



UNIVERSITI  
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Public Interest Centre  
of Excellence

International Teaching Aid  
**Competition 2023**

Reconnoitering Innovative Ideas in Postnormal Times

**iTAC**

**2023**

**iTAC 2023**  
**INTERNATIONAL TEACHING AID COMPETITION**  
**E-PROCEEDINGS**

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Cover Design : *Asrol Hasan*

Layout : *Nurina Anis Mohd Zamri*

eISBN : 978-967-2948-51-3

Published by : Universiti Teknologi MARA Cawangan Kedah,  
08400 Merbok,  
Kedah,  
Malaysia.

29. **INNOVATION OF BABY FOOD PACKAGING USING THE IMPLEMENTATION DESIGN WITH AUGMENTED REALITY TECHNOLOGY AND QR CODE** 201  
*Muhammad Harrith Iqmal Bin Md Razak, Ts. Mastura Omar, Dr. Shalida Rosnan, Aezzaddin Aisyah Zainuddin, Ts. Nur Aniza Mohd Lazim*
30. **MARI BELAJAR MENGURUS MASA DAN WANG (MBMMW) COURSEWARE FOR TABIKA KEMAS** 207  
*Nurul Aqilah Jasni, Wan Safra Diyana Wan Abdul Ghani*
31. **LESSON GOING DIGITAL: E-CONTENT OF THE CURRENT INITIATIVES IN ENVIRONMENTAL-RELATED MANAGEMENT ACCOUNTING** 217  
*Farra Azureen Binti Johari, Aina Najwa Binti Ahmad Sapari, Fatin Afrina Binti Mohamad Ishak, Siti Noor Azmawaty Binti Abd Razak*
32. **CHROMOLEAF KIT MINI KROMATOGRAFI** 221  
*Habibah Mohamad Rejab, Husni Din, Khairul Anida Omar, Tamilarasi Rajaram, Zakiah Rashid*
33. **IREFLECT V1: EMBRACING TECHNOLOGY TO GET LEARNERS' REFLECTIVE FORMATIVE FEEDBACK AFTER FACE-TO-FACE CLASS** 228  
*Nur Farah Fadhliah binti Mahmud, Noor Fadhleen binti Mahmud, Siti Huzaimah Sahari*
34. **UI DESIGN REVAMP OF DEWAN FILHARMONIK PETRONAS (DFP) ONLINE PAYMENT WEB PAGES - POSITIVE OR NEGATIVE EMOTION?** 233  
*Muhammad Hariz Bin Hasnan, Loh Wai Xin (Estella), Lau Chewvy, Ling Qian Ping, Wong Si Ying*
35. **GO FALQUIZZI : PERMAINAN INTERAKTIF PENGUSAAN TERMINOLOGI** 240  
*Noor Syahidah Binti Mohamad Akhir (Dr), Syaimak Binti Ismail (Dr)*
36. **INNOVATION OF SLEEVE PACKAGING WITH CARRIER IN FOOD INDUSTRY** 249  
*Nurul Fatin Alia Binti Borhan, Ts. Mastura Omar, Dr. Shalida Rosnan, Jamil Iswan Bin Abu Daud, Muhammad Yusuf Bin Masod*

## **PREFACE**

iTAC or International Teaching Aid Competition 2023 was a venue for academicians, researchers, industries, junior and young inventors to showcase their innovative ideas not only in the teaching and learning sphere but also in other numerous disciplines of study. This competition was organised by the Special Interest Group, Public Interest Centre of Excellence (SIG PICE) UiTM Kedah Branch, Malaysia. Its main aim was to promote the production of innovative ideas among academicians, students and also the public at large.

In accordance with the theme "Reconnoitering Innovative Ideas in Post-normal Times", the development of novel ideas from the perspectives of interdisciplinary innovations is more compelling today, especially in the post-covid 19 times. Post-pandemic initiatives are the most relevant in the current world to adapt to new ways of doing things and all these surely require networking and collaboration. Rising to the occasion, iTAC 2023 has managed to attract more than 267 participations for all categories. The staggering number of submissions has proven the relevance of this competition to the academic world and beyond in urging the culture of innovating ideas.

iTAC 2023 committee would like to thank all creative participants for showcasing their innovative ideas with us. As expected in any competition, there will be those who win and those who lose. Congratulations to all the award recipients (Diamond, Gold, Silver and Bronze) for their winning entries. Those who did not make the cut this year can always improve and join us again later.

It is hoped that iTAC 2023 has been a worthy platform for all participating innovators who have shown ingenious efforts in their products and ideas. This compilation of extended abstracts published as iTAC 2023 E-Proceedings contains insights into what current researchers, both experienced and novice, find important and relevant in the post-normal times.

Best regards,

**iTAC 2023 Committee**  
**Special Interest Group, Public Interest Centre of Excellence (SIG PICE)**  
**UiTM Kedah Branch**  
**Malaysia**

## LESSON GOING DIGITAL: E-CONTENT OF THE CURRENT INITIATIVES IN ENVIRONMENTAL-RELATED MANAGEMENT ACCOUNTING

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### ABSTRACT

Crisis requires society to renew itself, albeit in a disruptive way. The Covid-19 pandemic is transforming ways of teaching and learning on a global level, suddenly and dramatically. The higher education institutions are undergoing radical transformations driven by the need to digitalize education, teaching and learning processes with academics who lack innate technological capabilities for online teaching. The university system must strive to overcome this situation to be competitive and provide high-quality education in a scenario of digital transformation, disruptive technological innovations, and accelerated change. This e-content is part of the pilot project of digitalizing learning with regards to the subject Seminar in Management Accounting, a compulsory code taken by students in semester six in Bachelor in Accountancy, MARA University of Technology. The main objective of the e-content is to provide ease of access and encourage learning beyond classrooms borders as the e-content is able to be accessed by any students via any digital device such as android phones or laptop. As the contents of the lessons are rather theoretical based, this e-content endeavored a more interesting approach to gauge and sustain students' attention via a less than 20 minutes slides show. This e-content is expected to benefit a few types of users. Firstly, the students. As learning become more flexible, it is hoped that it would enhance students' understanding on the subject matter. Secondly, the educators themselves can use the e-content as part of their teaching aid. In the future, there might be more topics added to the e-contents hence fulfilling the commercialization potentials this product may have.

**Keywords:** management accounting, environmental-related management accounting, ema, current initiatives, sustainability accounting

## **INTRODUCTION**

The COVID-19 pandemic has witnessed significant changes in the way teaching and learning being conducted in schools and universities. One of the most significant impacts has been on education, with schools and universities around the world shutting down and moving to online learning to curb the spread of the virus. While this transition has been challenging for many students, it has also highlighted the importance of online learning in the post-pandemic world as it provides students with greater flexibility, access, cost-effectiveness, personalization, and technology-enhanced learning experiences.

As online and distance learning has becoming more common, the face-to-face interactions become limited and somewhat conventional way of teaching and learning. In the field of accounting, the accounting educators are struggling to keep up with the latest changes and convey the information to the students via various online platforms. Anywhere in the world, accounting is highly regarded as one of the most challenging subjects in business programs. This is usually associated with low passing and high failure rates. It is undeniable that accounting and business schools worldwide are facing a decline in students' performance (Borges, Santos, Abbas, Marques & Tonin, 2014; Fakoya, 2014; Muda, Hussin, Johari, Sapari & Jamil, 2012). The e-content is developed to provide convenience, flexibility and accessibility to students upon taking this particular code Seminar in Management Accounting (MAF651). According to Ismail (2009), there is a significant positive relationship between learning approach and academic performance. There are so many recommended teaching strategies and approaches in accounting to enable students to learn more. Dimitrios, Labros, Nikolaos, Maria, & Athanasios (2013) suggested the use of personalized teacher-centered methods and the traditional methods of lecture and discussion. Meanwhile, Bawaneh (2011) focused on the blended learning approach in teaching accounting because there is a positive association between the number of online files viewed by students, the number of online discussions and their performance. Ultimately, the adoption of innovative approaches to teaching and learning, including e-content, is critical in the field of accounting to promote student engagement and academic success.

## **METHODOLOGY**

The e-content is developed using Canva free features. The digital presentation can be viewed via any mobile phones or laptop, hence enable ease of access by the students on the topic lecture. The e-content is shared openly via Google Drive link, to enable anyone who has the link to view them via any smart devices.

## **INFLUENCE OF E-CONTENT AND E-LEARNING IN HIGHER EDUCATION**

Educators and researchers are constantly looking for strategy to improve teaching and learning process. The e-content is designed to enhance the learning experience of students and provide them with more adaptive learning, improve accessibility, provide mobile compatibility and personalized content. The coverage of this e-content includes the current initiatives in the environmental related management accounting. Before the development of this e-content, lessons were conveyed via traditional face to face lecture in a classroom setting. As a more innovative approach of teaching and learning, the e-content is used in the classroom as a learning aid for students. As a result, learning experiences can be transformed in positive ways, resulting in an increase in the quality of learning experiences (Heckman and Annabi, 2005; Garrison & Anderson, 2003). In particular, it has been argued that e-learning technologies facilitate the development of argument formation capabilities, improve written communication skills, require greater complex problem-solving abilities, and increase opportunities for critical and reflective thinking (Garrison, Anderson, and Archer, 2001)

### **CONCLUSION**

In a nutshell, this e-content is designed as teaching and learning aid that can be used by students and lecturers. Due to its flexibility, ease of access, cost-effectiveness, personalization, it is able to provide a technology-enhanced learning experiences to students taking the course MAF651. In the future, many subtopics might be considered to be innovatively presented as an e-content to attract interest of accounting students to score well in this management accounting paper.

### **ACKNOWLEDGEMENTS**

The authors would like to express gratitude to all of our team members that have put an exceptional effort for making this project work. The contributions have made a significant impact on the team's success.

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e-proceedings

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e ISBN 978-967-2948-51-3



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