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EXPERIENTIAL ESG LEARNING FOR GEN Z ACCOUNTING STUDENTS: A CONCEPTUAL FRAMEWORK FOR FUTURE ESG-READY ACCOUNTING PROFESSIONALS

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Abstract:

The growing importance of environmental, social, and governance (ESG) reporting has reshaped expectations of the accounting profession, requiring future accountants to possess not only technical knowledge but also sustainability-oriented understanding and stakeholder awareness. At the same time, Generation Z students increasingly dominate higher education environments and demonstrate distinct learning preferences that favour interactive, practical, and technology-supported learning experiences. Although ESG content is progressively being incorporated into accounting curricula, existing educational approaches remain largely focused on theoretical knowledge acquisition, with limited emphasis on experiential engagement. This conceptual paper develops an input–process–outcome framework grounded in Experiential Learning Theory (ELT) to explain how experiential ESG learning may strengthen sustainability-oriented understanding among Gen Z accounting students. The framework positions Gen Z learning preferences as the educational input, experiential ESG learning as the pedagogical process, and sustainability-oriented understanding as the educational outcome. Drawing upon literature from accounting education, sustainability education, and experiential learning, the paper argues that activities such as ESG simulations, sustainability reporting projects, industry engagement, and reflective learning exercises can facilitate deeper understanding of ESG-related accounting practices. This paper integrates fragmented literature into a unified framework, offering

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practical guidance to redesign ESG accounting education for future professionals and support SDG 4 (Quality Education).

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Keyword:

Accounting Education, ESG Accounting Education, Experiential Learning, Generation Z, Sustainability-Oriented Understanding

Introduction

The accounting profession is changing fast with sustainability reporting and climate accountability are reshaping what people expect from future accountants. ESG issues play a massive role now following the introduction of IFRS S1 and IFRS S2 that expanded the traditional role of accountants (IFRS Foundation, 2023). Professionals must look beyond conventional financial reporting. They now handle sustainability-oriented reporting and climate disclosures. Stakeholder accountability is also vital. Consequently, a heavy burden is placed on educators. Universities and professional bodies must prepare graduates for this new landscape. Students need technical competence (Adams, 2018; IFAC, 2024). However, they must also understand sustainability issues and interpret ESG information. Preparing graduates to respond to shifting stakeholder expectations is critical. Meanwhile, the accounting classroom itself is evolving. Students entering universities in 2026 mostly belong to Gen Z. This cohort brings distinct traits to higher education (Chardonnens, 2025; Rylance-Graham & Ismail, 2026). They often possess shorter attention spans. However, they have strong digital engagement and prefer interactive environments. They also expect practical, meaningful learning experiences. Therefore, traditional lecture centered education may no longer be sufficient. These old methods cannot develop sustainability-oriented accountants who can handle complex ESG challenges.

Despite growing recognition of ESG integration within accounting education, existing approaches remain largely focused on curriculum inclusion and theoretical content delivery rather than meaningful student engagement with sustainability-related learning experiences (Boulianne et al., 2021; Silva & Nilipour, 2024). Many accounting programs continue to rely heavily on passive instructional approaches, even though prior studies suggest that Gen Z learners are more responsive towards active, experiential, collaborative, and technology-supported learning environments (Chardonnens, 2025). This issue becomes increasingly

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important within ESG education because sustainability-related accounting practices often involve judgement, stakeholder interaction, ethical reasoning, and real-world problem solving that cannot be fully understood through textbook-based instruction alone (Humphrey et al., 2020). Educational research consistently demonstrates that experiential learning approaches such as simulations, case-based learning, industry engagement, and reflective learning activities strengthen students' ability to connect theoretical concepts with professional practice (Kolb, 1984; Jackson et al., 2020). Nevertheless, limited attention has been given to how experiential ESG learning may support sustainability-oriented understanding among Gen Z accounting students specifically. Existing literature largely discusses what ESG competencies students should possess, while comparatively fewer studies examine how sustainability-related understanding is meaningfully developed through authentic learning experiences that align with Gen Z learning preferences.

To address this gap, this study develops a focused conceptual framework grounded in Experiential Learning Theory. It explains how experiential ESG learning can strengthen sustainability-oriented understanding among Gen Z accounting students. Drawing on multiple literature streams, this study conceptualizes experiential ESG learning as an active pedagogical approach. It encourages reflective engagement and authentic exposure to sustainability practices.

The framework focuses specifically on experiential learning activities such ESG simulations, sustainability reporting projects, and case-based learning. These methods align better with the learning preferences of Gen Z students. By integrating these perspectives, the study extends Experiential Learning Theory into the context of ESG accounting education. It also responds to contemporary concerns regarding changing student learning behavior. Practically, the framework offers valuable guidance for accounting educators. It helps higher education institutions redesign ESG education to be more engaging, student centered, and responsive. As such this study contributed to SDG 4 (Quality Education).

This study is presented as a conceptual paper rather than a systematic or traditional review article. The primary purpose is not to comprehensively review existing ESG accounting education literature but to synthesise relevant theoretical and empirical insights from Experiential Learning Theory, Generation Z learning preferences, and ESG accounting education to develop a conceptual framework. The proposed framework offers a theoretical explanation of how experiential ESG learning may strengthen sustainability-oriented understanding among future accounting professionals.

Problem Statement

The increasing integration of sustainability reporting and environmental, social, and governance (ESG) accountability into the accounting profession has significantly reshaped expectations towards future accountants. With the introduction of IFRS S1 and IFRS S2, accountants are now expected to engage not only with financial reporting but also with sustainability-related disclosures, stakeholder accountability, and climate-related reporting practices (IFRS Foundation, 2023). ESG reports are now crucial. They are no longer just for compliance. Instead, they are vital decision-making tools. Potential investors rely on them. They use the data to make informed choices (Alyasa-Gan et al., 2024). It is essential for practitioners to possess the analytical capacity to address ESG disclosures within financial statements, this competency is vital for maintaining robust oversight and synchronizing

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environmental initiatives with fiscal outcomes (Izwan et al., 2024). Ideally, accounting education should therefore provide learning environments that prepare students to understand and apply ESG-related concepts within real-world professional contexts. This expectation is particularly important for Gen Z students, who currently dominate higher education classrooms and are often characterized by shorter attention spans, strong digital engagement, and preference for interactive and experiential learning approaches (Chardonnens, 2025; Rylance-Graham & Ismail, 2026). As such, teaching future accountants in 2026 requires approaches that move beyond traditional lecture-centered instruction towards more engaging and student-centered learning environments.

Despite these expectations, ESG integration in accounting education remains limited. Most programs focus on basic curriculum inclusion and theoretical exposure instead of meaningful experiential engagement (Boulianne et al., 2021; Silva & Nilipour, 2024). Many classrooms still rely heavily on passive teaching methods. However, sustainability practices require a lot more. Accountants need strong judgement, deep reflection, and stakeholder awareness. Real-world problem-solving skills are also crucial (Humphrey et al., 2020). Current studies show a frustrating trend. Students are frequently exposed to ESG concepts in fragmented, theoretical ways (Fota et al., 2024; Ionescu-Feleagă et al., 2025). They rarely get authentic ESG learning experiences. Simulations and sustainability reporting projects are missing from their schedules. Industry based activities are also scarce. If this issue persists, a major problem will continue. Universities may keep producing graduates who only have theoretical awareness. Deeper sustainability-oriented understanding will be missing. Graduates will lack practical readiness for evolving professional demands. Consequently, the gap between industry expectations and graduate capability will widen significantly (Free et al., 2025).

Although prior studies have extensively discussed ESG competencies and sustainability curriculum integration, limited attention has been given to how experiential ESG learning may support sustainability-oriented understanding among Gen Z accounting students specifically (Adams & Abhayawansa, 2022). Therefore, the objective of this study is to develop a conceptual framework grounded in Experiential Learning Theory (ELT) to explain how experiential ESG learning may strengthen sustainability-oriented understanding among Gen Z accounting students.

Literature Review

This literature review examines Experiential Learning Theory, Generation Z learning preferences, experiential ESG learning, and sustainability-oriented understanding. Consistent with conceptual research, relevant literature from peer-reviewed journals, professional reports, and sustainability-related accounting education sources published primarily between 2018 and 2025 were purposively selected and synthesised to identify key themes and theoretical relationships underpinning the proposed framework.

Experiential Learning Theory as the Process Foundation

Experiential Learning Theory serves as the main foundation for this conceptual paper. It explains learning as an active process. The theory involves experience, reflection, understanding, and application instead of passive knowledge transfer (Kolb, 1984). According to Kolb (1984), meaningful learning occurs through four interconnected stages. These stages are concrete experience, reflective observation, abstract conceptualization, and active

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experimentation. In simple terms, students first engage in an experience. Next, they reflect upon it. They develop understanding from the experience, and then they apply that knowledge in new situations.

This perspective is highly relevant in accounting education today. Future accountants must demonstrate strong professional judgement and ethical reasoning. Stakeholder awareness is also vital. They need sustainability-related decision-making capabilities. These critical skills cannot be fully developed through memorization-based learning alone (Adams, 2018; Humphrey et al., 2020). Consequently, Experiential Learning Theory provides a useful theoretical lens. It helps us understand how experiential ESG learning can build sustainability-oriented professionalism among Generation Z accounting students.

Prior literature widely acknowledges the relevance of this theory in higher education. Studies suggest that experiential learning approaches strengthen student engagement, critical thinking, and professional readiness. It helps students connect theoretical knowledge with real world practice (Jackson et al., 2020; Gittings et al., 2020). For example, work integrated activities improve students' ability to understand workplace expectations (Jackson et al., 2020). Similarly, accounting students learn more effectively through doing, reflecting, thinking, and applying (Butler et al., 2019). These findings are important for sustainability education. ESG practices involve complex, evolving issues like climate accountability and ethical dilemmas. These issues require contextual understanding beyond technical knowledge alone (de Villiers & Rinaldi, 2024; Free et al., 2025). Therefore, ESG simulations and sustainability reporting projects provide meaningful opportunities for students.

Despite broad support, literature highlights concern regarding implementation. Many studies claim to adopt the theory but focus only on activity-based learning. They fail to incorporate reflection and conceptual understanding (Henríquez et al., 2025). Experiential learning is sometimes misunderstood as simply introducing interactive classroom activities. In reality, meaningful learning requires guided reflection and application (Kolb, 1984). Effectiveness depends heavily on how activities are designed, facilitated, and aligned with educational objectives (Gittings et al., 2020). It is a structured process that transforms experience into deeper understanding.

The importance of this theory increases when considering Generation Z students. These learners prefer interactive, collaborative, and practical environments over passive instruction (Chardonnens, 2025; Rylance-Graham & Ismail, 2026). Shorter attention spans and strong digital engagement create challenges for traditional lectures (Mohr & Mohr, 2017). Consequently, experiential approaches maintain engagement better among Gen Z learners (Manresa et al., 2021). Students develop stronger sustainability-oriented understanding when they actively engage with authentic issues through reflection (Chien et al., 2025; Yu et al., 2022). Based on these discussions, this paper positions the theory as the process foundation within the proposed framework. As highlighted in Table 1, it aligns the ELT with Gen Z learning preferences. Experiential ESG learning functions as the central pedagogical process linking student preferences with sustainability-oriented professionalism.

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Table 1: Experiential Learning Theory and its Relevance to ESG Accounting Education for Gen Z Learners

ELT Component	Description	Relevance to ESG Accounting Education	Alignment with Gen Z Learning Preferences
Concrete Experience	Learning through active participation and experience	ESG simulations and sustainability reporting projects	Preference for practical and interactive learning
Reflective Observation	Reflecting on experiences to develop understanding	Reflection on ESG ethical dilemmas and stakeholder issues	Supports meaningful and purpose-driven learning
Abstract Conceptualization	Developing concepts from reflection	Understanding ESG frameworks and sustainability reporting	Helps connect theory with practice
Active Experimentation	Applying knowledge into new situations	ESG case-solving and industry-based projects	Aligns with collaborative and experiential learning

Source: Developed by the authors

Gen Z Learning Preferences in Higher Education

Generation Z students currently dominate higher education classrooms. They are widely recognised for their strong digital engagement and preference for interactive environments. They also have shorter attention spans compared to previous generations (Chardonnens, 2025; Princes et al., 2024). Growing up in technology driven environments significantly influences how these learners consume information. It shaped how they communicate and engage with educational content. Consequently, traditional lecture centered teaching approaches are increasingly viewed as less effective. They struggle to sustain student engagement, particularly in subjects requiring critical thinking and applied understanding (Chardonnens (2025); Buzzetto-Hollywood and Quinn 2024).

Recent studies suggest that Gen Z learners generally prefer collaborative activities (Ratten & Jones, 2021; Al Lily et al., 2023). They favor visually engaging, experience-based learning. These activities must provide practical relevance and immediate application. These characteristics present important implications for accounting education. This is especially true in sustainability and ESG related subjects. These topics involve ethical reasoning, stakeholder awareness, and contextual judgement beyond technical knowledge alone.

Several scholars argue that accounting education must evolve. It must respond to changing student learning behaviors and contemporary professional expectations (Kavanagh & Keogh, 2021; Chua et al., 2022). Sustainability related topics like ESG reporting and climate accountability are inherently complex. They often require students to engage with real world problems and ambiguity. Interdisciplinary thinking is also required. These concepts may not be effectively conveyed through passive instructional approaches alone (Adams & Abhayawansa, 2022; Humphrey et al., 2020). As a result, recent sustainability education literature supports experiential and student-centered learning approaches. These methods

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encourage active participation, reflection, and collaboration. They foster authentic engagement with sustainability related issues (Chien et al., 2025; Al-Hazaima et al., 2021). Studies conducted after the pandemic further highlight this trend. Gen Z learners respond more positively towards flexible, technology supported, and applied learning experiences (Mukhtar et al., 2021; Dwivedi et al., 2023). These experiences successfully connect classroom learning with societal and professional realities.

Despite growing discussion regarding ESG integration and student engagement, limited studies exist. Few have specifically examined how ESG accounting education can align with Gen Z learning preferences within higher education (Boulianne et al., 2021; Silva & Nilipour, 2024). Much of the existing literature remains narrow. It focuses on sustainability curriculum integration and competency development rather than pedagogical alignment. The relationship between ESG learning approaches and contemporary student learning behaviors is ignored. Therefore, this study positions Gen Z learning preferences as the educational input within the proposed conceptual framework. This highlights the need for more experiential ESG learning approaches as highlighted in Table 2 on Gen Z learning preferences and ESG Accounting Education. These approaches must be capable of supporting meaningful sustainability-oriented understanding among future accounting students.

Table 2: Gen Z Learning Preferences and Implications for Experiential ESG Learning in Accounting Education

Gen Z learning preference	Evidence from Recent Literature	Implications for ESG Accounting Education
Preference for interactive learning	Gen Z learners prefer active and engaging learning environments rather than passive instruction (Chardonnens, 2025; Ratten & Jones, 2021)	ESG education should incorporate simulations, discussions, and interactive classroom activities
Strong digital engagement	Gen Z students are highly accustomed to technology-supported and digital learning environments (Al Lily et al., 2023; Princes et al., 2024)	Technology-enabled ESG learning platforms and digital sustainability tools may improve engagement
Shorter attention span	Contemporary learners often struggle with prolonged lecture-centered sessions (Buzzetto-Hollywood & Quinn (2024)	ESG learning activities should be concise, varied, and experience-oriented to sustain engagement
Preference for practical and meaningful learning	Gen Z learners value educational activities with real-world relevance and societal impact (Dwivedi et al., 2023)	ESG learning should involve authentic sustainability issues and practical applications
Collaborative learning preference	Gen Z students respond positively towards teamwork and peer interaction (Mukhtar et al., 2021)	Group-based ESG projects and collaborative sustainability activities may strengthen learning outcomes

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Preference for experiential learning	Experiential and student-centered learning approaches improve engagement among Gen Z learners (Chien et al., 2025)	ESG simulations, case-based learning, and industry engagement activities may strengthen sustainability-oriented understanding
Preference for flexible learning environments	Gen Z learners prefer adaptive and flexible learning approaches following post-pandemic educational shifts (Al Lily et al., 2023)	ESG accounting education may benefit from blended, technology-supported, and experiential learning designs

Source: Developed by the authors

Experiential ESG learning in Accounting Education

Experiential ESG learning refers to learning approaches that allow students to actively engage with sustainability-related accounting issues through practical, interactive, and reflective educational experiences. Unlike traditional lecture-centered instruction, experiential learning encourages students to learn by doing, reflecting, and applying knowledge within realistic contexts (Kolb, 1984). In accounting education, this approach has become increasingly relevant as ESG reporting and sustainability-related disclosures require students to develop not only technical understanding but also ethical reasoning, stakeholder awareness, and professional judgement (Humphrey et al., 2020). Recent studies suggest that sustainability-related competencies are more effectively developed when students engage with authentic learning activities such as ESG simulations, sustainability reporting projects, case-based learning, and industry collaboration rather than relying solely on theoretical instruction (Chien et al., 2025; Silva & Nilipour, 2024).

Existing literature generally supports the integration of experiential learning within sustainability and accounting education. For example, Yu et al. (2022) found that ESG-focused learning activities improved students' understanding of sustainable finance and ESG-related concepts. Similarly, Fota et al. (2024) argued that sustainability-related accounting competencies require more applied and practice-oriented learning approaches because ESG reporting often involves complex decision-making and interdisciplinary understanding. Research by Jackson et al. (2020) further highlighted that experiential and work-integrated learning activities strengthen professional readiness by helping students connect classroom knowledge with workplace expectations. More recent studies also suggest that problem-based and collaborative learning approaches improve student engagement and sustainability awareness, particularly among younger learners who prefer interactive and meaningful educational experiences (Chien et al., 2025; Al-Hazaima et al., 2021).

Despite growing support for experiential ESG learning, existing studies also reveal several limitations. Much of the current literature focuses broadly on sustainability curriculum integration rather than examining how experiential ESG learning specifically contributes towards sustainability-oriented understanding among accounting students (Boulianne et al., 2021). In addition, prior studies often discuss sustainability competencies conceptually without clearly explaining the learning processes through which these competencies are developed (Ionescu-Feleagă et al., 2025). This limitation becomes increasingly important within the context of Gen Z learners, who are generally more responsive towards experiential, collaborative, and technology-supported learning environments (Chardonnens, 2025).

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Therefore, experiential ESG learning may provide a more suitable pedagogical approach for supporting meaningful sustainability-oriented understanding among future accounting students.

Sustainability-Oriented Understanding

Sustainability-oriented understanding means students can comprehend and interpret ESG issues within business environments. In accounting education, this extends beyond basic terminology. Instead, it involves appreciating how sustainability influences organizational accountability and ethical responsibilities (de Villiers & Rinaldi, 2024). Future accountants must understand climate disclosures and ESG risks. This expectation expanded globally following the introduction of IFRS S1 and IFRS S2 (IFRS Foundation, 2023). Regulatory frameworks are moving toward mandatory compliance, creating an escalating urgency for industrial sectors (Izwan et al., 2023). Consequently, universities face growing pressure to develop graduates with broader sustainability-oriented perspectives (Fota et al., 2024).

Recent literature suggests this understanding is a vital educational outcome. For example, curriculum integration should focus on developing students' ability to critically engage with business challenges (Silva & Nilipour, 2024). Sustainability education should encourage students to understand broader accountability implications. Merely learning technical disclosure requirements is insufficient (Adams & Abhayawansa, 2022). Other studies highlight that this understanding involves ethical reasoning and stakeholder awareness (Free et al., 2025; Al-Hazaima et al., 2021). These capabilities are important because sustainability practices involve ambiguity and judgement rather than straightforward procedural application.

Despite this emphasis, scholars argue that students frequently develop only surface level ESG awareness. This happens due to overly theoretical teaching approaches and limited engagement with authentic experiences (Boulianne et al., 2021; Chien et al., 2025). This issue is highly relevant for Gen Z learners. They respond more positively towards interactive and experiential environments that offer real world relevance (Chardonnens, 2025). Consequently, sustainability-oriented understanding is strengthened when students actively engage with experiential ESG learning. Activities must encourage reflection, application, and stakeholder-oriented thinking. Within this conceptual paper, sustainability-oriented understanding is positioned as the intended educational outcome. It is developed through experiential ESG learning processes among Gen Z accounting students.

Conceptual Synthesis and Proposed Framework

The preceding discussions collectively suggest that sustainability-oriented accounting education requires more than the inclusion of ESG-related content within university curricula. While prior studies consistently acknowledge the growing importance of sustainability reporting, ESG accountability, and climate-related disclosures within the accounting profession (IFRS Foundation, 2023; Fota et al., 2024), existing literature also indicates that traditional lecture-centered approaches may be insufficient in developing meaningful sustainability-oriented understanding among contemporary accounting students (Boulianne et al., 2021; Silva & Nilipour, 2024). This issue becomes increasingly important within the context of Gen Z learners, who are generally more responsive towards interactive, practical, and experience-based learning environments (Chicca & Shellenbarger, 2018; Chardonnens, 2025). Consequently, the present study argues that accounting education must move beyond

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passive instructional approaches towards more experiential and student-centered ESG learning environments.

Drawing upon Experiential Learning Theory (ELT), this conceptual paper positions experiential ESG learning as the central pedagogical process through which sustainability-oriented understanding may be developed among Gen Z accounting students. ELT proposes that meaningful learning occurs when students actively engage with experiences, reflect upon those experiences, develop conceptual understanding, and subsequently apply learning within different contexts (Kolb, 1984). In the context of ESG accounting education, experiential learning activities such as ESG simulations, sustainability reporting projects, case-based discussions, industry engagement, and reflective exercises may provide opportunities for students to connect sustainability concepts with professional accounting practice. Existing studies generally support the view that experiential learning strengthens engagement, applied understanding, and professional readiness, particularly within sustainability-oriented learning environments (Jackson et al., 2020; Chien et al., 2025). However, limited conceptual discussion currently exists regarding how these learning processes specifically support sustainability-oriented understanding among Gen Z accounting students.

Based on these discussions, this study proposes an input–process–outcome framework consisting of three main components as illustrated in Figure 1. First, Gen Z learning preferences represent the educational input, reflecting the need for more interactive, collaborative, and meaningful learning environments. Second, experiential ESG learning functions as the pedagogical process that facilitates active engagement and reflective learning. Finally, sustainability-oriented understanding represents the intended educational outcome, encompassing ESG reporting awareness, stakeholder-oriented thinking, climate accountability understanding, and sustainability-related professional judgement. By integrating these elements, the proposed framework contributes towards explaining how sustainability accounting education may be redesigned to better align with the learning characteristics and professional expectations facing future accounting graduates.

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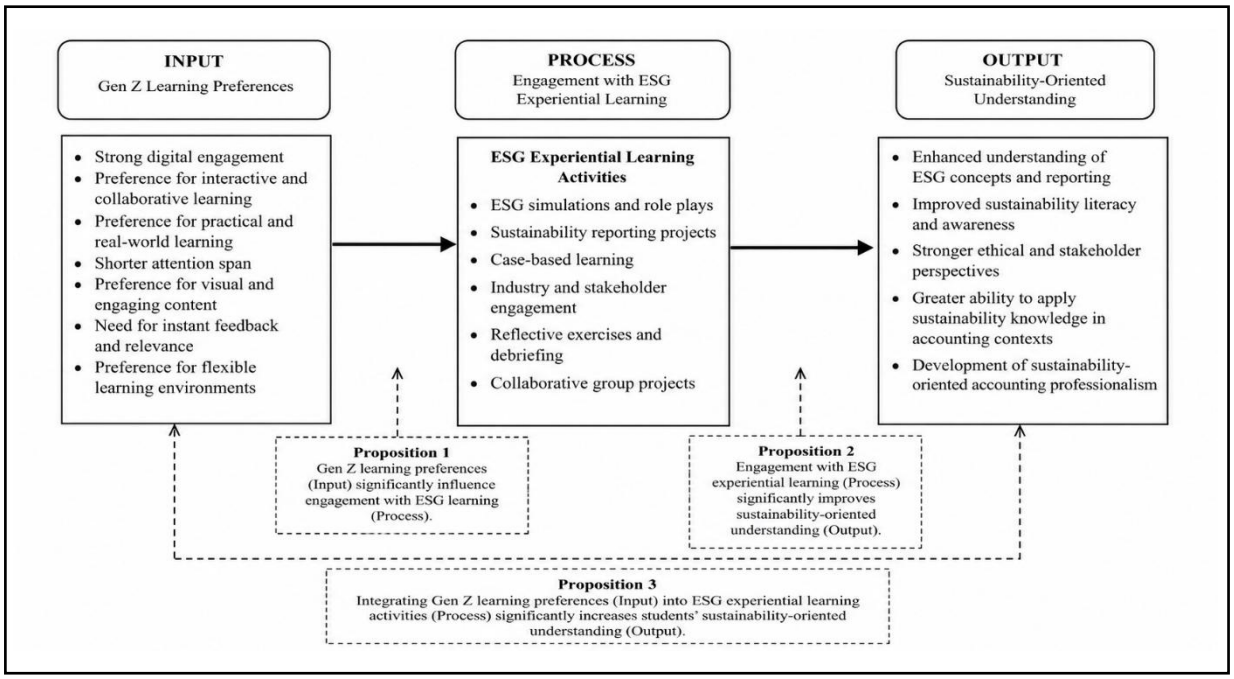

Figure 1: Proposed IPO Framework

Source: Develop by the author.

Proposed Research Propositions

Based on the preceding literature discussions and the proposed input–process–outcome framework, this conceptual paper proposes three propositions linking Gen Z learning preferences, experiential ESG learning, and sustainability-oriented understanding within accounting education contexts. The propositions are grounded in Experiential Learning Theory (ELT), which emphasizes that meaningful learning occurs through active engagement, reflection, and application of knowledge within authentic learning environments (Kolb, 1984). In the context of sustainability accounting education, the framework suggests that the learning characteristics of Gen Z students create a stronger need for interactive and experiential ESG learning approaches capable of supporting meaningful sustainability-oriented understanding.

Proposition 1: *Gen Z learning preferences significantly influence engagement with experiential ESG learning in accounting education.*

This proposition is based on prior studies suggesting that Gen Z learners generally prefer interactive, collaborative, technology-supported, and experience-based learning environments compared to passive instructional approaches (Chicca & Shellenbarger, 2018; Chardonnens, 2025). As sustainability and ESG-related topics often involve complex and real-world issues, experiential ESG learning may provide a more suitable pedagogical approach for engaging contemporary accounting students.

Proposition 2: *Engagement with experiential ESG learning significantly improves sustainability-oriented understanding among Gen Z accounting students.*

This proposition is supported by literature indicating that experiential learning approaches strengthen student engagement, applied understanding, and professional readiness by allowing students to actively connect theoretical concepts with authentic learning experiences (Jackson

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et al., 2020; Chien et al., 2025). Within ESG accounting education, experiential learning activities such as ESG simulations, sustainability reporting projects, case-based learning, and reflective exercises may help students develop deeper understanding of sustainability reporting, stakeholder accountability, and climate-related accounting issues.

Proposition 3: *Integrating Gen Z learning preferences into ESG experiential learning activities significantly increases students' sustainability-oriented understanding.*

The effectiveness of ESG experiential learning may be enhanced when learning activities are aligned with the characteristics of Gen Z learners. Studies suggest that Gen Z students prefer interactive, technology-supported, collaborative, and practical learning experiences that provide real-world relevance and active engagement (Ratten & Jones, 2021; Al Lily et al., 2023; Chardonnens, 2025). Consistent with Experiential Learning Theory (Kolb, 1984), ESG activities that accommodate these preferences may facilitate deeper reflection, application, and understanding of sustainability-related accounting issues. Consequently, aligning experiential ESG learning with Gen Z learning preferences is expected to strengthen students' sustainability-oriented understanding (Manresa et al., 2021; Fota et al., 2024).

Conclusion

The growing emphasis on sustainability reporting and ESG accountability has reshaped expectations for future accounting professionals. In response, this conceptual paper proposed an input-process-outcome framework. It explains how experiential ESG learning can strengthen sustainability-oriented understanding among Gen Z accounting students. Grounded in Experiential Learning Theory, the framework positions Gen Z learning preferences as the educational input. Experiential ESG learning serves as the pedagogical process. Finally, sustainability-oriented understanding is the intended educational outcome. The paper argues that contemporary accounting students develop a more meaningful understanding through active engagement. They need authentic, reflective, and experience-based environments rather than traditional lecture centered approaches.

Several important themes emerged throughout the paper. First, literature increasingly acknowledges the importance of integrating sustainability into accounting curricula. However, current discussion remains focused on curriculum inclusion rather than the actual learning processes. Second, the paper highlights that Gen Z learners possess distinct learning preferences. They are characterized by stronger digital engagement and shorter attention spans. These traits create new challenges for accounting educators. Third, drawing from Experiential Learning Theory, the study argues that experiential ESG learning approaches offer better results. Methods like ESG simulations, sustainability reporting projects, and case-based learning provide more meaningful experiences. Collectively, these discussions support the proposition that experiential ESG learning serves as a vital pedagogical mechanism.

The primary theoretical contribution of this paper lies in integrating Experiential Learning Theory, Gen Z learning preferences, and ESG accounting education within a single input process outcome framework. Prior studies have commonly examined sustainability competencies, curriculum integration, and experiential learning as separate areas of discussion. However, limited attention has been given to how these elements interact to shape sustainability-oriented understanding among accounting students. This paper extends existing literature by repositioning ESG learning as an experiential and reflective process, rather than merely a matter of technical competency acquisition. The framework therefore shifts the

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discussion from what students should learn towards how students may meaningfully learn and internalise ESG concepts.

Beyond this theoretical integration, the proposed framework adds value to existing ESG accounting education literature in several ways. Much of the current literature has emphasised the inclusion of ESG and sustainability topics within accounting curricula. While this is important, curriculum inclusion alone does not fully explain how students engage with, interpret, and apply ESG concepts in meaningful ways. The proposed framework extends this discussion by placing the learning process at the centre of ESG accounting education. It shows that sustainability-oriented understanding may be strengthened when ESG learning is designed around experience, reflection, and active student participation. In doing so, the framework connects learner characteristics, pedagogical design, and intended learning outcomes within one conceptual structure. This is particularly relevant for Gen Z accounting students, whose learning preferences require more interactive, applied, and digitally responsive approaches. Therefore, the framework contributes by positioning experiential ESG learning as a pedagogical mechanism that links sustainability education with the preparation of future ready accounting graduates.

Practically, the framework offers useful guidance for educators, universities, and professional bodies. It helps those seeking to redesign sustainability accounting education in response to evolving expectations. The findings suggest that accounting education benefits from a greater emphasis on student centred learning approaches. These methods maintain engagement among Gen Z learners while strengthening applied understanding.

Nevertheless, this study is not without limitations. As a conceptual paper, the framework remains theoretical and has not been empirically tested. In addition, the paper primarily focuses on higher education contexts. It does not examine differences across countries or institutional settings. Future studies may therefore empirically examine the proposed framework. Researchers can use quantitative, qualitative, or mixed method approaches involving students from different cultural contexts. Future research may also explore the effectiveness of specific experiential ESG learning activities. This will help determine how well they develop professional readiness among future accounting graduates.

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