Faculty Content Development Scheme – Enriched Content

**Subject Matter Expert:** Themin Suwardy, Practice Associate Professor of Accounting, School of Accountancy

**Project:** Movie-Door-To-Door (MD2D)

**Funding and Project Management:** Centre for Teaching and Learning

**Synopsis:**

Themin teaches ACCT101/103 Financial Accounting. This course introduces students to the basic concepts, principles, procedures and approaches underlying the accounting process. To showcase how this process facilitates the interpretation of financial information necessary for running a business, Themin has adapted an accounting storybook and designed it into a digital story-telling format.

**Design consideration:**

The purpose of using a digital story instead of the book is to create a media rich and localized context to the original story. In order to achieve that, all characters and settings in the story have been re-created to fit into a more local context.

Several media elements have been used in this animated movie. Instead of using video and static photos, a unique photo transition method with audio narration of the story has been adopted. The photo transition method uses a frame by frame animation of a series of photo images to give life to the characters. However, videos have also been included in one of the chapter for the self introduction of the protagonists.

The accounting computations mentioned in the scenes and dialogues are being displayed clearly and in an interactive format. This supports the theories and technical knowledge covered in the textbook. There are prompt questions designed within the chapters to help students to consider various factors and accounting principles while making business decisions. The key strategy adopted here is to encourage students to actively reflect on what they have read and watch.

Students are able to navigate among the different scenes through the user interface (UI), hence providing a non-linear manner to read the story. The UI also include navigation features such as toggle audio on/off, pause, rewind and slider bar to control the animations.

The storybook has been delivered one chapter at a time, on a weekly basis, to simulate the time lag between business decisions and outcomes, hence introducing “periods of uncertainty”. This is the reason why a modular format has chosen. At the end of each chapter, students will be prompted to discuss some questions in the discussion forum.

**Feedback:**

An online survey has been administered and **46 students** have responded.

More than 80% of the students agree that the movies have good visual resolution and audio clarity. They are also pleased with the intuitive navigational design although not as many agree that the lengths of the movies are just right.

About 70% of the students feel that the movies have helped them to reflect on the subject matter as well as increase their understanding of the concepts. However, only 60% indicate that the movies have helped them to retain the concepts better. Further investigation may be needed to find out if students need more follow up activities, projects or applications to better retain the concepts.
On the whole, 78% of the students feel that the story telling format is an appropriate way to engage the students to learn this subject. About 67% would like to see more of such digital stories in the future.

Excerpt from students’ comments:

- **WONG CHUYU NICOLE ** _Date: 04 March 2007 7:08 PM_
  I feel that the most important thing I've learnt from MD2D is that accounting is much more than just numbers. MD2D was a great depiction of how confusion can arise from having no standardized accounting standards and practices. It was also an excellent illustration of why there is a need for certain accounting practices like accrual accounting, bank reconciliation, depreciation of inventory and internal control. All these will allow for better estimations of future costs and revenues, and hence provides a better view of a company's prospects, which is important to investors.

- **LEE WEI SIONG DANIEL ** _Date: 07 March 2007 10:08 AM_
  It was one thing to learn concepts in a classroom, its another to see them in action in real life. MD2D showed me the implications of accrual accounting, depreciation, internal controls, and shareholders equity. All these concepts were figures in the textbook, but when I realised the situation by entering into each scene with the Trio, it dawned upon the impact of each of these on a real business. (Especially during the split up and when John when to see the auditors about depreciation. The part on dividing sale of their firm via shares really impacted me greatly as well. Now I would think twice before if I head into a similar venture.)

- **TAN JIT YEE ** _Date: 08 March 2007 2:00 AM_
  After watching the entire serial of MD2D, first, I must say that it is very nicely done and it really is something unique that other modules do not offer. It is an interesting story which unfolded with lessons to be taught at every juncture. The most important lesson that I've learnt is that accounting standards that we practise in class every week is actually applicable in real life. Unlike the lessons that I've attended during JC, I felt that the lessons then did not really offer real life application unless I plan to be a chemical engineer or physicist.

MD2D is perhaps a very pragmatic view of events that will happen in real life businesses and it is sobering to know that every week, we are getting closer to being capable of running a business ourselves. Lastly, MD2D has also elucidated a precious life lesson, which is ‘good friends does not mean good business partners’ because when it comes to money, feelings will be hurt. I will sure think twice before I decide to start a business with my friend because there are probable character clashes that I must first identify. However, I still feel more comfortable starting a business with friends rather than strangers as mutual trust would already be present. Cheers!
Screenshots for MD2D movies

Chapter 1: They Started as Friends

Prototype Website

Courtney and John start walking Brad through the web index prototype, describing the items on the opening page. The animations and vast amount of information will immediately catch a viewer’s attention. It is really impressive that John and Courtney have come up with so much in such a short time.