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# **Assessing the Usage of Game-Based Learning in Public Sector Accounting Class: Feedback from Students**

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## **INTRODUCTION**

The aim of this extended abstract is to share feedback given by students during a pilot test to assess an innovative game-based learning created for the Public Sector Accounting course. Public Sector or Government Accounting is one of the elective courses offered for the degree of accountancy students. Past academic records revealed that most students failed to gain excellent results for this course. The pivotal reason is due to the fact that this course requires students to have good comprehension and memorizing skills. In short, students need to read, understand and memorize important facts. Acknowledging the difficulties faced by students in mastering these skills, Government Accounting Visual Interactive Game (GAVIG) was innovated with the aim to provide an alternative way in learning this course. GAVIG is an innovative game-based learning device which integrates visual and interactive aspects and provides a new learning experience for students.

## **PURPOSE/AIM & BACKGROUND**

In the emerging era of the fourth industrial revolution (IR 4.0), game-based learning (GBL) has increasingly been used in educational sector due to its ability to attract and engage students effectively. The entertainment value of games integrated in GBL allows it to offer instructionally sound learning experience and facilitate sustained learning for students. GBL is expected to transform academic learning, particularly in a case of a “dry” subject like Public Sector Accounting to an easier method, more learner-centered, more enjoyable, more interesting and consequently provide a more effective learning experience for students. GAVIG was created with this philosophy in mind.

## **METHODOLOGY**

Fifteen students taking Public Sector Accounting course were recruited based on the convenience sampling method. Students were invited to play and assess GAVIG during their free time at the researcher's office. These students were briefed about GAVIG. In short, the creation of GAVIG is inspired by an interactive game known as visual novels. The Ren'Py visual novel engine facilitated in creating GAVIG. Detailed character and background designs were created to imitate student's real life environment. A good story line was then included to highlight the chosen topic related to the Public Sector Accounting course. The interactive aspects were then injected throughout the game. Students could interact with the characters and will learn about the chosen topic as they progresses through the game. Each of the students was given a total of twenty minutes to try the device (GAVIG) and write down their feedback.

## **FINDINGS/RESULTS**

The feedback indicates that GAVIG appears to have positive impacts such as reduce anxiety and induce excitement in learning Public Sector Accounting course. The researchers took note on the suggested area of improvement. To conclude, the feedback provides a very valuable input to the researchers in order to improve and prepare GAVIG as an alternative teaching tool for lecturers teaching Public Sector Accounting course.

**Keywords:** Game-Based Learning, Public Sector Accounting, Government Accounting, Interactive Game, Visual Game