

AR-ACT-COUNT-THINK (ACCOUNTING FUN BOARD)

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ABSTRACT

Accounting Fun Board is an innovative teaching material that aims to help students specifically in remembering, mastering, and understanding the classification of accounts in the topic of Accounting Equations. The adoption of this product mainly focuses on students who do not have any basic knowledge of accounting courses. Accounting Fun Board is in a form of an interactive game that is compatible with 21st century-oriented education. Basically, this application entails the use of a synergistic game method which is applied to the concept of Augmented Reality (AR). In terms of the sampling frame, this study was conducted on 59 students who enrolled in the Accounting Matriculation Program Semester 1 session 2019/2020 and do not have any basic knowledge of the accounting course. As a result, the findings found that 67.9% of the treatment group got A and A- compared to 25.8% of the control group through pre and post questions. Hence, it clearly proved that students are more prepared, and learning is more student-centered by applying this application. In addition, students are more understanding and easier to remember the syllabus. Furthermore, it also can be used repeatedly by enticing them in utilizing gadgets such as a mobile phone as an instrument.

Keywords: games application, accounting equations, learning student-centered

1. INTRODUCTION

Every year, Matriculation College enrolls new students for each session. According to the policy that has been regulated by the Matriculation Division, 20% of students are registered in the accounting course. Generally, accounting course is a subject that consists of various topics regarding the fundamental of the accounting cycle which inter-correlated each other such as document analysis, accounting journal entry, ledger accounts, balance sheet, and financial statement. However, due to time constraints as well as the fast and short period of enrolment within one to two years of studies raised a few tough challenges to students. These issues are getting worse to those who do not have any basic knowledge in accounting courses. Therefore, it is not easy for them to crystal clear in understanding the syllabus as much time needed to digest the input on a deeper level. For example, they have to be familiar with the classification of accounts in detail at the same time completed the period of the programme as been stated. Hence, the integration of technology is effectively vital in empowering the pedagogy skills towards those students in order to mitigate the issue of time limitation. A combination of learning techniques using an online platform and application of augmented reality undeniably assists to enhance student's engagement with accounting subjects. Indeed, it lends a hand to them in comprehending the knowledge either inside or outside the classroom. This is aligned with the millennial generation which decisively technology-reliant, learn by doing, enjoy interactive classrooms instead of dissemination teaching method and expect that learning can take place anytime and anywhere (Kozinsky, 2017).

2. INNOVATION

2.1. Product Explanation

In terms of product explanation, Accounting Fun Board has a few game rules and features. In general, the application of the Accounting Fun Board is made up of the utilization of smartphones and smartboard kit for scanning. First and foremost, each student must install this application in their smartphones. Then, the product will be operated and played by four players in 1 hour 30 minutes. Students must scan the application to a few account boxes that have been displayed on the screen of smartphones. By following the rules of the game and rolling of virtual dice, the game is ready to be played. In the scoring section, 100 marks will be given to each student who their names appeared at the corner of the games. If the player is successfully able to answer the scanned question in the accounting boxes, 2 marks will be given. Moreover, a bonus card with 3 marks also will be credited to the player who achieved in answering the questions correctly. Next, the following players will continue to play the games until finished an hour and a half. Along with the playing of the games, the players accumulate the scores continuously and marks will have appeared visually at the bottom of the screen. The highest score among the existing players will be announced as a winner.



Figure 1. The Application of Accounting Fun Board

2.2. Findings

The findings show there is a percentage of student scored grade B+ and above for the treatment group (applied Accounting Fun Board technique) compared to the control group (conventional technique through pre and post questions).

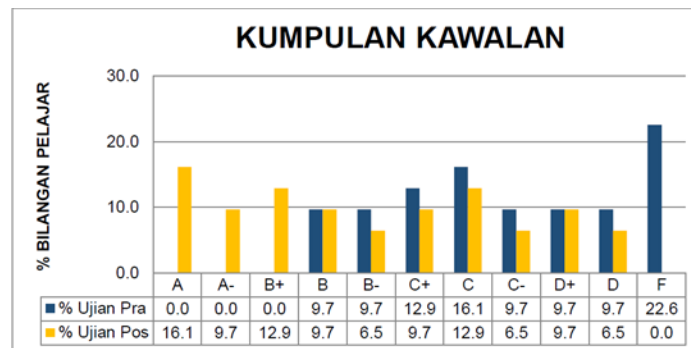


Figure 2. The percentage of students in the control group

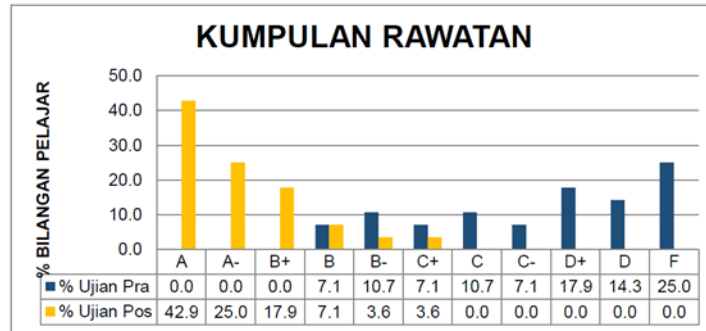


Figure 3. The percentage of students in treatment group

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Kelulusan daripada pihak YBhg. Profesor dalam perkara ini amat dihargai.

Sekian, terima kasih.

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