

4 ICLEHI 2016-020 Nazrin Bin Ismail

**To Enhance the Understanding of Form 2 SMK Labuan Pupils on Book Keeping
Using the Innovation Tools of Matching 2 Matching**

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ABSTRACT

The aim of this paper is to discuss on enhancing the understanding of Form 2 SMK Labuan pupils about book-keeping topic in living skills subject using the innovation tools of “Matching 2 Matching”. Survey was conducted during the classroom lesson, using the worksheet assessment for 15 Form 2 pupils to find out the different types of technique between conventional and tool kits “Matching 2 Matching”, to look at the different result between pre-test; year 2014 and post-test; year 2015 and to explore the ability to use “Matching 2 Matching” tools among the pupils. The finding from the analysis showed that the innovation tools of “Matching 2 Matching” are able to help the pupils to understand the transaction of book-keeping concept. Data gathered shows that pre-test used conventional lesson is being 30% of score 3 compare to 13% of score 6. An interesting figure is that related the finding show that post-test used the Innovation tools of “Matching 2 Matching” is being 6% of score 3, increase total of pupils’ to get score 6 (increase 40%). Minor linkage was found between the mistakes of transaction record for double entry account. As a conclusion, the innovation tool of “Matching 2 Matching” is more practical, easy to use and using recycle material from paper box. The increasing score between pre-test and post-test through the examination results positively showed that pupils able to understand the concept of book-keeping more easily and effectively using the innovation tools of “Matching 2 Matching”.

Keywords: Tool kits “Matching 2 Matching”, book keeping

Introduction

Pupils have experienced to understand double entry book keeping for the title subject life skills integrated (Commerce & Entrepreneurship) form 2. During the 9 years, I taught this title, the problem that I always face is the understanding of pupils to keep title into account, especially of double entry. This problem has been difficult for the pupils to carry out an assessment for this title because pupils have to answer the question of double entry in the completion of the assessment. A mistake often faced by pupils is a mistake of double entry recording the details of the accounts and records. This is due to the confusion of pupils to properly record transaction on an account. Pupils often make the same mistakes in the resulting double entry. The concept of double entry shown at whiteboard and also in PowerPoint slides still cannot help pupils perform double entry correctly where mistakes the same note occurs which details one listed in the wrong account, for example a sales transaction of cash, the pupils still make mistakes with notes on the accounts sales with details of sales transactions. Repeated mistakes made by most pupils. Therefore, I have thought of one thing to produce teaching aids to be named “Matching 2 Matching”. This teaching aids using the concept of the match at two in the double entry account. The concept of double entry system is a system that records every transaction into two separate

accounts. This method of teaching tools to provide illustrations and help pupils do activities where pupils can demonstrate by affixing the cards contained in these teaching aids. Matching concept contained in this tool really helps students to understand the concept of double entry with the correct record.

Pupils often confuse the double entry to record transaction and teacher will feel frustrated because pupils always make the same mistake during the recording of transactions item of double entry account. Mistakes are often made by pupils must be overcome with the help of innovative teaching aids to enhance the understanding of double entry pupils learn book keeping subject.

Purpose of the Study

The aim of this paper is to discuss on enhancing the understanding of Form 2 SMK Labuan pupils about book keeping topic in living skills subject using the innovation tools of "Matching 2 Matching". Survey was conducted during the classroom lesson, using the worksheet assessment for 15 Form 2 pupils to find out the different types of technique between conventional and tool kits "Matching 2 Matching", to look at the different result between pre-test; year 2014 and post-test; year 2015 and to explore the ability to use "Matching 2 Matching" tools among the pupils.

Objective / Research Questions

In this paper, we will analyse recorded data in relation to the following research objectives:

- a) To identify mistakes of record on the double entry of transaction details.
- b) To examine the score (n=15 pupils)
- c) To find out the different data between pre-test 2014 and post-test 2015

This study is conducted to enhance the understanding of Form 2 SMK Labuan pupils on book keeping using the innovation tools of Matching 2 Matching.

- i) Help increase the understanding of the pupils in learning the topic of double entry book keeping.
- ii) Assist pupils in improving the performance of individuals in the assessment of pupils as well as the form 2 assessment
- iii) Facilitate pupil understanding of double entry with more accurate and fun while learning. This is because pupils can do the methods and constructive simulation.

The Theory Use in Research

There are different kinds of thinking skills according to the views and thoughts of pupils. Generally, I find that thinking skills can be categorized into two main domains of critical thinking skills and creative thinking skills.

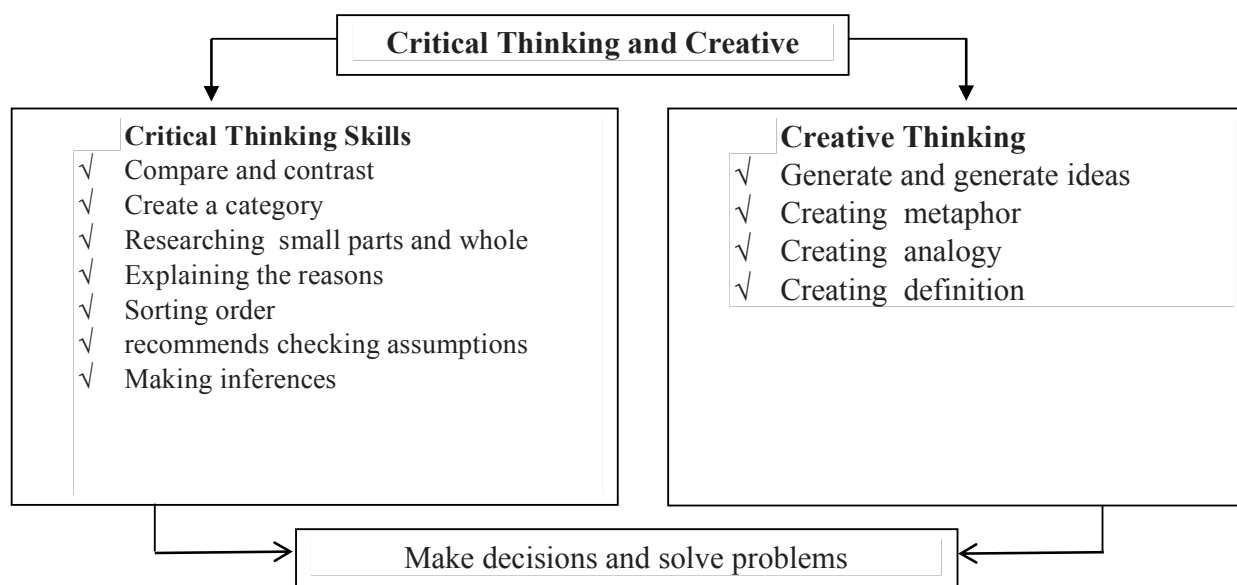


Figure 1. Types of Thinking

Source : Som and Mohd Dahalan (1998)

- a) Hands-on – learning through practice ; can help pupils to acquire the knowledge
- b) Constructive – pupils create knowledge through experience while doing activities in class
- c) Contextual – the learning process of pupils in obtaining information and knowledge in understanding learning (record method of double entry)

Literature Review

Learning is a complex process. It can be defined as a change in disposition, a relatively permanent change in behaviour over time and this is brought about partly by knowledge. Learning can happen as an outcome of afresh-attained skills, principle, perception, knowledge, facts and new information at hand (Adeyanju, 1997). Learning can be reinforced with different teaching/learning resources because they stimulate, motivate as well as focus learners' attention for a while during the instructional process. Teaching aids arouse the interest of learners and help the teachers to explain the concepts easily. Teaching aids are those instructional aids, which are used in the classroom to encourage teaching learning process. As Sing (2005) defines: "Any device which by sight object and colour increase the individuals' practice, outside that attained read labelled as and visual aids".

Teaching aids are those instructional devices, which are used in the classroom to encourage learning and make it easier and motivating. The material like models, charts, filmstrip, projectors, radio, television, map called instructional aids (Rather, 2004). The use of teaching aids is important in giving understanding to the pupils during the learning process. This can affect learning, particularly in difficult subjects such as book keeping for form 2 Integrated Living Skills subject (Commerce and Entrepreneurship). Teaching aids are effective tool, distribute the learners with true knowledge, which detention their devotion and help in the understanding during the lesson. When pupils use teaching aids, it is one of the aspects that root participation of pupils in the lesson because when pupils look at visual model or aid, it is measured as a kind of contribution.

According to Amir Hasan (2002), in a classroom, each individual has a psychological and intellectual ability that are different from each other. Because the lessons are designed to be suitable, prepared (by the students) and supported (with teaching aids) to stimulate the development and potential of the individual to the maximum level. In addition, an important teaching tool in helping pupils understands the concept of learning and motivates pupils to further understand the topic being studied.

Teaching aids are used in teaching and learning to focus attention of pupils, to reduce boredom in the classroom, and to make the teaching learning process more systematic, exciting and lively (Wathore, 2012). Igbo and Omeje (2014) adds that the use of teaching aids attract the attention of pupils and enable them to participate in the topic being taught by using the resources as reference to illustrate their thoughts and ideas. Study Abd Razak and el. (1999), which stated there is an improvement in pupils achievement and this has also been supported by findings by Mat Nor and Ab Rahman (1988), the use of teaching aids can attract or motivate pupils. Teaching aids are nothing new in the world of education today. Therefore, teachers need to wisely choose methods of teaching that are most suitable for the pupils because it helps teachers prepare teaching materials that are meaningful and interesting and able to develop their talents and potential pupils in achieving the objectives of the National Education Philosophy (Eee Ah Meng , 1997) . Teachers must make a paradigm shift in teaching them and not simply using the chalk and talk teaching. This is because this method is tedious and reduces their motivation to learn. Teachers need to improve the quality of teaching and learning in line with the educational challenges of the present by revealing to the pupils towards learning more meaningful.

Methodology

This study involves an observation pupil's assessment study primarily to enhance the understanding of form 2 SMK Labuan pupils on book keeping using the innovation tools of "Matching 2 Matching".

The study will cover (n=15 pupil) form 2 for Integrated Living Skills subject (Commerce and Entrepreneurship) in SMK Labuan.

"Matching 2 Matching" is produced from recyclable materials. Teaching aids are inspired when pupils often struggle to understand the correct method during transactions recorded of double entry. This tool also can diversify lesson and learning pedagogy in which the class mystery box gaming activities as activities that can stimulate pupils to understanding double entry recording method. This game is asking pupils to revoke the numbers in the box. The order number, pupils will be required to carry out this game based on questions prepared by the teacher.

This game can indirectly attract pupils to learn the title of double entry account. Each pupil is assigned a number that has been revoked in mystery box. Then pupils will be in the order number to answer questions in the order specified by the teacher. The pupils will use the "matching 2 matching" to perform this activity. Based on the question required pupils to identify two accounts involved in the transaction. After that, pupils will apply "matching 2 matching" tool to answer question. Psychomotor movements performed by pupils can avoid being bored while studying.

Rational use of color matching will stimulate thinking pupils to distinguish two types of accounts and transactions of two types of different double entry. This color method is very effective to ensure that pupils can distinguish any double entry transaction. This will prevent the pupils to make a mistake when answering a strengthening exercise once the activity has been completed. The concept distinguishes two different colors is to give the impression there are two types of accounts involved and details to be recorded in

TO ENHANCE THE UNDERSTANDING OF FORM 2SMK LABUAN PUPILS

the transaction of double entry also has two different types of transactions . An example is shown below:

Example question:

	RM
Jul 1 Purchase cash	200

In transactions that occur above shows that there is a cash purchase transaction. The pupils must identify the accounts involved in the transaction.

Jul 1 Cash	Purchase	RM 200
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Purchase Account	Cash Account
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Then by using the tool Matching 2 Matching, pupils will be easy to record double entry correctly. Then, a mistakes will be done by the pupils did not happen because of this tool pupils can take the details and matching the correct account details are correct.

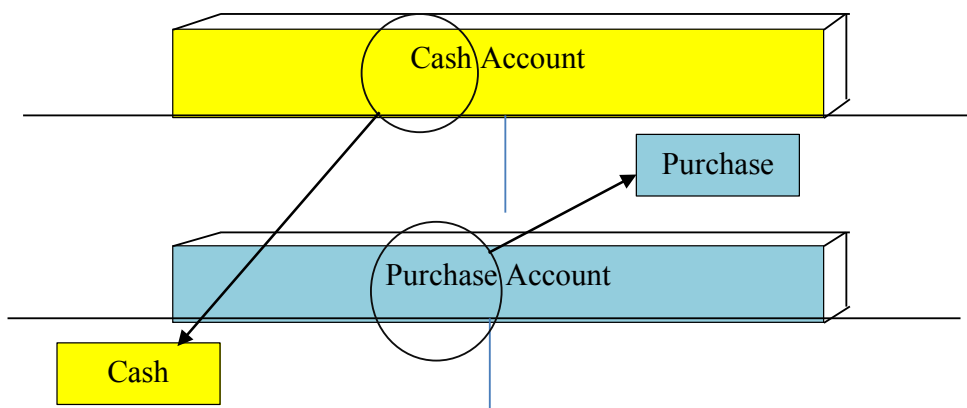


Figure 2.

Using a recycled box to generate the tool of “Matching 2 Matching”. It is intended to use recycled materials to be used can be produced to be a benefit in diversifying teaching techniques in the classroom. The goal is to attract and improve understanding pupils of double entry title.

The concept of “Matching 2 Matching” had a specific meaning. Words taken for this tool is “Matching” which means the match. This is because it use colour. Thus, the matching word used to indicate a difference involved. Therefore, in order to avoid mistakes in records, each pupil cannot match the same colour of the details of transaction on the accounts involved. This is a pre-requisite to using this tool to help pupils to identify the correct method of double entry accounts.

The number “2” are shown in double entry to record two separate accounts. This means that. Pupils need to make sure every transaction that occurs must involve two separate accounts.

Data Analysis

Pre-testing of samples and Post-test is 15 of the pupils who took integrated living skills subject (Commerce and Entrepreneurship) at SMK Labuan. Use the pre-test is to examine the finding of the methods using the description on the whiteboard and then give

TO ENHANCE THE UNDERSTANDING OF FORM 2SMK LABUAN PUPILS

the question of consolidation. Impact detected shows pupils make mistake recoded transaction on an account with correct items. After that, the post-test methods derived from the questions given during the examination 2014. The findings show that pupils can make double entry correctly. The impact can be seen is the effectiveness of the matching technique, colour and used of teaching aids can improve pupils' understanding in answering the question of double entry.

Table 1

Differences Between Test Scores Between Pre-Test And Post-Test (N = 15)

Particular	Pre-Test	Post-Test
Score 6	2	6
Score 5	2	4
Score 4	6	4
Score 3	5	1

Data gathered shows that pre-test use conventional lesson is being 30% of score 3 compare to 13% of score 6. An interesting figure is that related the finding show that post-test used the Innovation tools of "Matching 2 Matching" is being 6% of score 3, increase total of students' to get score 6 (increase 40%). Minor linkage was found between the mistakes of transaction record for double entry account

The image shows two handwritten double-entry ledger accounts. The first is 'Akaun Tunai' (Cash Account) and the second is 'Akaun Belian' (Purchase Account). Each account has columns for Date (Tarikh), Description (Butir-butir), Folio (Fol.), and Amount (Jumlah). Transactions are recorded with dates and descriptions, and the amounts are written in the 'Jumlah' column. Some entries are circled in red and marked with an 'X' to indicate errors. For example, in the 'Akaun Tunai' account, the entry for 'Jul 2' is circled in red and marked with an 'X'. In the 'Akaun Belian' account, the entry for 'Jul 9' is circled in red and marked with an 'X'.

Figure 1. Before used Matching 2 Matching

The record mistakes in details of transactions in the Account Sales on 2nd July. Mistakes in the details of the transaction detail records "Sales" in the Account Sales. This is the mistakes often made by pupils during the recording of double entry. While duly recorded in the Purchase Account details Cash transactions.

Dt.				Akaun Tunai				Kt.			
Tarikh		Butiran		Folio	Jumlah RM	Tarikh		Butiran	Folio	Jumlah RM	
Jun	10	Jualan			850 ✓	Jun	4	Belian		350 ✓	
	14	Parrs			250 ✓		24	Bill elektrik		200 ✓	
							27	Gaji		250 ✓	
							30	Baki	n/b	330 ✓	
					1130 ✓					1130 ✓	
Jul	1	Baki	b/b		330 ✓						

①
③

Dt.				Akaun Belian ✓				Kt.			
Tarikh		Butiran		Folio	Jumlah RM	Tarikh		Butiran	Folio	Jumlah RM	
Jun	4	Tunai			350	Jun	30	Baki	n/b	350	
					350					350	
Jul	1	Baki	b/b		350						

Dt.				Akaun Jualan ✓				Kt.			
Tarikh		Butiran		Folio	Jumlah RM	Tarikh		Butiran	Folio	Jumlah RM	
Jun	30	Baki	n/b		850	Jun	10	Tunai		850	
					850					850	
						Jul	1	Baki	b/b	850	

②

Double entry mistakes have been solved by using the tool “Matching 2 Matching”. The effectiveness of the “Matching 2 Matching” can provide improved pupil skills in making the question of double entry. This is because , the concepts used in this tool is clear by matching the correct details on proper accounts and explain the concept of double entry system that records each transaction into a separate account.

The research has shown that teaching aids are used in teaching and learning to focus attention of pupils, to reduce in the classroom, and to make the teaching learning process more systematic, exciting and lively (Wathore, 2012). From this finding it might be concluded that this could be one of the reason why such teaching aids very important to enhance the understanding of form2 SMK Labuan pupils on book keeping using the innovation tools of matching 2 matching. From the evaluation, one key thing the study noticed from the lessons in which improve of results showed before pre-test and after post-test.

Furthermore, with the use of the teaching aids to do practical works in the classroom with tool “Matching 2 Matching”, saw all individual in the classroom enthusiastically and actively. This statement support by Adenyanju (1997) learning can happen as an outcomes of afresh-attained skills, principle, perception, knowledge, facts and new information and hand.

Using the different color to differentiate the two different accounts and two different item transaction it help pupils to recognize the correct way to record the double-entry account to avoid mistake. This is agreed by Sing (2005) defines “Any device which by sight object and color increase the individuals’ practice, outside that attained read labelled as and visual aids.

Finally, Teaching aids are those instructional devices to help pupils to avoid mistake during to do record transaction in double-entry record. This enhances students to enhance the understanding of form 2 SMK Labuan pupils on book keeping using the innovation tools of "Matching 2 Matching". This is also finding by Rather (2004), Teaching aids are those instructional devices, which are used in the classroom to encourage learning and make it easier and motivating. Amir Hasan (2002) also finding an important teaching tool in helping pupils understands the concept of learning and motivates pupils to further understand the topic being studied.

Limitation

The major limitation of this study is associated with the scope of SMK Labuan, which is limited on the one school , while the other 9 school of secondary school in Labuan. The research is constrained by the sample size despite the fact it was carried out in one school in Labuan. Furthermore, a bigger sample size would allow using tools of "Matching 2 Matching" to be crossed validated. Further research could involve more school of secondary school in Labuan in order to get results that are more comparable.

Further research is also possible. The survey could be repeated to compare the results and to check the improvement among schools in Labuan. Besides that the same investigate could be performed pupils in other schools in Labuan to compare the results and to check the understanding of pupils on book keeping using the innovation tools of "Matching 2 Matching" among schools in Labuan.

Recommendation

- a) Using the "Matching 2 Matching" for use on sub-heading bookkeeping (such as balance sheets, trading accounts, statutory profit and loss, cash book)
- b) To disseminate widely the "Matching 2 Matching" for use in other subjects such as BM, BI, Science, Mathematics, Geography, History and so on.

Conclusion

The purpose of this study was to examine to enhance the understanding of form 2 SMK Labuan pupils on book keeping using the innovation tools of Matching 2 Matching. The finding from the analysis showed that the innovation tools of "Matching 2 Matching" "are able to help the pupils to understand the transaction of book-keeping concept. Data gathered shows that pre-test used conventional lesson is being 30% of score 3 compare to 13% of score 6. An interesting figure is that related the finding show that post-test used the Innovation tools of "Matching 2 Matching" is being 6% of score 3, increase total of students' to get score 6 (increase 40%). Minor linkage was found between the mistakes of transaction record for double entry account. As a conclusion, the innovation tool of "Matching 2 Matching" is more practical, easy to use and using recycle material from paper box. The increasing score between pre-test and post-test through the examination results positively showed that students able to understand the concept of book-keeping more easily and effectively using the innovation tools of "Matching 2 Matching". From the testing exercise it become clear that when appropriate teaching aids are used for teaching and learning, lessons become more practical, fun-learning, interactive visualise, interesting and real to pupils, which helps them to understand what they are taught better and enables them to enhance the understanding on book keeping using the innovation tools of "Matching 2 Matching". (Adeyanju, 1997; Rather, 2004; Amir Hasan,2002; Wathore, 2012; Igbo and Omeje, 2014; Abd Razak and el, 1999; Mat Nor and Ab Rahman;1988). The important device which by sight object and colour increase the individuals' practice, outside that attained read labelled as and visual aids quoted by Sing

(2005) that make the tools of “Matching 2 Matching” reliable and practical to avoid confuse among pupils during the lesson to enhance the understanding of form 2 SMK Labuan pupils on book keeping using the innovation tools of “Matching 2 Matching. Therefore, teachers need to wisely choose methods of teaching that are most attractive for the pupils because it helps teachers to delivered meaningful and interesting and able to develop their talents and potential pupils in achieving the objectives of the National Education Philosophy (Eee Ah Meng. 1997).

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