

CHAPTER 19

I Love Accounting: Fun Learning Using Accounting Classification Magnetic Card

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Abstract

Engaging students are one of the greatest challenges facing by lecturer. Thus, this innovation educational game being developed to help lecturer engage, entertain and educate students with a captivating and interactive tool to supplement their curriculum in an accounting subject for introductory level. The game was incorporated the accounting equation concept into playing this game so that students will have fun in learning and thus will improve their understanding on the effect of accounting classification. Accounting is Easy features a board game and more than 100 colour cards represent for each accounting classification. Dummy items also included to test the understanding of the students. A group of students will be given the transaction and have to pick the card and paste to the board within the time allowed. The approach of the game was designed for students to be competitive, interactive and teamwork spirit rather than learn through conventional method of teaching. The effectiveness of the game is proven by showing a reduction of failure rate and improvement of A grade during final examination as compared to previous 2 semester.

Introduction

Traditional classroom environments struggle to engage and motivate students towards teaching and learning process. By having current system of chalk-and-talk in the class, students become detached from the lesson and the material thus students disengage for the instructors and they have difficulty with connecting the information and understanding the content. In order to overcome this problem, developing a new research and innovation of teaching and learning are ways to engage students thus will increase the motivation and performance of the students as well as to drive classroom involvement, energy and value.

To initiate the solution, this study combines the games with course content to develop a collaborative learning game. This innovation focus on Introduction of Financial Accounting (ACC106) subject. This subject was selected because of high failure rate during final examination. Other than that, this subject also taken by non-accounting student in other academic discipline such as business, economics, science policy, agricultural and information technology. Prior studies (Koh and Koh, 1999; and Duff, 2004) have revealed that non-accounting students perceive the subject of accounting as irrelevant to their discipline. Consequently, a number of non-accounting students did not perform well in the accounting courses (Malgwi, 2006; Illias *et al.*, 2009). UiTM Negeri Sembilan is facing the same situation whereby some of non-accounting students fail in accounting subject.

Content

An initiative to develop an innovation of teaching and learning of this subject will help students to improve students academic performance and hence will reduce the failure of this subject. Instead of having chalk-and-talk class, the game was initiated to attract student to focus more on the basic of accounting classification. The topic was chosen since it is a fundamental of accounting subject. If the student cannot understand this basic concept, students might not be able to proceed to the level. Thus, a game board and an accounting classification colour magnetic card was design to enable student to play and learn this educational game. Chien (2012) found that, when students engage in the games, it creates a desire to win arises through the model of mutual competition. Moreover, the students can thus learn knowledge relating to the course and discussing with their team member, and in turn, it will cultivating a team work spirit and desire to gain a victory in the next game, improving the learning effects.

Objective

Three objectives to be achieved after the students play this educational game which are:

1. To encourage students to be more competitive and interactive,
2. Students are able to make a right decision when tasks given and
3. Students are able to understand and differentiate classification of accounts.



Fig. 2 The card of transaction according to classification of accounts

- a. Example of how to play the game

Transaction:

Purchase furniture by cash of RM150

Ok, now find the cards which are effect of the transaction on accounting equation



Then, show the effect of the transaction on accounting equation by choosing the suitable magnetic printed card and paste it on the board.... Players will be given 3 minutes....



Result and Conclusion

This game was proven to attract students interest to learn fundamental of accounts. The survey conducted after the game shown a students prefer this educational game and hopes for more interactive game since it improve their understanding of accounting. Students need to rank their agreement using the scale (5) agree and least agree (1) and the result only indicate to score 3 (don't know) ,4 (agree) and 5(Strongly agree). It means non of the student feel the game was useless and not contribute anything to them. The summary of result analysis are as follows:

Table 1 : Result of Summary Analysis Students Feedback

No.	Item	Scale 5 Strongly Agree (%)	Scale 4 Agree (%)	Scale 3 Don't know (%)
1	Accounting lessons using this game is very interesting	46.67	40	13.33
2	I am getting on well with my knowledge using this game	13.33	46.67	35.55
3	The game explains clearly on accounting	15.56	42.22	37.78
4	The game encourages me to work to the best of my ability	28.89	48.89	22.22
5	My knowledge and understanding is checked regularly in class by using this game	22.22	40	37.78
6	The game can make me improve my understanding in accounting	31.11	53.33	15.56
7	The game provides questions and answers them	15.55	60	24.44
8	I get opportunities to work with other students in this game	42.2	37.78	20
9	I take responsibility for my own learning and understanding using the game	13.33	55.56	31.11
10	Do the game to be a valuable addition to class?	35.56	46.67	17.78
11	The game was a good way to review before the examination	20	55.56	24.44
12	I would recommend using the game again in future classes and to other people	33.33	40	26.67
13	The approach of this game is different with the traditional teaching such as using textbook, exercises and other teaching methods in the class	48.89	35.56	17.78
14	The game helped the students better understand an accounting classifications and accounting equation	24.44	60	15.56
15	The game helped the students better understand how to evaluate and classify the asset, liabilities, owner's equity, revenues and expenses	33.33	55.56	11.11
16	Personal interactions among the students through this game enabling them to understand accounting better	24.44	57.78	17.78
17	This game able to adapt interactive learning style in the class	28.89	55.56	17.78

The effectiveness of the game also proven by decreasing a students failure rate for this subject. Since the game was conducted to AM110 part 1 students, the result of ACC106 shows decreasing failure rate trend after this game initiated. Semester December 2014 – April 2015, which is second intake part one student, no game was initiative and the failure rate was high which is 52.1% students fail. During Semester Jun – September 2015 (first intake) only a week students were selected to play the game and the number of failure rate reduce to 17.1%. Surprisingly, the result of semester December 2015 – April 2016 (second intake) shows a decreasing of failure rate of 10.3% only and result for A increase

to 27.2%. During this semester, all students were selected to play the game during the class session. Hence, rather than decreasing failure rate, it also contribute to increasing of A grade for that semester.

To sum it all, this innovation in teaching and learning had been introduced as an initiative to overcome a problem of high failure rate for Introduction of Financial Accounting (ACC106) course. An educational games was developed with an attractive board of accounting equation together with accounting classification magnetic colour card. A students as a player will form a group and play the game according to the instruction. The winner will be determined by checking the correct answer as shown in a board. The game was proven to attract student interest to learn accounting subject and thus enhance students performance in their final examination. It also a useful tool to enhance teaching in accounting making the non-accounting students mindful and attentive as well as to demonstrate high level of understanding of accounting education institution.

Table 2
 Comparison of ACC106 Result for AM110 students three semesters
 by percentage of (i) Grade A+, A, A- (ii) others (iii) fail

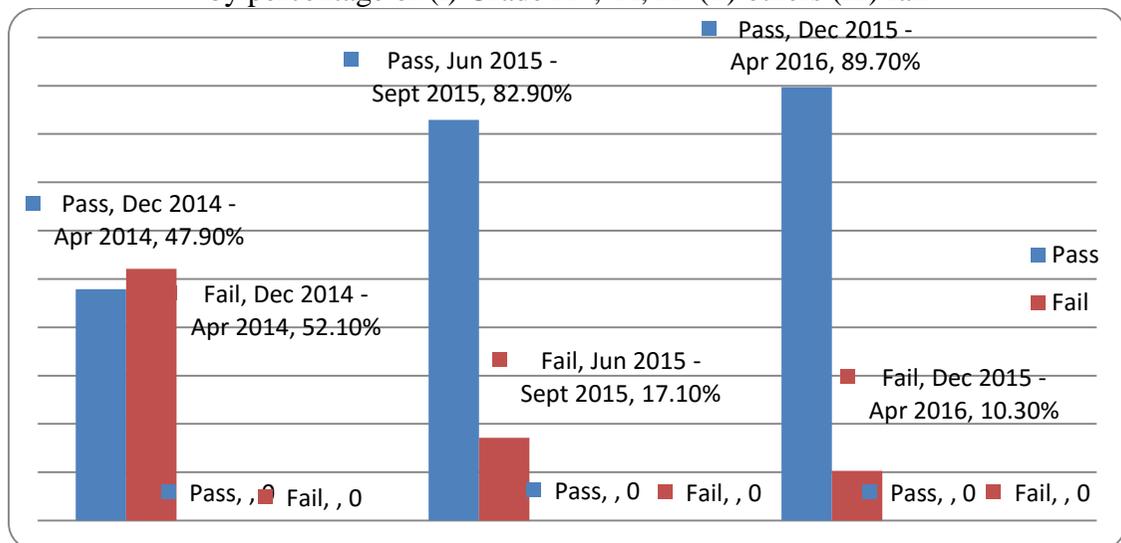
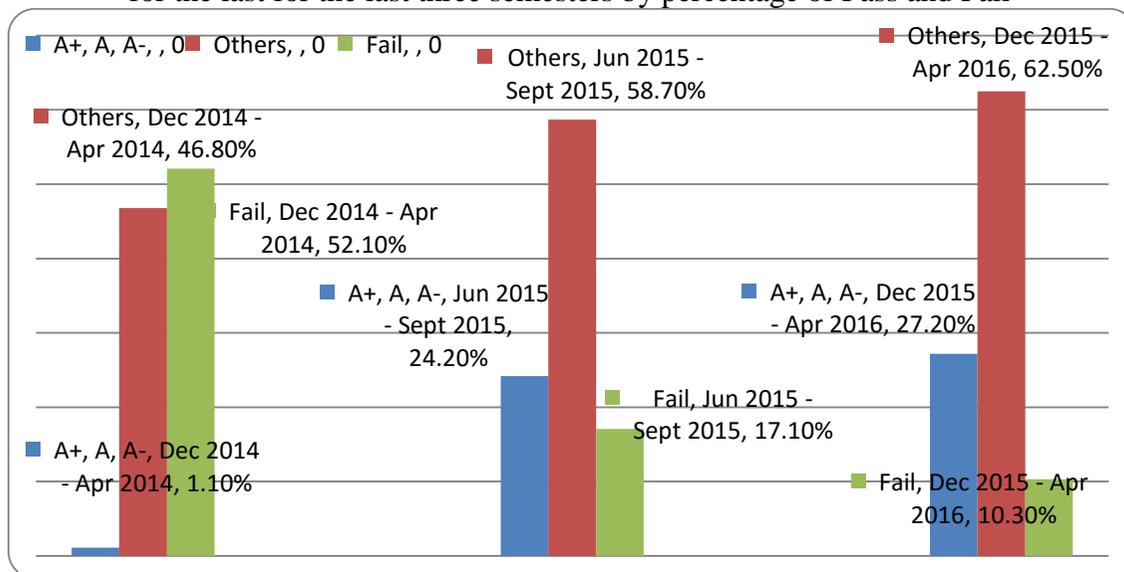


Table 3
Comparison of ACC106 Result for AM110 students
for the last for the last three semesters by percentage of Pass and Fail



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