

COMMERCIUM™

The Business world simulation by Jaco Fouché *Die Besigheidwêreld-simulasiespel deur Jaco Fouché*

There are various factors that accounting educators should consider when involved in accounting education. These include:

- ▶ A continuous changing business environment;
- ▶ A new generation of learners studying at universities;
- ▶ A lack of skills among learners;
- ▶ Accounting educators resisting changes in accounting education; and
- ▶ The requirements for continuing professional education.

From the literature it seems that much research has been done in the field of accounting education, but that it did not find practical application in the classroom. It is therefore necessary to think creatively in order to find practical solutions for the challenges facing both lecturers and facilitators.

The *Commercium™* board game was developed to meet the requirements of the teaching-learning environment. The board game was evaluated by first year learners at the Potchefstroom Campus of the North-West University. The evaluation proved to be very positive. The learners indicated that technical skills, understanding the roles of the accountant, soft skills as well as knowledge of the subject content improved as a result. What should especially be noted is their positive reaction due to the fact that the game simulated the business environment and linked theory to practice. They also enjoyed the social and group work aspects of the assignment. The learners further had a general positive attitude towards the game. The highest evaluated positive experiences were described as “good”, “exciting” and “fresh”. On the negative side words such as “unhappy”, “uncomfortable” and “tensed” were recorded. The learners were thus required to move outside their comfort zones. Learners were also required to summarise the project in one word. Two thirds of the remarks were positive, with the number one remark being the word “interesting”.

The game has since also successfully been implemented at the Vaal University of Technology. Various alternatives have also been developed to address large class sizes and several applications in different subjects.

In conclusion it can thus be said the *Commercium™* game meets the requirements of an effective teaching-learning environment by providing an effective teaching methodology. Lecturers now have an empirically proven effective teaching tool for introductory accounting, based on research of the requirements of the teaching-learning environment.

Daar is verskeie faktore wat rekeningkunde onderriggewers dwing om steeds aandag te gee aan die profesie van rekeningkunde onderrig. Dit sluit in:

- ▶ 'n Deurlopende veranderende besigheidsomgewing;
- ▶ 'n Nuwe geslag van leerders wat aan universiteite studeer;
- ▶ 'n Tekort aan vaardighede by leerders;
- ▶ Rekeningkunde onderriggewers wat verandering teenstaan; en
- ▶ Vereistes vir voortgesette professionele opleiding.

Uit die literatuur is dit duidelik dat die magdom navorsing oor rekeningkunde onderrig nie praktiese toepassing in die klaskamers vind nie. Dit is alles nodig om opnuut te dink aan praktiese oplossings vir die uitdagings wat dosente en fasiliteerders in die gesig staar.

Die *Commercium™* bordspel is ontwikkel om aan die vereistes van die onderrig-leeromgewing te voldoen. Die bordspel is geëvalueer deur eerstejaarstudente aan die Potchefstroom-kampus van die Noordwes-Universiteit. Die evaluasie was uiters positief. Die leerders het aangetoon dat hul tegniese kennis en vaardighede, hul begrip van die rolle van die rekenmeester, hul sagte vaardighede sowel as die tegniese vakkennis deur die projek verbeter is. Wat veral uitgestaan het was hul positiewe reaksie omdat die projek (volgens hulle) die besigheidswêreld simuleer en dit vir hulle 'n verband tussen die praktyk en teorie verskaf het. Hulle het ook die sosiale en groepwerkaspekte van die opdrag geniet. Die leerders het ook 'n positiewe houding teenoor die spel getoon. Die mees positiewe ervaring was 'n gevoel dat die projek “goed”, “opwindend” en “vars” is. Ten opsigte van negatiewe gevoelens het woorde soos “ongelukkig”, “ongemaklik” en “gespanne” voorgekom. Die leerders moes duidelik buite hul gemaksones beweeg het tydens die projek. Leerders is versoek om die projek met 'n enkele woord op te som. Twee derdes van die opmerkings was positief. Die nommer een opmerking was die woord “interessant”.

Die speletjies is sedertdien ook met sukses gebruik by die Vaal Universiteit van Tegnologie. Verskeie alternatiewe is ook ontwikkel om groot klasgroepe en 'n verskeidenheid vaktoeepassings te kan hanteer.

Ter samevatting kan genoem word dat die spel *Commercium™* tot 'n groot mate die vereistes van 'n effektiewe leeromgewing aangespreek het deur 'n effektiewe onderrigmetodologie daar te stel. Dosente het nou 'n empiries bewese effektiewe onderrighulpmiddel vir inleidende rekeningkunde, gebaseer op navorsing rondom die vereistes van die onderrig-leeromgewing.



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Translated in: / Huushela kwi: /
 Iguqulelwa kwi: / Vertaal in: /
 Fetoletswe go: / Fetoletswe mo: /
 Hundzuluxeriwa hi: / Yo
 pindulelwa ya iswa kha:

English IsiZulu
 IsiXhosa Afrikaans
 Sepedi Setswana
 Xitsonga Tshivenda



North-West University students at play



Questions	Strongly disagree ←	→ Strongly agree
76 My interest in financial accounting was enhanced by the Commercium project		○
77 Participating in the project enhanced my technical competencies		○
78 Participating in the project broadened my view on the role of the accountant		○
79 Participating in the project developed/enhanced my soft skills as stated in question 21-28		○
80 The project was an effective learning experience		○
81 What I have learned during the project will stay with me on the long run		○
82 The project increased my insight into the relationship between the theory and practice		○
83 I prefer the project instead of lectures	○	
84 In enjoyed the social aspects of the exercise		○
85 I took the exercise seriously even though it was in the form of a game		○
86 I was motivated by the project		○
87 The project demanded insight / application from me and not only knowledge replication		○

If you can imagine it - it can be incorporated in the Commercium™ project. Just ask how...

Vaal University of Technology students at play



Effect of the Commercium™ project, plotted on scale



King Solomon wrote in Ecclesiastes 12 verse 12 in the Bible that there will not come an end to the writing of many books, and that too much study exhausts the body. I hope that this game will assist lecturers to be the best lecturers they can be
 - Jaco Fouché