Accounting Pick and Paste

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Abstract— **The teaching and learning process has evolved over time. Nowadays, educators have to continuously search and develop tools to successfully engage their students in learning process, especially if the students are mature learners or very young children. Accounting Pick and Paste (APP) is an interactive learning product developed with the objective to facilitate learners who want to learn basic accounting concepts in a very simplified and fun manner. This product can help educators overcome students" inattentiveness problem by making lessons more enjoyable, personally interesting and motivating. Instead of merely memorising, learners would also be able to apply what they have learned during class in a more realistic way.**

Keywords— *basic accounting, creative teaching, educators, interactive learning*

I. INTRODUCTION

Accounting subjects have always been perceived as boring and difficult. Some students may loss interest or feel demotivated in the classroom. [1] highlighted that lack of interest in accounting subject, poor study skill and inactive class participation were factors that contributed to poor performance. According to [2], teaching students with traditional method is not as effective and efficient as before due to changes in lifestyle.

[3] stated that students perform better when their lessons are taught using multimedia or instructional technology. Well-designed games create an engaging atmosphere, provide non-threatening, playful, and competitive environment in which to focus on content, reinforce and apply learning [4].

II. OBJECTIVES

The purpose of this interactive learning product is to enhance the learning experience through interactive learning environment. This product can help educators overcome learner's inattentiveness problem by making lessons more enjoyable, personally interesting and motivating. By using ―Accounting Pick and Paste‖ (APP), it would facilitate learners who want to learn basic accounting concepts in a very simplified and fun manner. Instead of merely memorizing, learners would be able to apply what they have learned during class in a more realistic way.

III. RESEARCH DESIGNS

The research design of this study includes four stages:

A. First stage – Creating the story board

The story board has been created to ensure the teaching and learning process on accounting elements is attractive and enjoyable. The story board starts with identifying pictures according to their elements such as assets, liabilities, receipts and payments.

B. Second stage – Development stage

The ―Accounting Pick and Paste‖ (APP) is developed using a magnetic board, magnetic sheets, glossy sticker papers and pictures from the internet.

C. Third stage – Design stage

The design stage consists of selecting pictures from the internet, printing the pictures on glossy sticker papers and pasting the pictures on the magnetic sheets. Since the target users were mosque administrators, the pictures were specifically chosen so that they can be associated with the mosques' surroundings and activities. The whiteboard is decorated to make it more attractive and create interest among the mosque administrators. The headings of each element are also available to make it easy for users to identify the correct pictures according to their elements.

Product descriptions are as below:

- APP is mainly focused on basic accounting concepts, but can be easily customized for other subjects as well

- Decorative magnetic whiteboard

- Attractive and colorful pictures on magnetic sheets

- Provide fun, yet effective learning experience

D. Fourth stage – Feedback from users

APP had been tested on mosque administrators from Machang in 2018 and Kota Bharu in 2019. An entrance and exit survey had also been administered on 75 and 101 respondents from the Machang and Kota Bharu districts respectively. The survey provides insight on the effectiveness of the game on the teaching and learningprocess.

IV. RESULTS AND FINDINGS

Table 1 shows the result of entrance and exit survey for understanding level on learning of accounting elements. In the comparison between entrance and exit survey average value, it shows an increment of 2.25% and 2.15% for Machang and Kota Bharu districts, respectively. This result indicates that through interactive learning helped them better understand and apply the accounting elements.

TABLE 1: UNDERSTANDING LEVEL ON LEARNING OF ACCOUNTING ELEMENTS

Districts	*Entrance*	*Exit*	*Increase (%)*
Machang	1.78	4.03	2.25
Kota Bharu	1.91	4.06	2.15

‒Nice learning board. Easy to understand since use the simple word and not bored to learn with attractive background and colours‖.

V. CONCLUSIONS

The APP provides an alternative way of interactive learning that will lead learners to have strong interest to cooperate and to get involved in discussions. It will increase the visual-spatial skills, memory skills, and multitasking ability of the learners. Learners will be able to learn, remember and apply the concepts better as they get personally involved in completing the activity. Being non- electronic is also an advantage because it can be used anywhere, anytime, and suitable for mature learners as well as young children.

The APP is exposed to mosque administrators on elements of accounting in particularly related to mosque. By using the ―Accounting Pick and Paste‖ (APP), mosque administrators can understand and distinguish each element, thus facilitating them in recording transactions. This play board is fun and very helpful for mosque administrators in identifying each element accurately. Given proper guidance and support, the mosque administrators would be more capable in documenting proper financial records. Most importantly, it will promote good record keeping and eventually enhance credibility and public trust, as well as accountability

Meanwhile, the feedback from the selected respondents for the interview session has been positive. Comments from respondents provide support for the effectiveness of learning process using APP. Among the positive feedback received are stated below:

‒Eye catching with good graphic, suitable pictures for each accounting element and use of attractive colour which able to attract learners to use the board game‖.

‒Very attractive and colourful magnetic board game. The learning activity is simple and fun. So, easy to understand and memorize the accounting elements‖.

‒Background and colour of APP is very attracting, and easy to use the board play‖.

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