Exploring the Perception on using the Competition Based Learning Winning Video as a Pedagogical Tool in an Accounting Course

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Abstract

In higher education, competition-based learning model is one of the approaches used by educators to overcome students' deficiencies in their learning acquisition. Using the competition-based learning model, a specific learning activity was conducted via the preparation of mind mapping video for the course of Advanced Financial Accounting and Reporting 2 on Corporate Social Responsibility topic. The study aimed to examine the perception on using the competition-based learning winning video as a pedagogical tool in the accounting course. The questionnaire was specifically developed and distributed to all 90 students from the Bachelor of Accountancy Program, Universiti Teknologi MARA, Sarawak Branch, who underwent the course in Semester September 2017. Overall, the respondents and participants agreed that the winning video was effective for learning in an accounting course. Moreover, this active and independent learning promotes a self-directed and regulated learning system among students. Learning from winning video is possible with the advanced technology support. The limitations and future research opportunities are also provided in this paper.

Keywords: Competition-Based Learning, Accounting Course, Video, Technology

Introduction

Nowadays, educators and students in institutions of higher learning are facing several deficiencies in learning and teaching. One of these deficiencies is students' lack of self-esteem and motivation in the learning process, which may cause lack of readiness to face challenges in their future profession. On the other hand, educators are struggling to cope with the rapid advancement in technology for teaching purposes and requirements to use and adapt to innovative teaching methods. As a consequence, student-centred learning is becoming more relevant these days, in which students are encouraged to be more active and participative during class (Caroll, 2013).

In line with the market requirement, the Indented Learning Outcomes (ILOs) that are specified in the study program have been designed to "focus on the concept of motivation, self-esteem,

problem solving, team work, solving real-world problems, competition, and innovation" (Issa, Hussain & Al-Bahadili, 2014, p. 2). ILOs are included in a few learning models as stated by Issa et al. (2014), for example, Problem-Based Learning (PBL), competition, networked learning, collaborative learning, and active learning. Competition Based Learning (CBL) involves a team of students in an open-ended assignment that resembles some problems students may face at the work place. However, the performance is being evaluated on the final completion of the task assigned in the course as a comparison to other groups. The aspiration is to create motivation in the students to come up with the best overall project and remove the inclination "of just doing enough to get by" (Caroll, 2013, p. 3). Competitive-based learning suggests that learning relies on the competition results (Johnson, Johnson & Stanne, 1985). Furthermore, CBL implements a reward system upon the completion of the task assigned (Sukiman, Yusop, Mokhtar & Jaafar, 2016). In CBL, students can intersect better with the facility and classmates while remaining engaged. CBL can also improve the students' soft-skills, as well as, critical thinking and problem-solving skills (Khairnar, 2015). CBL is mostly conducted in engineering, computer programming and science-based programs. This learning approach prepares the students to compete in their future industry **(**Kristensen, Troeng, Safavi & Narayanan, 2015). The Malaysia Education Blueprint 2015-2025 has been developed by the Ministry since 2013. The input has been gathered from various stakeholders including local and international academia, leaders and people at large, who have come up with the end product. In line with the high internet penetration in Malaysia, this allows the enhancement of quality in teaching and learning that widens accessibility to the public. In accordance with the National e-learning Policy (Dasar e-Pembelajaran Negara or DePAN), there is a need to transform the education system from "a mass production delivery model to one where technology-enabled innovations could offer more personalised learning experiences to all students" (Ministry of Education Malaysia, n.d.). This involves preparation and sharing of high quality of teaching and learning materials on the online system. For this reason, this paper proposes that a learning material could be produced based on CBL activities, which are to be shared and uploaded on the university's online learning management system.

As part of the innovative teaching and learning initiative at Universiti Teknologi MARA, the CBL: e-Mind Mapping Video competition learning activity has been conducted via the preparation of mind mapping videos for the Advanced Financial Accounting and Reporting 2 (FAR660) course on Corporate Social Responsibility (CSR) topic. FAR660 is a new course under the new study plan for Bachelor of Accountancy Program at Universiti Teknologi MARA. This learning activity is an extra and innovative teaching and learning approach, which is not included in the syllabus or lesson plan.

There have been many research on the effectiveness of interactive video-based instruction on student learning (Vural, 2013). However, there is limited research in exploring the perception by learners on the use of a learning tool which is an outcome of a CBL activity, for example, a winning video as a pedagogical resource in learning accounting course. In addition, future research could examine the advantages of new ways of VBL (Yousef, Chatti & Schroeder, 2014) based on new learning concepts, for example, CBL. KimWatty, McKay and Ngo (2016) *emphasises* the importance for business schools and accounting faculty to make use of the potential of new and emerging technologies that provide a flexible, anywhere, anytime experience for students.

Although student video competitions have been carried out in other disciplines for more than 10 years, they are still a new phenomenon for acounting (Holtzblatt & Tschakert, 2011. This paper extends the work of Joseph and Rahmat (2017) that examines the effectiveness of CBL mind-mapping video competition. Joseph and Rahmat (2017) distributed the questionnaires to 38 students in Semester March 2017. In their paper, the CBL learning activity is a competition on the creation of a CSR mind mapping video, which requires the winning video to be uploaded via You Tube and i-Learn (the e-learning system of Universiti Teknologi MARA).

Based on the above discussions, the research question posed in this paper is: "To what extent is winning video from the competition-based learning activity effective in learning CSR topic in accounting course?" The corresponding objective of the paper is to explore the perception on using the winning video from the CBL learning activity to enhance understanding on CSR topic in accounting course. This paper is significant as there is little published research examining the effectiveness of the winning video as a pedagogical tool in learning CSR topic in accounting course in developing countries, such as Malaysia. The remainder of this paper proceeds as follows. Section 2 presents the literature review. In Section 3, the methodology is explained. Section 4 provides the results and discussions. Finally, concluding comments are presented in Section 5.

Literature Review
Previously, the Higher Education learning only involves lectures, tutorials, practical work and others. As cited in Potter and Johnston (2006), due to rapid changes in accounting education align with the growth in the profession, an endless consideration of how to share technical information effectively and enhance student's learning is highly in need. Hence, accounting educators must ensure that they are adjusting themselves to these new developments on a regular basis. Educators are required to make variety in their teaching strategies in order to enrich the students' learning environment (Maas & Leauby, 2005), as well as to use effective teaching pedagogies in accounting education (Suwardy, Pan & Seow, 2013). This can be done by incorporating innovative teaching method using the technology to enable the accounting class to be more enriching. Students are more technically oriented and expected to use more technology for supporting learning in the era of Information Technology (Whatley & Ahmad, 2007). The importance of integrating digital technologies in accounting education is supported by the fact that the accounting graduates are entering technology-rich workplaces (KimWatty et. al., 2016). In addition, the students nowadays are highly acquainted with technology and readily to explore the latest knowledge on technology (Suwardy et. al., 2013).
In order to become a self-sufficient learner, students on higher education need to be independent to explore about the subject matter. This active learning style (Whatley & Ahmad, 2007) involves access to a variety of learning materials and actively supported by technology in order for them to 'digest' the subject matter. This independent learning style often requires students to have a separate study time and discussion with peers, different from formal meeting with teachers. Hence, an in-depth learning approach would be implemented (cited in Potter & Johnston, 2006) where there is a more involvement from students in learning. As well, enhanced learning outcomes could be achieved as a result of student engagement. The student engagement in learning is also improved with the effective use of technology (Beeland (n.d.).

One of the technology tools commonly for educational and motivational purpose is the video (Duffy, 2008; Yousef et. al., 2014; Bravo, Amante, Simo & Enache, 2011). In an online learning environment, video is also commonly used to present instructional materials (Delen, Liew & Willson (2014). Video is useful to explain concepts at the same time instructing learners with complex information which is supplemented by images and sound (Vural, 2013). Video is a supplement tool in the learning process (Duffy, 2008) and has several advantages over graphic and textual media. Video helps increasing students' motivation in any discipline (Brave et. al., 2011; Chan, 2010) and used as an effective tool in teaching the technical Engineering concepts. Video based learning is a robust model used in TEL to enhance learner's learning outcome and satisfaction (Yousef et. al., 2014).

Videos allow students to become independent learner at their own time, pace and environment. Students nowadays are regarded as Digital Natives and savvy digital tool users (Chan, 2010). Downloading and viewing videos are regular activities for this group of learners especially from YouTube due to its advantages, i.e. free, user friendly and mobile friendly. Chan (2010) stated that videos assisted students in learning and enable students' retention in learning. In addition, revision would be much easier when supported by videos and enable students to remember important points when being watched several times (Whatley & Ahmad, 2007; Brecht, 2012). Brecht (2012) examined the instructional value of online video lectures to supplement classroom or online-broadcast lectures. The results indicate that majority of students stated that the video is a helpful tutoring resource, improve in topic understanding, better grades, and greater ease of learning. Students have high interest in classroom's technological innovation, for example, online videos (Holtzblatt & Tschakert, 2011). It was advocated that the online video assignments supported by the technological advancement had a huge chance to become an important pedagogical resource in the near future (Holtzblatt & Tschakert, 2011).

Sharing educational video is made easy using the internet technologies (Vural, 2013). Examples of the technologies are New Web 2.0, websites, a blog, wiki or YouTube (Duffy, 2008). YouTube is a popular video sharing website and YouTube is progressively complementing teaching and learning as a pedagogical tool (Duffy, 2008) and sharing resources integrating multimedia element in e-learning (Chan, 2010). Since 2000, new technologies, for example, a combination of smartphones, tablets with social media such as YouTube have improved social interaction and enabled video integration in education (Yousef et. al., 2014). As well, Facebook is used as a tool in learning environment (Manca & Ranieri, 2013). Students are becoming active participants by interacting with each other to build and construct knowledge, and getting mutual support to make decisions in their learning environment as a result of using these technologies (Yousef et. al., 2014). In an online learning environment, learners often need to be self-directed and engaged. Delen et. al. (2014) examined students' self-regulatory behaviors in an online video-based learning environments. Results found that the newly designed enhanced video learning environment improve student's learning performance and the ability of self-regulated learners know how.

One of the main barriers to the effective use of teaching materials is the technology (for example, poor access, slow downloading) rather than the design of the learning materials themselves (McKimm, Jollie and Cantillon, 2003). A university's capacity to store large video files and to stream (play) videos online may be limited. Brecht (2012). Based on the literature, this paper

intends to fill in the gap by examining the effectiveness of using winning video from the CBL activity in learning the CSR topic in an accounting course.
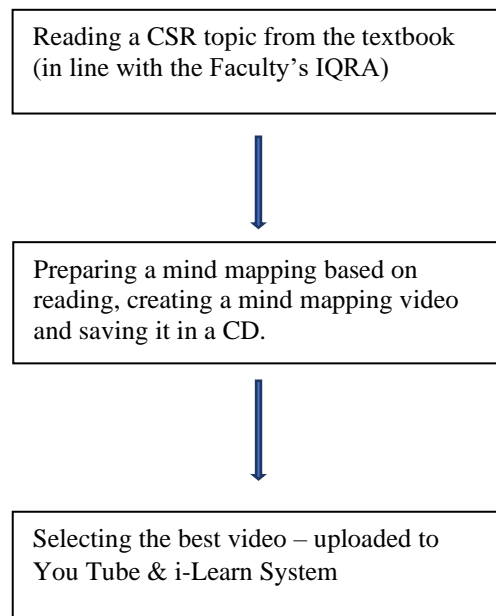
Research Methodology
The research instrument was specifically developed to gauge the perception of using winning video from the CBL activity in learning the CSR topic in an accounting course. The questionnaire consists of two sections: i) Section A (demographic profile of the respondents); and ii) Section B (examining the level of agreement on the effectiveness of video-based learning) using 5-point Likert scale (1= strongly disagree, 2 = disagree, 3 = neither disagree nor agree, 4 = agree, and 5 = strongly agree). The questionnaires were distributed to all 90 students (22 groups comprising 4 to 5 students in a group) who enrolled for the Advanced Financial Reporting II Course, in Semester September 2017. The students were in their final semester of Bachelor of Accountancy Program, Universiti Teknologi MARA, Sarawak. Prior to the questionnaire distribution, the following steps took place:

- Briefing on rules and regulations of the competition on the preparation of mind mapping video and its submission in both hardcopy and CD form to all students by the lecturers in charge. The rules and regulations are in line with the CBL requirement used in the implementing university, i.e. University of Petra, Jordan. This adds to the validity of methodology used in this paper.
- The mind mapping activity involves extraction of concepts from the text book (Jones, Ruff and Snyder, 2012).
- Preparation of mind mapping video by students and submission to the lecturers.
- Evaluation of mind mapping video by the lecturers based on content (30%), effectiveness (30%) and creativity (40%)

At the end of the activity, presentation of awards and certificates were given to all the winners. The summary of this activity is presented in Figure 1 below.

Figure 1: Summary of CBL e-mind mapping video competition learning activity

Reading a CSR topic from the textbook
(in line with the Faculty's IQRA)

↓

Preparing a mind mapping based on
reading, creating a mind mapping video
and saving it in a CD.

↓

Selecting the best video – uploaded to
You Tube & i-Learn System

Results and Discussions

The respondents consisted of 85% female and 15% male students. The Cronbach Alpha was conducted to examine the internal consistency of all items tested in the questionnaire. The coefficients for all the 10 items were above 0.9, which indicates a high level of internal consistency. The size and non-random selection of sample does not justify the use of any statistical test. Hence, all findings reported will be descriptive but sufficient to answer the research questions posed. The results on the effectiveness of the winning video are presented in Table 1.

Table 1: The effectiveness of the winning video as a pedagogical approach in learning accounting course

NO.	ITEMS	Strongly Disagree (%)	Disagree (%)	Mixed feeling (%)	Agree (%)	Strongly Agree (%)
1.	I have better understanding on CSR after watching the winning video.	2.3	4.60	23.0	52.9	16.1
2.	The winning video is very interesting.	1.1	2.30	16.1	54.0	26.4
3.	The winning video has simplified the various concepts in CSR.	1.1	0.00	9.2	60.9	28.7
4.	I can remember the various terms of CSR by watching the winning video.	2.3	4.60	35.6	47.1	10.3
5.	The winning video can be an effective tool in learning CSR.	1.1	2.30	28.7	51.7	16.1
6.	Watching the winning video has encouraged me to study using various methods.	1.1	6.90	33.3	48.3	10.3
7.	Watching this video has given me an awareness that understanding the concept is better than memorising the facts.	1.1	3.45	20.7	52.9	21.8
8.	Watching this video has given me an idea of different method of learning theoretical subject.	2.3	4.60	14.9	59.8	19.5
9.	I will use this video for my revision before the final exam.	4.6	9.20	13.8	55.2	17.2
10.	Watching the video has greatly impact my speed of study on CSR topic.	1.1	3.45	26.4	56.3	11.5

Table 1 reveals that more 50% of the respondents agree that:
- They have better understanding on CSR after watching the winning video
- The winning video is very interesting
- The winning video has simplified the various concepts in CSR
- The winning video can be an effective tool in learning CSR
- The winning video has given them an awareness that understanding the concept is better than memorising the facts.
- They will use this video for their revision before the final exam.
- The winning video has greatly impact their speed of study on CSR topic

The findings indicate that the student engagement in learning is improved with the effective use of technology (Beeland (n.d.). The finding on the on the simplification of various concepts in CSR is consistent with Vural (2013). Meanwhile, the winning video can be an effective tool in learning CSR is in line with Delen et. al.'s (2014) finding that the newly designed enhanced video learning environment improve student's learning performance. The perception on statement '*The winning video is very interesting*' is supported by the fact that the video supplemented by images and sound (Vural, 2013). In addition, revision for final exam would be much easier when supported by video and enable students to remember important points when watched for several times (Whatley & Ahmad, 2007; Brecht, 2012). Watching the winning video reduce the tendency to memorize the facts and improve the speed on studying the CSR topic, which is, the positive outcome of this active learning style (Whatley & Ahmad, 2007).

The overall findings support the benefit of technology i.e. Youtube as an enabler to share the online video (Vural, 2013; (Duffy, 2008). In addition, sharing winning video on YouTube by the instructor would motivate the future students to improve the mind mapping and video production technique. The findings also the winning video helps increasing students' motivation in any discipline (Bravo et. al., 2011; Chan, 2010). Past studies reported that video is used in learning engineering (Chan, 2010) and language. In addition, encouraging the student to be an independent learner via watching the winning video from the CBL activity is a new way of an accounting educator to change the teaching strategy in line with the rapid changes in technology and the growth in accounting profession.

Conclusion
The objective of this paper is to examine the perceptions on the effectiveness of winning video as an outcome from the CBL activity in the Advanced Financial Reporting II Course. Overall, despite being newly introduced, the respondents and participants agreed that the winning video from the CBL activity is an effective pedagogical approach in learning CSR topic. Moreover, this active and independent learning promote self-directed and regulated learner among students. Learning from winning video is possible with the advanced technology support. Introducing an innovative in teaching and learning in accounting education is essential to correspond with the rapid changes in technology and an ever-changing demand from the profession.

This study is not without any limitation. The study only covers one cohort from Semester September 2017. Hence, it is not possible to make a comparison across the cohorts. Future

studies may consider examining the effectiveness of winning video and its impact on students' performance in final examinations, particularly on the CSR topic. Furthermore, the performance of students is very much depending on the cohort in a semester's intake. Future studies can consider examining the relationship between demographic characteristics of respondents, for example, gender and academic performance with the perceived benefits of video-based learning activities.

In addition, this learning activity solely covers the CSR topic, in which it is not fully impactful to measure the effectiveness of winning video. Hence, this video-based learning could be extended to other theory topics in the Advanced Financial Reporting II Course, such as MPERS for SMEs and MFRS for Lease. For this reason, cautious must be taken with greater care in the interpretation of results as this learning activity requires time and resources (materials, stationeries, incentives/rewards) for the students and time for evaluation and coordination for the teaching lecturers.

It would be possible to conduct semi-structured or in-depth to further gauge the understanding on the impact of winning video on students' learning process. These areas include the perspectives of behaviour, group learning ability and problem-solving skills. Feedback from students could also provide insight to possible CBL problems in relation to students' learning process. The e-Mind Mapping Video was only implemented in the Advanced Financial Reporting II Course. Students from different backgrounds and sizes (i.e. courses in different faculties or that use different teaching methodologies), or those students who do not enrol in the accounting course, would have different perceptions about video activity.

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