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Relieve in Learning Accounting

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Abstract: Accounting is perceived as boring and dry subject. However, learning accounting may facilitate day to day activities. Furthermore, accounting helps students to polish their critical thinking skills and not focusing of the figures only. Thus, this paper may highlight a few techniques and approaches which may help facilitators or educators in making their classroom interesting especially in learning accounting. Sketching is one of enjoyable techniques to be used in learning accounting. In addition, the students able to strategize their way of understanding the accounting subject through sketching. This paper will highlight some benefits of sketching in teaching and learning process. Perhaps, it may give ideas in improving accounting teaching technique especially to those non accounting students.

Keywords: Accounting, Education, Sketching, Students

1. Introduction

Education is among the first element delivered to Prophet Muhammad S.A.W through the word 'Iqra'. This shows that education is important in bringing humanization and civilization to humans. Many hadiths mentioned on the importance of education. Among of the hadith related to education is narrated as follow.

“Seeking knowledge is obligatory on every Muslim.”

(Narrated Ibn Majah)

“From Abu Hurairah, he heard The Prophet Muhammad said “The best alms for a Muslim, when he learnt something then, he teaches other Muslim.”

(Narrated Ibn Majah)

From the hadiths above, it is important for each individual to learn and gain knowledge. In fact, Mohd and Maksum (2014) elaborated the education is not merely teaching, but also need to comprehend guidance, training and also experiences. Meaning, education have a broader view of definition. In addition in the same literature, element of spiritual, intellectual and emotional must be embedded in education.

Historically, accounting in Islam began in the seventh century AD, at the time where Muslim is obliged to pay zakat (Dodik, 2014). Certain qualifications were being set in order to be accountant during the time. Peculiarly, accountant acts as a person who is trusted to clearly communicate the information for decision making and to ummah (Abdul, 2003). In respect of that, learning accounting subject is important specifically to accounting graduates as well as to non-accounting graduates. According to Abdul (2003), he suggested that besides focusing on resolving numbers, values and ethical aspect also should be taught. Finding from study done by Dodik (2014), the increasing trend of business in Indonesia, the content and approaches also need to be changed. This coincides with the argument from Jaijaram (2012), the traditional way of teaching accounting should be changed to an interactive way of teaching. Stimulatingly, the traditional teaching approach can be blended with the new innovative way of teaching in accounting subject (Jaijaram, 2012).

Remarkably, accounting subject also being learnt by non-accounting program like business, management and also to a few technology science programs. As for accounting students, the accounting subject will be the core subject in the accounting program which gradually they will learn from the basic coverage into in depth scope in accounting. Irrespective whether the students is in accounting program or non-accounting program, the students must learn and understand the subject as practically they will encounter accounting in their daily life. Despite of the importance of learning accounting, to grasp better understanding on accounting subjects is crucial. Educators have to put more effort in making accounting class alive and less boredom (Jaijaram, 2012). Various approaches used in teaching and learning accounting subject to make the teaching and learning in accounting education simple and interesting. Some of the program like computer design, psychology, graphic design and architecture used sketching techniques to elaborate the content of their learning process. Hence, with the benefits of using sketching technique in some mentioned programs, the techniques able to help students in learning accounting subject. Therefore, this concept paper hopefully may give ideas in improving of the current techniques used in teaching and learning accounting.

2. Some Creative Teaching and Learning Approaches in Accounting Education

2.1 Writing

Learn accounting from writing, sound weird but it worked. Lawrence conducted his study by giving writing assignments to his students for two semester period to improve his students writing's skills (Lawrence, 1991). The study was triggered due to major deficiency of accounting graduates identified by the chief executives of accounting firms. Moreover, he contended that through this approach the students' writing skills improved. Indeed, it was identified through writing, enhanced students' analytical thinking skill. This is due in presenting their assignment, they have to think and synthesize issues and ideas to deliver their effective solution in their assignments. Later, another study done by Linda and his colleagues, by developing three dimension writing skills as they referred to writing as prerequisites, means and outcome of learning, (Linda et. al , (1999). The study was carried out to the first year accounting course in University of Sydney and revealed that through writing, it improved the thinking and communication skills of students. Hence, from those findings, the curriculum was restructured and writing has been included as part of the accounting curriculum. Dodik (2014) revealed that, writing skills is needed for students' comprehension as well as oral skills.

2.2 Mind-mapping

Due to changes in technology, the education also needs to cope with the advancement technology. Traditionally, the students must read textbooks and notes and then spilled-out all the knowledge they have learnt and retained during the examination. The practices of students-centered pedagogies are still applicable with more relevant, innovative and creative techniques. One of the techniques always used is mind-mapping. As the accounting is number crunching subject, it requires students to have better understanding in their learning. Furthermore, undertaking accounting subjects also need to cater some theories which involved memorizing and understanding the learning contents. Henceforth, mind-map came as savior. Mind-mapping technique was initiated by the creative person named Tony Buzan as a useful tool especially for learning and memorizing facts and concepts (Anthony et. al, 1999). This approach able to encourage creativity, to think systematically, and to brainstorm ideas and concepts (Sue and David, 1985, Brinkman, 2003). Four main essences in constructing mind-mapping are 1) highlight the subject or topic, 2) branched out the key points relating to subject, 3) sub-points of sub-key points such as example, image, short explanation, 4) Each branches must be connected to create nodul (Anthony et. al, 1999). The example of basic mind-mapping is depicted in Figure 1.

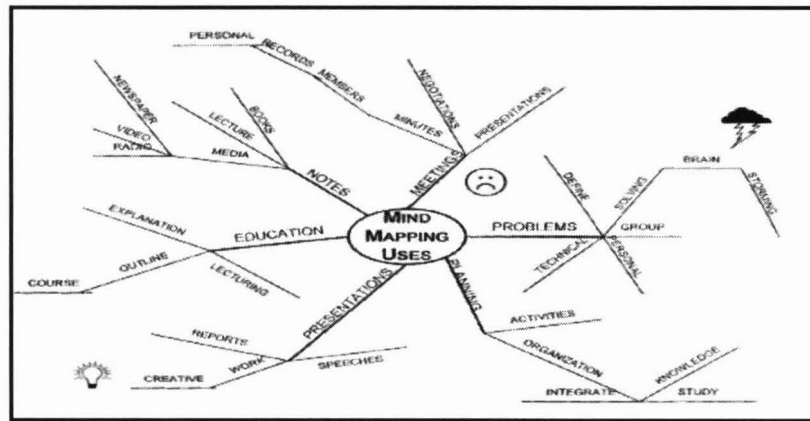


Fig. 1 Buzan (1989) mind-mapping (Anthony et. al, 1999)

Moreover, mind-mapping technique was used in a study done by Anthony and his team, to their Executive Master in Business Administration (EMBA) students in their teaching and learning activity. Being as part-time students, they also have to balance their work-life, family and social-life. Therefore, the professors used mind-mapping technique to facilitate their students to understand the concept of their learning contents. Fortunately, using mind-mapping helps the students understand better and able to retain and retrieve the lesson easily. Amusingly, Brinkman (2003) pointed out that mind-mapping could be used in mathematics education although it is rarely being practiced, but the approach is an effective tool in organizing the mathematic information. He obtained a few responses from the teachers who taught mathematics subject, mind-mapping is fruitful especially to non performing students. In addition, the students is able to organize their mathematical knowledge and able to understand the concept for mathematic subject better (Brinkman, 2003). A study done by Wan and Suraya (2016), applied mind-mapping software, known as iMindMap, in management accounting course, have obtained impressive results. Using mind-map able to enhance students learning process effectively especially to those who are visual, auditory and kinesthetic students because the technique highlighted the key point with different colors and image (Wan and Suraya, 2016).

2.3 Game-Based

Academic educators continue to create the ideal teaching approaches not only to meet the requirement of the education but also to more advanced era of students. The sophisticated teaching and learning approach is game-based approaches. Jeffrey and Elisabeth (2016) highlighted a few game-based approaches as an aid in teaching and learning process. One of professor used World of Warcraft game in his class, to lecture on the legal aspects of democracy to his students. Furthermore, role-playing model game named as Oblivion is used in faculty in a counseling education program. Mobile-augmented reality and technical game used in a few faculties to show demonstration according the syllabus requirements. Definitely, this approach requires supervision and monitoring by the lecturers and facilitators. However, game-based approach to be applied in tertiary education, in particular, accounting subject is almost non-existent (Jabar et.al, 2016). Thus, to answer the call for innovative yet interactive teaching and learning accounting approach, Husin et.al (2015) created a game-based approach, named as AOTB (Accounting on The Block), especially in preparing published financial statement. It was demonstrated that through game-learning activity the students able to understand better in preparing published financial statements. They argued that, the students have to memorize some of accounting standards and at the same time must prepare the published financial statement. Thus, by creating game-based approach for teaching and learning accounting subject give a new paradigm of learning accounting in an enjoyable environment.

2.4 Sketching

To construct a mind-map requires attractive colors and images. Further, different individuals may have different min-map which less likely being understood by others (Brinkman, 2003). A simple mechanism from mind-mapping is using sketching in the classroom. This technique is suitable to be used in teaching and learning accounting subject. In particular, in problem-based session the students are required to strategize the answer by breaking the information to grasp the understanding of question.

Roland and Martin (2012), classified sketching as hand-drawn, simple drawings to clarify ideas and understanding. Some of the students can understand better if the information being simplified into simple form like sketching. Perhaps, sketching may hook students' interest in learning accounting subject in enjoyable manner yet thrill as education process should be enjoyable and challenging (Roger, 1999). Interestingly, sketching may open the imaginative part of mind of students and gradually they will start to think critically. Roger (1999) also concluded findings of Buxton (2007) pertaining the use of sketching technique as one of the tool enables mind to capture and refine unclear information. In addition, Roland and Martin (2012) briefly wrote that, sketching techniques started centuries ago and use by well-known person such as Leonardo da Vinci and Charles Darwin. They used this technique to discover some new ideas and conceptualized theories (Roland and Martin, 2012). Furthermore, in Roland and Martin's study (2012) the sketching technique was used during a meeting by management team regarding service quality issue. The result of the analysis being depicted through iceberg sketches as shown in Figure 2.

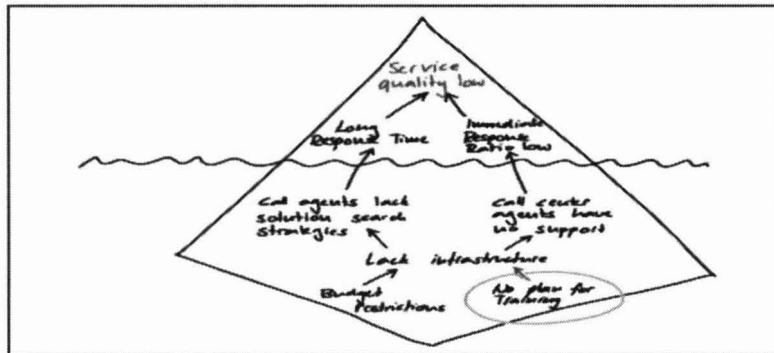


Fig. 2 The result of analysis using sketches approach of Roland and Martin (2012)

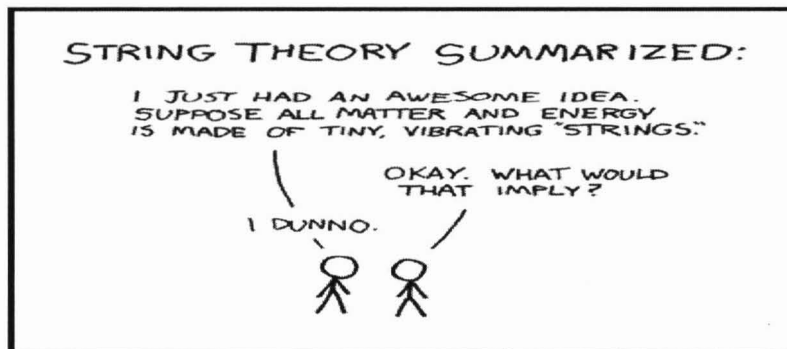


Fig. 3 Example of sketches drawing

Figure 3 is taken from a website on how to write the concept paper. It looks interesting and free to sketch ideas. It is possible if students learning accounting by sketching the golden information. Thus, sketching may also relevant to give basic pictures in parameters of accounting course. Especially, to none accounting students who did not have any background on

accounting knowledge. Besides that, Schutze, Sachsen and Romer (2003) elaborated sketching served as tools for analysis, short term memory, enhanced communication and fruitful for the development and creating solutions and also as a basis for correction of errors. Interestingly, from a few literatures above pertaining to sketching, this technique widely used in architecture, design, physiology and computer program students.

3. Conclusions

In conclusion, educators especially in teaching the accounting subject should renew and create new approaches in teaching accounting. Effective teaching techniques able to let students learnt in enjoyable atmosphere yet understand better (Husin et.al, (2015). In this millennium, full-traditional approach of teaching is no more relevant due to speed development of technologies. From the benefits of sketching mentioned by Roland and Martin (2012), perhaps sketching is to be considered as one of the alternative teaching approach in accounting subject. It is simple and quick in order to grab the basic idea compared to mind mapping. Mind mapping required sometimes to think and draw. If using software, it required good computer facilities however some classes may not equipped with this software and internet accessibility (Nasrollah, 2005, Jaijaram, 2012). Moreover, the students are required to respond quick answer in dealing with accounting questions given to them. This approach also may benefit, for non-accounting students who are taking this accounting course as part of their syllabus. For example, it is applicable to sketch the situation where the students are required to identify the effect of business transactions to accounting equation. This is the basic platform before the students move further into constructing the double entry. As for case study discussion, sketching is able to provide basic ideas for analysis and brainstorming. Hopefully, through sketching the accounting lecturers may add their styles of teaching accounting subjects. Not only that, the students can learn accounting in joy but effective. As education never limits individual's wisdom and creativity.

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