UNIVERSITI TEKNOLOGI MARA

THE DEVELOPMENT OF E-LEARNING PLATFORM FOR ACCOUNTING EDUCATION (ACCSMART: SPM) BASED ON COGNITIVE AND CONSTRUCTIVIST LEARNING THEORIES

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FEBRUARY 2026

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ACKNOWLEDGEMENT

Alhamdulillah, praises and thanks to Allah because of His Almighty and His utmost blessings, I was able to finish this research within the time duration given. Firstly, my special thanks to my supervisor, Wan Nor Hafidzah binti Wan Mohd for her continuous guidance, support, and encouragement throughout the development of this project.

Special appreciation also goes to my beloved parents, my father, Ahmad Salahuddin Bin Ab. Rahim, and my mother, Fatimah Sribamrung for their unwavering love, prayers, and unconditional support throughout my life.

Last but not least, I would like to give my gratitude to my dearest friend Aina Nazirah Binti Azman, Anis Sofia Binti Mohd Azam and Nurizleen Natasha Binti Shaiful Bahrin for their invaluable help, motivation, and companionship throughout my entire degree journey.

ABSTRACT

Information and communication technology has enhanced the modern learning environment. However, accounting learning is still largely carried out traditionally because of the mindset that such complex subject needs to be taught face-to-face. Learning problems identified among these students include difficulties in understanding complex accounting notes, excessive memorisation of accounting formats, and lessons that progress too quickly for learners to grasp the topics. In addition, there is a limited availability of accounting e-learning platforms. To address these problems, AccSmart: SPM was developed as an e-learning courseware that utilises the Cognitive Theory of Multimedia Learning (CTML) and Constructivist Learning Theory (CLT) to support students' understanding and active learning. The execution of this development was supported by adapted ADDIE framework consisting of six stages: knowledge discovery, requirement analysis, design, development, implementation and evaluation. The developed AccSmart: SPM underwent functionality testing using a test plan to verify system performance, followed by evaluations from three experts to assess the application of learning theories and the usability of the courseware interface. The findings indicate that CTML successfully created instructional materials that enable students to study smart rather than hard. Although CLT promoted knowledge building and learner involvement, not all parts of its application were properly adopted, which may not necessarily be a major disadvantage.