MFRS 119 REVISION KIT: A VISUAL MICRO-LEARNING TOOLKIT FOR SIMPLIFYING EMPLOYEE BENEFITS ACCOUNTING

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ABSTRACT

Malaysian Financial Reporting Standard (MFRS) 119: Employee Benefits is widely recognised as one of the most technically complex standards in financial reporting due to its extensive requirements on classification, recognition, and measurement of employee benefits. The standard requires entities to recognise liabilities arising from employee services and to measure obligations based on future economic outflows, often involving actuarial assumptions and present value considerations. These requirements impose a high level of cognitive demand on learners, particularly when distinguishing among multiple benefit categories, such as short-term benefits, post-employment benefits, other long-term benefits, and termination benefits. Prior pedagogical evidence indicates that students frequently struggle with conceptual differentiation, recognition timing, and measurement techniques, resulting in fragmented understanding and poor transfer of knowledge to examination scenarios. Traditional instructional approaches, which are predominantly text-based and lecture-driven, are often insufficient in facilitating deep learning, particularly for conceptually dense topics in financial reporting. This study introduces the MFRS 119 Revision Kit, a digital visual micro-learning toolkit designed to address these pedagogical challenges by transforming complex accounting content into structured, interactive, and visually enriched learning materials. This innovation project was designed using a Canva-based platform; the toolkit integrates concise explanatory notes and guided problem-solving examples. The design is grounded in Cognitive Load Theory, which emphasises the management of intrinsic and extraneous cognitive load, and Dual Coding Theory, which highlights the effectiveness of combining visual and verbal information to enhance learning outcomes. The innovation aims to improve conceptual understanding, strengthen application skills, and increase learner engagement. Theoretically, it contributes to accounting education by operationalising micro-learning within a complex technical domain. Practically, it offers a scalable and adaptable digital learning solution. Preliminary observations suggest that the toolkit enhances cognitive processing efficiency, supports knowledge retention, and improves students' ability to apply accounting standards in problem-solving contexts

KEYWORDS: Accounting education innovation; financial reporting; MFRS 119; micro-learning; visual learning

PROBLEM AND OBJECTIVE

The teaching and learning of MFRS 119 present significant challenges due to the standard's multidimensional nature, which requires integrating classification, recognition, and measurement

principles. From a theoretical perspective, this complexity increases intrinsic cognitive load, making it difficult for learners to process and retain information effectively (Sweller et al., 2019).

In addition, the students commonly exhibit three major learning deficiencies. First, they struggle to distinguish among categories of employee benefits, leading to conceptual misunderstandings. Second, they demonstrate a weak understanding of recognition and measurement principles, particularly in determining when liabilities should be recognised and how they should be measured. Third, they struggle to apply theoretical knowledge in examination scenarios, reflecting a gap between conceptual understanding and practical application.

Furthermore, the empirical evidence suggests that traditional teaching approaches do not adequately address these challenges, as they often fail to engage students actively or support higher-order thinking skills (Apostolou et al., 2021; Sangster et al., 2020). Consequently, there is a need for innovative pedagogical approaches that align with cognitive learning processes and digital learning preferences.

Accordingly, this innovation aims to simplify complex accounting concepts through visual learning, enhance conceptual clarity and application skills, increase learner engagement through microlearning strategies, and provide an accessible digital revision tool that supports flexible, self-directed learning.

DESIGN DESCRIPTION

The MFRS 119 Revision Kit is developed using a visual micro-learning framework that integrates principles of chunking, sequencing, and multimodule learning. Micro-learning, defined as the delivery of content in small, focused units, has been shown to improve retention and engagement by reducing cognitive overload (Hug, 2005; Giurgiu, 2019).

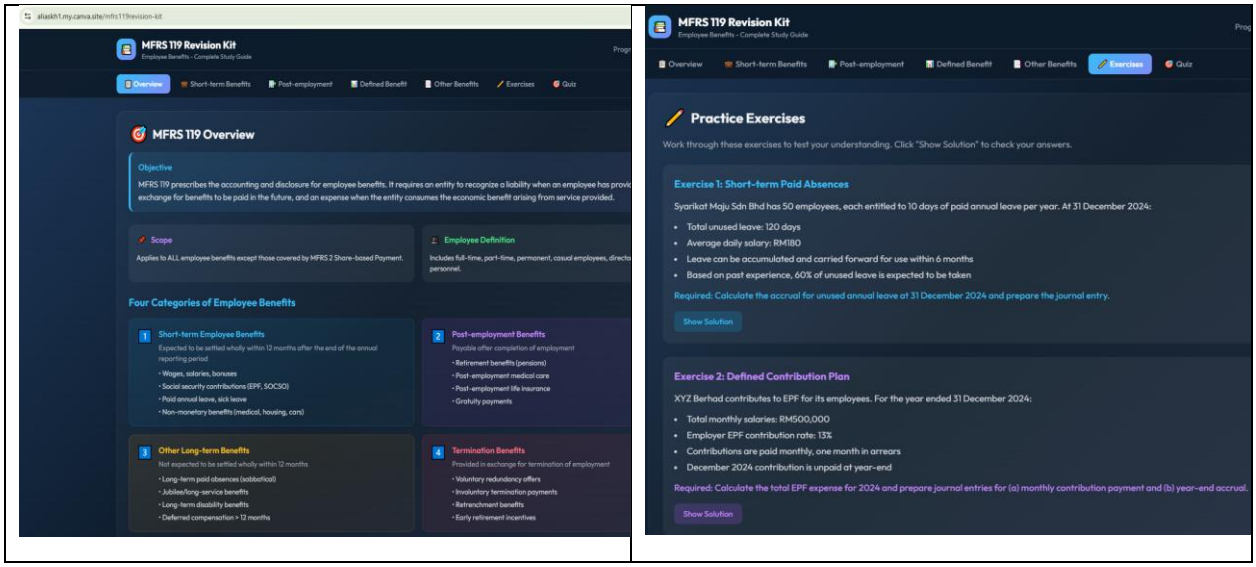
Additionally, the toolkit adopts a modular structure in which each topic is presented as a stand-alone learning unit. This design reduces cognitive burden by allowing learners to focus on one concept at a time. Each module begins with a conceptual overview, followed by visual representations such as flowcharts and diagrams that illustrate recognition and measurement processes.

Besides, concise explanatory notes are provided to highlight key concepts while minimising unnecessary information. Guided examples are incorporated to demonstrate the application of theoretical principles in a step-by-step manner, supporting the development of procedural knowledge. In addition, exercises and quizzes are included to reinforce learning and provide immediate feedback, which is essential for effective knowledge consolidation (Bruck et al., 2021).

The toolkit is designed for undergraduate accounting students, professional qualification candidates such as ACCA and CPA students, and accounting educators seeking innovative teaching tools.

VISUALS

The innovation project includes the relevant summary notes to enhance understanding of the design. The notes were divided into seven (7) tabs comprising overview, short-term benefits, post-employment, defined benefits, other benefits and exercises and quiz. This design ensures that the students can revise this topic for examination with ease.



NOVELTY AND UNIQUENESS

The innovation demonstrates several novel contributions to accounting education. First, it applies micro-learning principles in a highly technical domain, extending the approach beyond general education contexts. Second, it transforms complex accounting standards into visual frameworks, enhancing accessibility and interpretability. Third, it integrates conceptual understanding with practical application through a structured and interactive design.

Recent studies highlight a growing need for digital and visual learning tools in accounting education, particularly in response to evolving student learning preferences and technological advancements (Apostolou et al., 2021). This innovation addresses this gap by providing a comprehensive and scalable solution.

BENEFITS TO MANKIND

The innovation enhances accounting education by improving understanding, reducing learning anxiety, and increasing engagement. It supports efficient knowledge retention and application, producing graduates with stronger analytical and technical competencies. Additionally, it promotes inclusive education by catering to diverse learning styles, particularly visual learners (Mayer, 2009).

COMMERCIAL POTENTIAL

The innovation demonstrates strong potential for commercialisation as a scalable digital learning product. It can be expanded into a comprehensive suite covering multiple accounting standards, thereby creating a digital accounting education ecosystem. Potential revenue models include subscription-based platforms, institutional licensing, and integration into professional training programmes. The increasing demand for flexible and digital learning solutions further supports its market viability, particularly amid post-pandemic education trends (Bruck et al., 2021).

CONCLUSION

The MFRS 119 Revision Kit addresses a critical challenge in accounting education by transforming a complex financial reporting standard into a structured, visual, and engaging learning experience. By

leveraging micro-learning principles and digital technologies, the innovation enhances conceptual understanding, improves application skills, and increases learner engagement. Future research should focus on empirical validation through experimental or quasi-experimental designs, including pre- and post-assessment comparisons and learning analytics. Additional enhancements may include integrating adaptive learning technologies and interactive simulations. Overall, this innovation represents a significant contribution to accounting pedagogy and offers strong potential for scalability, impact, and commercialisation.

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