

# Simulating Parliamentary Budget Debates: Role-Play as a Pedagogical Tool for Enhancing Students' Understanding of Public Finance in Malaysia

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## Abstract

Students frequently struggle to understand public finance and the national budgeting process because fiscal policies and institutional procedures are abstract. Traditional lecture-based techniques may reduce students' participation and practical understanding of how budgets are debated and approved in parliamentary systems. This study investigates the efficacy of role-playing parliamentary budget debates as a pedagogy tool for improving students' comprehension of public finance in the Malaysian setting. Using a Systematic Literature Review (SLR) methodology, the study examines scholarly works on experiential learning, role-play simulations, and parliamentary education to determine how interactive pedagogies improve students' conceptual and practical comprehension. The review summarises the findings of peer-reviewed articles, conference papers, and educational research published between 2010 and 2025. The study focuses on three critical elements of experiential learning outcomes, student engagement, and knowledge retention in public finance education. The findings show that role-play simulations, particularly those that replicate parliamentary procedures like budget tabling, discussion, and approval, improve students' understanding of fiscal control, policy negotiation, and democratic accountability. Students that participate in simulated parliamentary debates exhibit increased critical thinking, policy analysis abilities, and a greater understanding of the difficulties involved in national budget planning. Furthermore, the study emphasises how role-playing promotes collaborative learning and bridges the gap between theoretical knowledge and real-world governing practices. The findings imply that introducing parliamentary simulation into public administration and political science curricula can help students improve their analytical skills and civic awareness. This study adds to the expanding body of literature on creative teaching tactics in higher education while also providing a conceptual foundation for incorporating experiential learning tools into Malaysian public finance education.

**Keywords:** Role-Play Simulation, Public Finance Education, Parliamentary Debate, Experiential Learning, Malaysia

### Introduction

Public finance education is an essential component of public administration and governance studies, providing students with understanding of government budgeting, fiscal policy, public expenditure management, and financial accountability. Understanding how national budgets are developed, debated, and passed in parliamentary institutions is critical for increasing students' understanding of democratic governance and economic decision-making. In many colleges, however, public finance is still predominantly taught through traditional lecture-based systems that emphasise theoretical explanations rather than hands-on experience with real-world policy processes. Traditional teaching methods may impede students' ability to properly appreciate the complexities of fiscal government, notably the political negotiation and deliberation processes involved in national budgeting (Bransford, Brown, & Cocking, 2020). As a result, students may struggle to apply their knowledge of public finance to real-world policy practices. In response to these pedagogical challenges, higher education institutions have increasingly used experiential learning methods to increase student engagement and conceptual understanding. Experiential learning theory proposes that knowledge is formed via the transformation of experience, in which learners actively participate in activities such as reflection, conceptualisation, and experimentation. According to this view, successful learning happens when students transcend beyond passive knowledge acquisition and participate in activities that mimic real-world situations. Experiential learning methods, such as simulations, role-playing, case studies, and problem-based learning, have thus emerged as important pedagogical strategies in higher education, particularly in disciplines that necessitate complex decision-making and policy analysis. These approaches encourage active engagement, collaborative learning, and critical reflection, which can help students enhance their analytical and problem-solving abilities. Among the different experiential learning methodologies, role-play simulations are widely recognised as an excellent teaching tool for increasing student involvement and comprehension. Role-playing allows students to take on specific roles in a simulated environment, allowing them to explore diverse perspectives and participate in decision-making processes similar to those seen in real-life circumstances. This participatory approach helps students to actively use theoretical information while also improving communication, negotiating, and critical thinking abilities (Cherif, Verma, & Somervill, 2018). According to research, role-playing activities can boost students' enthusiasm and increase their comprehension of complicated issues by exposing them to the dynamics of real-world organisations and policy processes (Ferrero, Bichai, & Rusca, 2018).

Furthermore, simulation-based learning has been shown to promote greater cognitive engagement and information retention, particularly in subjects such as governance, public policy, and financial management (Lantis, Kuzma, & Boehrer, 2020). Understanding the parliamentary budgeting process is very essential in public finance education because it demonstrates how democratic institutions allocate public resources and define national development priorities. Policymakers, government officials, and opposition members engage in complicated interactions during parliamentary budget deliberations, negotiating opposing interests and policy agendas prior to the approval of financial decisions. However, students frequently have little exposure to such legislative processes, making it difficult for them to

understand the actual realities of fiscal government. Classroom instruction based exclusively on lectures and textbook explanations may fail to capture the dynamic and political aspect of parliamentary budgeting. Role-play simulations that mimic legislative budget debates can be an effective solution to this limitation by allowing students to play the roles of Members of Parliament, ministers, and opposition members involved in the budgeting process. This simulation allows students to learn how fiscal policies are debated, criticised, and defended within a democratic legislative framework. Previous research suggests that parliamentary simulations and legislative role-playing activities help students comprehend political institutions, policy negotiation, and democratic accountability (Lantis et al., 2020). Such educational methods also help to close the gap between theoretical learning and practical governance procedures, allowing students to gain a deeper understanding of the institutional dynamics that influence public finance decisions.

Despite the growing acknowledgement of role-playing and simulation as useful educational tools, the use of parliamentary budget debate simulations in public finance education is underexplored, particularly in Malaysian higher education settings. The existing research on role-play pedagogy focuses mostly on business, management, and accounting education, rather than public sector budgets and legislative deliberation. Furthermore, much research investigates generic simulation-based learning without focusing on how parliamentary role-playing can increase students' understanding of fiscal government and national budgeting processes. There is little evidence on how role-play simulations that mimic parliamentary budget debates might improve students' comprehension of public finance, especially in Malaysia, where parliamentary institutions play an important role in fiscal decision-making. Furthermore, few studies have reviewed the current literature to investigate the instructional efficacy of parliamentary simulations in enhancing students' analytical, critical thinking, and policy evaluation skills in public finance education. Given these shortcomings, the purpose of this study is to look into the role of parliamentary budget debate simulations as an educational tool for improving Malaysian students' grasp of public finance. The SLR approach is a study that synthesises existing research on experiential learning, role-play simulations, and education to determine how parliamentary role-play activities might improve students' participation, critical thinking, and understanding of the national budget process.

### **Literature Review**

The employment of innovative teaching methodologies in higher education is gaining popularity, especially in disciplines that entail complicated institutional processes such as public administration and finance. Traditional lecture-based techniques frequently hinder students' participation and capacity to comprehend real-world governance processes. As a result, educators are increasingly using experiential learning tactics including role-play simulations, case studies, and interactive learning environments to help students improve their understanding and analytical skills (Kolb & Kolb, 2018; Prince, 2021). Within this perspective, including role-playing into public finance education offers a promising pedagogical strategy for helping students understand the complexity of fiscal control and legislative decision-making.

#### *Experiential Learning in Higher Education*

Experiential learning theory serves as a theoretical underpinning for the implementation of interactive teaching practices in higher education. Kolb & Kolb (2018) define experiential

learning as a process that transforms experience into knowledge. The idea posits a four-stage learning cycle: concrete experience, reflective observation, abstract conceptualisation, and active experimentation. Students get greater knowledge by actively participating in learning activities rather than passively receiving information. Experiential learning methods are especially useful in subjects like public administration, governance, and policy studies, where students must comprehend complicated institutional connections and decision-making processes. According to research, experiential learning enhances students' motivation, engagement, and cognitive development. According to Prince (2021), active learning strategies like simulations and role-playing activities encourage students to engage in collaborative learning and critical reflection. Such strategies enable students to apply theoretical information to real-world circumstances, improving their analytical and problem-solving abilities. Similarly, Kolb and Kolb (2018) believe that experiential learning promotes deeper learning outcomes by allowing students to evaluate theoretical concepts through hands-on experiences and reflective analysis. Experiential learning is especially beneficial in public policy and governance education because it exposes students to policy-making contexts that are similar to real-world institutional procedures. Simulations of policy debates, legislative negotiations, and budgeting processes help students gain a realistic grasp of how government institutions operate. As a result, experiential learning methodologies have grown in importance in public administration education at institutions around the world (Lantis, Kuzma, and Boehrer, 2020).

#### *Role-Play as a Pedagogical Tool*

Role-playing is one of the most popular experiential learning modalities in higher education. Students play distinct roles in simulated situations to examine different views and decision-making processes. According to Cherif, Verma, and Somervill (2018), role-playing stimulates active engagement and allows students to build communication, negotiation, and problem-solving skills while dealing with complicated subject matter. Role-play activities enable experience learning by immersing students in simulated scenarios, which improves both conceptual comprehension and practical abilities. Studies have shown that role-playing can dramatically improve learning results in a variety of subjects. For example, Ferrero, Bichai, and Rusca (2018) argue that role-playing activities improve collaborative learning and allow students to critically examine policy issues from many perspectives. These simulations help students understand institutional dynamics, stakeholder interests, and the obstacles of policy execution. Furthermore, role-playing has been demonstrated to boost student motivation and engagement by making the learning experience more dynamic and participative (Cherif et al., 2018). Role-playing has been utilised in the social sciences and governance fields to replicate negotiations, policy discussions, and decision-making processes. These simulations help students grasp the complexities of institutional connections, as well as how political, economic, and social issues influence policy results. According to Lantis et al. (2020), simulation-based role-playing exercises in political science and public policy education allow students to practise analytical reasoning and policy evaluation skills while also experiencing the dynamics of democratic institutions.

#### *Simulation of Parliamentary Processes in Education*

Parliamentary simulations are a type of role-play that replicates legislative processes such as debates, policymaking, and budget negotiations. These simulations allow students to play the roles of legislators, ministers, or opposition members and participate in controlled debates

about policy topics. This technique allows students to obtain firsthand experience with parliamentary proceedings while also developing a deeper knowledge of democratic governance. According to research, legislative simulations can help students better grasp political institutions and public policy processes. Lantis et al. (2020) contend that parliamentary simulations help students improve critical thinking and policy analysis abilities by immersing them in the complexities of legislative negotiation and decision-making. Similarly, active learning exercises that duplicate legislative procedures help students grasp how conflicting interests and political concerns affect policy results. Parliamentary simulations can be very useful in public finance education because national budgets are often debated and approved within legislative bodies. Budget debates cover fiscal priorities, resource allocation, and economic policy, making them an important part of democratic governance. Simulating parliamentary budget debates in the classroom can help students learn how financial decisions are debated and justified in a political context. Furthermore, simulation-based learning has been shown to increase information retention and critical engagement with course content. Students that participate in simulated policy discussions likely to have stronger analytical abilities and a better understanding of governance difficulties than those who only rely on traditional lecture-based learning (Prince, 2021). This suggests that include parliamentary simulations in public finance education can improve students' understanding of fiscal governance and policy processes.

#### *Role-Play in Public Finance and Policy Education*

Students frequently often perceived public finance as a technical and abstract subject because of its emphasis on fiscal policies, taxation systems, and budgetary frameworks. Traditional teaching techniques may fail to fully capture the political and institutional aspects of public finance decision-making. As a result, students may struggle to comprehend how fiscal policies are debated, negotiated, and executed by government organisations. Role-play simulations provide a great solution by allowing students to actively participate in the policy-making process. Students can investigate various views on fiscal policy and assess the societal ramifications of budgetary decisions by participating in simulated parliamentary discussions on national budgets. Such exercises encourage students to consider policy trade-offs, justify fiscal objectives, and critically evaluate government spending decisions. Despite the potential benefits of role-play simulations, the existing literature shows that parliamentary budget debates are limited used as an instructional tool in public finance education. Most of the research on role-play pedagogy focuses on business education, management training, or international relations simulations, rather than public sector budgeting and parliamentary financial deliberations. Furthermore, there is insufficient study on how such simulations can improve students' grasp of public finance in Malaysian higher education. This gap emphasises the need for additional research into the use of parliamentary role-play simulations as a novel educational strategy in public finance education. Understanding how these simulations affect students' learning results might help educators improve teaching tactics in public administration and governance curricula.

#### **Conceptual Framework**

This study's conceptual framework is based on Experiential Learning Theory, which emphasises active engagement and experience as the primary means of learning. Experiential learning in higher education allows students to participate in actual activities that enable them to apply theoretical knowledge in real-world settings. According to Kolb and Kolb

(2018), learning becomes more meaningful when students participate directly in tasks that demand reflection, analysis, and experimentation. In this study, role-playing simulations of parliamentary budget discussions serve as an experiential learning exercise, allowing students to understand the dynamics of fiscal governance and parliamentary decision-making.

#### *Experiential Learning Theory as the Underpinning Theory*

According to Experiential Learning Theory (ELT), successful learning occurs in a continuous cycle that includes four stages: tangible experience, reflective observation, abstract conceptualisation, and active experimentation (Kolb and Kolb, 2018). This method allows learners to translate their experiences into knowledge and get a better understanding of complex ideas. In the context of public finance education, role-play simulations give students a hands-on learning experience by immersing them in virtual legislative situations where they play the roles of Members of Parliament debating national budget allocation. Throughout the simulation, students engage in conversations, offer arguments, and defend policy decisions about public spending and fiscal priorities. This experience allows students to see how parliamentary procedures work and how economic issues are debated in democratic institutions. Following the simulation, students engage in reflective observation, which involves evaluating the discussion process and considering the implications of various budgeting options. Students use abstract conceptualisation to relate their experiences with theoretical concepts in public finance, such as fiscal responsibility, budget allocation, and public accountability. Finally, active experimentation happens when students use their newly gained knowledge in subsequent conversations or policy analysis exercises.

#### *Role-Play Simulation and Student Engagement*

Role-play simulation is the key independent variable in this study. Role-playing activities help students to actively participate in learning by taking on different roles and views in a simulated setting. According to Cherif, Verma, and Somervill (2018), role-playing encourages interactive learning by allowing students to engage in discourse, negotiation, and collaborative problem-solving. Such activities boost student enthusiasm and offer a more dynamic learning environment than standard lecture-based training. Students simulate legislative budget debates as government ministers, opposition members, or parliamentary speakers. These roles demand students to analyse fiscal concerns, construct arguments, and reply to opposing opinions. As a result, role-play simulations can greatly boost student involvement, including active participation, collaborative interaction, and critical thinking. According to research, higher levels of engagement improve learning outcomes because students become more committed in the learning process (Prince, 2021).

#### *Student Engagement and Understanding of Public Finance*

Student engagement is a critical mediating factor in increasing learning outcomes. Engaged students are more likely to actively participate in discussions, ask questions, and critically assess complex subjects. In public finance education, participation allows students to progress from memorising academic concepts to understanding the larger ramifications of fiscal policies and budgetary decisions. According to Lantis, Kuzma, and Boehrer (2020), simulation-based learning improves students' analytical and critical thinking skills by exposing them to real-world policy challenges. Through active involvement in simulated parliamentary discussions, students gain a better understanding of the complexity of government budgeting, such as political negotiations, policy trade-offs, and fiscal transparency. As a result,

higher engagement in role-play simulations can lead to a better knowledge of public finance topics such as budget development, resource allocation, and fiscal governance.

### *Proposed Conceptual Model*

Based on the literature and theoretical underpinning, this study provides a conceptual model in which role-play simulations of parliamentary budget debates improve students' comprehension of public finance by increasing student participation. The concept proposes that experiential learning activities promote active involvement and collaborative learning, which improves students' understanding of fiscal governance procedures.

### Conceptual Model Structure:

Role-playing a parliamentary budget simulation can enhance

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student engagement through participation, discussion, and critical thinking.

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Students' understanding of public finance.

This approach shows how creative pedagogical practices might improve learning results in public finance education. By incorporating experiential learning activities such as parliamentary role-play simulations, instructors can create more dynamic learning environments for students, encouraging critical thinking and greater conceptual understanding.

### *Contribution of the Conceptual Framework*

The conceptual framework adds to the literature on new teaching approaches in public administration education by combining experiential learning theory and simulation-based pedagogy. While prior studies have investigated role-playing in business and management education, there has been little research into its use in teaching public finance and parliamentary budgeting processes. As a result, this framework serves as a foundation for understanding how experiential learning methodologies can help students learn more about fiscal governance and democratic government.

## **Research Methodology**

### *Research Design*

This study adopts a Systematic Literature Review (SLR) approach to investigate the role of parliamentary budget debate simulations as a teaching tool for improving students' comprehension of public finance. A systematic literature review is a disciplined and transparent technique for identifying, evaluating, and synthesising existing research on a certain issue (Kitchenham & Charters, 2007). Unlike typical narrative reviews, SLR uses a scientific and repeatable procedure to identify and analyse relevant material. This method is ideal for educational research because it enables academics to synthesise findings from prior studies and discover new trends, theoretical contributions, and research gaps (Snyder, 2019). The use of SLR in this study is intended to synthesise previous scholarly work on experiential learning, role-play simulations, parliamentary education, and public finance pedagogy. Using this strategy, the study determines how simulation-based learning tactics affect students' involvement and comprehension of complicated governance processes. The evaluation also

aims to emphasise the value of legislative budget simulations as an innovative teaching technique in higher education.

#### *Search Strategy and Data Sources*

The literature search was carried out utilising major academic databases to ensure that all relevant peer-reviewed papers were included. Scopus, Web of Science, Google Scholar, and ScienceDirect were the key databases used in this study, all of which are well recognised as legitimate sources for scholarly research in education and the social sciences. To find relevant studies, multiple keywords and search phrases were employed. These keywords were chosen based on the study's research objectives and conceptual framework. The primary search phrases were:

"role-play simulation in education"

"experiential learning in higher education"

"simulation-based learning"

"parliamentary simulation"

"public finance education"

"budget simulation in teaching"

"active learning in public administration education"

Boolean operators, such as AND and OR, were used to combine terms and refine search results. Search keywords like "role-play AND experiential learning AND higher education" and "parliamentary simulation AND public policy education" were used to find relevant studies.

#### *Inclusion and Exclusion Criteria*

To ensure the quality and relevance of the chosen literature, precise inclusion and exclusion criteria were used during the screening process.

##### **Inclusion Criteria:**

Peer-reviewed journal publications and conference papers.

ii. Research produced between 2010 and 2025 on experiential learning and simulation-based education trends.

Articles in English.

Research on experiential learning, role-playing simulations, and simulation-based teaching approaches in higher education.

Studies in public administration, governance, political science, or finance education.

Exclusion criteria:

Non-academic publications include reports, editorials, and opinion articles.

Non-education/pedagogy-related articles.

Non-educational simulation studies, such as medical or engineering simulations having no pedagogical value.

Duplicate articles collected from multiple databases.

### *Screening and Selection Process (PRISMA)*

The investigation adhered to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) standards to ensure transparency in the literature selection process (Page et al., 2021). The PRISMA framework has four stages: identification, screening, eligibility, and inclusion.

**Identification:** A search of specified databases yielded 120 papers on experiential learning and role-play simulations in higher education.

**Screening:** After deleting duplicates, 95 articles remained. The titles and abstracts were then examined to determine their relevance to the research topic. Articles that did not address simulation-based learning or instructional pedagogy were rejected at this stage.

**Eligibility:** Were thoroughly reviewed 45 articles to ensure they satisfied the inclusion criteria.

**Inclusion:** Only 25 papers were chosen for the final analysis. These studies provide empirical data and theoretical insights into role-play simulations, experiential learning, and simulation-based teaching methodologies.

### *Data Analysis*

The selected papers were subjected to thematic analysis, which entails detecting reoccurring themes and patterns in the literature. According to Braun and Clarke (2019), theme analysis is an excellent tool for synthesising qualitative data in systematic reviews since it helps researchers to group findings into relevant categories. In this study, the selected papers were analysed based on three major themes:

- i. Experienced learning in higher education
- ii. Role-playing simulation as an instructional tool.
- iii. Simulation-based learning for governance and public policy education.

The results from these topics were combined to determine how role-play simulations improve students' involvement, critical thinking, and knowledge of public finance subjects. An example table of chosen studies can be found below:

Table 3.1

*Example Table of Selected Studies*

Author	Year	Focus of Study	Key Findings
Kolb & Kolb	2018	Experiential learning theory	Active participation enhances knowledge construction
Cherif et al.	2018	Role-play in higher education	Role-play improves communication and critical thinking
Ferrero et al.	2018	Simulation learning	Role-play increases student engagement
Lantis et al.	2020	Political science simulations	Legislative simulations improve policy analysis skills
Prince	2021	Active learning	Student engagement improves learning outcomes

**Findings and Discussion**

The results of the systematic literature review highlight several key themes about the usefulness of role-play simulations and experiential learning in improving students' grasp of complicated subjects like public finance. Three key themes emerged from thematic analysis of the selected studies: (1) experiential learning improves conceptual understanding, (2) role-play simulations increase student engagement and critical thinking, and (3) institutional process simulation strengthens practical knowledge of governance and policymaking. These themes highlight the instructional relevance of parliamentary budget debate simulations in public finance education.

*Experiential Learning Enhances Conceptual Understanding*

The first finding emphasises the significance of experiential learning in helping students improve their conceptual knowledge of complicated subjects. Traditional teaching techniques in higher education frequently concentrate on lectures and theoretical explanations, which may impede students' capacity to apply their knowledge in real-world situations. However, experiential learning emphasises learning via experience and reflection, allowing students to build a more in-depth cognitive understanding of academic subjects. According to Kolb and Kolb (2018), experiential learning takes place when students actively participate in activities that allow them to experience, reflect, and apply knowledge. In contrast to passive learning methods, this strategy produces meaningful learning experiences that enhance deeper knowledge. Several research cited in the study show that experiential learning methodologies considerably improve students' understanding of issues like government, economics, and public policy. In the context of public finance education, experiential learning enables students to progress beyond theoretical knowledge of fiscal policies and budgeting processes. Instead of simply learning definitions and frameworks, students engage in simulated exercises that replicate real-world decision-making scenarios. Such experiences provide students with insights into how fiscal policies are developed, debated, and implemented inside government organisations. Simulation-based learning improves knowledge retention and analytical reasoning. According to Prince (2021), active learning practices encourage students to process knowledge more deeply by requiring them to actively participate in conversations and problem-solving exercises. As a result, pupils are more likely to retain and apply knowledge in many circumstances. Experiential learning activities in public finance education,

such as parliamentary budget debates, enable students to analyse fiscal policies, evaluate competing priorities, and comprehend the political aspects of budgeting.

### *Role-Play Simulation Increases Student Engagement and Critical Thinking*

The second issue that emerged from the review is the impact of role-play simulations in increasing student involvement and critical thinking. Student engagement is an important component in determining learning outcomes in higher education. Engaged students are more likely to actively participate in class discussions, cooperate with peers, and critically examine complex subjects. Role-play simulations create an interactive learning environment in which students play specific roles and engage in decision-making processes. According to Cherif, Verma, and Somervill (2018), role-playing activities assist students to actively interact with course content by allowing them to explore multiple points of view and articulate their thoughts within a structured scenario. This technique turns the classroom from a passive learning environment to a dynamic one in which students actively generate knowledge.

In parliamentary budget discussion simulations, students can play the roles of government ministers, opposition members, or parliament speakers. Each role demands students to analyse fiscal policies, make arguments, and reply to counterarguments raised by other participants. This technique teaches students to think critically about public financial challenges and examine other points of view. Furthermore, role-playing simulations encourage collaborative learning and communication skills. Students must connect with their peers, negotiate policy views, and defend their points of view during debates. These interactions promote teamwork and inspire students to have thoughtful discussions about public policy concerns. According to Ferrero, Bichai, and Rusca (2018), role-playing activities help students analyse policy issues and suggest solutions through collaborative conversation. Another key advantage of role-play simulations is the enhancement of critical thinking abilities. In simulated parliamentary debates, students must analyse policy alternatives, weigh fiscal trade-offs, and use evidence and logic to support their claims. These activities necessitate higher-level cognitive abilities, such as analysis, evaluation, and synthesis. As a result, role-play simulations can greatly improve students' ability to critically evaluate public finance policies and governance decisions.

### *Simulation of Institutional Processes Improves Practical Understanding*

The third significant finding emphasises the importance of simulation-based learning in helping students comprehend institutional processes and governance dynamics. Many areas of public finance require complex institutional interactions, such as talks between policymakers, political parties, and government agencies. Traditional classroom training may fail to capture these interactions because it focuses on theoretical frameworks rather than hands-on experiences. The simulation of parliamentary processes allows students to see how institutions work in practice. Parliamentary budget debate simulations expose students to legislative procedures, policy negotiations, and the dynamics of democratic decision-making. According to Lantis, Kuzma, and Boehrer (2020), simulations that replicate institutional processes help students learn the intricacies of governance by immersing them in actual policy contexts. Budget disputes teach students how political considerations, societal priorities, and economic restrictions all influence fiscal decisions. They also observe how various stakeholders lobby for opposing viewpoints during the budgeting process. This

practical experience helps students understand the problems that policymakers encounter when allocating limited public resources.

Furthermore, simulation-based learning closes the gap between theory and experience. Students can use theoretical topics from public finance, such as fiscal responsibility, budget deficits, and public expenditure management, in simulated parliamentary discussions. This synthesis of theory and practice helps students better appreciate the real-world ramifications of fiscal policy decisions. Overall, the comprehensive literature review found that role-play simulations of parliamentary budget debates are an effective teaching technique for increasing students' comprehension of public finance. This educational approach, which combines experiential learning, active involvement, and simulation of real-world governance processes, has the potential to greatly improve student engagement, critical thinking, and practical fiscal policy understanding.

### *Implications for Teaching Public Finance*

This study's conclusions have significant implications for teaching public finance in higher education. First, the findings indicate that traditional lecture-based teaching approaches should be supplemented with experiential learning opportunities. While lectures are still useful for introducing theoretical concepts, interactive teaching methods like simulations and role-playing can greatly improve students' grasp of complex topics. Second, incorporating parliamentary budget debate simulations into public finance courses can help students comprehend the political and institutional aspects of fiscal policymaking. Budget decisions are more than just technical exercises; they include talks amongst officials with varying priorities and interests. Simulating these processes in the classroom allows students to understand how fiscal decisions are contested and justified in democratic organisations. Third, role-play simulations can help students develop critical thinking, communication, and policy analysis abilities, all of which are crucial for employment in public administration and governance. Students learn how to build policy arguments, analyse alternative alternatives, and defend their opinions based on facts through simulated debates. Finally, incorporating simulation-based learning into public finance education can contribute to more engaging and student-centered learning environments. Such spaces promote active involvement and collaboration, both of which are necessary for effective learning in higher education.

### **Conclusion and Future Research**

From Malaysia's perspective, using parliamentary budget debate simulations as a pedagogical tool has tremendous promise for improving the teaching and learning of public finance in higher education. Malaysia follows a parliamentary democratic system in which national budgets are debated and approved by the legislature before being implemented by the government. Understanding this process is critical for students studying public administration, public policy, economics, and governance because it demonstrates how fiscal decisions affect national development priorities and public service delivery. Traditional teaching methods, on the other hand, frequently emphasise theoretical explanations of budgeting and fiscal policy while failing to adequately expose students to the institutional and political factors that affect these decisions. The study's findings suggest that role-play simulations of parliamentary budget discussions can help to bridge this gap by allowing students to experience the deliberative processes involved in fiscal decision-making. Through such simulations, students can play the roles of government officials, opposition members,

and parliamentary speakers, allowing them to debate national spending, taxation, and development goals. This practical learning method teaches students how fiscal policies are negotiated within Malaysia's democratic institutions, where competing interests, political responsibility, and policy agendas meet.

In the Malaysian higher education setting, embracing simulation-based pedagogy coincides with the larger goals of cultivating critical thinking, analytical abilities, and civic awareness among university students. By participating in parliament role-playing games, students develop a better understanding of the issues that policymakers face when distributing limited public resources. They also gain a better grasp of openness, accountability, and fiscal responsibility, which are important characteristics of good governance in Malaysia. Furthermore, the usage of parliamentary simulations can help to improve public administration and governance teaching at Malaysian universities. As Malaysia emphasises good governance and effective public sector management, universities play an important role in training future policymakers, civil servants, and policy analysts. Experiential learning exercises that simulate real-world governance processes can assist students gain practical insights and decision-making abilities that are applicable to Malaysia's administrative and political context.

Nevertheless, the adoption of such instructional innovations necessitates assistance from educators and institutions. Lecturers should create organised simulations that mirror Malaysia's parliamentary procedures and budgeting practices, and universities should promote the incorporation of active learning methodologies into public administration curricula. Higher education institutions may develop more engaging learning environments, preparing students to comprehend and contribute to the country's fiscal governance system. In conclusion, parliamentary budget debate simulations are a beneficial pedagogical innovation for Malaysian public finance education. This approach, which combines experiential learning with real-world governance processes, can help students better comprehend fiscal policies, improve their analytical skills, and raise awareness of democratic responsibility in public resource management.

Future research should investigate the effectiveness of parliamentary budget debate simulations as a pedagogical tool for teaching public finance in Malaysian higher education settings. While this study highlights the potential of role-play and experiential learning through a systematic literature review, future research could use empirical approaches such as quantitative, qualitative, or mixed-method designs to assess the actual impact of simulation-based learning on students' understanding, engagement, and critical thinking skills. Researchers may also investigate how simulations that closely resemble Malaysian budgeting procedures, such as ministerial budget presentations, opposition debates, and parliamentary committee deliberations, can improve students' understanding of fiscal governance and democratic accountability. In addition, future study could investigate the use of digital or virtual parliamentary simulations to promote mixed and online learning environments in universities. Comparative studies between Malaysian universities and international institutions may also provide insights into optimal practices for incorporating experiential learning into public finance courses. Such research would help to improve creative teaching techniques in Malaysia while also providing students with the analytical and

practical abilities required to comprehend and engage in the country's fiscal policy and governance processes.

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