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INSIGHT Journal focuses on social science and humanities research. The main aim of INSIGHT Journal is to provide an intellectual forum for the publication and dissemination of original work that contributes to the understanding of the main and related disciplines of the following areas: Accounting, Business Management, Law, Information Management, Administrative Science and Policy Studies, Language Studies, Islamic Studies and Education.

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## **FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI**



Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and abstracted in Asian Digital Library (ADL). Moreover, it is also an international refereed journal with many international reviewers from prestigious universities appointed as its editorial review board members.

This Volume 6 is the second special issue for the 6<sup>th</sup> International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, this volume focuses mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiyuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

**ASSOCIATE PROFESSOR DR. SAUNAH ZAINON**

Deputy Rector of Research, Industrial Linkages & Alumni  
Editor-in-Chief for *INSIGHT Journal*  
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## **The Usefulness of Action-Oriented Simulation Accounting Package (ASAP) as a Tool to Develop Skills**

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### **Abstract**

The current business environment is growing at a rapid pace. Consequently, it affects manner in which accounting is practiced. The role of accountants is shifted from being mere financial information providers to the ones who are directly and actively involved in different levels of managerial functions. Accountants in the era of globalisation need to be equipped with multiple skills and competencies in order to assist them in fulfilling their responsibilities in a more effective manner. Therefore, it is the responsibility of the accounting education system to innovatively develop academic approaches that can prepare future accountants for this challenging role. Perhaps, one of such approaches is through the employment of an active-oriented learning method known as the ASAP. The objective of the study is to examine students' perceptions on the usefulness of the ASAP as an action-oriented learning approach in developing the needful skills of the accounting profession and industry. In achieving the objective, an experiment-based research utilising an online survey using a questionnaire has been conducted on 45 accounting students who have completed a course in accounting software. In general, the results indicate positive perceptions among the students that the ASAP is useful in developing both technical and non-technical skills. The operationalization of the ASAP helps developing the students' ability to identify relevant data and apply diverse knowledge within business realms.



**Keywords:** active learning, accounting students, skills, experimental study, education, accounting information system

## 1. Introduction

The business environment of the 21<sup>st</sup> century has changed rapidly and impacted the accounting profession globally. According to Oliver (2000), the advancement of new information technology expands business reporting practices and subsequently changes a manner in which accounting and assurance services provided by accountants and auditors are practised. Business decisions that are achieved in split seconds typically require speedy and useful financial and managerial information supplied by accountants. The role of the accountants has changed and that they cannot be regarded as the mere bean counters and number crunchers any longer. In fact, accountants form a crucial support system for an array of business management decisions. Failure to fulfil this expected duty may raise questions among the users of accounting information on the quality of the profession. Therefore, it is the role of the accounting education to impart necessary skills and knowledge so that future accountants are well-equipped with all relevant expertise to fulfil the needs of the ever-changing business environment.

In preparing future accountants for the new role, adequate skills are of significant importance. These skills encompass both technical and non-technical skills (De Villiers, 2010). According to Klibi and Oussii (2013), technical skills in accounting are a set of general skills that include numeracy, proficiency in information and technology (IT), decision-modelling and risk analysis, measurement, reporting, and compliance with legislative and regulatory requirements. Non-technical skills, on the other hand, are generic skills that are related to social, cognitive, and personal competencies that can enhance the ability to carry out technical skills, tasks, and procedures (Mohd Nasir et al., 2018a). The examples of the non-technical skills include communication, teamwork, leadership, and other cognitive abilities (De Villiers, 2010). Therefore, any potential educational approaches that can develop these critical skills need to be mobilised.

Mohd Nasir et al. (2018a) have elucidated at length the potentiality of the active learning approach as a tool to instil relevant skills to accounting students. They have further argued that, in order to promote an active learning strategy, the students should be persistently encouraged in getting engaged in academic activities involving higher order thinking abilities in an attempt to develop and enrich the students' non-technical skills and knowledge acquisition. Meanwhile, Mohd Nasir et al. (2018b) have proposed a learning method, known as the Action Oriented Simulation Accounting Package (ASAP), as an educational approach that promotes active learning and engagement. Therefore, the objective of the paper is to examine the students' perceptions on the usefulness of the ASAP in developing necessary skills that are demanded by the profession and industry.

The remaining paper is structured as follows. In the next section, a description of the components of the ASAP is presented. Afterwards, the operationalization of the experiment on the usefulness of the ASAP is explained. Then, the results of the online surveys are presented and discussed. A conclusion ends the paper.



## **2. Action-Oriented Simulation Accounting Package (ASAP)**

In a world with a job market increasingly focusing on independent critical thinking abilities, universities are required to equip accounting graduates with knowledge and skills for analytical tasks. Innovative learning approaches must be considered by academics in which students can actively participate since they may impact long-term outcomes and futures. This is due to the fact that many learning methods that involve a one-way transfer of information from instructors to students have been widely criticised for failure to motivate them to learn (Ahmed et al., 2019). As of late, students have focused more on scribbling notes rather than evaluating, understanding, and analysing what is meant to be learnt. According to Mohd Nasir et al. (2018a), students learn more when they actively participate in a learning process. This is because active learning promotes active engagement of students in the learning process (Sugahara and Dellaportas, 2018). It involves discussions, practices, reviews, exploration, application, and problem solving by working out cases.

The ASAP is an accounting simulation package that incorporates all the elements of active learning with the aim of expanding students' knowledge, developing a set of technical and non-technical skills, and fostering values and attitudes of professionals among them (Mohd Nasir et al., 2018b). Furthermore, it also provides the students with a novel learning style that allows them to practise accounting in real business settings. The ASAP replicates real business documents, such as invoices, payment vouchers, official receipts, agreements, statements, and notes, which are compiled in a booklet guided with detailed instructions. The simulation requires the students to apply their knowledge on technical [computer literacy, accounting knowledge, Accounting Information System (AIS) environment, and accounting software applications] and non-technical skills (communication, leadership, analytically, teamwork, life-long learning, and time management). In the ASAP, students are no longer regarded as the passive recipients in a learning process, as it promotes active engagement among the students. This may potentially increase the employability skills of the accounting graduates.

### **2.1. ASAP Experiment**

The ASAP is an accounting simulation purposely developed for this experiment-based study. It requires the use of the accounting software to prepare financial statements and related reports from unsorted real-life business documents. This experiment involved 45 Semester Three Diploma in Accountancy students who were enrolled for Computerised Accounting course (AIS 205). The students were selected since they have completed their sessions on hands-on skills using the accounting software called MYOB in the AIS 205 classes. The experiment was conducted in groups of three and each group was given two days to complete assigned tasks with minimal supervision. Each group was handed a file containing business documents (invoices, payment vouchers, official receipts, debit notes, credit notes, loan agreements, statements, and bank-in slips) for one-month transactions of a dummy electrical appliances company, stationeries, and instructions. The ASAP was conducted in a competition mode whereby the first group that completed all the tasks with the most correct answers was declared as a winner and received a token of appreciation.

To investigate the usefulness of the ASAP, a self-administered online survey through Google Form has been conducted. The survey used a questionnaire instrument adapted from Nik Ahmad and Sulaiman (2013). The purpose of using the questionnaire was to solicit responses of the students on the use of the ASAP as an effective academic tool in enhancing the quality of future accountants. It consisted of 22 items and divided into two sections; demographic profile and ASAP usefulness. The questionnaire used a 5-points Likert scale, ranging from “1” (strongly disagree) to “5” (strongly agree). The survey was completed online by the students who have responded to the questionnaire using their mobile phones. It has been elucidated by many researchers that online survey is cost efficient, time saving, convenience, and enabling responses to be immediately viewed and analysed.

### 3. Results

A reliability test has been conducted to examine the internal consistency of the scale. The Cronbach’s alpha result, as shown in Table 1, indicates that the scale has a good level of reliability.

**Table 1: Reliability Test**

Cronbach’s Alpha	Number of items
0.989	20

The demographic profile of the respondents is shown in Table 2. About 67% of the respondents are female. The majority of the respondents (67%) obtained CGPA of 3.50 to 4.00, while the remaining (33%) scored CGPA of 3.49 and below.

**Table 2: Respondents’ Profile**

	Frequency	Percentage (%)
<b>Gender</b>		
Male	15	33
Female	30	67
<b>CGPA</b>		
3.50 -4.00	30	67
3.00 – 3.49	10	22
2.50 – 2.99	5	11

Meanwhile, Table 3 presents the perceptions of the respondents on the benefits of the ASAP. Based on 20 benefits listed, the students have ranked “*Develops my ability to identify the relevant data in a business scenario*” and “*Encourages me to apply my knowledge to new situations*” on the first ranking based on the means score. The operationalization of the ASAP has required the participants to identify, sort, and classify the source documents which are not practically taught in classroom. This programme has also challenged the participants’ abilities in interpreting pieces of information provided by the source documents. As a result, the participants had to be active learners, where they have to search for more information from the facilitators, textbooks, and Internet.

**Table 3: Respondents' Perceptions on the Benefits of the ASAP**

Potential benefits of the ASAP	Ranking	Mean	SD
Develops my ability to identify relevant data in business scenarios	1	4.09	0.821
Encourages me to apply my knowledge to new situations	1	4.09	0.848
Develops my interpretation skills	2	4.07	0.889
Encourages me to be an active participant in the learning process	2	4.07	0.915
Gives me insights into practical business operations	3	4.04	0.878
Helps me relate theories to real-life practices	4	4.02	0.839
Encourages me to take responsibility for my own learning	4	4.02	0.965
Helps me to develop my problem-solving skills	5	4.00	0.929
Increases my motivation to study the course	5	4.00	0.929
Improves my analytical skills	6	3.96	0.952
Develops my ability to organise data	7	3.93	0.986
Develops my ability to summarise available information	7	3.93	0.915
Develops my written communication skills	7	3.93	0.939
Teaches me how to deal with situations involving uncertainty and ambiguity	8	3.91	0.949
Develops my problem identification skills	8	3.91	0.973
Teaches me to integrate my technical knowledge of the discipline	8	3.91	0.874
Helps me to consolidate my prior knowledge of the discipline	8	3.91	0.874
Encourages me to think conceptually	9	3.89	0.910
Develops my ability to think critically about issues	9	3.89	0.959
Develops my listening skills	10	3.87	0.991

This programme has exposed the students to the real accountant work. Although the number of the source documents used in the programme has actually been far lower than the source documents that an accountant has to handle in his or her profession, participants still felt that it is a great challenge to complete the tasks. In addition, the programme has also tested their determination in making sure that the transactions are correctly recorded. This is the traits that an accountant should have in order to ensure that the final report provided by the company represents the true and fair view of an organisation.

#### 4. Conclusion

Changes in the business environment have brought a considerable impact on the accounting profession. Accountants are required to be multi-skilled and highly competent to support their daily routines. Inevitably, the profession should not remain rigid to still appear relevant to the industry. Therefore, indispensable changes should be implemented to the existing and future accountants. The responsibility to prepare future accountants that meet the needs of the profession and industry lies on the broad shoulders of the accounting education system. Arguably, the passive learning approach has no longer been adequate in preparing future accountants to face the challenges of the new and hostile business environment. The active learning approach should be promoted and exploited as it can produce high quality future accountants with required skills and competencies. The ASAP acts as a form of an active

learning strategy, as it is forecasted that it has the potential in instilling the demanding needs of the profession and the industry. The findings of the present research are a testament to such claim. Moreover, the present research has also garnered some useful insights to a number of relevant parties to further strengthen the quality of education for future accountants. It is, therefore, suggested that faculty administrators should attempt to embed the ASAP in introductory accounting courses, such as AIS and Financial Accounting and Reporting (FAR). Sufficient exposure of the ASAP is hoped to bring a favourable impact on the future accountants as the survival of the accounting profession depends greatly on the ability of the young generation of accountants to embrace and respond to the evolving business challenges.

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