills (living research). This learning model not only bridges theory and practice but also makes a significant contribution to the achievement of SDG 4 (Quality Education) through reflective pedagogical innovation and SDG 8 (Decent Work and Economic Growth) through the development of an analytical and sustainable entrepreneurial orientation.

Keywords: Entrepreneurship Accounting, Experiential Learning, SDG 4, SDG 8.

INTRODUCTION

Higher accounting education in the modern era faces massive demands for transformation, in which academic institutions no longer function merely as places for the transfer of theoretical knowledge, but also as incubators for developing critical, reflective, and adaptive mindsets among students (Hasan et al., 2024; Larasdiputra, 2023). A fundamental element underlying the development of such mindsets is research activity. However, an empirical irony is often found in the current landscape of higher education: students tend to perceive research, particularly thesis or final project writing, as a rigid administrative obligation burdened by bureaucratic requirements (Larasdiputra, 2022; Odei & Novak, 2023), and isolated from the realities of everyday life. Consequently, the essence of research as a means of discovering truth and solving problems shifts into merely an administrative requirement for graduation.

Various previous studies (Larasdiputra, 2022; Muñoz et al., 2023; Odei & Novak, 2023) confirm that the failure of educational institutions to develop students' reflective attitudes toward research is not solely caused by low intellectual capacity, but also by learning experiences that lack contextual relevance and limited student involvement in empirical research ecosystems. Learning that is entirely classroom-centered and relies on conventional methods tends to narrow the meaning of learning, reduce enthusiasm, and create a wide gap between the academic and practical worlds. This phenomenon has prompted an urgent need to redesign learning models capable of revitalizing the meaning of research through learning experiences that directly engage with the socio-economic realities of society (Rapina et al., 2023; Tu & Akhter, 2023).



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In the context of entrepreneurship accounting, research processes such as curiosity, systematic observation, experimentation, performance evaluation, and decision-making have actually taken place naturally within the dynamics of the daily business activities of micro-entrepreneurs (Bu, 2023; Kusumojanto et al., 2021). Business actors continuously conduct analyses to maintain the sustainability of their businesses. Unfortunately, these natural practices are rarely consciously integrated into the classroom environment of higher education. Therefore, the utilization of Micro, Small, and Medium Enterprises (MSMEs) as alternative learning spaces or living laboratories offers a strategic solution.

Through an experiential learning approach, students can be directly immersed in the real MSME ecosystem, in this case through a case study at Poison Coffee Shop, to experience firsthand the processes of observation, financial data analysis, reflection, and solution formulation. This study not only aims to help address the managerial problems of the partner, but more deeply explores how such practical experiences can trigger a shift in students' paradigms toward research (Larasdiputra & Mardika, 2025).

The novelty of this study lies in shifting the focus from measuring quantitative learning outcomes toward a qualitative exploration of the transformation of students' cognitive awareness, by positioning entrepreneurship accounting practices as a living research medium (Hunter et al., 2019; Lim, 2024). Substantively, this study also strengthens the contribution of educational institutions to the achievement of the Sustainable Development Goals (SDGs), particularly SDG 4 (Quality Education) through innovations in reflective and contextual learning methods, and SDG 8 (Decent Work and Economic Growth) through the development of students' analytical competencies and sustainable entrepreneurial orientation (Larasdiputra, 2025).

METHODS

Research Approach and Design. This study employs a qualitative approach with an exploratory-reflective design (Hunter et al., 2019; Lim, 2024). A qualitative approach was selected because the essence of this research does not focus on quantitative measurement or testing relationships between variables, but rather on deeply exploring the processes, meanings, and learning experiences of students in perceiving research as a life skill. The exploratory-reflective design enables researchers to explore the phenomenon of changes in students' paradigms while reflecting on the cognitive processes that occur as they participate in experiential learning in the field.

Research Setting and Site Selection. This study was conducted throughout one full academic semester. Poison Coffee Shop MSME, located in Denpasar City, was selected as the primary research site and positioned as a living laboratory. The selection of this site was based on the consideration that the coffee shop represents a real business context in which processes of investigation, operational observation, financial analysis, and managerial decision-making naturally take place as part of daily activities. In addition, the site has strategic continuity with a previous community service program, thereby providing contextual depth for the research team.

Research Subjects. The research subjects were accounting students who were enrolled in and attending the entrepreneurship accounting course. The subjects were selected purposively, with the main criterion being that students actively participated in the entire series of learning activities and field-based program interventions throughout one semester. Within this methodological framework, students were positioned actively as learners as well as reflective participants, rather

than as interns or operational workers. Therefore, their involvement was entirely directed toward critical observation, analytical discussion, and academic reflection.

Data Collection Techniques. To obtain rich, credible, and in-depth data, this study applied data source triangulation through three main techniques:

Semi-Structured Reflective Interviews: In-depth interviews were conducted with students to explore changes in their perceptions of research before, during, and after participating in practice-based learning at the MSME. **Limited Participant Observation:** The researchers and students directly observed the dynamics of business management, transaction recording, and financial problem-solving processes at Poison Coffee Shop. **Written Reflection (Student Journals):** Students were required to write periodic reflection journals documenting their thought processes, cognitive challenges, and understanding of the relationship between accounting concepts and research logic.

Data Analysis. The collected qualitative data were analyzed using thematic analysis. The stages of analysis included initial coding of interview transcripts and reflection journals, grouping codes into categories of central themes (theme development), and deriving deeper meanings related to patterns of changes in students' ways of thinking (Hunter et al., 2019; Lim, 2024). The analysis process was conducted iteratively and reflectively to ensure the validity of data interpretation, which was further strengthened through data validation using source triangulation and member checking with the informants.

RESULT AND DISCUSSION

Deconstructing the Myth of Academic Research: From an Administrative Burden to a Life Skill. The main findings of this study reveal a significant shift of paradigm among students after participating in experiential learning-based entrepreneurship accounting at Poison Coffee Shop. During the initial phase of the course, most students reflected that research or thesis writing was perceived as a rigid administrative obligation, burdened by theoretical challenges, and isolated from the realities of everyday life. This view is consistent with previous findings (Hasan et al., 2024; Kusumojanto et al., 2021; Rapina et al., 2023), which state that students often experience psychological barriers in perceiving research due to its overly bureaucratic approach. However, through the implementation of experiential learning in the field, a fundamental mental deconstruction occurred. When directly confronted with the operational dynamics of the coffee shop, such as identifying cash discrepancies, analyzing fluctuations in raw material costs, and formulating solutions to financial recording problems, students began to realize that the scientific process is not abstract. They discovered that curiosity, systematic observation, data testing, and evaluative conclusions had actually been taking place naturally within the dynamics of everyday business activities. Research was successfully transformed from merely an administrative document into an applicable life skill (living research) (Larasdiputra, 2025).

Integration of Accounting Theory and Business Practice Realities. Experiential learning in this MSME demonstrates that entrepreneurship accounting should not be taught merely as a rigid set of numerical recording techniques in the classroom. The results of reflective interviews and student journals indicate that direct involvement in the field strengthened students' learning capacity and confidence in bridging theoretical knowledge with actual behavior (Muñoz et al., 2023; Zhao et al., 2022). Students learned to view financial statements not as the end of a recording process, but as strategic instruments for business decision-making. When accompanying or observing financial management at Poison Coffee Shop, a process of critical reflection developed organically. Students began to understand the logic behind fluctuations in profit and loss and how cost efficiency is



maintained by business owners. This confirms that contextualized learning experiences can stimulate higher-order analytical abilities that are rarely achieved through conventional lecture-based methods.

Relevance of the Findings to the Achievement of SDG 4 and SDG 8. The cognitive transformation and paradigm shift among students have broad implications for achieving the targets of the Sustainable Development Goals (SDGs). Contribution to SDG 4 (Quality Education): This study demonstrates that higher education institutions can create alternative learning ecosystems that are inclusive, contextual, and reflective. Learning is no longer centered on one-way knowledge transfer, but instead develops critical thinking and a culture of lifelong learning among students. Contribution to SDG 8 (Decent Work and Economic Growth): Involvement in the MSME environment equips students with a deeper understanding of workplace dynamics, microeconomic resilience, and an adaptive entrepreneurial orientation. The analytical competencies and awareness of financial management acquired throughout the program constitute essential capital for producing globally competitive graduates while simultaneously supporting local economic growth.

CONCLUSION

This study concludes that experiential learning through direct practical experience in the MSME Poison Coffee Shop was effective in triggering a paradigm shift among students toward research. Through direct engagement with the operational and managerial dynamics of a real business, students successfully deconstructed their previous perception of research or thesis writing as a rigid administrative burden. Instead, the processes of investigation, observation, data analysis, and reflection experienced organically in the field fostered an awareness that research is an essential life skill (living research). This learning model not only strengthens students' theoretical understanding of accounting but also makes a tangible contribution to the achievement of SDG 4 (Quality Education) through reflective pedagogical innovation and SDG 8 (Decent Work and Economic Growth) through the development of an analytical and sustainable entrepreneurial orientation.

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