

## Assessing the Effectiveness of Competition-Based Learning Winning Video as a Pedagogical Tool in Preparing Business Plan among Accounting Undergraduate Students

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### Abstract

The competition-based learning model is one of the pedagogical methods employed by educators in universities to overcome learners' shortcomings in their knowledge acquisition. This model can be implemented during the Covid-19 pandemic. Using the competition-based learning model, a specific learning activity was conducted via the business proposal pitching video competition for the course of Strategic Management. The winning video has been utilized as reference for future students in preparing business plan. The objective of this paper is to examine the effectiveness of using the competition-based learning winning video as a pedagogical tool for preparing the business plan in the Strategic Management course during the Covid-19 pandemic. The questionnaire was particularly developed using Google Form and distributed to all 41 students from the Bachelor of Accountancy Program, Universiti Teknologi MARA, Sarawak Branch, who underwent the course in Semester March - August 2021. Based on the descriptive results, 70% of the respondents agreed that the winning video was effective for preparing a business plan. In addition, this effective and self-reliant learning supports a self-directed and regulated learning system among accounting students. The advanced technology necessitates learning from winning video. This paper contributes to new knowledge in the area of accounting education, particularly assessing the effectiveness of the winning video as a pedagogical tool for preparing business plan in the accounting program during Covid-19 pandemic.

**Keywords:** Competition-based Learning, Video Pedagogy, Business Proposal, Accounting Student, Covid-19

**Introduction**

The creativity, innovation, and entrepreneurship aspects have been included in the curriculum design to promote entrepreneurial orientation. Similarly, these elements are found in the National Higher Education Strategic Plan of 2007-2020 i.e. to encourage teaching, learning and research collaboration between academia and industry collaboration. Hence, entrepreneurship centres have been set up in Malaysian universities to encourage student's active participation in industry's program of internship. At the same time, the promotion of entrepreneurial agenda has been stated in SME, industrial, and innovation policy documents (ERIA and OECD, 2014). In 2016, the Entrepreneurship Action Plan of Higher Education Institutions (2016-2020) was introduced to inculcate the entrepreneurship culture at the higher education institutions and finally producing future-ready entrepreneurial graduates (Sani, 2017). Another institutional frameworks are the Malaysian Education Blueprint for Higher Education 2015 – 2025 emphasises the importance of entrepreneurship and innovation and the National Social Enterprise Blueprint 2015 – 2018 - evaluated that the social enterprise field has the potential to improve students' outcomes (British Council Malaysia, 2020). Therefore, it is necessary for future graduates to be trained with the appropriate skills when entering the workforce by integrating sustainability issue for nation building (Rasiah et al., 2019).

One of the learning models that is commonly used to achieve the intended learning outcome is the Competition-based learning (CBL) approach. The intended learning outcomes in the study program have been planned to "focus on the concept of motivation, self-esteem, problem solving, team work, solving real-world problems, competition, and innovation" (Issa et al., 2014, p. 2). Competition Based Learning (CBL) consists of a team of students in an unrestricted task that take often some problems students may encounter at the work station. The implementation using a reward system is being assessed on the final completion of the assignment given in the course as a comparison to other groups. The goal is to motivate students to deliver the best overall project and take off the predisposition "of just doing enough to get by" (Caroll, 2013, p. 3). Competitive-based learning put forward that learning depend on the results from competition (Johnson et al., 1985). Examples of previous studies that used the CBL are mind-mapping video competition (Joseph and Rahmat, 2018) and accounting quizzes for non-accounting major students (Radzi et al., 2020).

This paper extends the work of Joseph et al (forthcoming) that explore the perception of readiness among accounting students to engage in the competition-based learning activity (i.e., preparing the business proposal pitching video for the Strategic Management course). Joseph et al (2021) distributed the questionnaires to 54 students in Semester September 2020 – January 2021. In their paper, the CBL learning activity is a competition on the Business Proposal Pitching Video (BPPV) that requires the winning video to be uploaded via You Tube and i-Learn (the e-learning system of Universiti Teknologi MARA). This activity is part of the 5% mark allocated for the Business Proposal presentation which is normally held during physical class hour for the Strategic Management (MAF661) course. The BPPV used active learning approaches (both non-experiential and experiential) to bring out student interest in the materials they are endeavouring to learn. Using experiential technique, students are urged to relate theory enthusiastically to practical situations. On the other hand, non-experiential techniques stimulate students interest to deal with the course materials (Civi and Persinger, 2011).

Based on the above discussions, the research question posed in this paper is: “To what extent is winning video from the competition-based learning activity effective in equipping students to prepare the business plan in the Strategic Management course?” The corresponding objective of the paper is to examine the effectiveness in using the competition-based learning winning video as a pedagogical tool for preparing the business plan in the Strategic Management course. This paper is significant as there is little published research examining the effectiveness of the winning video as a pedagogical tool in preparing business plan in the accounting program in developing countries, such as Malaysia.

## **Literature Review**

### *Business Plan in Higher Learning*

Among the major changes of Malaysia Higher Education Blueprint (2015-2025) is “to instil an entrepreneurial mindset throughout Malaysia’s higher education system and create a system that produces graduates with a drive to create jobs, rather than to only seek jobs” (Ganapathy, 2016, p10). The Malaysian Education Minister II at that time YB Datuk Seri Idris Jusoh had highlighted the importance of producing graduates with entrepreneurial skills. Due to that, Higher Education Providers are required to include entrepreneurship education as one of the mandatory courses to be taken by each student and ability to write business plan effectively become one of its learning outcomes (Guzairy *et al.*, 2018). A business plan consists of five basic elements which include the detail of the business, competitive environment analysis, a marketing strategy, the manpower and information on financial aspects (Basic Elements of a Business Plan). The goal of entrepreneurship education is to prepare students for business practice while also developing strong entrepreneurial skills (Tittel and Terzidis, 2020). Students should be able to use the skills they get from this entrepreneurship education to start their own firm (Nian *et al.*, 2014). A study by Guzairy *et al.* (2018) indicated that the business plan simulation can increase students’ entrepreneurship understanding through preparation of effective business plan before they can start a business and for entrepreneur, the business plan is a crucial document in terms of leading, strategizing and planning for future growth.

### **Video as a Pedagogical Tool**

The Covid 19 pandemic has changed rapidly the teaching strategies of learning institution all over the world which shows the switching method from face-to-face approach to online method and has accelerated the use of digital interventions. (Al Natour and Woo, 2021; Webb *et al.*, 2021). In order to improve the learning environment for students, educators must diversify their teaching strategies (Maas & Leaby, 2005) and used successful teaching pedagogies (Suwardy *et al.*, 2013). Competition-Based Learning (CBL) strategy which blends Collaborative-based Learning with Competition-based Learning has been employed by educators to enhance the learning process in higher institution (Burguillo *et al.*, 2011).

The utilisation of videos is one of the methods to capture students' attention and encourage them to embrace information in their own learning process (Masats and Dooly, 2011). Previous studies (Duffy, 2008; Preston *et al.*, 2010, Yousef *et al.*, 2014; Özkan, 2002; Masats *et al.*, 2007, also listed video as one of the most regularly used technological tools for instructional and motivational purposes as well as offering educational information in online learning environment (Delen *et al.*, 2014). The use of video is more lightly to be used continuously during the pandemic. Brame (2016) identified three factors to get the most out

of instructional videos namely: 1) how to control the video's cognitive load; 2) how to optimize the students engagement and 3) how to encourage active learning. Four principles for planning educational videos were proposed by Thomson, Bridgstock and Willems (2014): (1) provide context and align purpose; (2) Tell (display) a story; (3) Keep it brief; and (4) Present with genuineness.

### **Advantages of Video as Pedagogical Tool**

As a supplement to graphic and textual media in the learning process, video may offers certain advantages. The study by Ali (2019) had proven that short-duration and animated videos and the usage of videos had a positive influence on students' performance. The students believed that their academic performance had improved as they can understand easily and remember their lessons for a long time. Mesequer-Martinez *et al.* (2015) found that short online educational videos are favoured by many viewers while video materials which are carefully planned and strategised by teachers can increase "students' comprehensive linguistic competence, their cultural awareness and their aesthetic appreciation skills" Wang (2015, p.27). Yousef et al (2014) concluded that video-based learning improved learning outcomes and satisfaction while watching recorded lectures during exam time increased students' odds of passing exam (Gorissen *et al.* 2012, Reece, 2013). Preston et al. (2010) discovered that video format (Web Based Learning Technology) had made learning much easier for students. Teachers and students benefit from video because it boosts course performance in a variety of ways, including increasing student motivation, confidence, and attitudes, as well as increasing participation, emotional involvement, and overall course engagement (Carmichael *et al.*, 2018) while Gaudin and Chaliè (2015) found that the most significant benefit of video viewing is it increased motivation, augmented cognition, and better classroom practices (Gaudin and Chaliè, 2015).

In their accounting course, Joseph and Rahmat (2018) employed the competition-based learning mind-mapping winning video for as a pedagogical tool. The winning video was deemed useful for learning in an accounting course by respondents. Some of the findings indicated that majority of the respondents agreed that the winning video has increased their knowledge on the topic, the video is interesting, the video made the principles easier to understand and it is an effective learning tool. A study by Solarte *et al* (2021) shows that students at Colombian University who took part in online entrepreneurship courses using video game portrayed highernnovation skills and gave more influences on their entrepreneurship perception than those who learned using the conventional learning methods. They also mentioned that video games are good approach to teach and encourage students since they can be taught at any time and place and subsequently help to build their entrepreneurial skills.

Despite the fact that video is still quite popular, the question of how successful video as digital education medium is still at the forefront of discussion. A video that is relevant to the course's learning goals and is constructively aligned with the course content, can be regarded effective (Woolfit, 2015).

### **Research Methodology**

#### **Sampling**

This study was conducted to students who learned a topic on preparation of business plan by designing a specific research instrument to examine the effectiveness of using the

winning video in preparing the business plan for the Strategic Management course (MAF661) among accounting undergraduate students. This study refers to the work by Joseph and Rahmat (2018) in developing the questionnaire. The questionnaire consists of two sections: i) Section A (demographic profile of the respondents); and ii) Section B (examining the effectiveness of the winning video as a learning tool in preparing a business plan the Strategic Management course (MAF661) using 5-point Likert scale 1= strongly disagree (SD), 2 = disagree (D), 3 = mixed feeling (MF), 4 = agree (A), and 5 = strongly agree (SA)). The questionnaires were distributed to all 41 students comprising 28 full time students and 13 part time students, who enrolled for the Strategic Management course, Semester March 2021 to August 2021. However only 39 of the students responded. The students were in their final semester of Bachelor of Accountancy Program in Universiti Teknologi MARA, Sarawak Branch. Prior to the questionnaire distribution, the following steps took place:

- Briefing on the preparation of business plan and criteria for assessment by teaching lecturer.
- Students are requested to watch the two winning videos that were uploaded by the teaching lecturer in Google Classroom. The winning videos were the output of competition-based learning on the business proposal pitching video which was conducted in semester September 2020-January 2021 (Joseph *et al*, 2021). The purpose is to provide ideas on business opportunities particularly in the covid-19 era and eventually come out with their own business plan.

At the end of the Semester March 2021 to August 2021, questionnaires were distributed to the students to assess the effectiveness of using the winning video in preparing the business plan for the Strategic Management course (MAF661) among accounting undergraduate students.

### Findings

The respondents comprised 79.5% female and 20.5% male students. 59% of the respondents agreed the business proposal competition to be conducted in addition to the existing ongoing assessment. The means for all items is 3.983. For full time students, the means is 3.897. As for part time students, the means is 4.154. This concluded that the part-time students preferred learning via watching winning video. This could be contributed by the fact that part time students have a limited time to study as they are working during the weekdays.

A reliability analysis was conducted regarding the effectiveness of the winning video as a learning tool in preparing a business proposal which contained 25 items. The Cronbach Alpha in Table 1 shows the acceptable reliability value of  $\alpha = 0.974$ .

Table 1

*Cronbach's Alpha*

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.974	.974	25

The result of the effectiveness of the winning video as a learning tool in preparing a business proposal for Strategic Management (MAF661) course are presented in Table 2.

Table 2: The effectiveness of the winning video as a learning tool in preparing a business proposal for Strategic Management (MAF661) course.

No	Item	SD (%)	D (%)	MF (%)	A (%)	SA (%)
1	I have better understanding on business proposal preparation after watching the winning video.	0	0	12.8	66.7	20.5
2	The winning video is very interesting.	0	0	20.5	46.2	33.3
3	The winning video has simplified the various components in the business proposal.	0	0	23.1	43.6	33.3
4	I can remember the various components in the business proposal by watching the winning video.	0	2.6	30.8	51.3	15.4
5	The winning video can be an effective tool in preparing the business proposal.	0	5.1	12.8	56.4	25.6
6	Watching the winning video is sufficient for preparing a business proposal.	0	7.7	35.9	41.0	15.4
7	Watching this video has given me an awareness that understanding the concept is better than memorising the facts.	0	0	20.5	53.8	25.6
8	Watching this video has given me an idea of a different method of learning theoretical subject.	0	10.3	15.4	56.4	17.9
9	I watch this winning video several times.	0	5.1	28.2	35.9	30.8
10	Watching the video has greatly save my time in preparing the business proposal.	2.6	10.3	33.3	35.9	17.9

11	The winning video can be used as a reference for future teaching and learning purpose.	0	2.6	10.3	51.3	35.9
12	I have learned a lot from the production of winning video in terms of integrating concepts, ideas, words, visuals, and images.	0	0	28.2	41.0	30.8
13	By watching the winning video, I learn that video is the most effective way to pitch business ideas.	0	2.6	12.8	51.3	33.3
14	The winning video provides a vehicle for increasing access to practical demonstration.	0	5.1	17.9	48.7	28.2
15	By watching the winning video, it provides opportunity for me to take control over learning.	0	5.1	30.8	41.1	23.1
16	The winning video helps me to engage in information management.	0	0	30.8	46.2	23.1
17	The winning video demonstrates to me a commitment to life-long learning and professional development.	0	0	35.9	41.0	23.1
18	The winning video emphasizes the importance of demonstrating behaviour consistent with professional ethics and social responsibility.	0	0	25.6	53.8	20.5
19	The winning video makes me realise on the importance of working collaboratively in a team, to serve stakeholders' interests.	0	0	15.4	56.4	28.2
20	The winning video enables me to highlight the uniqueness of my product or service.	0	0	15.4	51.3	33.3

21	The winning video promotes brainstorming for new ideas.	0	2.6	15.4	48.7	33.3
22	The winning video improves my confidence level.	0	10.3	20.5	48.7	20.5
23	The winning video enhances my creativity to produce my product or service.	0	0	23.1	48.7	28.2
24	The winning video promotes oracy skills in the digital media environment.	0	5.1	10.3	56.4	28.2
25	By watching the video, it allows me to improvise the ideas and adapt them to the business proposal.	0	0	23.1	41.0	35.9

The results in Table 2 showed that more than 70% of the respondents agreed that: 1) they had better understanding on business proposal preparation after watching the winning video; 2) the winning video is very interesting; 3) the winning video has simplified the various components in the business proposal; 4) the winning video can be an effective tool in preparing the business proposal; 5) by watching this video had given an awareness that understanding the concept is better than memorising the facts; 6) by watching this video had given them an idea of a different method of learning theoretical subject; 7) the winning video can be used as a reference for future teaching and learning purpose; 8) they learned a lot from the production of winning video in terms of integrating concepts, ideas, words, visuals, and images; 9) by watching the winning video, they learned that video is the most effective way to pitch business ideas; 10) the winning video provides a vehicle for increasing access to practical demonstration; 11) the winning video emphasizes the importance of demonstrating behaviour consistent with professional ethics and social responsibility; 12) the winning video makes them realised on the importance of working collaboratively in a team, to serve stakeholders' interests; 13) the winning video enables them to highlight the uniqueness of my product or service; 14) the winning video promotes brainstorming for new ideas; 15) the winning video enhances their creativity to produce their product or service; 16) the winning video promotes oracy skills in the digital media environment; 17) by watching the video, it allows them to improvise the ideas and adapt them to the business proposal.

Another 30% of the respondents disagreed and had mixed feeling that: 1) they can remember the various components in the business proposal by watching the winning video; 2) by watching the winning video is sufficient for preparing a business proposal; 3) they watched this winning video several times; 4) by watching the video has greatly save their time in preparing the business proposal; 5) by watching the winning video, it provides opportunity for me to take control over learning; 6) the winning video helps them to engage in information management; 7) the winning video demonstrates to them a commitment to life-long learning and professional development; 8) the winning video improves my confidence level.



Table 2 showed that more than 70% of the respondents agreed that they have a better understanding of how to prepare the business proposal since the winning video is very interesting and simplify the various components in the business proposal. This finding is in line with (Ali, 2019; Joseph and Rahmat, 2018); Guzairy *et al.*, 2018). Besides, they also agreed that the winning video is an effective tool for developing business proposal and make them aware that understanding concepts is preferable to memorizing facts. They learned a lot about integrating, improvising and adapting concepts, words, visual, ideas and images; and make the winning video as reference for teaching and learning. In addition, they realized the importance of collaborating to serve the stakeholders interest through brainstorming session with their team members and as a result, they will be able to produce their products or services. They can also use the knowledge that they learned from watching the videos to improve their creativity to come up with their unique products or services and how to effectively pitch their business ideas. The winning video is effective because it helps to promote oracy skills in their digital media environment. The winning video is underscoring the significant of displaying professional ethics and societal responsibility in their actions.

Despite the fact that the majority of the respondents agreed that watching the winning video was effective, 30% of the respondents have mixed feelings about whether watching videos improve their confidence level. This finding contradicts the study conducted by (Carmichael *et al.*, 2018). They are also unsure whether watching the winning video will help them to become independent learners, greatly save time in preparing the business proposal and remember various components. They have mixed emotion about the winning video's ability to demonstrate commitment to life-long learning and professional development as well as facilitate their engagement in information management.

## **Conclusion**

The objective of this paper is to examine the effectiveness in using the competition-based learning winning video as a pedagogical tool for preparing the business plan in the Strategic Management course. In general, in spite of not long introduced, the respondents concurred that the winning video from the CBL activity is a valuable pedagogical method in preparing a business plan. This effective and autonomous learning encourage self-reliant and synchronised learners. Initiating an innovation in teaching and learning in accounting education with the support of advanced technology is crucial to be compatible with an ever-changing requirement from the profession.

This study is not without any limitation. The study only comprises one cohort from Semester September March – August 2021. Therefore, it is impossible to compare across the cohorts. In the future, studies may examine the effectiveness of winning video and its impact on students' academic performance. In addition, students' performance is relying on the cohort in a semester's intake. Hence, a careful results interpretation must be undertaken as this learning activity involves time (evaluation and coordination for the teaching lecturers) and resources (materials, stationeries, incentives/rewards) for the students.

It would be likely to carry out semi-structured or in-depth interviews to further obtain more insights on the effect of winning video on the knowledge acquisition process by students, for example, behavioural aspects, group learning aptitude and problem-solving skills. Students' views could as well specified potential CBL challenges during the students'

learning process. The Business Proposal Pitching Video (BPPV) competition was only implemented in the Strategic Management course. Students from various settings (i.e. different teaching methodologies), or non-major accounting students would have different views about this video learning activity.

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