

Animated Accounting

Rajesh Vijayaraghavan, Sunah Cho, Yui Mikuriya, Shannon Kao, Khammy Saychaleun, Millennium Li, Dylan Nouri, Tatiana Babini, Ashpreet Roy, and Julia Arnett

Introduction to Financial Accounting (COMM293)

Accounting is often perceived as a challenging subject in business school because there are a lot of numbers involved. Yet accounting plays an important role in the real world, and is the language of business. The OER project “Animated Accounting” aims to introduce a fun and engaging way to learn financial accounting concepts.

Impact on students

- Enhanced student learning and comprehension of financial accounting concepts.
- Increased engagement and interest in learning through innovative pedagogical approaches.
- Improved accessibility and inclusivity for all learners, including international students.
- Extended reach beyond COMM 293 students to high school students and the broader community.
- **Survey Results:**

Q. The animations were a fun and engaging way to get started with financial accounting.

Response	Number of Respondents	Percentage
Strongly disagree	5 respondents	1 %
Disagree		0 %
Neither agree nor disagree	18 respondents	4 %
Agree	225 respondents	53 %
Strongly agree	149 respondents	35 %
No Answer	27 respondents	6 %

Q. The animations helped me better understand financial accounting in a broader context.

Response	Number of Respondents	Percentage
Strongly disagree	3 respondents	1 %
Disagree	1 respondent	0 %
Neither agree nor disagree	30 respondents	7 %
Agree	294 respondents	69 %
Strongly agree	62 respondents	15 %
No Answer	34 respondents	8 %

Enhanced Student Affordability

- COMM 293 mandatory course textbook (\$130)/student *700-800 students in September + 200-300 students in Summer = Total annual savings **\$130,000/year**
- Potential courses: COEC 293, BAAC 550 and COMR 457

Approaches

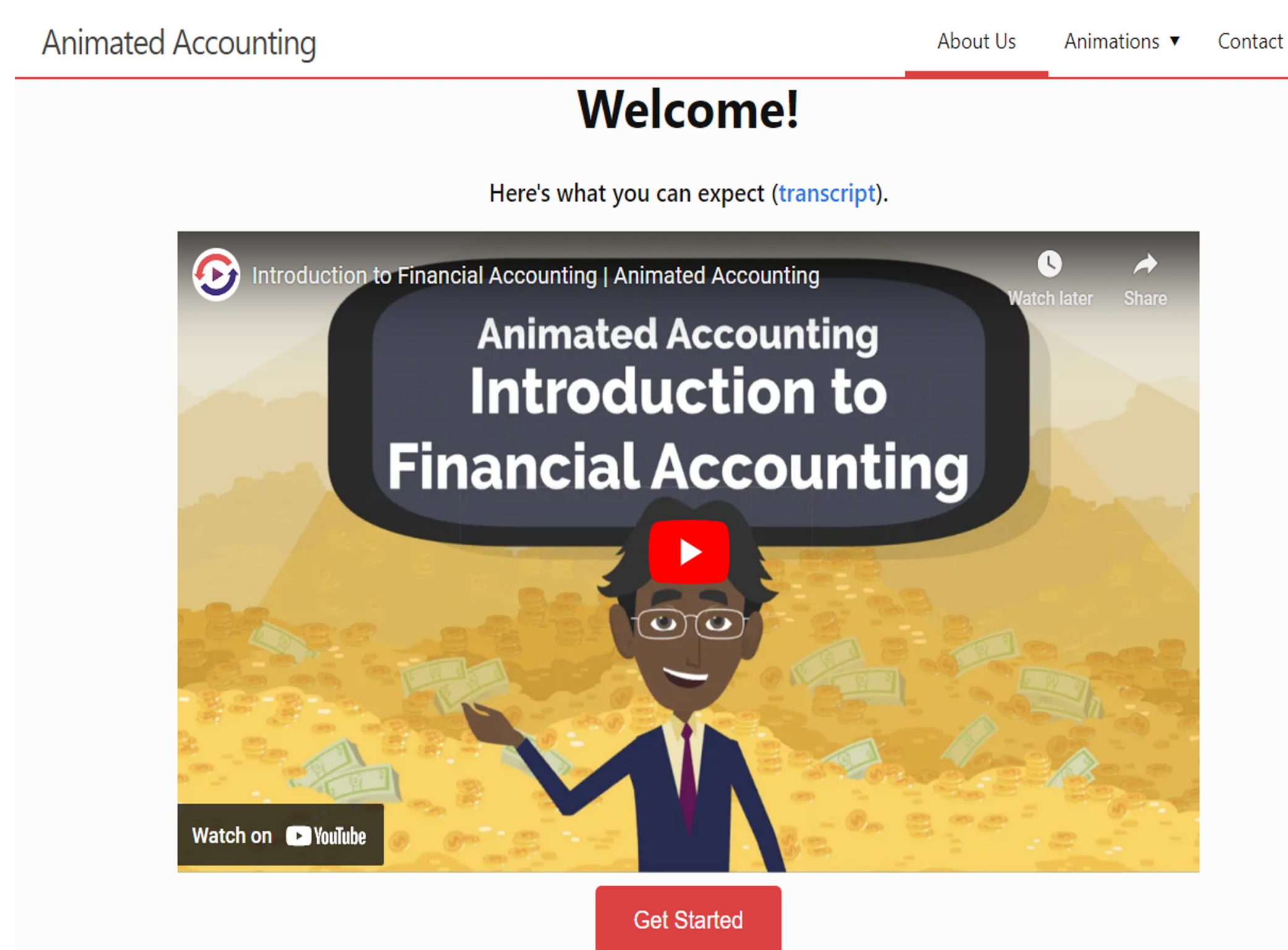
- **EDI/Accessibility:** The project team heavily focused on making the content and delivery of the animations highly accessible and inclusive. Jenny Li, the Chair of the Accounting department quotes "*The Animated Accounting series sets a remarkable standard for inclusivity and diversity in educational content. The representation of characters from different ethnicities and genders creates a learning environment that fosters a sense of inclusion, an aspect often lacking in traditional educational resources.*"
- **Student Centric:** The project was led by a group of students assuming various roles, including project manager, content director, animator, designer, website developer, voice actor, and quiz creator. They engaged in deep research of student’s understanding of accounting concepts to develop the most appropriate content, all while creatively thinking about different methods of delivery. A project member further became the head-TA for 2 academic years to continue adapting the OER material inside the course.

Student Learning Experience

Students voices:

- **Enhanced Learning:** "*The animations were invaluable for the overall success of the course. Their clarity, engaging presentation, and clear and concise explanations of complex accounting concepts helped deepen our understanding and retention of the material.*"
- **Increased Engagement:** "*The OER animations’ flexibility has proven to be instrumental in accommodating different learning preferences and paces.*"
- **Improved Accessibility:** "*These components were a great way to ensure accommodation and inclusivity for all, for those whose native language may not be English or who may have physical hearing disabilities.*"
- **Inclusive approach:** "*Even my friends, who were not native English speakers, thoroughly understood the content.*"

UBC OER collection site <https://oer.open.ubc.ca/animated-accounting/>



Student Team Experience

- Student contributors spearheaded the development of "Animated Accounting" OER project, addressing the high cost of textbooks and enhancing accessibility to quality educational resources.
- Acquired hands-on experience in project planning, budgeting, team management, and content creation, under expert guidance.
- Demonstrated commitment to innovation and inclusivity in business education by creating engaging and interactive learning materials.
- Made a tangible impact on the student community by improving learning outcomes and fostering a collaborative learning environment.

Instructor Experience

- Animation provides a lot of flexibility as a teaching and learning tool.
- There was significant planning involved in creating the content, including deliberation as a team to identify the practices to develop and implement the animation.
- The OER materials allowed us to bring real-life scenarios along with their content, thus providing students with increased learning experience.

Acknowledgement

We gratefully acknowledge the financial support for this project provided by UBC Vancouver students via the OER Fund.

We express our gratitude to UBC Studios for allowing us access to their facilities for the voice actors’ recording sessions, to Sauder Learning Services for their support in integrating data analytics for the project website, and to CTLT for sharing their expertise on OER licensing as well as key aspects of open education including EDI and accessibility throughout the project’ duration.

