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# Virtual Reality-based Experiential Learning Solutions for Managerial Accounting Education: An Instructional Design Roadmap

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# VR Set-up (1): Install Uptale Player App

Connect to WIFI

Username:

Pass:

Install the Uptale App on your mobile phone or tablet.



Google Play

Games

Apps

Movies & TV

Books

## Uptale Player

Uptale SAS

1K+

Downloads

3

PEGI 3

Install on more devices

Share

## VR Set-up (2): Login to VR platform

To enter Uptale VR platform:

<https://my.uptale.io/v2/login>

User #1 : Email: [dusa1@huyicomunity.com](mailto:dusa1@huyicomunity.com) Password: dusa1

User #2 : Email: [dusa2@huyicomunity.com](mailto:dusa2@huyicomunity.com) Password: dusa2

User #3 : Email: [dusa3@huyicomunity.com](mailto:dusa3@huyicomunity.com) Password: dusa3

User #4 : Email: [dusa4@huyicomunity.com](mailto:dusa4@huyicomunity.com) Password: dusa4

User #5 : Email: [dusa5@huyicomunity.com](mailto:dusa5@huyicomunity.com) Password: dusa5

User #6 : Email: [dusa6@huyicomunity.com](mailto:dusa6@huyicomunity.com) Password: dusa6  
Ctrl+Click to follow link

User #7 : Email: [dusa7@huyicomunity.com](mailto:dusa7@huyicomunity.com) Password: dusa7

# VR Set-up (3): Launch learning experience

scan the QR code and sign in  
using the Uptale account

Email:

[jylecorre@hotmail.com](mailto:jylecorre@hotmail.com)

Password: RUAd88learner#



Experience language

English

Launch on this device

Launch option

Choose launch mode



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# Virtual Reality-based Experiential Learning Solutions for Managerial Accounting Education: An Instructional Design Roadmap



# EMPLOYABILITY @ AUDENCIA



- Academic and professional development, students from Audencia SAFTI (Shenzhen) and SWUFE (Chengdu) universities
- Opportunity to visit significant companies in Shenzhen and Chengdu, two of China's most dynamic cities.
- Visits are designed to provide students with an in-depth understanding of the business environment in China, insights into innovative practices, and direct interactions with industry leaders.

# AGENDA



*Financial Accounting Course –  
VR learning experience – Scene (3)*



Experiential Learning in Accounting Education



How can Learning Theories help accounting educators improve the learning process for accounting learners?



How do you design a VR experiential learning experience?



Showcasing 'Surfing Store' learning prototype (live demo)



Q&As

# 1. Experiential Learning in Accounting Education

*‘Having expertise in accounting is not enough to be an effective accounting educator’*





# EXPERIENTIAL LEARNING



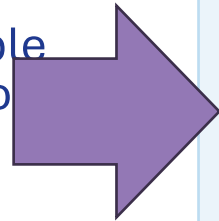
*Financial Accounting Course –  
VR learning experience – Scene (7)*

- According to Gibson’s theory (Adolph, 2015), humans develop knowledge from their **perceptions of their environment and how they interact**. Human beings perceive what something is or does within their environment
- Experiential learning in a financial or managerial accounting course involves **engaging students in hands-on, real-world experiences** that allow them to **apply accounting concepts** in practical settings.
- This approach helps students bridge the gap between theory and practice, **making abstract concepts more tangible and easier to understand**.
- Typically, learners may encounter **several scenarios where things happen**, where they perceive the external environment and organise information in their minds.

# ACCOUNTING SKILLS

## Accounting Skills

- accounting *“is an information system that identifies, records, and communicates the economic events of an organization to interested users”* (Weygandt, Kieso, Kimmel, and DeFranco)
- a professional accountant should be able to select the **economic events** relevant to specific organization and record them chronologically and systematically.
- a crucial element in communicating economic events is the accountant’s ability to **analyse and interpret the reported information**, which involves explaining the uses, **meaning, and limitations of the reported data**.



## how can the use of VR increase perceived learning effectiveness?

- the use of VR will be able to increase task-technology fit, technology quality and accessibility, and then **increase reflective thinking and reduce cognitive overload** thereby increasing perceived learning effectiveness

Ratmono, D., Sari, R. C., Warsono, S., Ubaidillah, M., & Wibowo, L. M. (2024). Virtual reality and perceived learning effectiveness in accounting studies: the mediating role of task-technology fit. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2316890>

## 2. How to design a VR experiential learning experience ?



*‘ Knowledge about learning theories, learning styles, different types of assessment, and the variety of available teaching methods, is also fundamental to being a good accounting educator’*

# CONTEXT OF THE STUDY



*Financial Accounting Course –  
VR learning experience – Scene (11)*

instructional design methodologies, strategies, and tools are essential to guarantee the success of immersive learning experiences. creating experiential learning experiences may necessitate to:

Rethink pedagogy and instructional goals ;

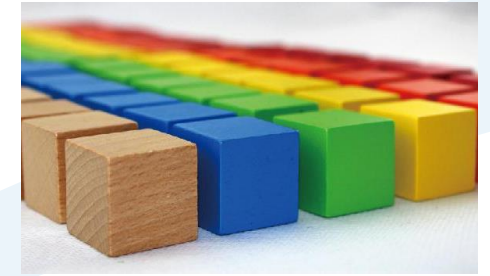
Structure the learning process

Redesign some learning activities

Create real life scenes supported by digital technologies

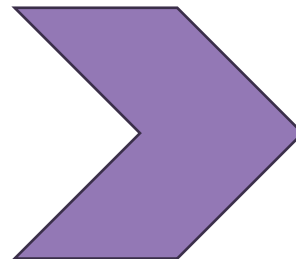
Integrating diverse types of learning activities into the learning experience

# LEARNING DESIGN INTEGRATION VR

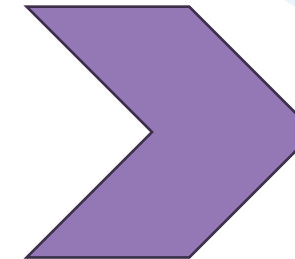


- Exploration: where students explore the issue both individually and as a community, through reflection and discourse”

- Scenario-based activities on VR immersive platform (Uptale): simulate events, situation, economic information..
- Practice-oriented
- Asynchronous (flipped)
- Blackboard + Uptale



- **Lecture: do I know what I need to know to do my job in context/scenario?**
- **Problem-solving**
- **In-classroom group discussions with assistance from teacher**
- Integration: where learners construct meaning from ideas developed during exploration”



- Resolution: the process culminates in resolution, where learners apply the new knowledge...
- Scenario-based activities on VR immersive platform (Uptale) to stimulate reflection in context
- what I have learnt, how this will help me do the job
- Problem-solving
- Feedback (in groups) through Blackboard

# 3. Live Demo

<https://elearning.chinait.com/eyfs/login/index.php>

Username: huyixiang\_guest

Password: guest002

# Demo – Scene #1

Learning Experience

Scene #1



# Demo – Scene #2

- Learning Experience
- Scene #2





# Demo – Scene #3

Learning Experience

Scene #3



# RESEARCH AVENUES



SESTEF 2024: A digital Learning Solution for the design and implementation of performance dashboards in circular business models

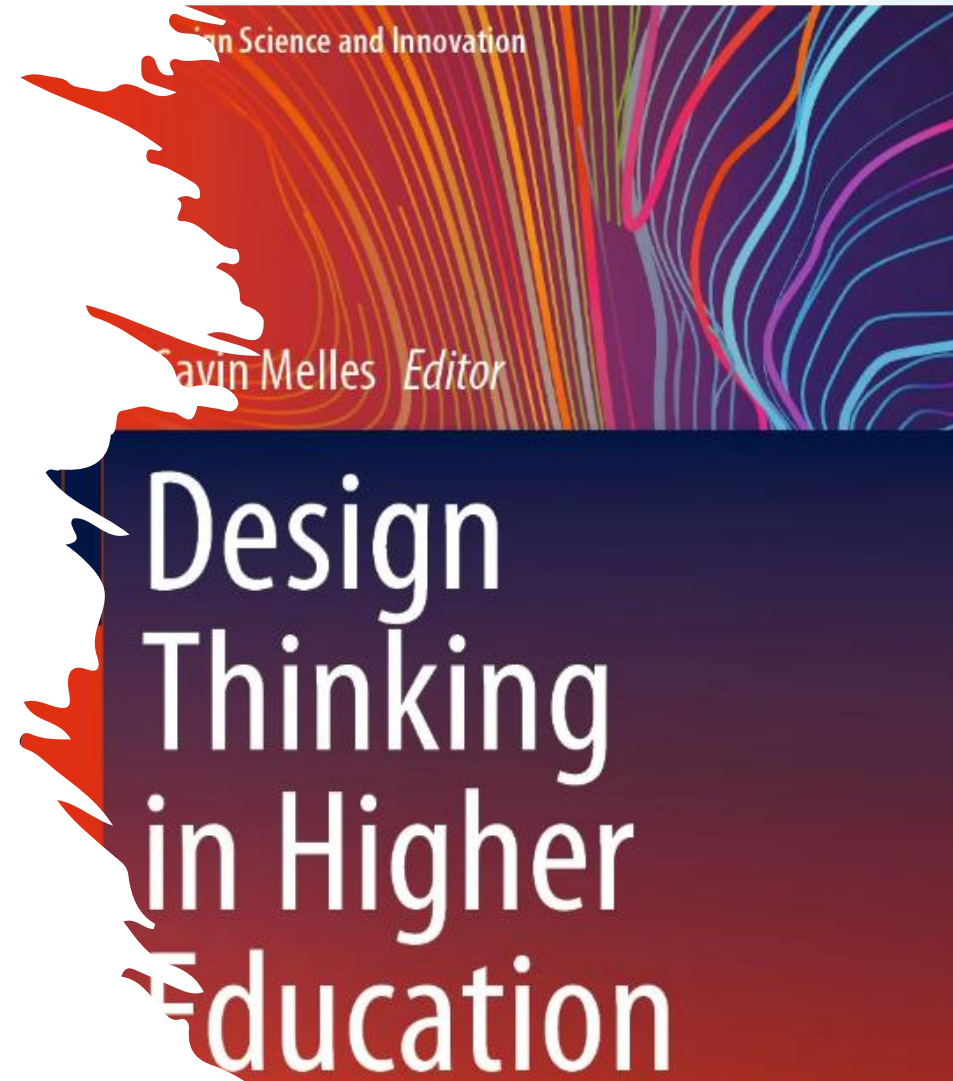
IAMCR China Technology-based digital learning framework for syntegrated education: practice-based research in management accounting

ICAIE 2025, 2025 the 5th International Conference on Artificial Intelligence in Education, will be held in Suzhou, China during May 14-16, 2025.

APIRA conference July 2025 - 2-4 July 2025 | Adelaide, South Australia

# Prototyping Learning Solutions

*‘Central to prototype design and development is the view that it is an educational imperative to **move from a general consumptive-intense educational orientation with the primary educator role focused on the transfer of knowledge to an educational culture of collaborative creativity** across diverse discipline contexts where educator roles encompass that of designer, facilitator, collaborator and mentor’*





## RESEARCH: SITUATED LEARNING

Le Corre JY., Xu, S. (2023) Immersive Learning in Management Accounting Education: A Prototype of Classroom-as-Organization Supported by Learning Management System and Virtual Reality In: Harnessing Technology for Knowledge Transfer in Accountancy, Auditing, and Finance, DOI: 10.4018/979-8-3693-1331-2

- Socio-cognitive conflicts = interactions in which individuals reorganize and restructure their respective points of view to advance in their cognitive development by discussing their ideas
- Learners resolve conflicts through collecting primary and secondary data and sharing of information, social interactions between learners in groups ('Project Teams') and interactions between different groups



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**Thank you for your attention**

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**NEVER  
STOP**

**DARING**

"  
*Cultiver l'audace,  
toujours et à tout âge,  
croire en soi, se lancer, innover,  
apprendre de ses échecs,  
se relever et recommencer.  
S'engager avec et pour les autres,  
agir en manager responsable,  
respectueux et bienveillant,  
impacter positivement la société.*

*L'audace nous grandit,  
élargit notre horizon,  
nourrit notre imagination  
pour mieux transformer le monde.*

"

# Thank You