

# **Rethinking Management Accounting Education: A Study on Innovative Teaching Approaches and Student Perceptions**

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**Abstract:** Management accounting can be one of the toughest courses for undergraduate accounting students, with traditional teaching methods like “chalk and talk” often falling short. Students today need more practical skills to succeed in their careers, and innovative learning tools can help fill this gap. This study focuses on students’ perceptions of learning Job and Batch Costing topic using Cost-It-Right System. The feedback from Part Two Diploma in Accountancy students at UiTM Pahang was collected through an online survey. The results showed that 83% of students preferred using innovative tools to learn this topic. On top of that, their ratings for interest and preference ranged from 3.77 to 4.19 out of 5, which indicate positive views on these learning tools. Overall, the study highlights a strong preference for innovative teaching methods in management accounting, and it is hoped that these insights will help educators create more engaging and practical learning experiences for students.

**Keywords:** Innovative learning tools, job and batch costing, Management Accounting, students’ perceptions

## **Introduction**

Management accounting is often perceived as one of the most challenging courses for accounting students, particularly at the undergraduate level. Management accounting requires careful attention from both educators and students to navigate the various concepts, tools, and techniques essential for understanding business costs and making informed financial decisions (Mustafa et al., 2023; Thein, 2006). The key issue here is that, like many other accounting courses, management accounting has traditionally been taught through lecture-based methods, where students passively absorb information without much interaction or practical application. This type of passive learning presents a significant barrier when trying to teach students how to use accounting principles in real-world situations. Educators face the challenge of transforming students from passive learners into active participants, engaging them not only with theoretical content but also with practical, hands-on exercises that encourage critical thinking and problem-solving (Yingjuan, 2020). The use of innovative learning tools and teaching methods could be the key to achieving this transformation. By moving away from traditional teaching approaches and incorporating interactive, student-centred techniques, educators can foster deeper engagement and help students better understand how to apply what they’ve learned in a practical context (Mustafa et al., 2023). These shifts not only improve students’ understanding but also make learning more dynamic, relevant, and aligned with the demands of today’s job market.

Despite the growing recognition of the importance of active learning, management accounting courses still largely rely on traditional, lecture-based methods, such as using whiteboards, textbooks,

and markers to teach complex topics. While these methods do have their advantages, they can often fail to capture students' attention and interest, making it harder for them to fully grasp challenging concepts. In light of this, this study seeks to explore how the use of innovative learning tools, Cost-It-Right System, can enhance the teaching and understanding of the Job and Batch Costing topic within management accounting. This topic is critical because it requires students to apply cost classification, analyse relevant costs, and compute selling prices, all of which are skills directly relevant to their future careers. In this study, after the lesson, students will be asked to complete a questionnaire to gather their perceptions of the Cost-It-Right System used in class. Understanding student feedback is essential, as it helps educators gauge the effectiveness of these new methods. Ignoring students' views could undermine the potential benefits of innovation in teaching. Therefore, it is crucial to assess whether students find these new methods not only engaging but also effective in preparing them for a shift from traditional, passive learning to more interactive, student-centred approaches in management accounting.

Recent research shows a growing interest in using innovative teaching methods in accounting education (Din et al., 2018; Sari, 2018; Ezenwafor & Akpobome, 2017; Meifang, 2016; Dellaportas & Hassal, 2013; Hansen, 2010; Wilson, 1995). Some examples of these tools in management accounting include the Smart Costing Game Kit (Razak et al., 2019), flipped classroom techniques (Downen & Hyde, 2016), shared experiences (King & McConnell, 2010), and the Cost-It-Right System (Rahman et al., 2021; Mustafa et al., 2023). However, there remains a gap in research concerning the understanding of the impact of these methods on students' learning, particularly in areas such as Job and Batch Costing. While most existing studies often focus on the general benefits of these tools or their application in other subjects, very few have explored their role in helping students understand the more complex aspects of management accounting, which require both theoretical knowledge and practical application. While some research has explored innovative teaching in financial accounting or other areas, there hasn't been enough focus on how these methods could help students better understand key topics such as Job and Batch Costing. This study aims to address that gap by exploring how these innovative tools can improve students' learning in this specific area, ultimately providing insights into how accounting educators can enhance their teaching and better support students in today's classrooms.

## **Literature Review**

In general, accounting classes are misperceived by students as both boring and difficult to understand (Din et al., 2018; Narayanasamy, 2020). Therefore, in enhancing teaching and learning for accounting courses, the "chalk and talk" traditional strategy would be inadequate. In addition, accounting courses such as financial accounting, auditing, taxation, and management accounting require not only adherence to specific standards but also require specialised professional skills in solving specific tasks. This parallels with the core objective of higher education, which is to train high-level professionals with an innovative spirit and practical abilities (Yingjuan, 2020).

Prior research has documented numerous findings regarding teaching and learning strategies for accounting classes. Among others, such strategies include group discussions and questioning techniques (Ezenwafor & Akpobome, 2017), group presentations (Hansen, 2010; Wilson, 1995), field trips (Dellaportas & Hassal, 2013), advice from former students and learning experiences (Meifang, 2016), the use of comics (Sari, 2018) and educational teaching tools (Din et al., 2018). These methods are generally regarded as more interactive and engaging, helping students to actively participate in their learning. However, a closer look at these strategies reveals that while they're useful, they also have limitations. Group discussions and presentations, for example, rely on student participation. In larger classes or groups with imbalanced participation, some students may not gain as much benefit from the experience. Similarly, field trips are valuable in providing real-world context, but do not always align with the core learning objectives of accounting courses. In addition, field trips can be costly and logistically difficult to arrange, which makes them less feasible for some institutions.

In specific, past research has documented several learning tools used in learning management accounting courses. For instance, Razak et al. (2019) introduced Smart Costing Game Kit as a learning tool to enable students classify costs correctly according to certain criteria and subsequently

use the cost figures to compute total costs, profits, and selling prices. The findings of the study demonstrated that most students agreed that games were more effective, motivating, and engaging than traditional teaching methods. However, issue arises on whether those games genuinely help students to think critically and understand the material in a way that serves them in professional settings.

Downen and Hyde (2016) focused on teaching management accounting principles by employing flipping classroom techniques. The results suggested that the flipped approach had a significantly positive effect on grade performance, and a detailed analysis suggested that the improvement was most pronounced among lower performing students. While this method is popular for increasing student engagement, it requires a lot of preparation. Teachers need to create online materials, and students need to be ready to learn independently. Not every student is prepared for this level of responsibility, and it's important to consider how well the flipped classroom supports students who might not have strong time management or self-study skills.

Meanwhile, King and McConnell (2010) used a common experience or frame of reference to teach introductory managerial accounting. Various methods can be employed to provide a common experience, but the end goal is to offer students with something easily understandable, relatable, and referable when studying, which instructors can then use this common experience as a foundation for teaching new concepts. Thus, students require specific tools or mediums to enhance the effectiveness of the learning process.

In addition, Rudman et al. (2014) focused on the effectiveness of group work projects to develop pervasive skills in terms of leadership, delegation, effective communication and support for management accounting class. Overall, this research showed a positive impact of group work projects on developing skills of the students. The results also indicated that students perceived this method as effective in improving social interaction skills, ability to motivate other students and coaching other students.

Studies on the effects of educational tools in learning management accounting have documented positive findings. Rahman et al. (2021) found that the use of Job Cost Card through the Cost-It-Right System (CIR) exposed students to real-world practice in calculating selling prices and classifying costs. This learning tool not only helps students gain knowledge about basic costing but also assesses their ability to calculate each cost unit accurately (Mustafa et al., 2023). Furthermore, Elbarrad and Saccucci (2016) found that using an educational tool to introduce cost concepts to students and providing them with hands-on experience had a significant effect on their cost accounting quiz scores, assuming that it reflects their enhanced understanding of the basic cost concepts. The study concluded that using such an educational tool, when accompanied by teaching pedagogy, had a positive effect on students' understanding.

In addition, Othman and Zambri (2021) reported positive effects of using Facebook as a learning tool for Cost and Management Accounting in achieving Course Learning Outcome (CLO). The use of social media resulted in higher CLO achievement compared to conventional teaching and learning (T&L) methods. The students' performance in Cost and Management Accounting improved as the percentage of CLO increased through the use of social media. Moreover, the results indicated that students using Facebook as a learning tool outperformed those receiving face-to-face instruction, with the exception of proper guidance. However, the use of platforms like Facebook comes with its own set of challenges. First, social media can be distracting, and many students might find it hard to separate academic work from their social lives.

In addition to the tools and strategies used by educators in the learning process, a basic element that needs to be focused on is the students themselves. Students' perceptions towards learning tools are important to ensure that these tools or learning strategies are effective. Prior studies have documented several findings regarding perceptions of non-traditional teaching methods. For instance, Khalid (2022) concluded that students perceived group work positively, as it improved their teamwork, communication, and leadership skills. Similarly, Widuri et al. (2019) examined students' perceptions of audit software use. The findings indicated that the students exhibited a positive attitude towards using audit software. This attitude contributed to their intention to use it. They also indicated that the perceived ease of use of the software had an impact on its perceived usefulness, thus increasing its use. All these studies applied the theory of acceptance in explaining the findings of their studies. In addition, a study by Yacob et al. (2023) on students' perceptions of learning accounting

courses through open distance learning (ODL) showed that most students perceived ODL negatively. This was due to the challenging nature and difficulty of accounting subjects, which affected the students' learning process.

## **Methodology**

This study used a questionnaire as an instrument for data collection. The questionnaire was developed based on the study conducted by Din et al. (2018), with some modifications to achieve the research objectives. The questionnaire was divided into two sections, Sections A and B. Section A consisted of questions related to the demographic information of respondents, while Section B focused on questions related to general perceptions of management accounting as well as preferences and interests in learning tools for Job and Batch Costing. In specific, a five-point Likert scale was used with the following categories: 5 = strongly agree; 4 = agree; 3 not sure; 2= disagree; and 1 = strongly disagree. This Likert scale was used to measure seven items in the questionnaire related to Job and Batch Costing topic. The questionnaire was distributed to respondents via Google Forms.

This study used a simple random sampling technique because it ensures that each population element has an equal chance of being selected for the sample (Cooper & Schindler, 2006). This method is justified, given that the data collected were analysed based on the descriptive analysis only. The number of respondents was 125 persons, all of whom were students enrolled in the Diploma of Accountancy at UiTM Cawangan Pahang, Jengka campus and currently in their second semester. These students were selected because they are required to sit for Fundamental Cost Accounting (MAF151) course, in which, one of the topics covered is Job and Batch Costing. This study placed more emphasis on Job and Batch Costing topic because it requires students to understand both the concepts and application of basic costing. Particularly, students need to understand how to use the cost information provided to determine relevant costs and selling price of a product (Mustafa et al., 2023). These tasks require more than simple calculations. Therefore, students need to be assessed beyond the question papers.

In general, all topics in MAF151 are taught using the traditional teaching methods, which involve the use of markers, a white board and textbooks. In specific, for the Job and Batch Costing topic, in addition to traditional teaching methods, educators introduce one of the innovative teaching tools used in learning sessions for Job and Batch Costing topic. The lecturers used a simple case study to explain the steps involved in using the CIR system and by the end of the learning session, the cost and selling price of the product can be calculated accurately.

The use of Cost-It-Right System for Job and Batch Costing topic is an initiative taken by educators to engage the students during the learning sessions. The educators believed that if the Job and Batch Costing were taught using Cost-It-Right System, students' understanding would be enhanced and practical aspects of learning would be instilled. Past research (Mustafa et al., 2023; Rahman et al., 2021) has highlighted the use of the Cost-It-Right (CIR) system as a learning tool for Job and Batch Costing topic.

CIR is a system that provides users with hands-on experience in determining product costs and setting selling prices (Rahman et al. 2021). The use of the CIR system may help to provide positive impacts on learning process for Job and Batch Costing topic. Therefore, by applying innovative learning tools for the Job and Batch Costing topic, it is important to understand students' perceptions of the shift from traditional methods to innovative learning methods.

For quantitative data analysis, Statistical Package for the Social Sciences (SPSS) version 26 was used. The findings were analysed based on descriptive analysis, such as frequency, percentage, means, and standard deviation. To assess the reliability of the instrument, Cronbach's alpha test was used in this study. The Cronbach's alpha test was used to determine the consistency and stability of the measuring instrument. Cronbach's alpha reliability coefficient normally ranges between 0 and 1. The values that exceed 0.7 are considered acceptable and appropriate for further testing. The result in Table 1 reveals that the Cronbach's alpha value for this survey was 0.737, thereby indicating good consistency and allowing for further analysis.

**Table 1.** Reliability test

<b>Cronbach's Alpha</b>	<b>No. of item</b>
0.737	7

## Findings and Discussion

### *Descriptive Analysis*

According to Table 2, the findings show that almost 82% (N=103) of the population responded to the survey. In general, the sample consisted of 76.7% female students, with the remaining being male students. More than 50% of the sample originated from Selangor (N=60, 58.2%), while 38.8% (N=40) were from Pahang. This item was included for descriptive analysis because the place of origin or hometown may affect an individual's view or behaviour. Regarding student performance, 68% (N=70) achieved a CGPA of 3.50 and above, while 27.2% (N=28) attained a CGPA between 3.00 and 3.49. The findings also indicate that 100% of the sample had registered for the MAF151 course in the current semester and 94.2% of respondents agreed that they had learned about Job and Batch costing in class. The remaining 5.8% may have been absent during lecture hours.

**Table 2.** Students' Profile

		<b>Frequency</b>	<b>Percentage (%)</b>
<b>Gender</b>	Female	79	76.7
	Male	24	23.3
<b>Place of Origin/ Hometown</b>	Selangor	60	58.2
	Pahang	40	38.8
	Kuala Lumpur	1	1.0
	Negeri Sembilan	1	1.0
	Terengganu	1	1.0
<b>CGPA</b>	Below 2.00	0	0
	2.00 – 2.49	0	0
	2.50 – 2.99	5	4.8
	3.00 – 3.49	28	27.2
	3.50 and above	70	68
<b>Register MAF151 in current semester</b>	Yes	103	100
	No	0	0
<b>Learn Job and Batch Costing topic in class</b>	Yes	97	94.2
	No	6	5.8

### *Students' Perceptions on Learning Management Accounting (MAF151)*

This study was conducted to analyse students' perceptions on Job and Batch Costing after studying traditional and innovative teaching methods. The findings show that 76.1% of respondents gained knowledge of management accounting (MAF151) through traditional classroom learning. This traditional classroom learning involves the use of markers, a white board and textbooks. These findings indicate that the traditional classroom method remains dominant when learning accounting courses. In summary, Table 3 presents the results of the survey that comprised general perceptions of management accounting. More than 80% of respondents perceived management accounting as relevant to their future careers. As mentioned by Al Kharousi et al. (2023), students' perceptions of management accounting courses significantly influence the accounting profession and their perceptions of the management accounting field have a significant impact on the profession itself. Therefore, the learning process in management accounting can affect students' preferences and

interests in their future careers. In addition, 95.2% of respondents agreed that the basic concepts of management accounting are easy to understand.

**Table 3.** Students' General Perceptions On Learning Management Accounting (MAF151)

No.	Item	Response (%)		
		Yes	No	Not sure
1.	I gained knowledge on management accounting (MAF151) based on a traditional approach.	76.1	23.9	-
2	I believe that management accounting (MAF151) will contribute to my career success.	88.5	0	11.5
3.	I believe that management accounting (MAF151) is relevant to my future career.	84.6	1	14.4
4.	The basic concepts in management accounting (MAF151) are easy to understand.	95.2	1.9	2.9

*Students' Perceptions on Using Innovative Learning Tools for Job and Batch Costing Topic*

In general, Table 4 reveals the findings on interest and preferences of students in learning Job and Batch Costing topic using CIR system. The findings indicate that all seven items under this section yielded high mean scores. According to Moidunny (2009), mean scores ranging from 3.21 to 4.20 are considered high in terms of interpretation. In specific, the mean value for the item "Job and Batch Costing is easy to understand" was 4.19, with a standard deviation of 0.466 ( $M=4.19$ ,  $SD=0.466$ ). Meanwhile, the mean score for the item "The Job and Batch Costing can be learned using innovative learning" was 4.04, with a standard deviation of 0.609 ( $M=4.04$ ,  $SD=0.609$ ). These mean scores indicate that the students mostly agree that the concept of Job and Batch Costing is easy to understand and prefer this topic to be taught using a non-traditional method. This is because the nature of the management accounting subject not only involves simple calculations but also requires students to analyse and make business decisions, especially in determining business profits and fixing the selling price of products. There will be implications if the ascertainment of cost is applied incorrectly (Mustafa et al., 2023), as the performance of the business would be affected in the long term.

In addition, the mean value for the item "The innovative learning tools will help to stimulate interest on Job and Batch costing topic of the students" was 3.84, with a standard deviation of 0.683 ( $M=3.84$ ,  $SD=0.683$ ). Furthermore, the findings indicated that the students perceived that the use of non-traditional teaching methods would lead to a better understanding of the Job and Batch Costing topic, with a mean value of 3.91 and a standard deviation of 0.596. Overall, the data from this study indicate that the students agree with the use of innovative learning tools for the Job and Batch Costing topic. The perceptions of the students on non-traditional teaching methods are positive, as they believed that the teaching and learning process for Job and Batch Costing becomes more effective when educators incorporate innovative teaching strategies. These results are consistent with the findings of Rahman et al. (2021), Mustafa et al. (2023), Elbarrad and Saccucci (2016), and Othman and Zambi (2021) regarding the use of educational tools to enhance students' understanding. Therefore, it can be concluded that learning management accounting subject, especially the Job and Batch Costing topic, requires more than "talk and chalk" technique. Hands-on experience, especially in the Job and Batch Costing topic, not only develops practical skills but also enhances understanding of the basic concepts of cost classification (Mustafa et al., 2023). Therefore, innovative learning tools motivate students to improve their learning by exposing them to practical aspects of the topic. As mentioned by Din et al. (2018), students exposed to teaching tools perform better than those taught using conventional methods. Thus, educators should give due consideration to this approach in order to increase the effectiveness of the learning process. Learning management accounting requires accounting educators to emphasise practical skills, provide students with interesting instructional techniques and seminars, and prioritise internships, as part of the accounting school curriculum (Al Kharousi et al., 2023).

**Table 4.** Students' Perceptions on the Innovative Learning Tools for Job and Batch Costing Topic

No	Item	Mean	Std. Deviation
1.	The Job and Batch Costing topic is easy to understand.	4.19	0.466
	The Job and Batch Costing topic can be learned using innovative learning.	4.04	0.609
2.	The innovative learning tools will help to stimulate interest on Job and Batch Costing topic of the students.	3.84	0.683
3.	The use of non-traditional learning will help students to become active learner in class.	3.77	0.597
4.	The use of non-traditional method will help students to solve problems in a creative way.	3.83	0.633
5.	The use of non-traditional method will create better understanding on Job and Batch Costing topic.	3.91	0.596
6.	The use of non-traditional method will motivate students to improve their study.	3.90	0.634

## Conclusion

This study aims to examine students' perceptions of learning the Job and Batch Costing topic using innovative teaching methods. The students' perceptions were analysed based on a set of questionnaires modified from past studies. The sample for this study consisted of 103 accounting students at UiTM Pahang enrolled in MAF151 Fundamental of Cost Accounting. Currently, the students learn the Job and Batch Costing topic using both traditional approach and innovative learning methods. This traditional approach refers to the use of markers, a white board, and textbooks. The innovative learning tool introduced during the class session was the Cost-It-Right System (CIR). The selection of the CIR system motivates students to learn and exposes them to the practical aspects of cost accounting.

The results show that most of the students preferred and showed interest in learning Job and Batch Costing topic using innovative learning tools. In this study, the students' perceptions are important as they are a basic element in the learning process. The students in this study perceived that the non-traditional approach used for Job and Batch Costing topic is able to stimulate interest, create better understanding, and motivate students to become active learners. These results are consistent with Din et al. (2018), who found that teaching tools encourage students to learn effectively and positively increase their understanding, stimulating students' learning of cost and management accounting (Othman & Zamb, 2021).

This study provides valuable insights to educators with regard to improving the learning process in management accounting. In addition to using innovative learning tools, educators should always focus on students' perceptions of the topics covered. The learning process can only be effective if the main element, the student, is able to engage and interact with the tools used, thus leading to the development of practical skills in the respective area.

In terms of limitations, this study only provides descriptive results in explaining students' perceptions and learnings tools. Thus, this study unable to explore deeper and draw causal relationships between students' perceptions and innovative learning tools. Furthermore, the sample was limited to accounting students at UiTM Pahang. Therefore, the results of this study should not be generalised to all university students.

## Suggestion for Future Research

Future research could extend studies across several universities in Malaysia, which would enable the findings to be generalised to all universities in the country. Furthermore, statistical tests should be

conducted to establish a clear relationship between students' perceptions and innovative learning tools.

### Co-Author Contribution

The authors confirmed that there is no conflict of interest in this article. Authors 1 and 2 conceptualised the study, developed the research methodology, collected the data and performed the data analysis. Authors 3 and 4 contributed to enhancing the literature review, data analysis and discussion section. Meanwhile, authors 5 and 6 provided useful comment on the data analysis and contributed to proofreading the manuscript.

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