

ISLAMIC ACCOUNTING MOBILE GAME (IAMG): AN INTERACTIVE APPROACH AS TEACHING AND LEARNING AID NECESSARY IN HOLISTIC EDUCATION FOR DIGITAL SOCIETY 5.0

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ABSTRACT

Accounting is an important knowledge in Islam. It is a branch of social knowledge which records financial reports on all activities involving finance. Accounting reports are important for the benefits of the public and those who involved in financial and accounting activities. Nonetheless, the calculation methods found in the Fundamental of Islamic Accounting course are complicated with various concepts and formulas as practiced at various financial institutions. This makes it difficult for students to understand and remember every available formula. Thus, students require new teaching and learning tools to facilitate their learning. Hence, teaching and learning aids are highlighted as one of the most recent transformation for computational learning in Islamic accounting. The main objective of this paper to evaluate the effectiveness of learning through interactive application of Islamic counting game in the classroom. Literature search, documentation of observations, demographic and descriptive methods were also utilized through research surveys, observations and questionnaires on students. These methods were used to collect related data information. The findings reveal that majority of students did not know Islamic Accounting Mobile Game (IAMG). Interestingly after the use of IAMG, students felt that IAMG is good and useful in their studies. Findings showed that the product is accepted by the students and give significant impacts to the students and society.

Keywords: accounting, computation, teaching and learning, help tool

1. INTRODUCTION

At Universiti Teknologi MARA (UiTM), a mandatory faculty course, Fundamental of Islamic Accounting (CTU231), must be taken by all students who are in the second semester of the 2nd year in the diploma programme of Faculty of Accountancy. In the course, it is expected that students of Islamic finance and accounting should be able to derive the rulings pertaining to financial and wealth management in compliance with the teachings of Islam. Nonetheless, students of Islamic accounting at UiTM face challenges in learning subjects related to the method of calculation in Islam in relation to their field of study. Observations by the lecturers suggested that students faced difficulties in understanding and remembering the computational formulas in Islamic accounting. Jasmi [1] stated that teaching aid serves as a facilitator for lecturers to improve the effectiveness of student-centered learning. Hence, various forms of aid specific to the topic can enhance the understanding of the materials leading to better achievement of students. One creative approach is that lecturers can produce products in the form of scientific games such as Islamic

Accounting Mobile Game (IAMG) in a systematic and according to the proper rubrics as a teaching aid to attract the attention of students to practice and simultaneously provide better understanding in an easier way. Unfortunately, in a study by Mohd Yasin [2] the teaching materials of respondents were still inadequate, especially those involving the latest information and communication technologies (ICT). The authors believed that the use of teaching materials is a way to improve the achievement of students because without teaching aids, the teaching and learning process has lesser quality and reduced effectiveness as well as lower academic achievement.

1.1. Objectives of the Study

The main objective of the study is to evaluate the effectiveness of learning through interactive application of Islamic counting game. The following specific objectives were set to achieve the main objective:

1. Identify the students' knowledge about IAMG.
2. Evaluate the students' perceptions on learning through interactive application of IAMG.

2. LITERATURE REVIEW

This teaching tool is an entertaining and informative game. It aims to test students' understanding on a subject easily through games. The unique features of this Islamic counting game teaching tool include a scholarly gaming tool that is Shariah-compliant, and the principal formulas are oriented based on the current Islamic financial institutions. In fact, it is an ideal learning and teaching method to be applied. It is easy to use and compact, which allows it to be carried everywhere and this tool has been registered as Intellectual Property Right (IPR) under the Research Innovation Business Unit (RIBU) at UiTM. The importance of the invention of this tool to the ummah is to increase students' interest and attention towards the learning of Islamic accounting. Additionally, it provides opportunities for instructors to diversify teaching and learning methods. Moreover, the tool facilitates the process of understanding and memorizing the calculation formula and enhancing the students' understanding and awareness on the advantages of Islamic accounting. Therefore, the learning process will be smooth, interesting and effective if the lecturer uses a variety of methods that are appropriate with the content of the lessons and the skills to be learned by the students.

3. RESEARCH METHODOLOGY

The present study involved collection of descriptive data that examines the background of the respondents and discusses their perceptions on using IAMG in learning Islamic accounting. In the current study, researchers were keen to know the knowledge of students on IAMG and their perceptions on learning through interactive application.

4. RESULTS AND DISCUSSION

The results for this study are divided into two sections, namely Demographic and Descriptive analysis. A total of 27 or 90% of the respondents highly agreed with the satisfaction of the quality of IAMG. Only 3 or 10% of the respondents merely agreed on that matter while none of the respondents were dissatisfied with the product. Thus, the data suggest that the respondents perceived that the product is good in terms of its functions, contents and interactions.

5. CONCLUSION

IAMG is a new and user-friendly tool in teaching and learning especially for Islamic computational courses at schools and higher institutions. The usage of the game will benefit and give significant impacts on both parties, namely the students and teachers. Based on the findings, we can infer that the product is acceptable and recognized by the students. This tool is beneficial for the national education system and it is an effective leaning tool especially for young generations for new knowledge enhancement. This coincides with the importance of learning the Islamic accounting system to meet the needs of Muslims and spreading the eminence of Islam. Furthermore, the model and design of the game can be improved to fit other requirements, to include other calculations and to enhance its effectiveness in future. Additionally, this tool can empower teachers and students and foster the development of 21st century skills.

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