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## Integration of Business Game for improving Literacy of Accounting Information Systems

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### Abstract

The analysis of results of the exam session of students studying Business Administration in Kaunas University of Technology did show relatively low marks in accounting related modules. Thus, more attention should be given to use of accounting information systems. The analyses results of exams show difficulties integrated systemically understanding accounting, accounting information systems and relation with business basics. The main purpose of the paper is to create the tool for teaching integrated business information systems also improving teaching and learning of accounting information systems. A survey of the students has been performed, asking what improvements of business game (including further integration with other tools) they would consider useful. Integrated use of a system of tools (including business game, database management system, accounting information system and Geographical Information Systems) was proposed and tried out in the study process.

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*Keywords:* Accounting literacy; Accounting information system; Simulation; Business game; Decision sheet.

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### Introduction

The analyses of publications related with using business games (BG) in study process show big number of games, but it was difficult to find BG related with real existing accounting information system. M. Wardaszko (2014) noticed the problem related with students good understanding separate subject like accounting, information system, management, but it is difficult for them integrate knowledge from different subjects strong related in real life. J. Mulenga & M. Wardaszko (2014), I. Patasiene et al. (2014), S. Geithner, D. Menzel & S. Donath (2014)

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suggested using their BG in two or more separate study modules. There are very few business games related with simulation of accounting information systems, which is used for planning and control systems of business (Bertei & Marchi, 2014). Accounting system request big job for enter data. It takes a lot of time. That is the main reason, why researchers don't like to simulate accounting system, when simulation period continues long time (for example, five years). There are several games that are used to teach accounting (Nitkin, 2011). Most part of authors of BG take into account multiple learning domains following Bloom's taxonomy and stipulate different levels of learning capturing cognition, effect and behavior (Mulenga & Wardaszko, 2014). So, authors are looking for two sources of methodology and inspiration for creating a framework of teaching and learning (Mulenga & Wardaszko, 2014). BGs are the tools that meet the requirements of Bloom's taxonomy. Thus, it seems reasonable to expect that it is possible to create an attractive tool that would meet requirements for teaching and learning. It will help us to achieve the *main purpose of the paper*: to adapt the business game "Hard Nut" as a tool for teaching and learning introduction to business and accounting literacy using real popular accounting information system PRAGMA. Games can be compared via deconstructing their architecture into basic components and the way they are linked to each other (Klabbers, 2014). Discussing about future of gaming for design of complex systems it is very important to remember that real situations usually are too complex for learner to understand, but teacher it is free to use real data or real system (Meijer et al., 2014; Lainema & Makkonen, 2003; Lawson et al., 2014).

## 1. Methods

In order to find out the effectiveness of use of business game in the study process, a survey was prepared. Students were asked about effectiveness of business game in gaining of knowledge of business-related topics and IT skills, priority of possible improvements of business game. First and second year students of Kaunas university of technology ("Business administration" and "Leadership" study programs) participated in survey. The sample included 27 students, Students were asked to ask some questions and answers in five point scale. Fig. 1 shows average of opinion of students to different questions. It is easy to notice that opinion of first year and second year students are differed. It can be explained by change of perception of understanding.

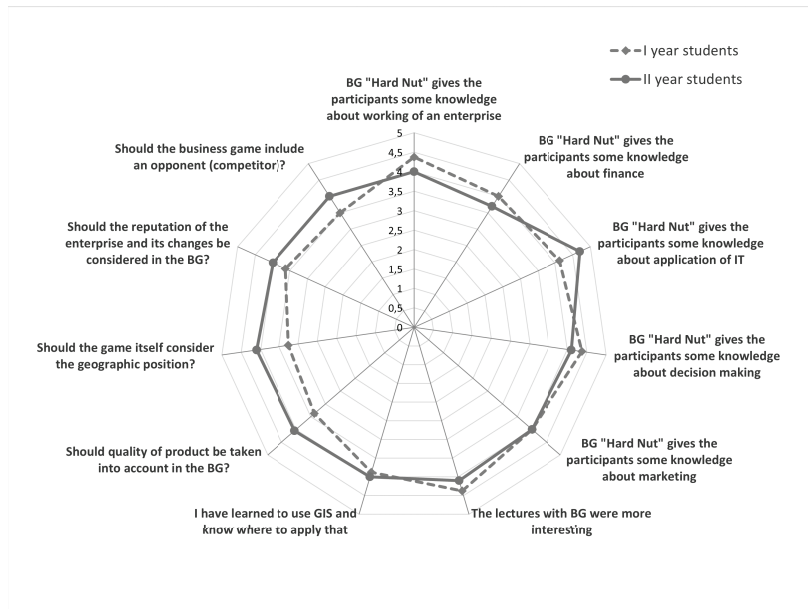


Fig. 1. Summarizing opinion of respondents after running the business game "Hard Nut".

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