

## **Title**

### **BUSINESS SIMULATION GAMES. EDUCATIONAL METHOD FOR INCREASING THE ENGAGEMENT OF ACCOUNTING AND AUDIT STUDENTS IN BUSINESS SUSTAINABILITY**

Theme proposed by: the Chamber of Financial Auditors from Romania

## **Director:**

Professor Ionescu-Feleagă Liliana, PhD

## **Purpose:**

Identifying the teaching approaches through which business simulation games, as an active learning method, contribute towards increasing accounting and auditing students' level of engagement in business sustainability. The research focuses on the key success factors required for the integration and use of decision simulation games in higher education.

## **Objectives:**

Examining the importance of integrating business simulation games into accounting education as a method of increasing student's engagement by (1) identifying the main types of business simulations and the associated benefits, (2) determining the key sustainability issues that can be explored in business simulations and (3) investigating the key success factors for integrating simulation games into accounting education.

## **Design/Methodology/Approach:**

Using a qualitative methodology, the findings were obtained from semi-structured interviews conducted with professors who wield business simulation games in their subjects, either as a core or alternative teaching method. The data collected during the interviews was used for conducting an inductive thematic analysis.

## **Results/originality:**

The results highlight that business simulation games support students in acquiring critical skills and knowledge in business sustainability through scenarios that integrate sustainable development goals and responsible business decisions. The findings of the study emphasize the importance of simulations in accounting education, pointing to the professors' experiences and effective methods of integration.

## **Impact on the society:**

Developing a best practice guide for the implementation and use of business simulation games aiming to increase the participants' level of engagement with sustainability in business activities and presenting the impact of including these active learning methods in the development of the sustainability skills needed by future practitioners.