

the final exam, albeit increasing. One of the possible explanations is that for the ACCT6087, the basic accounting unit is the first of the accounting courses that the students took since they had finished high school. Thus, the average final exam was quite low, slightly above 60. On the other hand, for BUS30020, the unit was the third year class. The class consisted of the first and second years of the international business course. Thus, the students were more familiar with the contents and basic concepts.

## **Conclusion**

The purpose of this study was to investigate the impact of IRAT, which is part of the Team-Based Learning method, on learning outcomes. In this comparative study between Australian and Indonesian students, the conclusion is encouraging. The data showed that the students, especially those from Australia, had made worthwhile improvement in their academic performance. For the Australian students, who studied INB30020, the mean of the IRAT results was 60.62, and the final exam result was 66.12, i.e., an increase of 9%. However, for the Indonesian students who enrolled in ACCT6087, the result was not different, around 60. One of the reasons could be the way TBL was conducted. Unlike in the INB30020 class, the ACCT6087 employed TBL (including IRAT) only in the first half of the semester. However, further research is recommended .

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