

Adapting Alternative Learning Resources to Diverse Learning Styles in Accounting Education for Adult Learners

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Abstract

This study explores how alternative learning resources can be tailored to diverse learning styles in accounting education for university level. It investigates the alignment between students' learning preferences—visual, auditory, reading/writing, and kinesthetic—and the resources they find most effective. Through surveys and interviews, the findings suggests that students benefit from a wide range of learning materials, such as multimedia tutorials, podcasts, textbooks, and interactive simulations. Blended learning approaches, which combine traditional and digital resources, are proven to effectively support different learning styles. These findings emphasize the importance of providing accessible, flexible, and diverse learning materials to improve student engagement and academic performance. Additionally, the study addresses challenges related to digital access and the role of educators in fostering an inclusive learning environment. overall, this research underscores the need for adaptive teaching strategies to varied learning needs of accounting students in higher education.

Kata Kunci:

Pendidikan
Akuntansi;
Sumber Belajar
Alternatif;
Pembelajaran
Campuran; Gaya
Belajar,
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Abstrak

Penelitian ini menjelaskan bagaimana sumber belajar alternatif dapat disesuaikan dengan beragam gaya belajar dalam pendidikan akuntansi pada jenjang universitas. Penelitian ini mengungkap keselarasan antara preferensi belajar Mahasiswa visual, auditori, membaca/menulis, dan kinestetik dan sumber daya yang mereka anggap paling efektif. Melalui survei dan wawancara, temuan menunjukkan bahwa mahasiswa mendapat manfaat dari berbagai materi pembelajaran, seperti tutorial multimedia, podcast, buku teks, dan simulasi interaktif. Pendekatan pembelajaran campuran, yang menggabungkan sumber daya tradisional dan digital, terbukti efektif mendukung gaya belajar yang berbeda. Temuan ini menekankan pentingnya menyediakan materi pembelajaran yang mudah diakses, fleksibel, dan beragam untuk meningkatkan keterlibatan mahasiswa dan kinerja akademik. Selain itu, penelitian ini juga membahas tantangan terkait akses digital dan peran pendidik dalam menciptakan lingkungan pembelajaran inklusif. Kesimpulan penelitian ini yakni menggarisbawahi perlunya strategi pengajaran adaptif terhadap beragam kebutuhan belajar mahasiswa akuntansi di pendidikan tinggi.

INTRODUCTION

In recent years, the diversity of learning styles among university students has garnered significant attention in educational research. Honey and Mumford (2000) argue that understanding and adjusting to students' individual learning preferences can lead to improved engagement and retention. In context of accounting education, which has traditionally relied on lectures and textbooks, these adjustments may contribute to better student outcomes. Kember (2009) proposes that employing a variety of teaching methods can deeper students' understanding of challenging concepts. With technological advancements, alternative learning tools, such as online simulations, videos, and interactive modules have become more readily available (Anderson, 2013). These resources offer flexible, learner-centered environments that address the diverse need of students. Felder and Brent (2016) highlight that integration of multimedia components enhances learning for visual and auditory learners, aiding their grasp of abstract concepts. Generation Z, the dominant demographic today's classroom, is particularly attuned to digital learning approaches (Seemiller & Grace, 2016), expecting educational experiences that are interactive and adaptable. Research further suggests that exposure to diverse learning material can positively impact academic performance (Mayer, 2014). In accounting, these resources help make complex financial concepts more tangible and applicable. Garrison and Vaughan (2008) stress that blended learning environments foster active learning and critical thinking. This study aims to investigate how alternative learning resources can be tailored to accommodate various learning styles in accounting education, offering insights into how such approaches can enhance the student learning experience.

The adoption of alternative learning resources has become a crucial approach in contemporary accounting education, aiming to meet the varied needs of adult learners. Traditional methods, such as lectures and textbooks, are increasingly considered insufficient for teaching complex accounting concept. According to Biggs and Tang (2011), these traditional approaches often fail to actively engage students in the learning process. Resent studies advocate for the use of multimedia tools, blended learning strategies, and interactive resources to enhance student involvement and retention. Zhang (2022) demonstrates how courses incorporating robotic process automation (RPA) can boost student engagement by combining theoretical learning with practical application. Voshaar et al. (2023) emphasize the positive effects of mobile applications, noting that they improve learning outcomes by providing accessible, flexible, and interactive content. Adebisi et al. (2023) suggest that incorporating STEM concepts into accounting education promotes inclusivity and addresses the diverse backgrounds of students. This growing trend reflects a broader movement towards innovative, student-focused methods in the field accounting education.

Recognizing the diverse learning preferences of adult learners is essential for effective teaching. Honey and Mumford (2000) classify learners into categories such as activists, reflectors, theorists, and pragmatists, while Felder and Silverman (1988) focus on contrasting learning styles like visual-verbal and active-reflective. These frameworks advocate for the use of personalized and flexible teaching methods to enhance student engagement and academic performance (Felder & Brent, 2016). Dunn and Dunn (2009) further emphasize that adapting teaching strategies to match students' learning preferences can lead to significant improvements in motivation and achievement. This section highlights the importance of customizing

accounting education to accommodate the various learning styles of adult students, as supported by Debska (2021), Romera (2018), and Barry (2018).

In the field of accounting education, students demonstrate a wide of range of learning styles, which can influence their engagement with and comprehension of complex topics. Felder and Brent (2016) explain that visual learners tend to benefit from the use of diagrams, charts, and other visual aids, while auditory find lectures and discussions more effective for understanding concepts. Similarly, kinesthetic learners, who favor hands-on learning, are more engaged when applying accounting principles in practical setting (Felder & Brent, 2016). Recent research by Zhang (2022) underscores the value of interactive, multimedia tools in addressing these diverse learning styles, especially through the integration of robotic process automation (RPA) in accounting courses. Zhang notes that combining practical activities with theoretical lessons improves students' ability to relate abstract concepts to real-world scenarios, demonstrating the importance of incorporating a variety of teaching methods to encourage deeper engagement and learning in accounting education.

The incorporation of digital tools into accounting education has greatly reshaped traditional teaching methods, offering more tailored learning experiences. According to Mayer (2009), multimedia learning, which combines visual, auditory, and text-based elements, improves cognitive comprehension, particularly in challenging fields like accounting. Technological innovations such as online simulations and interactive modules cater to diverse learning preferences, allowing students to engage with the material in ways that best match their individual styles (Mayer, 2014; Anderson, 2013). This section explores the impact of technology on accounting education, emphasizing its potential to enhance understanding and increase engagement among adult learners, as highlighted by Al-Hattami (2024) and Gonzalez-Gonzalez (2018).

Collaborative learning plays a crucial role in adult education, particularly in accounting, where the application of theoretical knowledge to practical situations is essential. According to Anderson and Dron (2011), online simulations and case-based learning offer interactive environments that allow students to apply their understanding in real-world contexts. Vygotsky's (1978) social constructivist theory further emphasizes that knowledge is most effectively constructed through social interaction and problem-solving, a process that digital tools can support. By integrating collaborative tasks into the curriculum, educators can encourage active learning and critical thinking, both of which are key to mastering accounting concepts. Research by Johnson and Johnson (1999) underscores the value of cooperative learning in improving academic performance and social skills. Moreover, Garrison and Vaughan (2008) discuss the effectiveness of blended learning approaches in fostering deeper understanding and greater student engagement. This section examines the advantages of collaborative learning and how it can be further enhanced through the use of alternative learning resources.

Blended learning, which combines in-person instruction with digital tools, effectively addresses the learning needs of both Generation Z and adult students. According to Garrison and Vaughan (2008), blended learning fosters greater student interaction, facilitates a deeper understanding of the material, and enhances academic outcomes. This model offers flexibility, allowing learners to progress at their own pace, which caters to diverse learning preferences

and increases engagement. Seemiller and Grace (2016) emphasize that Generation Z, being digital natives, expect educational experiences that are interactive and driven by technology. This section examines the benefits of blended learning in accounting education, highlighting its potential to serve both traditional and adult learners through flexible, technology-supported environments. Studies by Tian (2024), Cobanoglu (2018), and Dithale (2024) further confirm the effectiveness of blended learning across various educational settings.

Incorporating alternative learning resources into accounting curricula presents both obstacles and potential benefits. Kember (2009) emphasizes the necessity of aligning learning materials with course objectives to ensure they effectively support student development. Garrison and Vaughan (2008) argue that online learning tools should promote collaboration and critical thinking, which are essential for practical application. Biggs and Tang (2011) recommend aligning assessments with learning activities to ensure that students engage meaningfully with the content. This section explores the challenges involved in integrating technology and alternative resources, such as the need for thoughtful curriculum planning, and examines the potential advantages of overcoming these challenges to enhance learning outcomes for adult learners in accounting education. Recent research, including studies by Bolt-Lee (2021) and Liphie & Burman (2020), underscores the importance of adopting learner-centered approaches in accounting education and the difficulties of transitioning from teacher-centered teaching methods.

Previous research has highlighted the significance of adapting alternative learning resources to meet the diverse learning styles of adult learners in accounting education. For example, Lara, Ross, & Rosemary (2020) argue that experiential learning activities in university accounting programs increase student engagement, bridge gaps between theory and practice, and improve critical thinking and problem-solving skills. Similarly, Stice et al. (2021) found that teaching financial accounting principles provides foundational knowledge for interpreting economic events, with a focus on ethical decision-making and the application of IFRS standards in a global context. These studies suggest that integrating a wide range of learning resources can enhance the overall educational experience and improve outcomes for adult learners in accounting.

METHODOLOGY

This study aims to investigate how alternative learning resources can be tailored to accommodate diverse learning styles in accounting education at Universitas PGRI Wiranegara. This study adopts a mixed-methods approach, combining both qualitative and quantitative research techniques. This design enables a holistic understanding of the effects of alternative learning resources on student learning experiences (Creswell, 2014). According to Tashakkori and Teddlie (2003), the use of mixed methods allows researchers to triangulate data and robustness findings.

Purposive sampling targets 200 accounting students for surveys and 20 for in-depth interviews, ensuring diverse representation across learning styles and academic backgrounds.

Table 1: Students Demographics

Gender	Ages (19-24)	
	Female	Male
Students' level		
Semester 1	41	9
Semester 3	48	2
Semester 5	47	3
Semester 7	43	7

The survey will be designed using established scales that measure learning preferences and technology usage in education. One key tool will be the *VARK* Questionnaire, developed by Fleming and Mills (1992), which evaluates learning preferences across visual, auditory, reading/writing, and kinesthetic dimensions. This scale is well-regarded in educational research for its demonstrated reliability and validity (Fleming, 2001). The survey will also include items that examine the use of digital tools, multimedia learning methods, and online resources in accounting courses. The interview protocol will be structured based on key themes drawn from the literature on alternative learning resources and learning styles (Felder & Brent, 2016). The interview questions will explore the types of resources students favor, how these resources support their learning, and their overall satisfaction with the accounting curriculum. The qualitative data will provide richer insights into students' experiences and their engagement with various learning tools.

Quantitative data collected from surveys will be analyzed through both descriptive and inferential statistics. Descriptive statistics will offer an overview of students' learning preferences and the resources they utilize. Inferential statistics, such as regression analysis, will be employed to examine the relationship between students' learning preferences, resource usage, and academic performance. To ensure the validity and reliability of the data, the survey instrument will be pre-tested with a small sample of students before the main study. Pre-testing allows researchers to refine survey instruments to enhance clarity and avoid bias. Additionally, the interview protocol will be pilot-tested with a small group of students to ensure the questions are clear and relevant.

One limitation of this study is the reliance on self-reported data from surveys and interviews. Participants may provide socially desirable responses or may not accurately recall their experiences with learning resources. To mitigate this, triangulation will be used to cross-check findings from different data sources (Creswell, 2014). Another limitation is the study's focus on a single university, which may limit the generalizability of the findings to other institutions. This study will explore how alternative learning resources, technology, and multimedia can enhance diverse learning styles in accounting education at Universitas PGRI Wiranegara.

RESULT

The results of this study are derived from both quantitative survey data and qualitative interview responses, providing insights into how alternative learning resources align with various learning styles in accounting education. While the survey results data offers an

overview of student preferences, the interview responses provide a more in-depth reflection of students' personal experiences. The combination of these two data sources creates a comprehensive picture of how learning resources can enhance the educational experiences for accounting students at Universitas PGRI Wiranegara. The survey included 200 accounting students, who were asked to rate their preferences for different learning resources based on the VARK model of learning styles. The data reveals a distinct distribution across the four learning styles: visual, auditory, reading/writing, and kinesthetic.

Table 2: Distribution of Respondents' Preferred Learning Resources

Learning Style	Total Respondent	Preferred Learning Resources	Key Findings/examples
Visual Learners	70 (35%)	Diagrams, flowcharts, videos	85% of visual learners preferred multimedia resources (e.g. diagrams, flowcharts, YouTube tutorials). Example: A student found YouTube tutorials on accounting software particularly helpful.
Auditory Learners	50 (25%)	Podcasts, recorded lectures, group discussions	70% of auditory learners preferred audio-based resources. Example: listening to recorded lectures while commuting helped reinforce understanding of financial reporting.
Reading/Writing Learners	40 (20%)	Written texts, textbooks, articles, online resources (e-books, academic articles)	Preferred reading and writing for retention. Example; reviewing lecture slides and writing detailed notes helped grasp accounting concepts.
Kinesthetic Learners	40 (20%)	Interactive simulations, case studies, hands-on activities, group exercises	60% of kinesthetic learners preferred applied learning. Example: engaging in group exercises and using accounting software enhanced learning.

Among the respondents, 35% identified as visual learners, 25% as auditory learners, 20% as reading/writing learners, and 20% as kinesthetic learners. These results suggest that a larger portion of students favor visual and auditory learning methods, with slightly fewer students preferring reading/writing and kinesthetic approaches. When asked about the effectiveness of various learning resources, 85% of visual learners indicated a strong preference for diagrams, flowcharts, and videos, as these resources helped them better visualize complex accounting concepts. For instance, one student shared that using YouTube tutorials on accounting software significantly improved their understanding of how to use spreadsheets for financial analysis, a task they found more effective than learning from traditional textbooks. This finding reinforces the idea that visual learners benefit significantly from multimedia resources like instructional videos and infographics.

In contrast, auditory learners tended to favor resources like podcasts, recorded lectures, and group discussions. Approximately 70% of auditory learner in the survey indicated that podcasts or recorded lectures were especially helpful for grasping accounting theories and principles. For example, one student shared that listening to recorded lectures while commuting

helped reinforce their understanding of financial reporting. This suggests that auditory learners place significant value on auditory explanations and find audio-based resources more accessible for learning. Reading/writing learners, making up 20% of the sample, preferred textual resources such as books, articles, and written notes. These learners reported better retention when they read and wrote notes. Many students also found online materials, like e-books and academic articles, beneficial for studying accounting principles. One participant mentioned that reviewing lecture slides and writing detailed notes helped them understand concepts more systematically. This indicates that reading and writing are central to their learning style.

Kinesthetic learners, who favor hands-on learning, expressed a preference for interactive simulations and case studies. About 60% of kinesthetic learners in the survey preferred using accounting software or participating in group exercises with real-world applications. One student noted that group exercises, where they applied accounting principles to solve practical problems, greatly enhanced their learning. This finding suggests that kinesthetic learners gain more interactive, hand-on experiences. Overall, the survey findings reveal that students' learning preferences align with the VARK model, reinforcing the data that different resources work better for different types of learners. The study emphasizes the importance of providing a range of learning materials to meet the diverse needs of students in accounting education.

In-depth interviews were conducted with 20 students from the survey sample to gain a better understanding of their personal experiences with various learning resources. These interviews provided valuable qualitative data that offered deeper insights into how students engage with alternative learning resources and how these align with their individual learning styles. Visual learners consistently reported a preference for resources that provided clear, visual representations of accounting concepts. One student noted that accounting flowcharts and visual aids were especially helpful in understanding how different financial statements are related. As one participant mentioned, "*Seeing the flow of transactions visually helped me remember the process better than just reading about it in a textbook*" (A.N., October 20, 2024). Another student shared, "*Without diagrams, it would be hard to understand how all the elements in accounting come together*" (S.A., October 20, 2024). Many visual learners echoed this sentiment, emphasizing the importance of visual aids in their understanding.

Auditory learners, by contrast, preferred resources that allowed them to listen to explanations and discussions. One participant explained that attending live webinars and listening to guest speaker lectures in the accounting department helped them better grasp complex topics, such as taxation. "*It's better for me to attend live webinars and listen to guest speaker lectures in the accounting department to understand topics like taxation*" (N.I., October 20, 2024). Auditory learners also found verbal explanations more effective in helping them understand abstract concepts. Another participant added, "*I think podcasts are more helpful for me*" (S.T., October 20, 2024). These preferences for auditory resources align with the survey findings, where a large portion of auditory learners preferred listening-based learning materials.

Reading/writing learners, who made up 20% of the sample, preferred reading materials such as case studies, academic articles, and textbooks over interactive or video-based resources. One student explained that they found it easier to deepen their understanding of accounting

topics, such as tax law, when reading and annotating articles. *“I like reading articles or textbooks more than video presentations”* (L.I., October 20, 2024). These learners valued the depth and detail provided by written resources, which allowed them to engage more critically with the material. Other students in this category shared similar experiences, noting that extensive note-taking more clearly. *“While reading, I can highlight or take notes and summarize the key points from the textbook”* (N.I.A., October 20, 2024).

Kinesthetic learners, who favor hand-on learning, expressed a preference for interactive simulations and case studies. Approximately 60% of kinesthetic learners reported that using accounting software or participating in group exercises that applied real-world scenarios helped them understand accounting principles better. One student shared, *“Learning accounting through software motivated me because it felt more practical than theoretical”* (C.K., October 20, 2024). Another student noted that they preferred group activities, where they could actively engage in solving accounting problems and applying their knowledge in a team setting. *“I like group activities more than individual tasks because they make it easier to solve accounting problems”* (S.S., October 20, 2024). These responses align with the survey findings, which showed that kinesthetic learners preferred practical, hands-on experiences.

The interview also revealed that many students blended different learning resources to fit their individual preferences and study habits. For example, some students used a combination of video tutorials and written materials. Reinforcing their learning through multiple modalities. One participant explained, *“I often watch videos to understand a concept, then read about it in a textbook to solidify my understanding”*. This hybrid approach illustrated how students combine different learning resources to maximize their learning experience.

However, some students faced challenges in accessing resources that aligned with their individual preferences and study habits. For example, auditory learners mentioned difficulty finding podcasts or recorded lectures on specific topics, while visual learners expressed frustration when course materials lacked sufficient visual aids. This highlights the need to provide a diverse range of learning resources that cater to various learning styles, ensuring that all students have access to effective educational tools. Both the survey and interview results emphasize the importance of aligning learning resources with students' learning preferences. Visual learners benefit from diagrams and videos, auditory learners prefer podcasts and recorded lectures, reading/writing learners favor textbooks and written materials, and kinesthetic learners thrive with interactive, hands-on activities. The study also underscores the importance of offering a variety of learning resources to accommodate diverse student needs in accounting education.

Integrating alternative learning resources, such as multimedia, digital tools, and interactive activities, can increase student engagement and improve comprehension. By addressing the diverse learning styles of students, educators can create a more inclusive and effective learning environment, providing students with the tools they need to succeed in accounting education. Overall, the findings suggest that using multiple learning resources tailored to different learning styles can significantly enhance the learning experience for accounting student at Universitas PGRI Wiranegara.

DISCUSSION

The results of this study offer valuable insights into how alternative learning resources align with various learning styles in accounting education. This discussion connects the findings with established educational theories and previous research, emphasizing the significance of adapting teaching materials to support diverse learning preferences, thereby enhancing student engagement and academic success.

Alignment of Learning Resources with Learning Styles

The study reveals that students have distinct preferences for specific types of learning resources, which align with the VARK model of learning styles. According to Fleming and Mills (1992), the VARK model categorizes learners into four main types: visual, auditory, reading/writing, and kinesthetic. The findings of this study support the VARK model, as visual learners favored diagrams and videos, auditory learners preferred podcasts and recorded lectures, reading/writing learners gravitated towards textbooks, and kinesthetic learners valued hands-on activities. This confirms the idea that learners process information in various ways, highlighting the necessity of offering a variety of learning resources to address these differing needs (Fleming & Mills, 1992).

The preference for visual aids, such as diagrams and videos, among visual learners aligns with Mayer's cognitive theory of multimedia learning (2009), which suggests that students learn more effectively when both visual and verbal information are integrated. The finding that visual learners benefited from resources like accounting software tutorials and instructional videos supports Mayer's theory, as these multimedia tools combine both visual and verbal elements, enhancing comprehension and retention.

Similarly, auditory learners in this study favored audio-based resources such as recorded lectures and podcasts, which aligns with previous research emphasizing the importance of auditory input in learning. Paivio's dual-coding theory (1986) posits that information processed through both auditory and visual channels tends to be better retained. In this study, auditory learners who engaged with audio resources reported better retention, particularly when the material was explained verbally. Podcast-based learning, as highlighted by McGarr (2009), serves as an effective, flexible tool for auditory learners.

Reading/writing learners in this study expressed a strong preference for textual content, such as academic articles, textbooks, and written notes. This is consistent with findings from other studies that show reading/writing learners excel in environments that provide detailed written materials. Based on Kolb's experiential learning theory (1984), learners who favor reflective observation and abstract conceptualization—processes that often involve reading and writing—benefit from resources that provide in-depth written information. Research by O'Neill and McMahon (2005) also suggests that reading and writing are essential for these students to organize and process learning.

Kinesthetic learners, who preferred interactive simulations and case studies, aligned with the principles of active learning theory. Kolb (1984) argues that kinesthetic learners thrive when involved in experiential learning, which includes hands-on activities and real-world problem-solving. The study found that kinesthetic learners benefitted from case studies and simulations, which allowed them to apply theoretical knowledge in practical situations. Additionally, kinesthetic learners' preference for group exercises supports Vygotsky's social

constructivist theory (1978), which suggests that collaborative, problem-solving tasks enhance learning through social interaction.

Blended Learning Approaches and Hybrid Resources

A notable finding from this study is that many students blended different learning resources to align with their preferences. For instance, students combined video tutorials with reading materials to reinforce their understanding. This hybrid learning approach reflects the growing trend of blended learning, where face-to-face instruction is integrated with online learning resources. Research has demonstrated that blended learning environments, which combine digital tools with traditional teaching methods, can enhance both student engagement and academic outcomes (Garrison & Kanuka, 2004).

Blended learning offers flexibility by providing multiple modalities for learning, allowing students to select resources that match their preferred learning styles. Graham (2006) supports this approach, suggesting that blended learning is especially effective in addressing diverse learning styles, as it offers various pathways for engagement. In this study, integrating online resources—such as recorded lectures, podcasts, and multimedia tutorials—with traditional face-to-face instruction provided students with opportunities to engage with the material in ways that suited their individual learning preferences.

Challenges in Accessing Learning Resources

Another key finding from the interviews was that some students, particularly auditory learners, faced difficulties accessing resources that aligned with their learning preferences. This challenge is common in many educational settings, where students may not have the necessary resources to support their preferred learning methods. Evans and Price (2014) emphasize the need to ensure equitable access to learning materials, especially in environments that rely heavily on digital resources. The lack of accessible resources, such as podcasts or recorded lectures, can hinder students' ability to fully grasp complex concepts.

The issue of accessing learning resources is also connected to digital literacy and technology access. Selwyn (2012) highlights that students' ability to engage with digital learning resources is often limited by factors such as internet connectivity, technological infrastructure, and digital skills. In accounting education, where students need to interact with specialized software and online resources, ensuring that all students have the necessary access and skills is critical for effective learning. This study, conducted at Universitas PGRI Wiranegara, underscores the importance of providing a wide range of accessible resources, regardless of students' technological proficiency or available devices.

The Role of Educators in Facilitating Diverse Learning Preferences

The findings of this study also highlight the crucial role that educators play in facilitating the use of diverse learning resources that cater to different learning styles. Teachers are not only responsible for delivering content but also for curating and integrating resources that meet the varied needs of their students. Darling-Hammond et al. (2008) emphasize the importance of teacher preparedness in incorporating diverse teaching strategies to support all students' learning needs. In accounting education, instructors must be proactive in using multimedia resources, case studies, simulations, and group exercises to engage students with different learning preferences.

Furthermore, educators can foster an environment that encourages students to explore various learning resources, helping them discover methods that work best for their individual learning styles. This approach aligns with the constructivist theories of Piaget (1970) and Vygotsky (1978), who emphasized the importance of creating a learning environment that promotes active engagement and allows students to take ownership of their learning. Educators who understand and respond to students' diverse learning styles can create an inclusive classroom environment that motivates and supports all learners.

Implications for Accounting Education

The findings of this study have important implications for accounting education. Accounting, as a discipline that combines both theoretical knowledge and practical application, can greatly benefit from the integration of alternative learning resources. By offering resources that cater to various learning styles, accounting educators can help students better understand complex concepts and improve their problem-solving abilities.

For visual learners, incorporating multimedia tutorials, diagrams, and flowcharts can make abstract accounting concepts more tangible and easier to comprehend. For auditory learners, providing recorded lectures, podcasts, and discussion forums can reinforce learning and offer flexible study options. Reading/writing learners can benefit from textbooks, academic articles, and detailed lecture notes, while kinesthetic learners can engage through case studies, simulations, and interactive problem-solving activities. Moreover, the study highlights the importance of combining traditional teaching methods with digital tools to create a flexible learning environment. Blended learning, which integrates in-person teaching with online resources, accommodates a broad range of learning preferences and enhances student engagement. This approach not only improves access to learning materials but also promotes a more student-centered learning experience.

CONCLUSION

This study highlights the importance of tailoring learning resources to diverse styles—visual, auditory, reading/writing, and kinesthetic—in accounting education. Customized resources enhance engagement, understanding, and retention, while blended learning offers flexibility by integrating traditional and digital methods. Visual tools like videos benefit visual learners, podcasts support auditory learners, and hands-on activities help kinesthetic learners. Despite challenges such as resource access and digital literacy, inclusive strategies can foster equitable learning environments. By aligning resources with students' preferences, educators can boost motivation, critical thinking, and academic success, advocating for a flexible approach that addresses the evolving needs of all learners.

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