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Accounting in Action: Experiential Strategies for Strengthening Student Competence in Process and Control Design

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ABSTRACT

This research investigates how action-based learning approaches influence accounting students' comprehension of how business processes align with internal control mechanisms. In contrast to traditional lectures, which often lack opportunities for real-world application, this study introduced experiential learning through direct participation in authentic business activities. The project was implemented at the Kaset Fair hosted by Kasetsart University, where final-year accounting students collaborated on developing and executing business process models and internal control procedures for ventures managed by student entrepreneurs. The investigation focused on comparing students' self-reported knowledge and confidence levels before and after their involvement in these practical tasks. Findings showed a marked increase in student confidence, indicating that experiential engagement not only solidifies theoretical understanding but also enhances real-world accounting competencies. The results affirmed the importance of embedding hands-on learning strategies into accounting education to better prepare students for the multifaceted challenges of the profession.

Keywords: Business Processes, Internal Controls, Accounting Education, Action-Oriented Learning

Introduction

Contemporary education is expected to equip students not only with theoretical knowledge, but also with practical skills that align with the evolving demands of the accounting profession. Most of the accounting curriculum has the aim of preparing students for a professional career in accounting. A key part of this preparation is learning about business processes and internal controls. These topics are important because they help students understand how organizations work, how transactions are recorded, and how to prevent errors and fraud, all of which are fundamental to effective financial reporting. However, many students have no real work experience, which makes it hard for them to clearly understand these topics because they are abstract and complex. This highlights the need for teaching methods that give students more practical and hands-on learning experiences.

Learning Business Processes and Internal Controls

A business process refers to a structured set of interrelated activities performed across departments or functions within an organization, arranged in a logical sequence and designed to achieve business goals. (Anderson et.al, 2022) Closely linked to these processes are internal controls, which serve as essential mechanisms to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) developed a comprehensive framework for internal controls, which was updated in 2013. Additionally, the Sarbanes-Oxley Act emphasizes that auditors and accountants have increased responsibility for evaluating the effectiveness of internal controls, reinforcing the importance of this knowledge as a critical component of professional accounting practice.

In today's fast-changing business world, it is more important than ever for accounting professionals to understand how business processes and internal controls work. This knowledge is important for assessing risks, which is a key part of modern accounting and auditing. As accounting systems become more automated, professionals need to understand the processes behind these systems to use and review them effectively. Having this knowledge can also help reduce the “reality shock” that new graduates often face when starting their careers, and it can build their confidence as professionals. From an industry perspective, employers look for graduates who have practical experience with business processes and can design and evaluate internal controls, as these skills are highly valued in the workplace. Therefore, a strong understanding of business processes and internal controls is essential for accountants, internal auditors, and others in the accounting profession.

Accounting Education and Practice Readiness

Most accounting courses still rely on traditional lecture-based teaching methods. While lecturers provide theoretical knowledge, they may not effectively promote practical skills or offer students the experiential learning opportunities they need.

Professional standards – such as those from the International Federation of Accountants (IFAC) and The American Institute of Certified Public Accountants (AICPA) – emphasize the importance of practice-readiness, which includes the ability to design, evaluate, and implement business processes and internal controls. Hussin et. al. (2024) investigated the preparedness of accounting students transitioning from academic environments to the professional workforce, focusing on the perspectives and requirements of employers who supervise these students during internships. The researchers found that technical knowledge, interpersonal skills, confidence, and information technology proficiency were significant weaknesses among accounting students, impacting their career readiness. To bridge the gap between the skills expected by employers and those developed in academic settings, previous studies (Albrecht & Sack, 2000, Hussin et. al., 2024, Nie & Master, 2024, Roy, 2022) have highlighted the need for the accounting curriculum to evolve by incorporating more experiential learning components to better prepare students for professional practice. Thapa (2024) found that Work-based Learning (WBL) is an education strategy that can enhance employability and upgrade skills for a competitive market.

Active-learning approaches can enhance students’ understanding of complex accounting concepts and have a positive effect on their interest and engagement in the learning process (Holmes & Rasmussen, 2018). Research also suggests that involving students in simulations, role plays, and real-life projects significantly improves their comprehension and boosts their confidence in applying these concepts in practical settings (Fouché & Visser, 2008). Mala and Chan (2015) investigated the relationship between accountants’ confidence levels and the accuracy of their judgments when applying International Financial Reporting Standards (IFRS). The results showed that more confident accountants tend to make judgments that more accurately reflect the economic substance of transactions. Therefore, confidence is a critical factor that should be carefully considered in the preparation and development of accounting students, as it significantly influences their readiness and effectiveness in navigating the professional business environment.

Action-Oriented Learning and Experiential Education

Action-oriented learning is a pedagogical method that enables students to apply theoretical concepts through real-world tasks and work in real-life teams to solve actual problems, followed by reflection and learning from the experience. Kolb’s experiential learning theory (1984) provides the foundation, suggesting that students learn more effectively when they actively engage with concrete experiences, reflect, conceptualize, and then apply their knowledge. Moreover, several studies, such as those by Kern (2002) and Fowler (2006), have compared students engaged in practice-based learning with those taught through traditional lectures. The findings revealed that the former group demonstrated higher levels of critical thinking, problem-solving ability, and overall knowledge. These results highlight the positive impact of practice-oriented learning in enhancing students’ understanding. In Thailand, the Thai Qualifications Framework for Higher Education (TQF:HED) emphasizes cognitive and practical learning outcomes to ensure graduates meet national and international standards (Office of the Higher Education Commission, 2009). Furthermore, the Ministry of Higher Education, Science, Research and Innovation (MHESI) (2022) has introduced the Cooperative and Work Integrated Education (CWIE) framework to promote action-oriented learning and real-world experience for enhanced professional readiness. Consequently, this study aligns with the TQF:HED by promoting action-oriented learning, thereby improving accounting students’ ability to apply their knowledge of business processes and internal control in practical contexts. It also supports the objectives of CWIE in developing job-ready graduates and bridging the gap between education and professional practice.

Therefore, this study investigates the implementation of action-oriented learning in the context of the Kaset Fair at Kasetsart University, where senior accounting students collaborated with student-run entrepreneurial businesses. The goal was to enhance students’ understanding of business processes and internal control systems by engaging them in real-world design tasks. The study examines changes in students’ confidence levels before and after the activity, with the aim of evaluating the impact of experiential learning on their practical accounting skills.

Purposes

- 1) To evaluate the change in students’ confidence in their knowledge of business processes and internal control design before and after completing action-oriented learning tasks.
- 2) To explore the potential of integrating experiential projects into the accounting curriculum to enhance student learning outcomes.

Research Hypotheses

This study is based on these hypotheses:

H1: There is a significant difference in the mean confidence level for business process design before and after the practical activity.

H1a: There is a significant difference in the mean confidence level in business process design for the revenue cycle before and after the practical activity.

H1b: There is a significant difference in the mean confidence level in business process design for the expenditure cycle before and after the practical activity.

H2: There is a significant difference in the mean confidence level for internal control systems design before and after the practical activity.

H2a: There is a significant difference in the mean confidence level in internal control systems design for the revenue cycle before and after the practical activity.

H2b: There is a significant difference in the mean confidence level in internal control systems design for the expenditure cycle before and after the practical activity.

H3: There is a significant difference in the mean confidence level overall before and after the practical activity.

Research Methodology

In the second semester of the 2023 academic year, Kasetsart University (KU) held its annual “Kaset Fair” to promote student readiness for becoming successful entrepreneurs. As part of this effort, the university has launched the “KU Smart Young Entrepreneur” project, which selects student teams from every faculty to become entrepreneurs and operate businesses during the fair. Accounting students are involved in the project by helping to design business processes and internal controls for the student-run shops.

Population

The population used in this study consists of fourth-year (senior) accounting students from the Faculty of Business Administration, Kasetsart University, Bangkheng Campus, who were enrolled in the course 01130434: Corporate Governance and Internal Audit. A total of 137 students were registered in this course during the second semester of the 2023 academic year.

Learning Context and Tasks

Students were assigned to act as internal control consultants for student-run entrepreneurial booths at the Kaset Fair. They were responsible for:

- Understanding the business context of assigned business by interviewing business owners.
- Designing business processes for both revenue and expenditure cycles.
- Designing appropriate internal control systems.
- Presenting business processes and internal control systems to business owners.
- Assisting business owners in implementing business processes and internal control systems.
- Providing consultation to business owners facing operational challenges.

Research Instruments

Questionnaires were used as the primary data collection tool in this research, consisting of two sets: a pre-activity questionnaire and a post-activity questionnaire.

The pre-activity questionnaire consisted of two parts:

- General information about the respondent’s demographic background.
- Self-confidence in designing internal controls: items measuring the respondent’s perceived confidence in their ability to design internal controls.

The post-activity questionnaire consisted of three parts:

- General information similar to the pre-activity questionnaire.
- Self-confidence in designing internal controls using the same items in the pre-activity questionnaire to assess changes in confidence.
- Students’ opinions on the benefits of participating in practical activities using items designed to evaluate their perceptions of the value and impact of the experiential learning experience.

To ensure the quality of the research protocols, the questionnaires were reviewed by three experts to assess their content validity. This process involved evaluating the relevance and clarity of the questionnaires, as well as conducting expert interviews to refine both the content and the language used, ensuring alignment with the research objectives. Additionally, to test the reliability of the instrument, Cronbach’s Alpha Coefficient was calculated. A Cronbach’s alpha value greater than 0.7 is considered acceptable, indicating that the instrument is both effective and reliable for research purposes (Hair et al., 2019). The results of the reliability analysis revealed that the Cronbach’s alpha values exceeded 0.7, as presented in Table 1.

Table 1: Reliability Analysis of Questionnaire variables

Study Variable	Number of Items	Cronbach's Alpha
Confidence Level – Business Processes Design	4	0.945
Confidence Level – Internal Control Systems Design	6	0.971
Overall Confidence Level – Business Processes and Internal Control Systems Design	10	0.979

Data Collection

Students completed a structured questionnaire assessing their confidence levels related to business process and internal control knowledge before and after the project. The questionnaire used a 10-point Likert scale. The 10-point Likert scale is employed in this study to facilitate more nuanced responses, allowing for finer distinctions in levels of agreement. Such granularity is particularly valuable for capturing subtle variations in participants' opinions and attitudes, thereby enhancing the sensitivity and precision of the measurement (Sangthong, 2020, TLF Research, 2021, SurveyMonkey, n.d.).

Data Analysis

This study employed a quantitative analysis approach. Descriptive statistics, including mean, standard deviation, frequency distribution, and percentage, were used to summarize the questionnaire responses before and after the activity. In addition, hypothesis testing was conducted using the paired sample t-test to determine if there was a significant difference in students' self-reported confidence levels before and after the learning intervention.

Results

General Information of the Respondents

The population of this study consisted of 137 accounting students enrolled in the course. A total of 105 students completed both the pre-activity and post-activity questionnaires. Among them, 84 were female (80%) and 21 were male (20%). The respondents were between 21 and 22 years of age. The details are shown in Table 2.

Table 2: General Information about the Respondents

Category	Details	Number (n)	Percentage (%)
Gender	Female	84	80.00
	Male	21	20.00
	Total	105	100.00
Age	21 – 22 years	105	100.00
	Total	105	100.00

Descriptive Statistics

The mean confidence levels of the accounting students in performing business process design and internal control system design, both individually and overall, before and after the activity, are presented in Table 3.

As shown in Table 3, the mean confidence levels of accounting students in performing business process design and internal control systems design increased following the practical activity. The mean score for business process design improved from 6.62 (SD = 1.70) before the activity to 7.75 (SD = 1.35) after the activity. Specifically, confidence in designing processes for the revenue cycle increased from 6.66 (SD = 1.73) to 7.77 (SD = 1.33), while for the expenditure cycle, the mean rose from 6.58 (SD = 1.76) to 7.74 (SD = 1.43).

Table 3: The Mean and Standard Deviation of Confidence Levels of Accounting Students Before and After the Activity

	Before the Activity		After the Activity	
	Mean	Standard Deviation	Mean	Standard Deviation
Confidence Level – Business Processes Design	6.6167	1.69596	7.7548	1.35029
- Revenue Cycle	6.6571	1.72832	7.7667	1.32844
- Expenditure Cycle	6.5762	1.75519	7.7429	1.43298
Confidence Level – Internal Control Systems Design	6.6651	1.67601	8.0222	1.31479
- Revenue Cycle	6.6984	1.69244	8.0381	1.37228
- Expenditure Cycle	6.6317	1.69459	8.0063	1.29676
Overall Confidence Level – Business Processes and Internal Control Systems Design	6.6457	1.65965	7.9152	1.30736

For internal control systems design, the mean confidence level increased from 6.67 (SD = 1.68) to 8.02 (SD = 1.31). Within this domain, confidence related to the revenue cycle increased from 6.70 (SD = 1.69) to 8.04 (SD = 1.37), and for the expenditure cycle, from 6.63 (SD = 1.69) to 8.01 (SD = 1.30).

Overall, the combined mean confidence level for both business process and internal control system design increased from 6.65 (SD = 1.66) prior to the activity to 7.92 (SD = 1.31) afterward, indicating a positive impact of the practical activity on students' perceived confidence in performing key accounting functions.

Hypotheses Testing Results

To evaluate the impact of the practical activity on students' confidence levels in business process design and internal control systems design, paired-sample *t*-tests were performed.

As shown in Table 4, the results demonstrated statistically significant increases in confidence across all assessed domains following the activity. For business process design, the mean confidence level increased significantly after the intervention (Mean difference = -1.14, *t* = -6.359, *p* < .001). Subgroup analysis revealed significant improvements in both the revenue cycle (Mean difference = -1.11, *t* = -6.167, *p* < .001) and the expenditure cycle (Mean difference = -1.17, *t* = -6.219, *p* < .001).

Similarly, the mean confidence level for internal control systems design increased significantly post-activity (Mean difference = -1.36, *t* = -7.404, *p* < .001). Notable improvements were also observed in the revenue cycle (Mean difference = -1.34, *t* = -7.107, *p* < .001) and the expenditure cycle (Mean difference = -1.37, *t* = -7.505, *p* < .001).

Table 4: Results of Hypotheses Testing Using Paired *t*-test

	Hypotheses	Mean	t	Sig. (2-tailed)
H1:	There is a significant difference in the mean confidence level for business process design before and after the practical activity.	-1.13810	-6.359	.000
H1a:	There is a significant difference in the mean confidence level in business process design for the revenue cycle before and after the practical activity.	-1.10952	-6.167	.000
H1b:	There is a significant difference in the mean confidence level in business process design for the expenditure cycle before and after the practical activity.	-1.16667	-6.219	.000
H2:	There is a significant difference in the mean confidence level for internal control systems design before and after the practical activity.	-1.35714	-7.404	.000
H2a:	There is a significant difference in the mean confidence level in internal control systems design for the revenue cycle before and after the practical activity.	-1.33968	-7.107	.000
H2b:	There is a significant difference in the mean confidence level in internal control systems design for the expenditure cycle before and after the practical activity.	-1.37460	-7.505	.000
H3:	There is a significant difference in the mean confidence level overall before and after the practical activity.	-1.26952	-7.113	.000

The analysis also indicated a significant increase in the overall confidence level related to the design of business processes and internal control systems (Mean difference = -1.27, *t* = -7.113, *p* < .001).

These findings provide robust statistical support for all hypothesized relationships (H1–H3), suggesting that participation in the practical activity significantly enhanced students' confidence in performing core accounting tasks, particularly in the areas of process design and internal control system implementation.

Students' Perceptions of Practical Activity

The researchers examined the perceptions of accounting students who participated in the KU Smart Young Entrepreneurs program regarding the benefits gained from the practical activity across various dimensions. Descriptive analysis was conducted to examine students' perceptions of the KU Young Entrepreneurs activity in terms of its educational value, alignment with course objectives, appropriateness of complexity, and contribution to professional development. The findings are presented in Table 5.

Students reported a strong agreement that the activity effectively facilitated the application of academic knowledge to real-world contexts, with a mean score of 8.48 (SD = 1.69). The content and structure of the activity were also perceived as well-aligned with the course objectives (*M* = 8.10, *SD* = 1.90).

Regarding the level of complexity, students rated the activity as reasonably appropriate for their academic background and competencies ($M = 7.55$, $SD = 1.99$). Furthermore, the activity was viewed as beneficial in enhancing students' confidence in preparation for entry into the professional workforce ($M = 8.21$, $SD = 1.99$).

In addition, students perceived the activity as contributing to the development of their competitive capabilities within a business environment ($M = 8.07$, $SD = 1.81$). The overall mean score across all dimensions was 8.08 ($SD = 1.58$), indicating a generally positive evaluation of the practical component.

These findings suggest that the KU Young Entrepreneurs activity was well-received by students and was effective in supporting key learning and professional development outcomes.

Table 5. Descriptive Statistics of Accounting Students' Perceptions of Practical Activity

	Mean	Standard Deviation
1. The KU Young Entrepreneurs activity effectively facilitated the application of students' academic knowledge to practical contexts.	8.4762	1.68760
2. The content and structure of the KU Young Entrepreneurs activity were appropriately aligned with the course objectives.	8.0952	1.89901
3. The level of complexity presented in the KU Young Entrepreneurs activity was suitable for the students' academic background and competencies.	7.5524	1.98543
4. Participation in the KU Young Entrepreneurs activity contributed to enhancing students' confidence in preparation for entry into the professional workforce.	8.2095	1.98889
5. Engagement with the KU Young Entrepreneurs project contributed to the development of students' competitive capabilities in a business environment.	8.0667	1.81482
Means	8.0800	1.58493

Discussion

This study aimed to examine the impact of a practical learning activity – the KU Smart Young Entrepreneurs program – on accounting students' confidence in designing business processes and internal control systems. The results provide compelling evidence that participation in the activity significantly enhanced students' confidence across all measured dimensions. These findings are consistent with prior literature emphasizing the effectiveness of experiential learning in developing domain-specific self-efficacy and preparing students for professional practice (Bandura, 1997, Bandura, 1997, Beatson et al., 2020).

The significant improvement in confidence levels related to both the revenue and expenditure cycles indicates that structured, scenario-based activities allow students to apply theoretical knowledge to authentic contexts, thereby strengthening cognitive integration and procedural understanding. The observed gains in confidence reflect the effectiveness of practical pedagogical strategies in fostering not only technical proficiency, but also students' belief in their capacity to perform key professional tasks.

Descriptive results further demonstrate that students perceived the activity as highly beneficial in several areas. They reported that the activity facilitated the application of prior academic knowledge, aligned well with the course content, and was appropriately challenging relative to their level of preparedness. Moreover, students indicated that the activity enhanced their confidence in entering the labor market and contributed to the development of their competitiveness in a business environment.

These outcomes are aligned with Bandura's (1997) theory of self-efficacy, which identifies mastery experiences as a primary source of efficacy beliefs. Engagement in realistic, applied tasks not only reinforces skill development but also strengthens students' confidence in their ability to manage complex, real-world scenarios – an essential attribute for accounting professionals in dynamic business contexts.

Collectively, the findings support the integration of experiential learning approaches within accounting curricula. The KU Smart Young Entrepreneurs program demonstrates the pedagogical value of combining theoretical instruction with practical applications, thereby enhancing students' confidence, employability, and readiness for professional challenges.

Conclusions

This study investigated the effect of a practical learning intervention – the KU Smart Young Entrepreneurs program – on accounting students’ confidence in designing business processes and internal control systems. The findings revealed statistically significant improvements in students’ confidence levels across all measured dimensions following participation in the activity. Additionally, students expressed highly positive perceptions of the activity, particularly in its ability to facilitate the application of prior knowledge, align with course objectives, and foster key professional competencies.

The results underscore the value of experiential learning in accounting education, supporting the theoretical foundation of self-efficacy by demonstrating that hands-on, mastery-based learning experiences enhance students’ belief in their abilities to perform complex professional tasks. These findings contribute to the growing body of evidence that practical, real-world educational experiences are critical for developing both technical and soft skills in future accounting professionals. Beyond academic benefits, this learning model promotes community engagement by allowing students to apply their skills to support small businesses through tasks like setting up accounting systems, improving internal controls, and designing business processes. This mutually beneficial approach gives students real-world experience while helping local enterprises grow. The model offers a scalable way to enhance accounting education and drive local economic development, positioning universities as active partners in community innovation.

Recommendations

The outcomes of this study have several practical and pedagogical implications:

1. Curriculum Design

Educators and curriculum developers should consider integrating scenario-based and work-integrated learning activities into accounting programs. Doing so not only reinforces theoretical knowledge but also cultivates students’ confidence and preparedness for the professional environment.

2. Instructional Strategy

The findings suggest that structured simulations and realistic project-based assignments, such as those implemented in the KU Smart Young Entrepreneurs program, are effective instructional tools for enhancing self-efficacy and professional skill development among students.

3. Graduate Employability

As confidence is closely associated with workplace readiness, the adoption of experiential learning approaches may significantly improve students’ transition from academia to employment. This approach can also enhance students’ competitiveness in the labor market by fostering critical thinking, problem-solving, and professional communication skills.

Limitations

While the findings of this study provide valuable insights into the role of experiential learning in enhancing accounting students’ confidence, several limitations should be acknowledged. First, the study employed a single-group pretest/posttest design without a control group, which limits the ability to make causal inferences. The observed improvements in confidence may also be influenced by external factors such as concurrent coursework or prior experiences.

Second, the sample was limited to students participating in the KU Smart Young Entrepreneurs program at a single institution, which may restrict the generalizability of the results to broader student populations or educational contexts. Additionally, the reliance on self-reported measures of confidence may be subject to response bias, as students may overestimate or underestimate their perceived abilities.

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