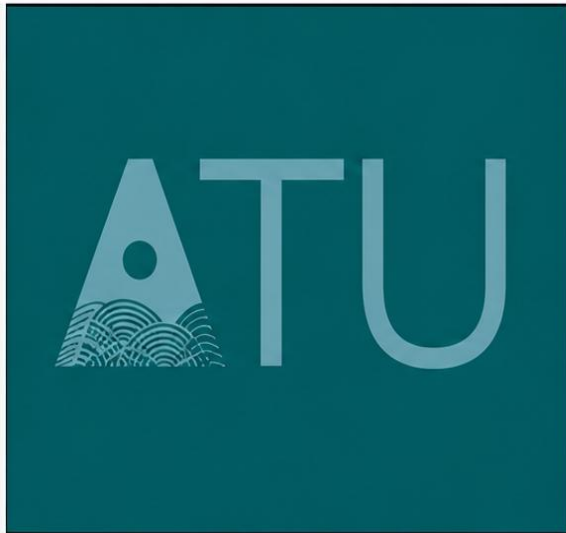


# A Shared Immersive Learning Partnership



**msletb**

Bord Oideachais agus Oiliúna  
Mhaigh Eo, Shligigh agus Liatroma  
Mayo, Sligo and Leitrim  
Education and Training Board



**Dr Geraldine Gorman**



**Iris Kerssebeek**

# From Simulation to Immersive Classroom

Early Evidence on Lecturer-Led Virtual Reality in Accounting Education



*Immersive, lecturer-led accounting education in practice*

Accounting  
Education Is  
Still 2D

The profession  
is not



# Accounting Education Is Still Primarily 2D

*Yet professional accounting practice is increasingly immersive, digital, and judgement-driven.*

## Traditional Accounting Education

Slides  
Spreadsheets  
Case Studies  
Lecture-Based Delivery  
Passive Observation

*Students often observe accounting rather than experience it.*

## Modern Accounting Practice

Cloud Platforms  
AI-Assisted Decisions  
Real-Time Dashboards  
Collaboration  
Professional Judgement

*Graduates enter digitally complex environments requiring rapid decision-making.*

**Students are entering professional environments they have never authentically experienced during their education.**

(Kolb, 1984; Lave & Wenger, 1991)

**What if we moved  
beyond describing scenarios...  
and started placing  
students inside them?**



# Using VR Safely Today

Please do not use a VR headset if you:

Are pregnant

Experience vertigo, dizziness, or motion sickness

Have a history of seizures or photosensitive epilepsy

Feel unwell at any time

While using VR:

Remain seated

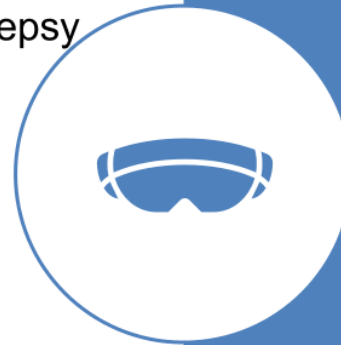
Move slowly and carefully

Remove headset immediately if uncomfortable

Equipment:

Headsets are cleaned between uses

Please handle with care



# Immersive Accounting Scenarios

Four case studies. One immersive environment. Real-world judgement.

## 01 Forensic Accounting



Investigate discrepancies across real-world documents to detect fraud and irregularities.



LEARNING FOCUS  
Professional Scepticism

## 02 Audit – Risk & Judgment



Assess financial information, identify risks, and determine what matters most.



LEARNING FOCUS  
Professional Judgement

## 03 ESG – Interpreting the Story



Evaluate sustainability claims and interpret emissions data to uncover greenwashing.



LEARNING FOCUS  
Ethical Awareness

## 04 AI – Challenging the System



Critically evaluate AI-generated outputs and challenge the system's conclusions.



LEARNING FOCUS  
Human Oversight & Accountability



Our Goal

Build confidence, develop judgement, and prepare future accountants for the complexity of real-world professional decision-making.

# PRE-SURVEY RESULTS

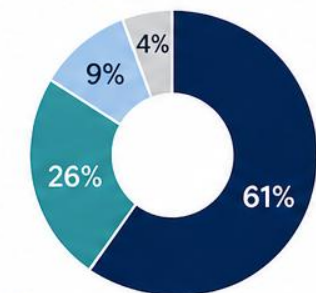
## Student Perspectives Before the VR Experience



**PURPOSE:** To understand the audience's prior experience, expectations and perceptions of using Virtual Reality in Accounting Education.

### 1. PRIOR EXPERIENCE WITH VR

How much experience do you have using VR?



- No experience
- Limited experience
- Some experience
- Extensive experience



Most attendees had little to no prior experience with VR.

### 2. EXPECTATIONS OF VR

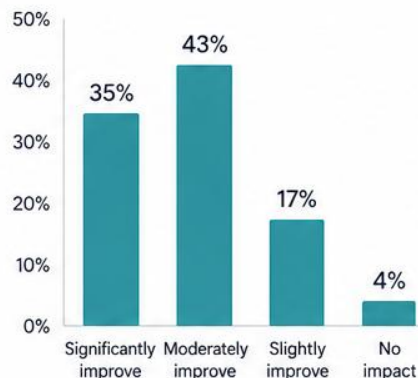
What do you expect VR to bring to Accounting Education?



Students anticipate VR will enhance engagement and understanding, and provide more real-world learning.

### 3. PERCEIVED IMPACT ON LEARNING

How much do you think VR will improve learning outcomes?



78% expect VR to significantly or moderately improve learning outcomes.

### 4. AREAS OF INTEREST

Which accounting topics would you like to explore in VR? (Top 3)



Strong interest in immersive learning for audit, ethics and sustainability topics.



### KEY TAKEAWAY

Before the experience, most attendees were new to VR but optimistic about its potential. They expected greater engagement, deeper understanding and practical, real-world learning.



# What We Are Doing Differently

## Moving Beyond Simulation

- Lecturer-designed accounting scenarios
- Shared immersive learning environment
- Live teaching inside VR
- Focus on:
  - ✓ Decision-making
  - ✓ Professional judgement
  - ✓ Real-world scenarios

From simulation →

▶▶ immersive classroom





# Experiential learning enhances understanding

(David Kolb)



VR increases engagement and presence

## Limited research in:



Accounting education



Lecturer-led VR teaching



Exploring a different pedagogical approach



# POST-SURVEY RESULTS

## After the VR Experience

Measuring the impact of a lecturer-led immersive VR learning experience in Accounting Education.



“  
Being in VR made the scenarios feel real. I had to think, decide and justify my choices.”

### KEY OUTCOMES

**87%** Felt more engaged in the learning experience

**78%** Reported improved understanding of concepts

**83%** Felt more confident in decision-making

**70%** Agreed VR enhanced collaboration and teamwork

**91%** Would recommend VR learning to other students

### OVERALL IMPACT



Students experienced significant positive shifts across all key areas after the VR experience.

How would you rate your overall learning experience in VR?



### STUDENT VOICES



“It’s a different level of learning. I was fully involved.”



“I can see how this prepares us for the real world.”



“The scenarios felt authentic and challenging.”



“VR helped me connect theory to practice.”



High satisfaction and strong support for future use of VR in Accounting Education.

### TOP ACCOUNTING TOPICS STUDENTS EXPLORED IN VR (% selecting each)



Audit & Assurance Scenarios  
**78%**



Fraud Detection & Ethics  
**65%**



ESG & Sustainability Reporting  
**52%**



Other / Additional Topics  
**17%**

Results reflect student perceptions after completing the VR learning experience.

# STUDENT VOICE

## What students said about the VR learning experience

“ It’s better than just sitting down and listening to the lecturer speak for an hour — it’s a lot better to learn by doing rather than by listening. ”

“ It made accounting feel real. ”

“ Even just observing others actively interacting on the headsets made it easier to pay attention and stay focused. ”

“ The session showed how learning could become a lot more immersive and interactive. ”

“ Accounting can be seen as boring and there’s a lot of theory involved — this made learning interactive, engaging and fun. ”

“ It gave an interesting insight into how the accounting world is in real life by acting out the situation. ”

“ We were able to engage much more than in a normal lecture. ”

“ It helped me focus more and engage with the exercise. ”

“ It showed me that we don’t need to stick only to the traditional way of teaching. ”

“ I think the use of both is good because you learn both theory and experience what it’s like. ”

“ The VR helped everyone clearly see what was being done by the individuals wearing the headsets as they were doing them. ”

“ It helped me learn there are more ways to engage with learning than just pen and paper. ”



# STUDENT VOICE

Limitations and emerging insights from students

---



STUDENTS ALSO HIGHLIGHTED LIMITATIONS:

“ VR lectures all the time would be overwhelming. ”

“ I probably still feel more comfortable with lectures. ”

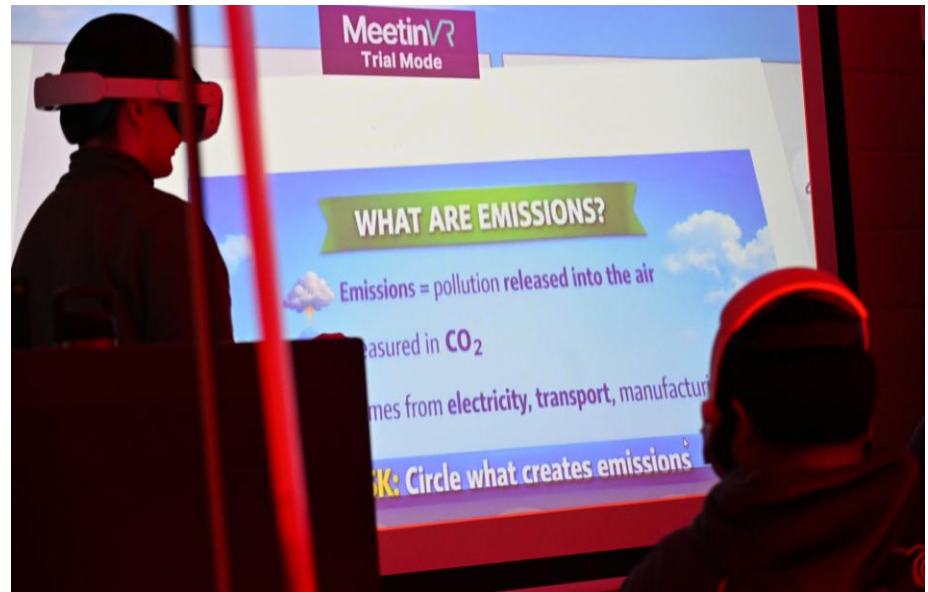


EMERGING INSIGHT:

“ Students preferred blended immersive learning rather than fully replacing traditional teaching. ”



Geraldine Gorman



# Why It Matters



Experiential  
learning (Kolb)



Immersion →  
presence →  
decision-making



Addresses gap in  
accounting  
education

## Final Thought

---

VR doesn't replace  
accounting education

---

It places students  
inside it

---

If the profession is  
immersive, our  
teaching should be too



Maebh Coleman – Lecturer - ATU