

## The Effect of Digital Games on Students' Attitude toward Accounting<sup>1</sup>

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### INTRODUCTION

Various studies have documented society's negative attitude toward accounting as a strictly rule-based discipline concerned with the manipulation of numbers in an isolated environment (Zeff, 1989; Mladenovic, 2000; Geiger and Ogilby, 2000). Therefore, professional bodies such as Accounting Education Change Commission (1992) and the Pathways Commission (2012) have expressed their concern about making accounting courses, especially introductory courses, more attractive and increasing students' motivation, interest, and engagement. One way of achieving this purpose is to incorporate educational technologies such as simulations and digital games into classrooms (Smalt and Selden, 2005; Spiceland et al., 2015).

Research has shown that the use of games affects both the cognitive (individual knowledge and learning, e.g., students' test scores) and affective domain of learning (e.g., motivation, interest, and attitude) (Hays, 2005; Wilson et al., 2009; McClarty et al., 2012; Carneys and Moya, 2016; Mavridis et al., 2020). However, there have been few studies on the effect of digital games on the affective domain in accounting.

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Geiger and Ogilby (2000), McDowall and Jackling (2010), and Baxter and Kavanagh (2012) showed that traditional accounting education programs in universities fail to create positive attitudes towards this profession. On the other hand, Churchman (2013) and Hatane et al. (2020) tested the theory of planned behavior and showed that students with a more positive attitude toward accounting are more likely to pursue a career in accounting. Phillips and Graeff (2014) designed an in-class simulation and found that it improves students' attitudes toward accounting. Similarly, Hatane et al. (2020) showed that the learning environment (including educators, Curriculum, teaching methods, and other educational facilities) is effective in improving students' attitudes toward and perception of the accounting profession. Therefore, it is expected that the use of digital games in classrooms as an active learning method will be effective in creating interest and positive attitudes toward accounting.

Baxter and Kavanagh (2012) and Geiger and Ogilby (2000) argue that the initial perceptions of accounting majors toward this discipline were more favorable than non-accounting majors. In addition, according to the American Accounting Association, the use of educational technology in introductory accounting courses can improve attitudes toward this profession and attract more promising students from other disciplines (Geiger and Ogilby, 2000; Smalt and Selden, 2005; Spiceland et al., 2015). Therefore, it is expected that using in-class games will have a greater impact on the attitude of non-accounting (Management) students.

## **MATERIALS AND METHODS**

The present research was quasi-experimental with a pretest-posttest control group design. It was conducted in the first semester of the 2018-2019 academic year. Using convenience sampling, 100 students from four classrooms in a university in Tehran who took the course titled "Accounting Principles (1)" were selected. This included two classrooms from the accounting discipline and two classrooms from the management discipline (25 students from each class). The participants were randomly assigned to either the experimental or control groups.

A standard questionnaire was used to measure students' interest and attitude toward accounting. To verify the construct validity of this instrument, it was distributed among five experienced accounting professors and their corrective feedback was included in the questionnaire. Moreover, a Cronbach's alpha of 0.92 was obtained, indicating the instrument's reliability. In addition, the digital game "Accounting Principles", available on Cafe Bazaar, was used in this study. The experimental group used the game to practice the basic topics of Accounting Principles (1), while the control group was instructed only through the usual traditional method.

## **RESULTS AND DISCUSSION**

The results of covariance analysis showed that using the game improved students' interest and attitude toward accounting. Although the average pretest score for attitude was lower in management students compared to accounting students, management students obtained a higher average posttest score. In other words, the attitudes of management students improved more than accounting students by using the in-class game.

## **CONCLUSION**

Given the emphasis of accounting bodies, especially the Pathways Commission, on the importance of introductory accounting courses in influencing the attitude of students toward accounting and their chances of success in this profession (Geiger and Ogilby, 2000), the present research investigated the effect of the digital game "Accounting Principles" on students' attitudes. The results showed that in-class use of digital games as an active teaching method not only can improve students' interest and attitude toward accounting as well as their desire to become a professional accountant but can also attract students from other disciplines to the accounting profession. These results support the expectations of the American Accounting Association and are consistent with the findings of Geiger and Ogilby (2000), Baxter and Kavanagh (2012), Phillips and Graeff (2014), and Hatane et al. (2020).

**Keywords:** Accounting Principle, Affective Learning, Attitude toward Accounting, Digital Game, Instructional Game.

**JEL Classification:** M49.

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