EVALUATING THE NEEDS OF NON-PROFIT ACCOUNTING LEARNING FOR PUBLIC FINANCIAL ACCOUNTING STUDENTS AT BENGKALIS STATE POLYTECHNIC

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Abstract

This study identifies the learning needs of non-profit accounting for students of the Public Financial Accounting (PFA) Study Program at Bengkalis State Polytechnic. Using a descriptive qualitative design and a questionnaire involving 71 respondents, the findings reveal that students consider non-profit accounting highly relevant to their future careers. Priority competencies include financial-statement analysis and restricted-fund reporting. Project-Based Learning (PBL) is the most preferred method, supported by project-based evaluation and direct lecturer feedback. Students also expect access to non-profit accounting software, authentic financial-report references, and the integration of ethics and cultural sensitivity. These results recommend a practical, data-driven, and ethically grounded PBL-based curriculum for vocational accounting education.

Keywords: Non-profit accounting, Project-Based Learning, Ethics

1. Introduction

Non-profit organizations (NPOs) are entities that work for social, educational, health, and religious causes, with the main objective not being to seek profit but to provide benefits to the community. In their development, non-profit organizations have financial characteristics that differ from those of for-profit organizations, particularly in terms of recording restricted funds, reporting to donors, and the obligation to maintain public accountability. These conditions require a specific accounting system that is transparent and complies with applicable standards.

In the Indonesian context, the development of non-profit accounting standards is marked by the enactment of Financial Accounting Standards Interpretation (ISAK) 35, which regulates the presentation of financial statements for non-profit entities. The application of this standard requires accounting graduates to have specific competencies that differ from those required in commercial accounting. The biggest challenge is how the education sector can prepare accounting students to understand non-profit accounting practices from an early stage, so that they can contribute directly to the financial management of non-profit organizations.

Previous studies have shown that non-profit accounting not only serves as a tool for recording transactions, but also as a means of legitimizing and ensuring the transparency of non-profit organizations. With financial reports that meet standards, non-profit organizations can gain public trust, maintain good relationships with donors, and increase funding opportunities. Therefore, learning non-profit accounting is important in producing accounting graduates who are not only technically competent but also have ethical and social sensitivity.

However, the accounting education curriculum in Indonesia is still relatively limited in emphasizing non-profit aspects. Most accounting courses focus on commercial financial accounting, management accounting, or public sector accounting in general. This creates a competency gap, where accounting graduates are unfamiliar with recording and reporting practices in non-profit organizations. Previous studies have confirmed the need to integrate non-profit accounting learning into vocational and academic curricula so that graduates are better prepared to meet the needs of the world of work.

Bengkalis State Polytechnic, as a vocational education institution, has a mandate to produce graduates who are ready to work and able to meet the needs of industry and social organizations. The Public Financial Accounting (PFA) program at Bengkalis State Polytechnic focuses on mastering public sector accounting skills. However, based on initial observations, material on non-profit accounting is still limited and has not been structured into comprehensive learning modules. This situation calls for a needs assessment so that non-profit accounting learning can be optimized.

Based on this background, this study aims to analyze the learning needs of non-profit accounting in the Public Financial Accounting Study Program at Bengkalis State Polytechnic. This study will map students' perceptions of the relevance of non-profit accounting, the competencies required, appropriate learning methods, and the necessary supporting resources. The results of this study are expected to form the basis for the development of a needs-based curriculum, so that AKP graduates are better prepared to face challenges in the non-profit sector and are able to make a real contribution to society.

2. REVIEW OF LITERATURE

Recent research positions NPO accounting not merely as a recording tool, but as a mechanism for legitimacy, transparency, and accountability to the public and donors (Mercado, Parsons, & Smith, 2022). The landscape of NPO research topics has also broadened—from restricted fund reporting, social performance measurement, to governance—with the availability of 21st-century data sources driving new research opportunities (Mercado et al., 2022). A broader conceptual framework of NPO accounting and accountability is summarized in the Research Handbook on Nonprofit Accounting, which highlights practices, measurement issues, and governance challenges in nonprofit organizations (Research handbook on nonprofit accounting, 2023).

In the Indonesian context, the implementation of ISAK 35 encourages changes in the presentation of financial statements of non-profit entities—particularly the separation of restricted/unrestricted funds and disclosure for donor accountability (Nizar & Listiana, 2025). Studies on its implementation indicate that compliance with ISAK 35 correlates with increased external credibility and governance quality (Nizar & Listiana, 2025). At the practical level, the model for presenting reports at educational foundations shows the need for uniformity in format and disclosure so that information is relevant to stakeholders (Model for presenting financial reports of non-profit organizations at educational foundations, 2023).

Globally, non-profit organizations face similar challenges related to audit assurance, donor compliance, risk management, and technology integration (Cohen & Company, 2024). Accounting educators have thus emphasized the inclusion of real-world data and active learning methods to bridge the gap between theory and practice (ASEAN CPA, 2020). This aligns with research suggesting that Project-Based Learning (PBL) promotes authentic engagement, deeper understanding, and contextual skill development among students (Rahmawati & Suryani, 2021). In the vocational education context, the integration of project-based modules, case studies, and NPO software training enhances both analytical and ethical competence, preparing graduates for professional challenges in non-profit sectors (AICPA & CIMA, 2025).

Accordingly, previous research underscores the importance of designing curricula that balance technical proficiency, ethical understanding, and contextual sensitivity (Budi Kristanto & Cao, 2024). By incorporating authentic data and practical exercises, educators can nurture accountability and critical reasoning among accounting students. This literature forms the conceptual foundation of the present study, supporting the development of a competency-based, ethically informed, and project-oriented approach to non-profit accounting education (Patton, 2020; Creswell & Creswell, 2021).

Indonesian accounting education studies highlight the need for more contextual learning, integration of practical competencies, and strengthening of ethics in the curriculum (Rahmawati & Suryani, 2021). Mapping of Indonesian accounting research also shows the uniqueness of the local context—including the public and non-profit sectors—as well as a future research agenda that demands enrichment of teaching materials (Budi Kristanto & Cao, 2024). In terms of professional policy, strengthening the link and match between education and practice and developing continuous competencies are strategies for building an accounting profession that is responsive to the needs of industry and the public (ASEAN CPA, 2020).

Accounting education literature recommends active project-based strategies and the use of real data to foster technical skills, ethics, and sensitivity to the context of the nonprofit sector (Rahmawati & Suryani, 2021; ASEAN CPA, 2020). For vocational programs, a project-based learning approach with case studies of NPO annual reports/audits, NPO accounting software, and intensive lecturer feedback is in line with the competency requirements of restricted fund reporting, NPO financial statement analysis, and donor accountability (AICPA & CIMA, 2025; Cohen & Company, 2024).

3. METHOD

This study utilizes a qualitative descriptive approach to explore students' perceptions of non-profit accounting learning needs in a natural educational context, aiming to systematically describe the learning needs of non-profit accounting based on the perceptions of students in the Public Financial Accounting (AKP) Study Program at the Bengkalis State Polytechnic. This approach is appropriate when the goal is to systematically describe existing conditions and interpret underlying meanings rather than test causal hypotheses (Creswell & Creswell, 2021). According to Patton (2020), qualitative description emphasizes capturing participants' experiences in their own terms, while maintaining analytical depth and contextual accuracy. The method provides the flexibility necessary to understand students' perspectives within the realities of vocational education, which is critical for curriculum design and policy adaptation (Denzin, 2021).

The research population consisted of all students in the AKP Study Program at Bengkalis State Polytechnic. A sample of 71 respondents was taken using purposive sampling, namely students who were taking non-profit courses and had a basic understanding of non-profit accounting.

The instrument used was a closed questionnaire, which was distributed to active students. The instrument consisted of a questionnaire with a Likert scale and several multiple-choice questions. The questionnaire questions were designed to explore information about:

1. Respondent profiles (age, gender).
2. Level of prior knowledge about non-profit accounting.
3. Perceptions regarding the importance of non-profit accounting.
4. Expected competencies.
5. Preferred learning methods.
6. Learning resources and supporting facilities.
7. Views on learning evaluation and feedback.

The instrument used in this study—a structured Likert-scale questionnaire—was developed to measure student perceptions on the importance, relevance, and preferred strategies of non-profit accounting learning. Ensuring its validity and reliability was a critical methodological step (Creswell & Creswell, 2021). Content validity was evaluated by three accounting education experts and two curriculum developers at Bengkalis State Polytechnic, who assessed each item for clarity, relevance, and representativeness. This expert review method aligns with best practices in educational research to ensure that the items accurately reflect the intended learning constructs (Patton, 2020). Construct validity was established through theoretical alignment with ISAK 35, Project-Based Learning (PBL), and vocational education competency frameworks. A pilot test involving ten students was conducted to confirm that the instrument was comprehensible and contextually appropriate (Rahmawati & Suryani, 2021). Reliability testing employed Cronbach's Alpha analysis, yielding a value of 0.86, which exceeds the acceptable threshold of 0.70 (Creswell & Creswell, 2021). This result demonstrates that the questionnaire had strong internal consistency and was suitable for use in similar educational settings.

Data was collected through the distribution of questionnaires using Google Forms within a specific time frame, enabling participants to respond via multiple devices such as Android smartphones, iOS tablets, and Windows computers. Respondents were asked to answer based on their experiences and perceptions of non-profit accounting learning. This approach provided convenience and accessibility for students (Patton, 2020). All responses were securely stored in the Google Workspace drive of the author, where access was restricted to the researcher and team only. This digital-based setup reflects best practices in educational data management by ensuring accuracy, authenticity, and confidentiality (Creswell & Creswell, 2021). It also minimizes researcher bias and facilitates efficient data handling in modern higher education environments (Denzin, 2021).

The study follows a series of structured stages to ensure research transparency and replicability. These stages are illustrated in Figure 1. Methodological Flow Diagram below.

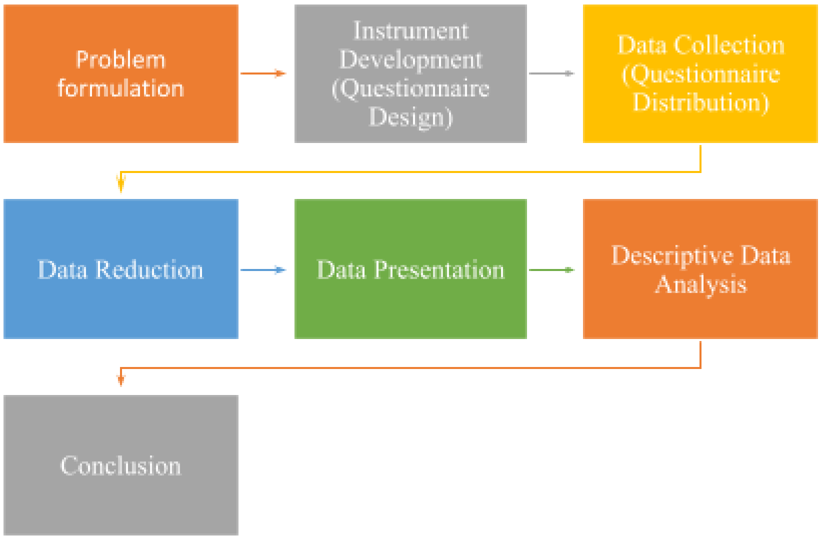

Figure 1. Methodological Flow Diagram

The stages of this research include:

1. Problem formulation: Determining the focus of the research on the accounting learning needs of non-profit AKP students.
2. Instrument development: Compiling a questionnaire based on competency indicators, learning methods, and learning resources [1].
3. Data collection: Distributing questionnaires to 71 students of the AKP Study Program at the Bengkalis State Polytechnic.
4. Data reduction: Tabulating the questionnaire results, grouping the answers based on categories [2].
5. Data presentation: Presenting the results in the form of frequency distribution tables and bar/pie charts.
6. Data analysis: Interpreting descriptive results to identify patterns of student needs regarding non-profit accounting.
7. Conclusion: Formulating curriculum development recommendations based on research findings.

After being collected, the data were analysed using descriptive statistics supported by qualitative interpretation. Frequencies and percentages were calculated to summarize key responses, while qualitative reasoning was applied to interpret contextual meaning (Creswell & Creswell, 2021). To improve the trustworthiness of the findings, data triangulation was implemented by comparing three sources: (1) questionnaire results, (2) theoretical literature, and (3) expert feedback from accounting lecturers. The triangulation ensured that interpretations were not solely dependent on one data source, thus increasing internal validity (Denzin, 2021). Additionally, theoretical triangulation was employed using complementary frameworks to examine data from different interpretive lenses (Patton, 2020). This approach allows the researchers to synthesize converging insights while minimizing bias and enhancing the generalizability of conclusions. The entire process of data analysis can be seen in the figure below.

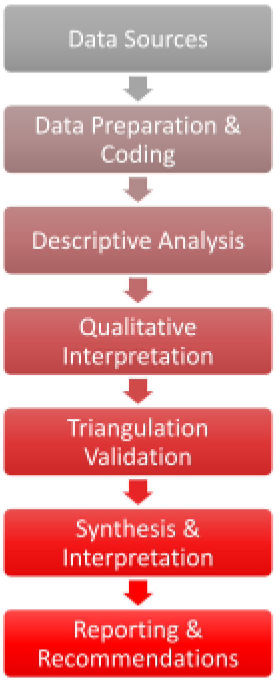

Figure 2. Data Analysis and Triangulation Framework

Figure 2 illustrates the interconnection among data sources, analytical steps, and validation feedback loops, reinforcing that reliability and interpretation were continuously cross-checked against theoretical and empirical benchmarks.

4. RESULT & DISCUSSION

The results highlight several key dimensions: demographic characteristics, perceived relevance of NPO accounting, priority competencies, preferred learning and evaluation methods, learning resource needs, and ethical-cultural awareness. Overall, the findings reveal that most respondents are young and highly motivated students who view NPO accounting as both relevant and essential to their future careers. Their responses indicate strong readiness for deeper, more authentic learning experiences that combine technical competence with ethical and contextual sensitivity. The following discussion elaborates on each of these aspects in detail.

1. Respondent Profile

The majority of respondents were female (84.5%), with the age group being <20 years old (78.9%). This indicates a predominance of young students with relatively limited experience in non-profit organizations.

2. Perceptions and Relevance

The level of agreement is very high regarding the importance of NPO accounting for careers (95.7%), relevance to AKP (94.3%), and addition of insight (100%). Pedagogically, this is a "readiness signal": students want and are ready to receive more challenging material (authentic, real data). Practically, lecturers can increase the depth of the material (ISAK 35, restricted funds, donor disclosure) without worrying about reducing learning motivation; in fact, depth is a value that students expect.

Table 1. The Importance of Non-Profit Accounting for AKP Students

Aspect	Percentage of Important/Very Important
Future Career	95.7
Relevance to AKP studies	94.3
Expanding knowledge	100

3. Priority Competencies

Priority order of competencies: NPO financial statement analysis (54.9%), grant/restricted fund reporting (22.5%), NPO accounting practices (14.1%). This indicates a strong orientation toward reporting and interpretation, rather than mere recording. Consequently, the curriculum needs to include:

a. Case-based NPO learning modules (reading notes on reports, assessing ISAK 35 compliance, testing program sustainability ratios).
b. Practical mini-labs (journals, ledgers, to report set preparation).
c. This distribution of priorities is in line with the literature that NPO accounting serves as a tool for legitimacy and accountability, making analytical literacy crucial.

Respondents emphasized the need to master:

- Analysis of NPO financial reports (54.9%)
- Financial reporting (22.5%)
- NPO accounting practices (14.1%)

This is in line with literature that emphasizes non-profit accounting as a tool for legitimacy, transparency, and accountability of organizations [5].

4. Learning and Evaluation Methods

The most preferred learning method is Project-Based Learning (PBL) (67.6%), followed by group discussions (21.1%). Most students consider project-based evaluation to be more effective (52.1%), with an emphasis on direct feedback from lecturers (91.6%).

Preferences for Project-Based Learning (67.6%) and group discussions (21.1%) provide a clear mandate: assignments must be based on real artifacts (annual reports/NPO audits) and result in deliverables (policy memos, management letters, or compliance audit summaries). Alignment with project-based evaluation (52.1%) and the need for direct feedback from instructors (91.6%) requires transparent rubrics, weekly milestones, and feed-forward (suggestions for improvement before final assessment). Typical 6–8 week design:

Weeks 1–2: case scoping + evidence needs map (ISAK 35 checklist).
Weeks 3–4: funding analysis + working paper.
Weeks 5–6: preparation of findings summary + management letter.
Weeks 7–8: public presentation and peer review.

This approach increases ownership of learning and shifts the focus from memorization to standards-based problem solving. These findings support the view that PBL can increase student engagement and result in authentic learning [6].

5. Learning Resources and Facilities

Students emphasized the need for access:

- NPO accounting software (90.1%)
- NPO annual report/audit references (63.4%)
- Combination of digital & print resources (60.6%)

In addition, 81.7% of students frequently use additional sources (YouTube, articles, journals), demonstrating a readiness to learn independently with external sources.

6. Ethics and Cultural Context

A total of 83.1% of respondents considered ethics to be very important in NPO accounting, while 94.4% emphasized the importance of cultural context. Integrating these two aspects is key to ensuring that graduates are not only technically competent, but also sensitive to social realities.

7. Discussion

These results are in line with previous studies that highlight the challenges of accounting curricula in Indonesia, which still do not emphasize the non-profit sector [7]. The implementation of PBL-based non-profit accounting modules with authentic sources can be a solution to overcome the competency gap among students.

5. CONCLUSION

This study confirms that:

1. Students at the Bengkalis State Polytechnic consider non-profit accounting to be very important and relevant.

2. The primary competencies required are financial statement analysis and grant/restricted reporting.
3. Project-Based Learning is the most preferred method, with project-based evaluation and direct feedback from instructors.
4. Students require access to NPO software, authentic sources, and the integration of ethics and culture into the learning process.

The main recommendation is to develop a PBL-based non-profit accounting curriculum, using real data from NPOs, and incorporating ethical and cultural sensitivity aspects into each module.

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