

## EASYHIGHLITE ACCOUNTING

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### ABSTRACT

'EasyHighlite Accounting' is a technique using colour-coding with highlighter pens in the preparation of accounts related to changes in business structure under MFRS 3. This technique was innovated to enhance lecturers' teaching and learning practices and will improve students' proficiency and comprehension of preparing of accounts related to changes in business structure. 75% respondents stated there are too many items in the additional information and 54.2% respondents stated they are confused about which item belongs to sellers and which belongs to buyer. EasyHighlite Accounting uses a highlighter pen with colour code, and students have to colour each item in the additional information using three different highlighter pens. Each highlighter pen represents one entity, either sellers, buyer or both entities. This technique is to make it easier for students to see the colour directly in preparing the accounts related to changes in business structure. The sample of this study consists of 24 Diploma of Accountancy students (Semester 5) Department of Commerce, Politeknik Kuching Sarawak. The result for Quiz 2 for Session I 2024/2025 increased by 23.5%. EasyHighlite Accounting incorporates a visual learning strategy using colour-coding with highlighter pens. This technique is unique as it uses three different colours to visually distinguish which information belongs to the seller, the buyer, and both entities. This technique will benefit the students and the lecturers to enhance the learning process in preparing the accounts related to changes in business structure under MFRS 3. The commercial potential of EasyHighlite Accounting could be packaged with custom-designed colour-coded highlighter pens and instructional guides to engage the students using the same colour and make the learning process more interesting. In conclusion, EasyHighlite Accounting represents a breakthrough in accounting education, offering a simple yet effective solution to the accounting students for diploma level.

**KEYWORDS:** *accounts, business structure, colour-coding, highlighter pens, technique*

### PROBLEM AND OBJECTIVE

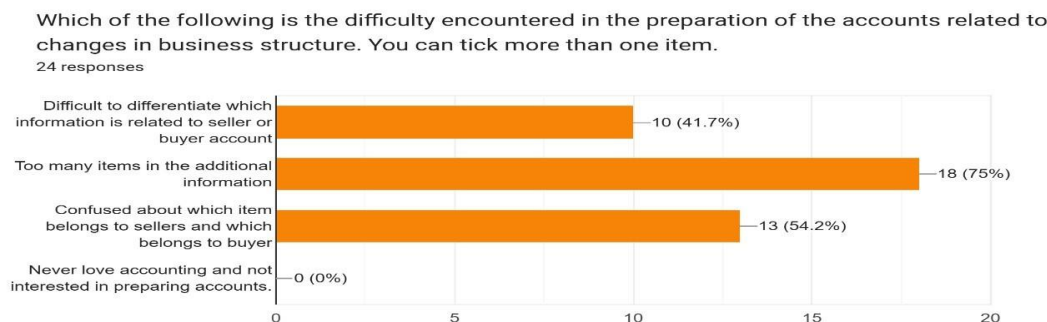


Figure 1: Difficulties encountered by the students in the preparation of the accounts related to changes in business structure.

Based on Figure 1, it is proven that most of the students are having difficulties preparing the accounts related to changes in business structure. 75% of the respondents choose that there are too many items in the additional information and are confused about which item belongs to sellers and which items belongs to buyer. Nevertheless, 54.2% respondents stated difficult to differentiate which information is related to seller or buyer account. This scenario raises the question of the extent to which this situation needs to be taken seriously because the preparation of the accounts related to the changes in business structure is one of common syllabus for diploma level and students needs to prepare the accounts thoroughly. Therefore, the main objective of the innovation technique is to simplify the preparation of seller and buyer accounts under MFRS3: Business Combinations. Besides that, this innovation technique will help students to identify and classify the information accurately and subsequently will reduce error in accounts preparation under MFRS3. It is important for the Department of Commerce, Politeknik Kuching Sarawak, to know the technique to embark the teaching and learning process more interesting and effective.

### DESIGN DESCRIPTION

In the teaching and learning process for the preparation of the accounts related to the changes in business structure under MFRS 3: Business Combination, students are required to prepare seller's book and buyer's book. The most common seller's accounts required are Realization Accounts and Capital Account or Sundry Members Account. The basis buyer's accounts required is Business Purchase Account and Statement of Financial Position. EasyHighlite Accounting was innovated to make it easier for students to see the colour directly without having to search for items that needs to be recorded in the seller's book, buyer's book or both books which related to the accounts under MFRS 3. According to Chang et.al. (2018), humans cannot part with colour, especially the use of colour in teaching and learning. Everyone, including students, likes colourful things.

Colour also affects students' efficiency, emotions, and attention in learning. And because of this, textbooks, modules, and any printed material that is coloured are more attractive to students. In other words, the use of colour has been proven to play an important role in stimulating different emotions and attracting students' attention. Certain colours can affect our memory of something we have seen or learned, in addition to colour making it easier for us to recall something, whether the memory is stored in short-term or long-term memory. This statement is in line with the opinion of Dzulkifli and Mustafar (2013), who believe that colour is the most important human visual experience. It functions as an effective information channel for the human cognitive system and is found to play an important role in strengthening memory. Nevertheless, notes can also be coloured by using a highlighter pen, where the highlighter pen can help us mark any important information to make it easier for us to find the information. (Olurinola and Tayo, 2015). Therefore, EasyHighlite Accounting is a technique which required students are required to colour the accounts in the additional information using the colour-code in Table. The colour-code use as follows:

Blue	Seller's book
Yellow	Buyer's book
Pink	Both books

Table 1: Colour-coding

### VISUALS

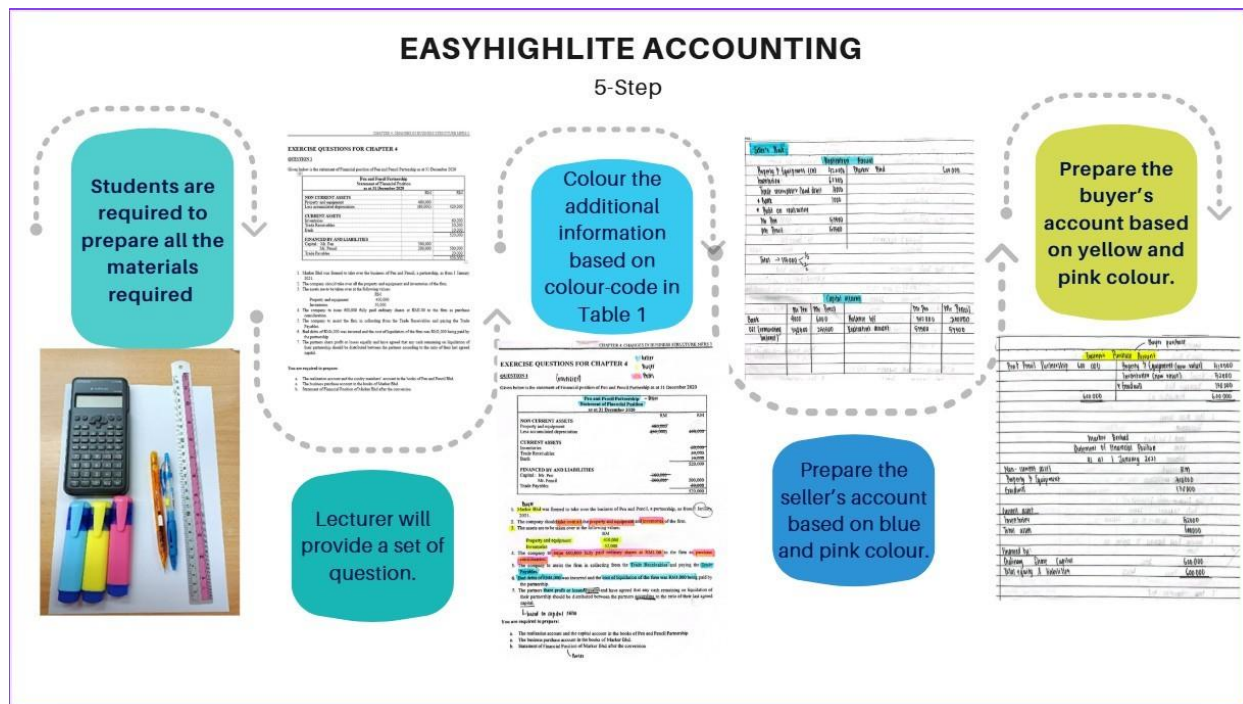


Figure 1: 5-step in EasyHighlight Accounting

Basically, there are five steps in EasyHighlight Accounting. This technique required 3 sticks of highlighter pens, question paper, a pen and a ruler. Lecturer will provide the question to the students and students are required to colour the accounts in the additional information using the colour-code as in Table 1. After coloured the additional information, students are required to prepare the accounts in seller's book which is Realization Account and Sundry Member's Account or Capital Account (if the seller is a partnership or sole proprietorship). After preparing the seller's accounts, the students are required to prepare the account required in the buyer's book, Business Purchase Account and the new Statement of Financial Position after the changes in the business structure. The 5-step in EasyHighlight Accounting are summarize in Figure 1.

### NOVELTY AND UNIQUENESS

This technique is unique as it uses three different colours to visually distinguish which information belongs to the seller, the buyer, and both entities. By colour-coding the additional information, students can immediately recognize and associate specific items with the respective entities, making the learning process simpler and more intuitive.

### BENEFITS TO MANKIND

This technique will benefit the students and the lecturers to enhance the learning process in preparing the accounts related to changes in business structure under MFRS 3. This technique makes the study of accounting more accessible and reduces confusion among students. The ability to visually identify and separate different business entities is a critical skill in real-world accounting scenarios, especially when dealing with mergers, acquisitions, or any changes in business structure. In the long term, this could lead to higher quality accounting practices, benefiting businesses and organizations globally.

## COMMERCIAL POTENTIAL

To assist both lecturers and students in utilizing and applying this technique, this technique can be digitally documented as an e-book. EasyHighlite Accounting also could be packaged with custom-designed colour-coded highlighter pens and instructional guides (e-book) to engage the students using the same colour and make the learning process more interesting. As educational technology continues to rise, EasyHighlite Accounting could also be adapted into a digital format or application that offers interactive colour-coding features, appealing to the growing demand for e-learning solutions.

## CONCLUSION

The result for Quiz 2 for Session I 2024/2025 increased by 23.5% and subsequently increased the students' grade as shown in Figure 2 and Figure 3 respectively. Therefore, EasyHighlite Accounting technique involves using highlighter pens with colour-coding successfully enhance the preparation of accounts related to the changes in business structure under MFRS 3. This approach not only enriches the teaching and learning environment but also suitable to students, as stated by Inayat et al. (2017), colour-coded materials enhance interest and deepen understanding among slower learners. Besides that, a highlighter pen is less likely to be used in the current trend considering that people's daily lives today are very exposed to the use of technology, the internet, social media, and applications, whereby almost all teaching and learning innovations nowadays use technology. Nevertheless, the use of a highlighter pen is very cost-effective, where the cost of one stick of highlighter pen is only around RM3–RM4 (depending on the brand), and the amount required is only around RM9–RM12 for three sticks of highlighter pen.

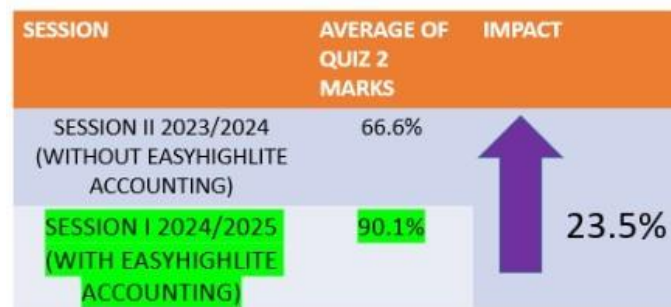


Figure 2: Average marks in Quiz 2

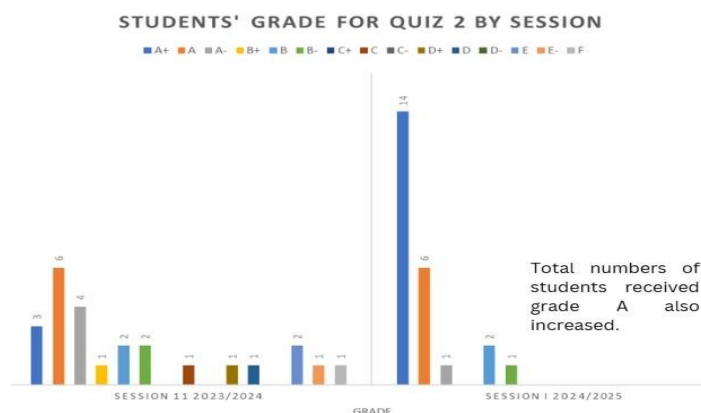


Figure 3: Students' Grade for Quiz 2 by Session

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