

# **Exploring the Readiness for Business Proposal Pitching Video Activity Using the Competition-based Learning Model Among Accounting Students**

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## **Abstract**

The business plan competition using the competition-based learning model is one of the learning activities used for promoting entrepreneurial education and preparing future-ready entrepreneurial graduates. Using the competition-based learning model, a specific learning activity was conducted via the preparation of business proposal pitching video for the Strategic Management (MAF661) course with the theme ‘Sustainable Business Solution or Ideas in Response to COVID-19 Pandemic’. The study aimed to explore the perception of readiness among accounting students to engage in the competition-based learning activity (i.e., preparing the business proposal pitching video for the Strategic Management course). The structured questionnaire was specifically developed and distributed to 54 students from the Bachelor of Accountancy Program (Universiti Teknologi MARA, Sarawak Branch) who underwent the course in September 2020 – January 2021 Semester. The descriptive analysis is carried out to achieve the objective of this study. Overall, more than 80% of the respondents agreed on 23 items (out of 30) in the survey relating to the readiness to engage in the business proposal pitching video competition. The implications, limitations and future research opportunities are also provided in this paper.

## **Keywords:**

Competition-Based Learning, Business Plan Competition, Accounting Students

## **INTRODUCTION**

Efforts undertaken by the government to transform the economy into a knowledge-based one has led to an increase in entrepreneurial education in Malaysia. Vision 2020 and the Tenth Malaysia Plan 2011-2015 emphasised the significance of entrepreneurship education. The creativity, innovation, and entrepreneurship aspects have been included in the curriculum design to promote entrepreneurial orientation. Among the institutional framework is the Malaysian Education Blueprint for Higher Education 2015 – 2025 which emphasises the importance of entrepreneurship and innovation. Meanwhile, the National Social Enterprise Blueprint 2015 – 2018 evaluated the potential of the social enterprise field to improve students’ outcomes (British Council Malaysia, 2020). Therefore, it is necessary for future graduates to be trained with the appropriate skills when entering the workforce by integrating sustainability issues for nation-building (Rasiah *et al.*, 2019).

Nowadays, in the competitive higher education setting, educators are required to learn new skills and use transformational teaching and learning methods that are relevant for the present situation. Entrepreneurship education is an example of transformational teaching and learning means that focuses on the experiential learning aspect. Rasiah *et al.* (2019) highlighted that the entrepreneurial education pedagogical techniques, such as engagement between students in the classroom and industry, have enhanced skills development and contributed towards deeper learning among undergraduates. The business plan<sup>1</sup> competition (BPC) is commonly used as an activity to promote an entrepreneurial learning experience. Nevertheless, the current understanding of the outcomes of the university-based BPC in terms of entrepreneurial learning is limited (Watson *et al.*, 2018). According to Watson *et al.* (2018), entrepreneurial learning is a growing process that takes place via social interaction, transformation, and experience regarded participation as a beneficial experiential learning opportunity. The learning experience is acquired through activities, for example, coaching and mentoring. Experiential processes such as reflection, action and conceptualisation are used via pedagogy that includes action learning, group work, learning contracts and self-development (Guzairy *et al.*, 2017).

In Malaysia, the BPC is normally conducted via collaboration. For example, the collaboration between 1) student's club, faculty and industry, and 2) student's association and accounting professional bodies. Based on these observations, little effort has been documented to understand the readiness to engage the BPC at the faculty level or branch campus level. The innovation teaching and learning project in this paper is the Competition-Based Learning (CBL)\_Business Proposal Pitching Video (BPPV) held for the Part 08 students pursuing Bachelor of Accountancy in September 2020 – January 2021 Semester at Universiti Teknologi MARA, Sarawak Branch. This activity is part of the 5% mark allocated for the Business Proposal presentation which is normally held during physical class hours for the Strategic Management (MAF661) course. With a theme 'Sustainable Business Solution or Ideas in Response to COVID-19 Pandemic', this innovative project offers several uniqueness as follows:

- The CBL\_BPPV adds value in terms of the judging process by involving internal (lecturers) and external judges from the alumni and industry;
- The CBL\_BPPV overcomes the challenge of having a face-to-face presentation in the pandemic environment; and
- By introducing the business proposal with a video, students are able to showcase the difference from other competitors in the market. Further, technology is one of the ways forward in the education sector in line with the government's initiatives and efforts of the universities' management in Malaysia (Mathew & Chung, 2021).

This learning activity is expected to: 1) provide a meaningful learning experience for students who are interested in pursuing an entrepreneurial opportunity at some point in their careers; 2) provide a fertile ground for inspiration of innovative new business ideas for students and researchers; and 3) help the students to learn what it takes to pitch a business idea and develop these valuable career-building skills. Based on the above discussions, the research question posed in this paper is: "To what extent are the accounting students ready to engage in the competition-based learning activity of preparing the business proposal pitching video in the Strategic Management course?" The corresponding objective of the paper is to explore the perception of readiness among the accounting students to engage in the competition-based

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<sup>1</sup> Business plan is used interchangeably with business proposal in this paper.

learning activity (i.e. preparing the business proposal pitching video in the Strategic Management course). This paper is significant in several ways. Firstly, the findings provide pragmatic insight into Malaysian universities' entrepreneurship education. Secondly, the study adds to the current body of knowledge on the relevance of aligning the learning activity to the actual complexities in the business environment in Malaysia. Thirdly, the findings of this study may contribute to the Ministry of Higher Education by improving the education policy in the future, which helps foster entrepreneurship skills among students in the institutions of higher learning.

## **LITERATURE REVIEW**

### **Competition-Based Learning and Its Significance**

Competition-based learning (CBL) is an innovative and dynamic method of learning premised on a student-centred pedagogy combining project-based learning and competitions. It typically involves a team of students in an open-ended assignment or project that exposes them to real-world workplace issues. Often seen by researchers as a constructivist approach to learning, competition-based learning makes use of competitions as a stimulus to maximise learning outcomes specified in a given course or curriculum while team members participate in a project under a controlled environment. Competition has a long history of use in teaching and learning throughout human intellectual history (Sukiman *et al.*, 2016).

Academic competitions are gaining in popularity in countries such as England, Singapore, and South Korea, where special programmes are organised to motivate and drive students to work harder to achieve desired learning outcomes as they tend to get more excited about their projects and the potential rewards. Being a project-based learning, competition-based learning provides learners with an avenue to acquire knowledge through the application of projects that are real and relevant to the topic being studied. However, students' performance is evaluated based on the final completion of the project or task in comparison to other groups (Alyazeedi & Berry, 2018).

According to Issa *et al.* (2015), the objective of competition-based learning is to create motivation in the students to design and present the best project. This learning method relies on competitions, and a reward system is implemented to encourage participants to be more competitive. As students develop a greater sense of competitiveness and become keen competitors themselves, their level of consciousness about the value of positive learning outcomes increases, followed by a diminished sense of complacency. Other benefits of competition-based learning include the increase in problem-solving skills, creative thinking ability and teamwork.

In a study by Joseph and Rahmat (2018), it was found that mind-mapping video competition was effective for teaching and learning. The research is conducted to examine the perception of students towards education game to develop pervasive skills in accounting students indicated that the students regarded the winning video from CBL as a highly effective pedagogical tool in learning topics pertaining to Corporate Social Responsibility.

## **Business Plan Competition**

A written document that outlines in detail on how a business wants to achieve its goal is called a business plan. It strategises the plan of the business from marketing, financial and operational aspects. Cant (2018, p.142) defined business plan competitions as “structured competition in which individuals compete in developing a feasible and practical business idea”. The set of criteria developed was used for evaluating the ideas and adopted by business practitioners and industry specialists according to international standards (Cant, 2016). According to Tipu (2019), business plan competitions are recognised as an important tool for entrepreneurial spirit.

The benefits of business competitions have been reported by many researchers. For example, a survey by Russell *et al.* (2008) on the organisations that organised business plan competition in Australia indicates that tertiary institutions have significant opportunities to increase education in entrepreneurship. Business plan competition not only encourages the creation of new firms but also allows the participants to obtain vital and enduring benefits such as development in entrepreneurship skills, improved self-confidence and acquired opportunities in networking and mentors. Russell *et al.* (2008) also reported that many students who participated in the competition developed a local awareness of social and civic matters as well as a deeper managerial and technical understanding of managing organisations within the social economy. In addition, the institutions conducting these competitions will benefit through programmes in research, placements of students and development in networking by having stronger links with the community and industry. Jones and Jones (2011) explored the issues experienced in the delivery of a business challenge to a cohort of business undergraduate students at the University of Glamorgan, which involved initiating and running a “real” business and returning a profit within a week. The results show that a significant enhancement was found in students’ generic enterprise skills such as teamwork, leadership, communication as well as specific business skills such as behaviour in sales and marketing. The opportunity and personal responsibility offered by the business challenges are appreciated by students in applying their theoretical knowledge with the actual context and has encouraged some of them to pursue their business together with their graduate studies (Jones & Jones, 2011).

## **Motivation and Readiness Perception to Enter CBL**

The students’ participation in competition might be influenced by rewards such as prizes and certificates. The certificates can be used by students to add value to their resumes when they seek future employment. Many employers consider personal qualities of students, soft skills, such as general communication skills, the ability to cooperate and work in a team, leadership, emotional stability, and others, are more important than theoretical knowledge and formal skills (Gruzdev *et al.* ., 2018). Radzi *et al.* (2020) examined the participants’ perception of the first accounting course online quiz for non-accounting majors, and the findings showed that more than 40% of the respondents who participated in the competition agreed to join this competition because of the certificate of participation. Similar results by Russell *et al.* (2008) also shows that ‘opportunity to win prizes and awards’ and ‘to move the business idea forward’ was the most common motivations for joining the competitions. In contrast, a study by Grum and Grum (2015) found that students are most motivated to improve their overall performance and perform certain tasks while the desire to win is not such a strong motive.

In terms of readiness to enter CBL, Radzi *et al.* (2020) reported that 40 % of the respondents who participated in the accounting course quiz competition had discussed with

their team members and consulted their lecturer as preparation before the competition. In addition, a study by Mir (2013) found that the electrical engineering students were motivated to learn the desired engineering skills by inculcating in them a sense of achievement through participating and excelling in various competitions. Even though it is difficult to quantify the impact of motivational learning in their development of skills, the motivation for excelling in these competitions has played an important role in enhancing the students' essential engineering skills. Findings by Tipu (2019) show that the literature on business plan competitions is mainly centred on the structure of business plan competitions, the characteristics of the participating teams and the benefits of business plan competitions. Therefore, this paper intends to fill the gap by exploring the readiness to engage in the competition-based learning for the business proposal pitching video activity among the accounting undergraduates in a pandemic environment.

## **METHODOLOGY**

There is a need to be more mindful and selective about the choice of methodology in the area of entrepreneurial education (Rasiah *et al.*, 2019). The research instrument, which consists of 30 items, was specifically developed to examine the perception of readiness among the accounting students to engage in the competition-based learning activity (i.e., preparing the business proposal pitching video for the Strategic Management course). Several items were taken from previous work on CBL (Joseph & Rahmat, 2018; Radzi *et al.*, 2020). The questionnaire consists of two sections: i) Section A (demographic profile of the respondents), and ii) Section B (examining the perception on the level of readiness among the accounting students to engage in the competition-based learning activity using a 5-point Likert scale (1= strongly disagree, 2 = disagree, 3 = mixed feeling, 4 = agree, and 5 = strongly agree). The questionnaires were distributed to 54 students (14 groups comprising three to four students in a group) who enrolled for the Strategic Management course, September 2020 to January 2021 Semester. Prior to the questionnaire distribution, the following steps took place:

- Briefing on rules and regulations of the competition on the preparation of business proposal pitching video and its submission to all students by the lecturer-in-charge. The rules and regulations are in line with the CBL requirement used in the implementing university, the University of Petra in Jordan (Joseph & Rahmat, 2018; Radzi *et al.*, 2020).
- Students are required to refer to several samples of the MAF661 business pitching videos (from other campuses) available on YouTube as their reference. Students are requested to refer to samples of reports available at: <https://blogs.insead.edu/innovation-competition/projects/>. Students were also asked to do a reflection on a video: <https://www.youtube.com/watch?v=EpakcQoMLQ0&feature=youtu.be>. The purpose is to obtain ideas on business opportunities in the COVID-19 era.
- Preparation of business proposal pitching video by students and submission to the lecturer (working committee).
- Evaluation of the pitching video by the internal and external judges based on content (30%), effectiveness (30%) and creativity (40%).
- At the end of the activity, the presentation of awards and certificates were given to all the winners.

**RESULTS AND DISCUSSIONS**

The respondents comprised 87% female and 13% male students. A reliability analysis was conducted regarding the perception on the readiness to participate in the business proposal pitching video competition which contained 30 items. The Cronbach Alpha in Table 1 shows the acceptable reliability value of  $\alpha = 0.945$ . All items appeared to be commendable of retention, causing a decrease in the alpha if deleted.

**Table 1: Cronbach’s Alpha**

| Cronbach’s Alpha | Cronbach’s Alpha Based on Standardised Items | No. of Items |
|------------------|--|--------------|
| .945             | .943   | 30           |

Overall, the mean of the perception on the readiness to participate in the business proposal pitching video competition is 4.236, i.e., inclination towards an agreement to all the 30 items included in the survey. The frequency analysis results of the perception on the readiness of the Bachelor of Accountancy (Hons.) students in Universiti Teknologi MARA, Sarawak Branch to participate in the business proposal pitching video competition are presented in Table 2. The rating scales are SD (Strongly Disagree), D (Disagree), MF (Mixed Feeling), A (Agree) and SA (Strongly Agree).

**Table 2: The Perception on the Readiness to Participate in the Business Proposal Pitching Video Competition**

| No | ITEMS   | SD (%) | D (%) | MF (%) | A (%) | SA (%) |
|----|---|--------|-------|--------|-------|--------|
| 1  | I like the Strategic Management course.   | 0.00   | 0.00  | 1.85   | 57.41 | 40.74  |
| 2  | I am happy to participate in the Business Proposal Pitching Video competition for the Strategic Management course.      | 0.00   | 1.85  | 14.81  | 53.70 | 29.63  |
| 3  | I make full preparation for this Business Proposal Pitching Video competition for the Strategic Management course.      | 0.00   | 3.70  | 9.26   | 55.56 | 31.48  |
| 4  | I discuss with my team members preparing for the Business Proposal Pitching Video competition for the Strategic.        | 0.00   | 0.00  | 3.70   | 27.78 | 68.52  |
| 5  | I understand the instructions given on the Business Proposal Pitching Video competition for Strategic Management.       | 0.00   | 1.85  | 7.41   | 51.85 | 38.89  |
| 6  | I consult my lecturer before this Business Proposal Pitching Video competition for Strategic Management course.         | 0.00   | 0.00  | 14.81  | 59.26 | 25.93  |
| 7  | I like to be regularly reminded by the lecturer about the progress of this Business Proposal Pitching Video competition | 0.00   | 0.00  | 9.26   | 42.59 | 48.15  |
| 8  | I like to show the progress of the business proposal to the lecturer before the competition.                            | 0.00   | 0.00  | 7.41   | 42.59 | 50.00  |
| 9  | I must follow all the instructions closely to win the competition.  | 0.00   | 0.00  | 12.96  | 31.48 | 55.56  |

|    |   |      |      |       |       |       |
|----|---|------|------|-------|-------|-------|
| 10 | I always remind my team members to follow the instructions of this Business Proposal Pitching Video competition for the Strategic Management course.  | 0.00 | 0.00 | 9.26  | 53.70 | 37.04 |
| 11 | I want to get more real exposure by participating in this Business Proposal Pitching Video competition for the Strategic Management course.   | 0.00 | 0.00 | 16.67 | 53.70 | 29.63 |
| 12 | I want to get the certificate of participation from this Business Proposal Pitching Video competition for the Strategic Management course.  | 0.00 | 0.00 | 1.85  | 24.07 | 74.07 |
| 13 | I get full support from friends for participating in this Business Proposal Pitching Video competition for Strategic Management course.   | 0.00 | 0.00 | 11.11 | 40.74 | 48.15 |
| 14 | The learning materials (for example, YouTube videos and websites) provided by my lecturer are sufficient to equip me to prepare for the Business Proposal Pitching Video competition for the Strategic Management course. | 0.00 | 0.00 | 9.26  | 46.30 | 44.44 |
| 15 | I have sufficient time to prepare for the Business Proposal Pitching Video competition for the Strategic Management course.   | 0.00 | 0.00 | 16.67 | 53.70 | 29.63 |
| 16 | I like competing with my coursemates in the Business Proposal Pitching Video competition for the Strategic Management course.   | 0.00 | 1.85 | 25.93 | 51.85 | 20.37 |
| 17 | I enjoy searching for additional materials to prepare for the Business Proposal Pitching Video competition for Strategic Management.  | 0.00 | 1.85 | 20.37 | 42.59 | 35.19 |
| 18 | I am excited to acknowledge that the business proposal will be evaluated by external judges from the industry.  | 0.00 | 1.85 | 24.07 | 48.15 | 25.93 |
| 19 | I am excited to write the business proposal.  | 0.00 | 3.70 | 20.37 | 51.85 | 24.07 |
| 20 | I am excited to prepare the video for the Business Proposal Pitching Video competition for the Strategic Management course.   | 0.00 | 0.00 | 20.37 | 51.85 | 27.78 |
| 21 | I am excited to pitch my business proposal.   | 1.85 | 0.00 | 25.93 | 53.70 | 18.52 |
| 22 | I will rehearse my pitch before the business proposal competition.  | 0.00 | 0.00 | 3.70  | 53.70 | 42.59 |
| 23 | I want to utilise my innovative and creativity skills in the Business Proposal Pitching Video competition for the Strategic Management course.  | 0.00 | 0.00 | 9.26  | 51.85 | 38.89 |

|    |   |      |      |       |       |       |
|----|---|------|------|-------|-------|-------|
| 24 | I want to win in the Business Proposal Pitching Video competition for Strategic Management course.  | 0.00 | 0.00 | 14.81 | 40.74 | 44.44 |
| 25 | The competition poster motivates me to do well in the competition.  | 0.00 | 0.00 | 20.37 | 44.44 | 35.19 |
| 26 | Winning in the competition is important to me as I want to impress both internal and external judges.   | 1.85 | 1.85 | 14.81 | 51.85 | 29.63 |
| 27 | Winning in the competition is important to me as this is the event organised by the Faculty of Accountancy, Universiti Teknologi MARA, Sarawak Branch.    | 0.00 | 0.00 | 18.52 | 50.00 | 31.48 |
| 28 | Winning in the competition is important to me as I am carrying an identity as the Universiti Teknologi MARA, Sarawak Branch's student.                    | 0.00 | 0.00 | 11.11 | 50.00 | 38.89 |
| 29 | I want my winning video to be used as a sample and reference for other students in the upcoming semesters.  | 0.00 | 0.00 | 14.81 | 46.30 | 38.89 |
| 30 | I believe that the Business Proposal Pitching Video competition for the Strategic Management course will add value to my academic resume upon graduation. | 0.00 | 0.00 | 9.26  | 38.89 | 51.85 |

The results in Table 2 disclosed that more than 90% of the respondents agreed that they: 1) liked Strategic Management course; 2) discussed with their team members when preparing for the Business Proposal Pitching Video competition for Strategic Management course; 3) understood the instructions given on the Business Proposal Pitching Video competition for Strategic Management course since the beginning of the semester; 4) liked to be regularly reminded by the lecturer about the progress of this Business Proposal Pitching Video competition for Strategic Management course; 5) liked to show the progress of business proposal to the lecturer before the competition; 6) reminded their team members to follow the instructions of this Business Proposal Pitching Video competition for Strategic Management course; 7) wanted to get the certificate of participation out of this Business Proposal Pitching Video competition for Strategic Management course; 8) being equipped to prepare for the Business Proposal Pitching Video competition for Strategic Management course using the learning materials (for example You Tube videos and websites) provided by the lecturer; 9) rehearsed their pitch before the business proposal competition; 10) wanted to utilise their innovative and creativity skills in the Business Proposal Pitching Video competition for Strategic Management course, and, 11) believed that the Business Proposal Pitching Video competition for Strategic Management course will add value to their academic resume upon graduation.

More than 80% of the respondents agreed that they: 1) were happy to participate in the Business Proposal Pitching Video competition for Strategic Management course; 2) made full preparation for this Business Proposal Pitching Video competition for the Strategic Management course; 3) consulted the lecturer before this Business Proposal Pitching Video competition for Strategic Management course; 4) followed all the instructions closely to win in the competition; 5) wanted to get more real exposure by participating in this Business Proposal Pitching Video competition for Strategic Management course; 6) got full support from

friends for participating in this Business Proposal Pitching Video competition for Strategic Management course; 7) had sufficient time to prepare for the Business Proposal Pitching Video competition for Strategic Management course; 8) wanted to win in the Business Proposal Pitching Video competition for Strategic Management course; 9) felt winning in the competition is important to them as they wanted to impress both internal and external judges; 10) felt winning in the competition is important to them as this is the event organised by Faculty of Accountancy, Universiti Teknologi MARA, Sarawak Branch; 11) felt winning in the competition is important to them as they are carrying the identity as the Universiti Teknologi MARA, Sarawak Branch's student, and 12) wanted their winning video to be used as a sample and reference for other students in the upcoming semesters.

More than 70% of the respondents agreed on the remaining items in the questionnaire: 1) they liked to compete with their course mates in the Business Proposal Pitching Video competition for Strategic Management course; 2) they enjoyed searching for additional materials to prepare for the Business Proposal Pitching Video competition for Strategic Management; 3) they were excited to acknowledge that the business proposal will be evaluated by external judges from the industry; 4) they were excited to write the business proposal; 5) they were excited to prepare the video for the Business Proposal Pitching Video competition for Strategic Management course, 6) they were excited to pitch about their business proposal, and 7) they were motivated by the poster competition to do well in the CBL activity.

The results above show that the students opened up their horizons and were able to blend into new approaches in their learning. They positively accepted the integration of competition-based learning into their course and curriculum (Mykhailyshyn *et al.*, 2018). The process of acquiring knowledge through competition-based learning stimulates the achievement of the learning outcome for the specified course and encourages teamwork among the team members (Sukiman *et al.*, 2016). Competition has been used in learning to upgrade the quality of the students to become more competitive, to boost problem-solving skills and creative thinking ability (Issa *et al.*, 2015).

The students are motivated to participate in this competition as they are confident and comfortable working in a team and obtaining the certificate as evidence of participation that can add value to their resume, which is consistent with Radzi *et al.* (2020). The results also showed that the students considered the opportunity to win prizes and awards as the important aspect to join in this competition (Russell *et al.*, 2008). However, the performance evaluation after the completion of the project is the least motivating factor to the students, which contradicts a study by Grum and Grum (2015).

Interesting findings derived from this paper are that more than 80% of the students indicated their commitment to do their best in the CBL activity due to concern regarding their image as students of Universiti Teknologi MARA and it being an activity organised by the faculty. This is in line with Watson *et al.* (2018) that put forward the BPC promoted entrepreneurial learning via social interaction, transformation and experience. The CBL activity has provided a pathway for social support for students, which is instrumental in forming socially responsible higher education institutions (Mykhailyshyn *et al.*, 2018).

## **CONCLUSION**

This study explored the readiness among accounting students to engage in business proposal pitching video competition as a way to prepare them as future-ready entrepreneur graduates. The findings showed that the students were ready to engage in this competition as they understood the instruction given since the beginning of the semester; they liked to be reminded regularly about their progress and always reminded the members to follow the instructions; showed the progress to the lecturer; they rehearsed their pitch before the competition; made full preparation to prepare the video; and consulted with their lecturer before the competition. The readiness to engage in this competition is motivated by their desire to win, to impress the judges, to add value to their resume and most of all, to obtain the certificate of participation. In addition, the findings indicate that competition-based learning drives the students to work as a team.

However, this study also has its limitation. The findings from this study cannot be generalised as the study is limited only to two groups of one cohort from semester October 2020 to February 2021. Thus, it is not viable to compare across the cohorts. Future studies could take into account assessing the effectiveness of CBL\_BPPV and its impact on students' overall grades. In addition, the student's performance is subjected to the cohort in a semester's intake. Future studies could determine the relationship between respondents' demographic characteristics, such as ethnicity and academic performance, with the perceived benefits of participating in the CBL\_BPPV.

Future studies may also include carrying out a semi-structured or in-depth interview to gauge further the understanding of the effect of CBL\_BPPV on students' learning process using a certain theoretical framework, for example, Theory of Planned Behaviour. This theory can potentially explain factors that influence the intention to participate in the CBL\_BPPV activity. The areas that can be further examined include the perspectives of behaviour, group learning ability and problem-solving skills in different constructs of readiness instead of listing the 30 items in this paper. In this way, the categories of readiness to participate in the Business Proposal Pitching Video competition for Strategic Management course could be developed. Students' feedback could provide insights to explain possible challenges faced during the implementation of the CBL\_BPPV activity.

This paper provides several implications for accounting education. Firstly, the CBL\_BVVP is a unique learning activity for the Strategic Management course conducted for the accounting undergraduates at Universiti Teknologi MARA in responding to the business ideas during the COVID-19 pandemic. Secondly, the CBL\_BVVP assists students in achieving several program outcomes, such as, able to demonstrate entrepreneurial skills and engage in information management, demonstrating a commitment to life-long learning and professional development. Thirdly, the engagement between students in the classroom and industry have enhanced skills development and contributed towards deeper learning among accounting undergraduates. Lastly, this study presents an insight into the readiness of accounting students to learn what it takes to pitch a business idea and develop these valuable career-building skills.

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