

**ACCOUNTING BALANCING GAME AS A SUPPLEMENTARY
TEACHING TOOL TO IMPROVE DIPLOMA IN
ACCOUNTANCY UiTM STUDENTS' PERFORMANCE ON
ACCOUNTING PRINCIPLES**



RESEARCH MANAGEMENT INSTITUTE (RMI)
UNIVERSITI TEKNOLOGI MARA
40450 SHAH ALAM, SELANGOR
MALAYSIA

PREPARED BY:

SUSANA NARAWI
LULU JONATHAN
DAYANG NAZARI BINTI AWANG DRAHMAN

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5. Report

5.1 Proposed Executive Summary

Financial accounting paper's performance among accounting students is important factor as it is a core subject. However based on Diploma of Accountancy previous semester's result in Universiti Teknologi MARA Sarawak, the performance in financial accounting papers has always been unsatisfactory. Among the comments highlighted in the chief examiner's report on the unsatisfactory performance of financial accounting paper was due to some students' poor understanding of accounting principles. Accounting principles are taught in semester 1 and 2 and the students are required to have a strong understanding of these principles. Thus, if the students are not able to master the accounting principles at the elementary stage, they will face more difficulties in attempting financial accounting paper at higher levels. The purpose of this study is to identify the impact of the Accounting Balancing Game on the student's performance on accounting principles and therefore it will be part of the instruments to be utilized for the experimental group under this study. Accounting Balancing Game has been created with the intention to integrate fun within learning process. In addition it requires its participants to acknowledge the significance of time management in solving accounting principles problems. The Accounting Balancing Game inventors are planning to submit the game as an innovation for Invention, Innovation and Design 2009 Competition. Hence, it is essential that this innovation be tested as the findings and results from this research will be further improved. In addition, any favourable results obtained from the research will be a value-added element as the Accounting Balancing Game can be commercialized as a supplementary tool to enhance student's understanding of the financial accounting subject both at secondary school and university level.

5.3 Introduction

The rapid emergence of new advanced technology in the 21st century is one of the common contentious issues associated with the Y generation academic performance. Majority of the current undergraduate students are Y generation and as a ramification it creates a challenging situation to the teaching and learning environment. Nevertheless it is impossible to halt technology advancement as it offers more advantages to those who have the aptitude to utilize it effectively in the era of globalization. Due to such circumstances, the present learning organizations need to make necessary changes in ensuring continuous sustainability.

It was described by Garvin (1993) that a learning organization has the competence to create, attain and transfer knowledge. Such organization also has the capability to update its system to reflect new knowledge and insight. Align with Vision 2020, the Malaysian government in 2007 revised the National Higher Education Strategic which includes improving the quality of teaching and learning methodology as one of its' seven strategic trusts. According to Azriel, Erthal and Starr (2005), academicians should make the effort to break away from the traditional lecturing method and construct a more interactive learning environment.

5.3.1 Problem Statement

The performance of financial accounting paper is a critical issue in the field of accounting. However based on the Diploma of Accountancy at Universiti Teknologi MARA Sarawak previous semester's result, the performance of financial accounting papers at the intermediate level has always been unsatisfactory. As an example: According to January to May 2008 semester results, the failure rate for Financial Accounting 1 first time sitter, Financial Accounting 2 and Financial Accounting 4 were 30%, 25% and 30% respectively. Out of the total dismissed and in the probation status for the same period above, 84% failed their financial accounting paper. It was observed that 60% of semester 1, 2 and 3 students have CGPA of 2.00 to 2.99 with 31% failing their financial accounting and 47% only scored C or C+ for their financial accounting paper. Another 27% obtained CGPA

3.00 to 3.49 but surprisingly 31% of those in this category scored less than B- for financial accounting paper. The chief examiner's report on the financial accounting frequently commented that the failure to attempt the questions was due to some students' poor understanding of accounting principles. In order to score or survive at the intermediate level of financial accounting, the students should equip themselves with a strong understanding at the foundation level which involves financial accounting principles. Learning financial accounting cannot be done by memorizing only. It is essential that the students does not only understand but also able to apply this knowledge at the intermediate level of financial accounting. From the students' perspective, time constraint is another obstacle that they face during the examination. Apparently, lack of understanding, practice and relying on the memorizing concept can eventually affect the student's ability to answer promptly during examination. As a consequence, time management is another problem faced by these accounting students.

5.3.2 Research Objective

The main objective of this study is to examine whether there is any significant difference in accounting students' academic performance after their exposure to the Accounting Balancing Game which acts as a supplementary teaching tool.

5.3.3 Significance of the Study

The outcome of this research is significant particularly to Universiti Teknologi MARA Sarawak Accountancy Faculty lecturers and students as it provides input on the potential of game as a supplementary teaching tool to be introduced in the system. The findings of this study would also be useful and valueable to other future research in this area.