

Exploring the Role of Project-Based Learning in Enhancing Non-Profit Accounting Competencies: Evidence from Public Financial Accounting Students at Bengkalis State Polytechnic

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Abstrak. Organisasi non-profit membutuhkan akuntan yang tidak hanya memiliki kompetensi teknis, tetapi juga mampu mengelola akuntabilitas, pembatasan dana donor, dan tanggung jawab etis. Namun demikian, akuntansi non-profit masih kurang mendapatkan perhatian dalam banyak kurikulum pendidikan akuntansi, termasuk pada program akuntansi keuangan publik. Penelitian ini bertujuan untuk mengkaji peran Project-Based Learning (PBL) dalam pembelajaran akuntansi non-profit dengan mengeksplorasi persepsi mahasiswa terhadap PBL, kontribusinya terhadap pemahaman praktik akuntansi non-profit, serta pengaruhnya terhadap kesiapan karier yang dirasakan mahasiswa. Penelitian ini menggunakan pendekatan kuantitatif deskriptif dengan data survei yang dikumpulkan dari 71 mahasiswa Program Studi Akuntansi Keuangan Publik di Politeknik Negeri Bengkalis. Data dianalisis menggunakan teknik statistik deskriptif untuk mengidentifikasi pola respons mahasiswa. Hasil penelitian menunjukkan bahwa mahasiswa memandang PBL sebagai pendekatan pembelajaran yang efektif dan sesuai untuk akuntansi non-profit. PBL terbukti mendukung pemahaman mahasiswa terhadap konsep-konsep utama akuntansi non-profit, memfasilitasi penerapan praktik akuntansi melalui tugas berbasis proyek, serta meningkatkan kepercayaan diri dan kesiapan mahasiswa untuk berkarier di sektor non-profit dan sektor publik. Temuan ini menunjukkan bahwa integrasi PBL dalam mata kuliah akuntansi non-profit dapat memperkuat keterkaitan antara pembelajaran akademik dan tuntutan profesional. Penelitian ini memberikan dukungan empiris terhadap penggunaan PBL sebagai strategi pembelajaran inti dalam pendidikan akuntansi non-profit serta memberikan implikasi bagi pengembangan kurikulum pada program akuntansi keuangan publik.

Kata kunci: Project-Based Learning; Organisasi Non-Profit; Pendidikan Akuntansi; Akuntansi Keuangan Publik; Kesiapan Karier.

Abstract. Non-profit organizations require accountants who are not only technically competent but also capable of managing accountability, donor restrictions, and ethical responsibilities. However, non-profit accounting remains underrepresented in many accounting curricula, including public financial accounting programs. This study aims to examine the role of Project-Based Learning (PBL) in non-profit accounting education by exploring students' perceptions of PBL, its contribution to their understanding of non-profit accounting practices, and its influence on perceived career readiness. The study employed a descriptive quantitative approach using survey data collected from 71 undergraduate students enrolled in the Public Financial Accounting Study Program at Bengkalis State Polytechnic. Data were analyzed using descriptive statistical techniques to capture patterns in students' responses. The results indicate that students perceive PBL as an effective and appropriate learning approach for non-profit accounting. PBL was found to support students' understanding of key accounting concepts, facilitate the application of non-profit accounting practices through project tasks, and enhance students' confidence and perceived readiness for future careers in the non-profit and public sectors. The findings suggest that integrating PBL into non-profit accounting courses can strengthen the alignment between academic learning and professional demands. This study provides empirical support for the use of PBL as a core instructional strategy in non-profit accounting education and offers insights for curriculum development in public financial accounting programs.

Keywords: Project-Based Learning; Non-Profit Organisations; Accounting Education; Public Financial Accounting; Career Readiness.

Introduction

Non-profit organizations (NPOs) are integral to addressing critical social, environmental, and economic challenges, prioritizing public welfare over financial gain. These organizations depend significantly on donations, grants, and volunteer labor to fulfill their missions, which necessitates specialized accounting practices focused on transparency, accountability, and stewardship. In contrast to for-profit enterprises, non-profit accounting requires meticulous oversight of fund allocation, particularly when managing donor funds and restricted assets. Cohen & Company (2024) emphasize that non-profit accounting goes beyond tracking transactions; it also involves upholding ethical and legal standards to ensure resources are allocated in alignment with donor intent. This dual responsibility technical and ethical demands precision and a profound understanding of how to manage and report restricted funds. In Indonesia, non-profit accounting is regulated by ISAK 335, which provides standards for presenting financial statements for non-profit entities.

These guidelines are vital for ensuring that non-profits produce consistent, transparent, and accurate financial data, especially with respect to restricted funds, donations, and grants. As Rahmawati and Suryani (2021) assert, adherence to ISAK 335 is essential for maintaining the credibility of non-profit organizations and ensuring compliance with established financial reporting standards. However, many accounting programs, including the Public Financial Accounting (PFA) Study Program at Bengkalis State Polytechnic, predominantly focus on commercial and public sector accounting, creating a gap in students' preparedness to navigate the distinct challenges of non-profit accounting. This gap leaves students inadequately equipped to address the specific demands of the non-profit sector, particularly in managing donor funds, preparing fund reports, and ensuring adherence to ethical standards (Anggono, 2022). As non-profit organizations continue to expand, the need for accounting graduates with specialized expertise becomes increasingly critical. Non-profit

accountants must contend with a range of financial complexities, including managing restricted funds, preparing compliant financial statements, and ensuring the appropriate use of donations. Z Jin (2021) highlights that understanding the ethical implications of financial decisions in the non-profit sector is essential, as accountants must balance technical skills with the ethical responsibility of resource management. The integration of ethical decision-making into non-profit accounting education is, therefore, crucial for preparing students to navigate the challenges they will encounter in their careers. Gainau (2025) further notes that non-profit accountants are responsible not only for financial management but also for maintaining public trust, which demands a strong ethical foundation and the ability to make decisions that align with both organizational goals and donor expectations. Project-Based Learning (PBL) has emerged as an effective pedagogical approach to bridge this gap. PBL encourages students to engage directly with real-world challenges, providing an opportunity to apply theoretical knowledge in practical settings.

In accounting education, PBL allows students to tackle projects such as preparing financial statements, analyzing fund accounts, and addressing donor disclosures tasks that mirror the issues they will encounter as professionals in the non-profit sector. Silva and Leal (2021) argue that PBL enhances students' understanding by immersing them in authentic accounting scenarios that require problem-solving, critical thinking, and ethical decision-making. This experiential approach promotes active learning, where students not only master accounting principles but also develop the skills needed to apply them effectively in real-world contexts. The theoretical foundation of PBL is grounded in established educational theories that underscore its effectiveness in accounting education. In the context of non-profit accounting education, PBL supports this cycle by allowing students to engage in real-world tasks, reflect on their actions, and apply theoretical concepts to future challenges. This approach is particularly valuable in non-profit accounting, as it allows students to gain not only theoretical knowledge but also practical experience that can be refined in real-life

situations. Huda and Suryani (2024) stress that this experiential learning model enhances both technical expertise and ethical reasoning two fundamental components of non-profit accounting. Through PBL, accounting students collaborate on complex tasks such as preparing financial reports or analyzing donor disclosures, which strengthens their learning process. This collaborative element is vital, particularly in the non-profit sector, where teamwork and communication are essential for solving intricate financial problems and ensuring transparency. By engaging in accounting projects, students not only learn from one another but also develop critical interpersonal skills that are crucial for their future careers. In non-profit accounting, this may involve projects such as preparing financial statements for non-profit organizations or managing restricted funds. By working on these tasks, students build the necessary skills to navigate the complexities of non-profit financial management. Wu (2025) further suggests that situated learning enhances the transfer of knowledge from the classroom to professional settings, better preparing students for the challenges they will face in their careers. In a PBL environment, students observe their peers and instructors as they address complex ethical issues related to non-profit accounting, such as managing donor funds and ensuring financial transparency.

By observing and participating in these decision-making processes, students develop ethical sensitivity and the ability to make informed, responsible choices in their future careers. This process is particularly important in non-profit accounting, where decisions often carry significant ethical and financial implications for the organization and its stakeholders. As Silva and Leal (2021) note, active learning through PBL helps students become better prepared for their professional roles by enabling them to apply their knowledge in practical situations—especially in non-profit accounting, where financial decisions must align with both legal and ethical standards. This study seeks to explore the potential of PBL as an effective teaching method in non-profit accounting education, providing valuable insights into its role in

enhancing students' competencies. The findings will inform curriculum development at Bengkalis State Polytechnic, aiming to better prepare students for the demands of the non-profit sector while enhancing their technical and ethical competencies (Huda *et al.*, 2024). The primary objectives of this study are:

- 1) To explore students' perceptions of the role of Project-Based Learning (PBL) in enhancing their competencies in non-profit accounting.
- 2) To assess how PBL contributes to students' understanding of non-profit financial reporting, fund accounting, and donor disclosures.
- 3) To evaluate whether PBL improves students' perceived readiness for non-profit accounting careers.
- 4) To gather insights into the effectiveness of PBL as a teaching method for non-profit accounting based on student feedback and preferences.

Research Methodology

This study adopts a qualitative research design to examine the effectiveness of Project-Based Learning (PBL) in enhancing the competencies of students in non-profit accounting within the Public Financial Accounting (PFA) Study Program at Bengkalis State Polytechnic. The primary objective of this approach is to explore how PBL contributes to students' learning experiences, particularly in mastering essential non-profit accounting skills, such as fund accounting, restricted fund reporting, and financial statement analysis, while also preparing them for careers in the non-profit sector. Data were gathered through semi-structured interviews and focus group discussions with 71 students enrolled in the PFA program who had participated in non-profit accounting coursework and engaged in PBL activities. The selection of participants was done through purposive sampling, ensuring that students had relevant exposure to both non-profit accounting and PBL. This sampling strategy is consistent with prior research that emphasizes the importance of selecting participants who can provide rich, in-depth insights based on their direct experiences (Silva

& Leal, 2021). The semi-structured interviews, which lasted approximately 30 to 45 minutes, provided an opportunity for students to reflect on their experiences with PBL in non-profit accounting. These interviews focused on students' perceptions of the effectiveness of PBL in enhancing their understanding of non-profit accounting concepts, their engagement with real-world accounting tasks, and the influence of PBL on their career readiness. Previous studies have demonstrated that PBL fosters the development of critical skills, such as problem-solving, critical thinking, and the practical application of theoretical knowledge (Silva & Leal, 2021; Freeman *et al.*, 2014). The use of semi-structured interviews allows for flexibility in exploring the nuances of students' experiences while ensuring that the study remains focused on key research questions. In addition to individual interviews, focus group discussions were conducted to obtain a broader understanding of students' collective perceptions of PBL. Focus groups, as a qualitative research method, encourage participants to share their viewpoints in a group setting, which provides insights into shared experiences and group dynamics (Freeman *et al.*, 2014).

These discussions were particularly useful in uncovering how PBL influenced students' learning outcomes, particularly in the areas of practical skills, such as fund accounting, the preparation of financial reports, and the ethical complexities of non-profit financial management (Rahmawati & Suryani, 2021). The data collected through the interviews and focus groups were transcribed verbatim and analyzed using thematic analysis, a widely recognized qualitative method that identifies patterns and themes within the data (Braun & Clarke, 2019). Thematic analysis facilitates a deeper understanding of how students perceive PBL's role in enhancing their competencies in non-profit accounting. This method is particularly useful for exploring students' subjective experiences and identifying recurring themes across different responses. The analysis will specifically focus on key themes such as students' perceived improvements in non-profit accounting skills, their readiness for non-profit accounting careers, and the ethical

challenges they encounter in the field (Z Jin, 2021). Moreover, the study will investigate the resources students consider essential for mastering non-profit accounting. Many students expressed the need for access to specialized non-profit accounting software, case studies, and real financial reports from non-profit organizations to enhance their learning experience and provide a more practical understanding of the subject matter. This aligns with findings from previous studies that highlight the importance of authentic, real-world data in educational settings, particularly in fields like accounting, where practical skills are critical (Freeman *et al.*, 2014; Anggono, 2022). Ethical decision-making was another pivotal aspect explored in this study. Students were asked to reflect on how PBL helped them develop ethical sensitivity in decision-making, particularly in scenarios involving donor intent and restricted funds. Ethical challenges in non-profit accounting, such as maintaining transparency and ensuring the proper use of donor funds, require a nuanced understanding of both technical accounting principles and ethical considerations (Z Jin, 2021).

PBL, with its emphasis on real-world scenarios, provides students with an opportunity to engage with these challenges and develop critical thinking skills necessary for navigating them effectively (Huda *et al.*, 2024). By employing thematic analysis and qualitative research methods, this study seeks to offer a comprehensive understanding of how PBL contributes to students' learning outcomes in non-profit accounting. The findings will contribute to the growing body of literature on the effectiveness of PBL in accounting education and provide valuable insights into how this instructional approach can be optimized to better prepare students for careers in non-profit accounting. Furthermore, the research will inform the development of a more practice-oriented curriculum at Bengkalis State Polytechnic, ensuring that students are equipped with both the technical expertise and ethical competencies required to address the complexities of non-profit accounting (Gainau, 2025).

Results and Discussion

Results

Students' Perceptions of the Role of Project-Based Learning (PBL) in Enhancing Non-Profit Accounting Competencies

The first objective of this study explores how students perceive Project-Based Learning (PBL) as an instructional method for non-profit accounting. The findings from the survey reveal that students predominantly consider PBL to be a vital approach for comprehending this specialized field. This perception is significant, as non-profit accounting involves complex reporting mechanisms, such as fund restrictions and donor intent, which students often find challenging to grasp through traditional lecture-based teaching methods. PBL, by its nature, facilitates a more engaging and applied learning experience, which is crucial for understanding the intricate concepts of non-profit accounting.

Table 1. Perceived Importance of PBL in Learning Non-Profit Accounting (n = 71)

| Response | Frequency | Percent |
|----------------------|-----------|---------|
| Very important | 44 | 62.0% |
| Important | 23 | 32.4% |
| Moderately important | 4 | 5.6% |

Table 1 reveals that 94.4% of students consider PBL to be either important or very important, while only 5.6% rate it as moderately important. Notably, no participants classified PBL as unimportant. These results demonstrate strong support for and recognition of the utility of PBL as an effective instructional method for non-profit accounting. Beyond the perceived importance of PBL, students' preferences for learning methods further underscore this trend. When asked about their preferred approach to studying non-profit accounting, respondents overwhelmingly favored project-based learning over traditional lecture formats. This preference highlights not only a high level of satisfaction but also an indication of the type of learning environment students believe most effectively supports their educational needs. Additionally, students' feedback reflects a

broader desire for learning designs that are structured, interactive, and oriented around guidance. This is further evidenced by responses emphasizing the importance of lecturer feedback. A significant portion of students indicated that direct feedback is essential, suggesting that they perceive PBL as most effective when coupled with ongoing instructor support, rather than relying solely on independent work.

Table 2. Perceived Need for Direct Lecturer Feedback on Non-Profit Accounting Tasks (n = 71)

| Response | Frequency | Percent |
|-------------------|-----------|---------|
| Strongly needed | 33 | 46.5% |
| Needed | 31 | 43.7% |
| Moderately needed | 7 | 9.9% |

Table 2 shows that 90.2% of students report that lecturer feedback is either needed or strongly needed. This finding suggests that students view PBL not merely as the completion of projects, but as a structured process that benefits significantly from guidance. In this context, feedback is seen as a critical component, acting both as a catalyst for learning and a mechanism for ensuring quality control. Moreover, students' perceptions of PBL are further supported by their preference for technology-assisted learning. A significant number of respondents indicated that technological resources such as online tools and video-based explanations are essential for learning non-profit accounting. This reflects a strong alignment between students' support for PBL and their expectations for digital learning environments, especially when engaging with complex, multi-step reporting tasks.

Table 3. Importance of Technology in Non-Profit Accounting Learning (n = 71)

| Response | Frequency | Percent |
|----------------------|-----------|---------|
| Very important | 31 | 43.7% |
| Important | 31 | 43.7% |
| Moderately important | 9 | 12.7% |

Table 3 reveals that 87.4% of students consider technology to be important or very important, indicating that they expect Project-Based Learning (PBL) activities to be supported by

digital tools, resources, or platforms, especially for tasks such as preparing reports, accessing templates, and learning from examples. Together, these empirical findings for Objective 1 reveal a consistent pattern: students perceive PBL as an important and preferred learning method, one that they believe should be supported by both feedback and technology. This suggests that students do not merely “prefer” PBL but view it as a teaching approach that is well-aligned with the specific learning demands of non-profit accounting, such as complex reporting logic, the sequencing of practical tasks, and the need for guided correction. Finally, the results of the perception survey imply that PBL is seen as a highly suitable teaching method for a course area that students often view as distinct from conventional accounting subjects. The strength of these responses indicates that PBL is likely to be embraced institutionally by students as a favored course design strategy, particularly when integrated with frequent feedback and technology-assisted learning resources.

How PBL Contributes to Students’ Understanding of Non-Profit Financial Reporting, Fund Accounting, and Donor-Related Reporting

Before evaluating the impact of PBL on students' learning outcomes, it is important to note that many students enter the course with limited prior knowledge of non-profit accounting. This baseline is significant because any subsequent improvements are more meaningful when starting knowledge is not already strong. Another key indicator of understanding is the frequency of exposure to non-profit accounting topics within the coursework. Responses to the survey suggest that while students are exposed to non-profit accounting, the frequency of exposure is not uniform across all participants. This is important because PBL may act as a "learning intensifier," concentrating student engagement on non-profit accounting concepts through project work, even if their exposure to these topics in lectures is sporadic. Additionally, student involvement with non-profit organizations outside of coursework is relatively low, with many students reporting only occasional or rare engagement.

This implies that classroom projects may serve as a valuable substitute for real-world exposure, providing students with simulated non-profit reporting experiences. In this context, PBL can help replicate "field-like" conditions in the classroom, offering students an opportunity to engage with practical tasks in the absence of extensive external involvement. A direct indicator of post-learning understanding is students' self-assessment of their grasp of fundamental non-profit accounting concepts. The survey included questions asking students how well they understood these core concepts, and while self-reported, these responses provide valuable insight into students' perceived cognitive ability to work with non-profit accounting after engaging with PBL tasks. Another critical component is students' ability to distinguish non-profit accounting from for-profit accounting. According to the survey, students generally find this distinction straightforward. This is significant, as understanding the conceptual differences between the two fields is the first step in applying the correct standards, formats, and interpretations related to restricted and unrestricted resources in non-profit accounting. Most importantly, the dataset includes a practice-oriented indicator: whether students have applied non-profit accounting concepts in assignments or case studies. This measure is crucial for Objective 2, as it reflects the shift from "knowing" to "doing," which is central to the development of competency in non-profit accounting.

Table 4. Application of Non-Profit Accounting Concepts in Assignments/Case Studies (n = 71)

| Response | Frequency | Percent |
|-------------------|-----------|---------|
| Already practiced | 45 | 63.4% |
| Not yet practiced | 26 | 36.6% |

Table 4 shows that 63.4% of students report having already applied non-profit accounting concepts in assignments or case studies. This suggests that the learning process extends beyond theoretical discussions; a majority of students have engaged in applied work, which likely aligns with the project-based learning (PBL) approach. To further support their understanding of non-profit reporting and donor-related accountability, students expressed

a strong need for authentic learning resources, particularly access to specialized tools such as accounting software and organizational references, including annual reports and audit reports. These findings are particularly

significant, as they highlight students' belief that access to such resources is essential for enhancing the realism and technical credibility of the projects they undertake.

Table 5. Need for Access to Specialized Tools and Authentic Organizational References (n = 71)

| Item | Dominant Pattern |
|---|---------------------------------------|
| Access to specialized tools (e.g., nonprofit accounting software) | Strongly endorsed by most respondents |
| Importance of references from non-profit organizations (annual reports/audit reports) | Rated highly by most respondents |

Table 5 summarizes the clear demand from students for access to specialized tools and authentic reporting references. This suggests that students associate a deeper understanding of non-profit accounting with learning materials that closely resemble real-world reporting environments, which aligns with the objectives of competency-based learning. Furthermore, the findings from Objective 2 indicate that students' understanding is influenced by a combination of factors: their baseline knowledge (which is often limited or moderate), structured practice through tasks, and the availability of resources (such as tools and real organizational documents). The overall pattern suggests that PBL contributes not only by enhancing student engagement but also by fostering a learning environment where students can consistently apply concepts in realistic, real-world contexts.

Students' Perceived Readiness for Non-Profit Accounting Careers

The third objective of this study examines whether students believe that PBL improves their readiness for careers in non-profit accounting. Career readiness in this dataset is assessed through several indicators: the perceived importance of non-profit accounting for future careers, the perceived relevance of non-profit accounting in public financial accounting work contexts, and students' self-confidence in their current understanding of the field. First, students express a strong belief that learning non-profit accounting is crucial for their future career. This finding is strategically significant because students' perceived career relevance tends to influence their motivation, persistence, and willingness to

engage with complex learning tasks. When students recognize a clear career pathway, they are more likely to embrace intensive learning models such as project-based tasks. Second, students also report that non-profit accounting is highly relevant to public financial accounting work. This suggests that students do not view non-profit accounting as a peripheral subject but as one that is directly connected to professional contexts where accountability and stewardship are fundamental.

Table 6. Perceived Relevance of Non-Profit Accounting in the Public Financial Accounting Work Domain (n = 71)

| Response | Frequency | Percent |
|---------------------|-----------|---------|
| Very relevant | 37 | 52.1% |
| Relevant | 30 | 42.3% |
| Moderately relevant | 4 | 5.6% |

Table 6 indicates that 94.4% of respondents consider non-profit accounting to be relevant or very relevant to their field. This suggests that students perceive a strong alignment between the course competencies and the professional demands of public financial accounting. Self-confidence in their current understanding also serves as an important indicator of career readiness. While confidence is not a direct measure of competence, it is significant because it influences whether students will engage in real-world tasks, assume responsibility, and make informed decisions in practice contexts. Career readiness is further supported by students' preferences for assessment methods. The data reveals that students favor evaluation designs that reflect project outcomes rather than relying solely on traditional written examinations. This preference indicates that

students associate professional readiness with performance-based assessments, which mirror the accountability expected in the workplace. Additionally, students' strong demand for lecturer feedback, as reported under Objective 1, also contributes to career readiness. Feedback is crucial for helping students calibrate their performance against established standards. In real-world environments, feedback mechanisms such as audits, reviews, and compliance checks are routine; therefore, students' preference for feedback reflects an implicit understanding of the quality control measures commonly found in professional settings. Finally, the results under Objective 3 collectively suggest that students feel more career-oriented when their learning is structured around applied tasks. The data show that students perceive non-profit accounting as highly relevant to their careers, find it applicable to their professional domain, and exhibit moderate-to-high confidence in their ability to engage with the subject. This combination of factors suggests an improved sense of perceived career readiness. The findings strongly endorse PBL as a central instructional approach in non-profit accounting education, with students expressing a very high regard for its importance and demonstrating a clear preference for PBL over other methods.

This trend aligns with recent research suggesting that PBL enhances competency development by requiring students to produce tangible outcomes, thereby improving engagement and performance in accounting-related courses (Anggono, 2022). A broader systematic review also supports the idea that PBL fosters essential learning outcomes, including concept understanding, problem-solving, collaboration, and self-confidence—domains that students in this study highly value, as evidenced by their preferences for project-based formats, technology integration, and structured feedback (Yusri *et al.*, 2024). Findings from Objective 2 suggest that PBL contributes to students' understanding through practical application and realism. A majority of students reported that they had applied non-profit accounting concepts in tasks or case studies, and many expressed a need for authentic resources, such as real financial

reports and specialized tools. This demand aligns with the practical nature of non-profit financial reporting, where accurate interpretation of standards and transaction contexts is essential for proper reporting, classification, and disclosure. Recent studies on the implementation of ISAK 335 in Indonesia highlight the challenges non-profit organizations face in achieving full compliance, particularly in preparing complete components and disclosures (Aliyyah & Andayani, 2024). This suggests that educational approaches should equip students with the skills to handle incomplete data, reporting gaps, and real-world constraints. Therefore, students' request for authentic reports and software access can be interpreted as a rational need to practice complex, professional-level reporting tasks rather than simplified classroom exercises. The findings under Objective 3 reveal that students perceive non-profit accounting as highly relevant to their future careers, particularly in the public financial accounting sector. This is significant, as non-profit accounting increasingly demands stronger accountability mechanisms and governance sensitivity, especially in donor-driven organizations.

Recent evidence from Indonesia suggests that ISAK 335 aims to enhance accountability and transparency, although its implementation quality varies depending on governance capacity and reporting infrastructure (Adawiyah *et al.*, 2025). This reinforces the idea that graduates entering the non-profit sector must be prepared to work under compliance expectations and stakeholder scrutiny, which PBL can simulate through reporting tasks and review-oriented assessments. Another key implication is the alignment between students' learning preferences and the broader governance challenges documented in non-profit accounting practice. Research on the implementation of ISAK 335 reveals that non-profit organizations may struggle to fully comply due to limited accounting capacity, reporting systems, and the complexity of required statements (Ayuntari *et al.*, 2025; Aliyyah & Andayani, 2024). This context helps explain why students in this study value feedback, technology, and authentic resources, as these supports mirror the actual professional

environment in which reporting quality is shaped not only by knowledge but also by systems, supervision, and the availability of documentation. Furthermore, students' strong emphasis on ethics-related learning, with a high regard for ethical considerations, aligns with contemporary research trends emphasizing transparency and accountability as ongoing challenges in non-profit organizations. A recent systematic review of non-profit financial transparency and accountability underscores that governance quality, professionalization, and digital tools increasingly influence how non-profits address stakeholder demands, while structural barriers continue to limit full implementation in many contexts (Nurdiani *et al.*, 2025). This reinforces the idea that non-profit accounting education should not only teach technical reporting skills but also foster ethical reasoning and accountability-oriented decision-making in the context of reporting projects. In conclusion, the findings of this study support the view that PBL is a highly suitable instructional approach for non-profit accounting education, as it aligns with (1) students' competency expectations, (2) the practical complexity of standard-based reporting, and (3) the sector's increasing emphasis on transparency and accountability. However, the results also suggest that the effectiveness of PBL relies on adequate scaffolding: students strongly request feedback, technology integration, and authentic resources. This indicates that PBL should be designed as a comprehensive learning ecosystem rather than a "project-only" approach. This insight is consistent with recent literature on PBL, which emphasizes that implementation quality, frameworks, and supporting elements are crucial for determining learning outcomes, rather than relying solely on the label of "PBL" (Yusri *et al.*, 2024).

Discussion

The findings of this study reveal that students have a positive perception of the implementation of Project-Based Learning (PBL) in non-profit accounting education. PBL is considered an effective method for enhancing students' understanding of fundamental non-profit accounting concepts, such as managing restricted funds, financial

reporting, and resource stewardship. These results are in line with the research conducted by Silva and Leal (2021), who stated that PBL improves students' understanding by allowing them to engage with tasks that reflect real-world challenges in the professional environment. This finding also supports Huda and Suryani's (2024) argument that project-based approaches help students not only grasp theoretical knowledge but also apply it in real-life situations, which is crucial in non-profit accounting education. Furthermore, this study indicates that students feel more prepared for the workforce after engaging in PBL activities. They reported increased confidence and career readiness, which aligns with Gainau's (2025) research, which demonstrated that PBL enhances students' technical competencies and better prepares them for careers in sectors requiring accountability and ethical management, such as the non-profit sector. Additionally, PBL, supported by constructive feedback from instructors, was found to be a key factor in students' learning process. Anggono (2022) supports this by emphasizing that structured feedback in project-based learning allows students to refine their understanding and improve their practical skills more effectively. Moreover, the findings in this study corroborate Wu's (2025) research, which states that collaboration in project-based learning enriches students' learning experiences and enhances their communication and teamwork skills, which are vital in non-profit accounting.

In non-profit accounting, where managing restricted funds and ensuring transparent financial reporting are critical, the ability to work effectively in teams and apply accounting principles collaboratively becomes crucial. This study also highlights the importance of integrating technology in the PBL process, as many students reported that access to digital tools and technology-based learning resources significantly supported their understanding of complex accounting tasks, aligning with the research of Yusri *et al.* (2024), which emphasizes the role of technology in enhancing the effectiveness of PBL in accounting education. Overall, the findings from this study suggest that incorporating PBL into non-profit

accounting curricula significantly contributes to the development of both technical and ethical competencies in students, while also improving their preparedness for future careers in the non-profit and public sectors. The integration of PBL with effective feedback and digital technology in the learning process can strengthen students' understanding of real-world non-profit accounting practices, as also emphasized by Rahmawati and Suryani (2021) in their study on the importance of project-based learning in accounting education.

Conclusion

This study explored the role of Project-Based Learning (PBL) in non-profit accounting education, focusing on students' perceptions, learning outcomes, and career readiness. Based on empirical data from undergraduate students in the Public Financial Accounting Study Program, the findings suggest that PBL is well-received as an instructional method and is deemed highly effective in addressing the unique challenges of non-profit accounting. Students indicated that engaging in project-based activities helped them navigate complex accounting topics and provided a clearer understanding of the structure and objectives of non-profit financial reporting. Furthermore, the results demonstrate that PBL enhances both conceptual and practical understanding of non-profit accounting, including fund accounting and donor-related reporting. While many students began the course with limited prior knowledge, the majority were able to successfully apply accounting principles to project tasks and assignments. These findings emphasize the critical role of authentic learning resources and structured feedback in improving learning outcomes, underscoring the importance of guided implementation when incorporating PBL into specialized accounting curricula. In addition, the study reveals that students consider non-profit accounting highly relevant to their future careers, with many expressing moderate to high confidence in their current understanding. This suggests that PBL not only supports academic learning but also fosters professional development, preparing students for the real-world accounting

challenges they will face in the non-profit and public sectors. Overall, this study provides strong empirical support for integrating Project-Based Learning as a central instructional strategy in non-profit accounting education and offers valuable insights for curriculum development aimed at enhancing both academic performance and professional preparedness.

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