


Chapter 3

Gamification as a New Approach in International Accounting Education in the Digitalizing World: Gamification Application in Teaching the International Measurement Principles

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ABSTRACT

In the study, gamification method is suggested as an alternative or supportive learning method to traditional theoretical and applied courses in training the accounting staff needed by businesses in higher education institutions in the digitalized world. In this context, it is aimed to teach the measurement principles within the scope of IAS/IFRS to a total of 108 students studying at Uşak University, a state university in Turkey, and taking accounting courses, by gamification method. For this purpose, first of all, a theoretical lesson on the measurement principles within the scope of “IAS/IFRS” was taught with the students, and then a written test on each valuation basis was administered to the students. Afterwards, students were allowed to play the digital game “Let’s Measure Its Value,” which the authors created in line with a scenario in the digital environment and where each measurement basis was exemplified with visuals. The answers given by the students regarding the measurement principles with both methods were compared.

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INTRODUCTION

In the digitalizing world, developments in information and communication technologies appear in many areas of daily life. The reflection of digitalization on the education sector has led to the development of many learning methods in addition to traditional learning methods. In this context, with the reflection of digitalization in the education sector, alternative or supportive new learning methods have been developed to the traditional learning method, which is based on learning with paper, pencil, book, which provides one-way information flow. The gamification method in education developed in this context is based on ensuring that students play an active role in the learning process by improving their thinking skills, rather than the learning approach in which the instructors provide one-way information in the classroom (Fratto, 2011:3). As a matter of fact, with the technological developments at the end of the 1980s, the views of the Accounting Education Change Commission (AECC) and the American Institute of Certified Public Accountants (AICPA) on providing active learning by using technology in accounting education at universities and the Institute-wide Task Force on the Future of MIT Education In line with the recommendations presented in the final report prepared by. Along with these developments, The Landlord's Game home game, which is based on the teaching of accounting information and accounting techniques, which Elizabeth Magie patented in 1904, formed the basis of gamification in accounting education. In the following years, Easy Money, derived from Elizabeth Magie's The Landlord's Game, Finance and Fortune created by Parker Brothers Company and Finance Game Co. Finance games created by the company were used as home games related to accounting-finance (Abbasi, 2014: 1-15; Hocking & Hockng: 1-15; Koç, 2021: 162-180). Today, Working Capital Simulation: Managing Growth V2, Marty Raygun's Fistful of Dollars, Globalsym Euro Simulation, Bank on It are among the games that can be played digitally in the field of accounting and finance.

Today, in higher education institutions, accounting courses are generally offered with traditional methods to train the accounting staff that businesses need. Books, lecture notes and power point presentations are used as educational materials in these teaching staff-centered traditional methods in which one-way information flow is provided in accounting education. However, this learning method, in which students are not actively involved, may cause lack of motivation and focusing problems. Gamification in accounting education provides a student-centered education method, but it is an effective tool for students to learn accounting information with a high motivation and on an entertaining platform. In this context, there is a very limited number of studies on gamification in accounting education compared to the research in the literature on gamification in education. In addition, most research on gamification focuses on children and adolescents. Research on gamification

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