Game-Based Accounting Learning: The Impact of Games in Learning Introductory Accounting

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ABSTRACT

Accounting students should enrich themselves with the technical knowledge, critical thinking, and problem-solving skills to be successful in today’s competitive environment. To reach these objectives, they should be highly engaged and motivated in the learning process. It has been argued that games can play a useful role in making the study of accounting more interesting, hence increasing motivation. The research presented in this paper explores the impact of learning in an introductory accounting course attributable to the use of games supplementary to the traditional teaching methods. The perceptions of 18 students and six faculties at a tertiary institution in the United Arab Emirates relating to the integration of games in an introductory accounting course were uncovered through semi structured interviews. Prior to the students being interviewed, they had been given the opportunity to play three different types of games in a controlled classroom. The exploratory research found that faculty and students believe that games can motivate students and maintain their enthusiasm and interest in learning in an introductory accounting course. However, faculty are generally not in a favour of introducing accounting concepts in introductory accounting course to students through games. They do agree that games should be used for practicing homework and as fillers in an introductory accounting course. The study accentuates that games are one of the motivational factors to maintain student’s interest in the course consistently. This exploratory research will give an idea of innovative learning in the accounting class. It will assist accounting faculty to understand the fact that the use of games can make complex and quantitative subjects like accounting easy to understand and fun without sacrificing the quality of students’ foundation learning in the subject.

KEYWORDS

Accounting Classroom, Accounting, Games, Introductory Accounting, Motivation

INTRODUCTION

This perception among some students, and the wider public, that both the study and practice of accounting, is dreary. YouGov (2006) reports that seventy percent of 18 to 25-year-olds categorise a career in accounting as dull and boring. The perception of accounting means that they refuse to consider an accounting career. Students’ experience of studying accounting is often negative and lead to less interest in the subject. For example, Marriott and Marriott (2003) observed that student attitudes towards accounting became more negative as they progressed through their degree. Geiger and Ogilby (2000) observed a decline in favourable attitudes towards accounting in a study of students’
attitudes during their first accounting course. This result was largely attributable to an increase in the perception that the course was boring.

Changing the perception of the accounting discipline is a profound challenge facing accounting educators. The use of games within higher education has been mooted as a tool that can be used by educators to improve student experience. A game is a system that consists of rules, challenges, and a measurable outcome. It is free movement within a more rigid structure (Salen & Zimmerman, 2003). An educational game, one designed for learning, is a subset of both play and fun. It is a melding of educational content, learning principles, and computer games (Prensky, 2001). Games that are designed to teach people about certain subjects, expand concepts, reinforce development, or assist in learning (or applying) a skill, are all examples of educational games. Educational games have a long history, dating back at least as far as 3000 B.C when war game simulations were developed and played in China (Keys & Wolfe, 1990). Games are used for educating people across the whole range of business disciplines (Dickinson & Faria, 1995).

This research paper presents the results of a small study of the perceptions of accounting students and faculty vis-à-vis the effectiveness of games in an introductory accounting course in a higher education institution in the United Arab Emirates. The objective of the paper is to justify the use of games as a tool to enhance motivation and learning, using Information Systems via online games and physical games.

**LITERATURE REVIEW**

To flourish in today’s ever-changing professional milieu accounting graduates must emerge with technical knowledge, critical thinking, and problem-solving skills (Geiger & Ogilby, 2000). In order to increase the probability of students accomplishing these outcomes it is desirable that students are both engaged and motivated in the study of accounting. However, research suggests that accounting students find the study of accounting to be boring (Geiger & Ogilby, 2000; Marriott & Marriott, 2003). Boredom has often been linked with low levels of motivation amongst students (e.g., Strong, Silver, Perini, & Tuculescu, 2003).

The use of games in education is thought to promote higher levels of engagement and motivation amongst students, and subsequently on student achievement (Haystead, 2009). For example, Lee et al (2004) observed that US 2nd graders who used games programmed onto a game boy cartridge solved three times more math problems than students who were taught math using traditional methods. Seonju (2002) argues that games are very useful for students to develop their problem-solving skills, as they are exploring their practical application in the game environment. Research indicates that student motivation to play games is high, and that this contributes to a positive learning environment (Batson & Feinberg, 2006).

It has been suggested that games help to increase student motivation because they are fun. Francis (2012) discusses how the use of humour, group work, and games can incorporate fun into a rigorous course of study. She argues that although using fun and games in the classroom does not provide a guarantee that learning will take place, it does provide instructors with a useful tool for motivating students, and helping them cross the learning edge. Mathers (2008) also argues that fun encourages higher levels of engagement and effort.

Games may also improve the motivation levels of some students as they better fit with the learning style of some students. It has been established that when students are taught in a manner consistent with their personal learning style they tend to have higher levels of motivation, and consequently achievement (e.g., Dunn & Dunn, 1979). Whelan (2005) observed that learning through games works because students are actively seeing and doing, rather than listening and reading. Whelan (2005) also noted that the motivation level of each student when playing a learning game was dependent on the student’s individual learning style. Siang and Rao (2003) discussed the need to be cognisant of how students learn when designing games.
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