



INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES



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To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v10-i8/7500>

DOI:10.6007/IJARBSS/v10-i8/7500

Received: 28 May 2020, **Revised:** 24 June 2020, **Accepted:** 20 July 2020

Published Online: 19 August 2020

In-Text Citation: (Lee et al., 2020)

To Cite this Article: Lee, D., Cheuk, S., & Nichol, E. (2020). Authentic Learning Though Role Play in Learning Financial Reporting: Malaysian Undergraduate Perspective. *International Journal of Academic Research in Business and Social Science*, 10(8), 42–58.

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Vol. 10, No. 8, 2020, Pg. 42 - 58

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www.hrmar.com

ISSN: 2222-6990

Authentic Learning Though Role Play in Learning Financial Reporting: Malaysian Undergraduate Perspective

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Abstract

This paper examines whether role-playing provides student with learning opportunities in financial reporting and motivates student to reflect the practical financial reporting issues. The research is conducted in Advance Financial Reporting class under an undergraduate accounting program in a public university during semester two in 2019. The participants were divided into two roles within the context of an audit firm, audit associate and audit supervisor in preparing and reviewing the consolidation of financial statements audit working paper (financial reporting). The results of the study show that role-playing allowed students to improve their knowledge and increase their confidence in preparing consolidated financial statements. It also motivates student to reflect the practical financial reporting issues. Hence, the results suggest that role-play model can be applied to other accounting learning activities with inter-related subjects within accounting.

Keywords: Authentic Learning, Role Play, Financial Reporting, Auditing, Undergraduate, Malaysia.

Introduction

The Accounting study is regarded as a dry and requires high learning concentration subject, which can stress up both teachers and students (Buckhaults & Fisher, 2011). The stress can affect the teaching delivery quality and learning effectiveness among the teachers and students. Contemporary and innovative teaching approaches are vital to engaged students and facilitate them to learn (Samkin & Stainbank, 2016). Further, an effective accounting education transformation can bring accounting course closer to the real business world (Boyce, 2004). Therefore, supplement the accounting study with alternative learning method, such as authentic learning methodology can provide students with more learning opportunities beside traditional classroom interactions.

Accounting education literature's statistic has recorded Asia region contributed 6% of total six established accounting education journals published between 1997 to 2016 (Apostolou, et al., 2017). Further, Tan, et al. (2014) suggests that authentic learning approach can develop high-order thinking among students, which is in line with the Malaysian National Higher