

# Development of Learners through a Mentoring System and Role Play for Students Majoring in Accounting, Sisaket Rajabhat University

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## Abstract

The purposes of this qualitative study were to develop learners and to investigate satisfaction of the learners towards the monitoring system and the role play for students in the seminar course in management accounting. The samples were 120 year four students enrolling in the course purposively selected for the study.

The research instruments consisted of observatory form and the data were analyzed using descriptive method. The results of the study revealed that the students had increasing satisfaction towards the monitoring system and the role play used in the process of teaching-learning of the seminar course on management accounting which could be observed from their responsibility in participation, creative thinking, knowledge and understanding in that they were confident in expressing their creative ideas in such a way that created ways of designing and presenting in an interesting atmosphere and showing team work which well solved the confronting problems.

**Keywords:** Mentoring System, Role Play, Accounting

## Introduction

The education challenge in the 21<sup>st</sup> century towards each science to catch up with changes and be ready for every life skill such as thinking skill, basic skills for literacy, working skills information technology skills and skills in spending life is important for every branch of study to plan and design the learning management system to have real benefits and empirical outcomes. Education institutes have to have some mechanic to prepare quality graduates according to the needs of the labor market. The teacher or professor is, therefore, necessary and important to play roles in the process of preparing the quality graduates and be able to apply body of knowledge in daily life and manage the knowledge for the benefits of the society in the future. For this reason, teaching learning is aimed at improving the skills or potential using various techniques or processes so that the learners could create something using wisdom in an integrative way, analyze something critically and appropriately according to each science in order to accumulate high-level thinking skill in designing and solving important problems in learning.

Accounting profession has been prescribed as one of the eight professions that can be moved to work independently in the ASEAN countries since it needs cautiousness and carefulness and high responsibility because the outcomes of its job could reflect reality of economic status both in the form of money and non-money. Thus, it is necessary for the accountant to possess intellectual skills equipped with creativity, ability in applying and from theory to real application. Furthermore, every factor of an organization must have increasing knowledge of business, realize in politics and have a wide world view, including strategic planning, project management, human and resource management, decision making, ability to divide functions of work that can motivate and develop personnel to be equipped with leadership (Suwapha Joradon, 2019).

This is in line with the Board of Profession on Technology and Accounting, a profession council under the royal patronage (2016) which states that the professional skills for accountants consist of five sides, namely: intellectual skill, operational skill and duties, skill for specific persons, interpersonal interaction and communication skills, and skill on organization and business management. It can be seen that one of the essential skills is intellectual skill for the people wanting to be do accounting that can solve the problem, make decision, and use good judgement to deal with different situations which may have some flaws, difficulties, complications in the office. Therefore, no matter it be real life of work in education management, the mentoring system and responsibility in playing roles are crucial important for endless learning.

The mentoring and role play system is therefore a tool for knowledge management used to develop people by establishing creative imagination under the body of knowledge transmitted to the knowledge basis, and understanding in a particular matter must be evidenced under supervision of the mentor or having high- experienced persons as advisors, giving suggestion, teaching, monitoring and supporting potential development in working with spirit in a suitable manner for the learners which will result in effective and efficient outcomes for the people and the organization. Again the role play is a teaching-learning process where the learners have to create the situation and roles that reflect data or details which are or closed to the truth and be able to link with the logical rationale and background to create understanding about what is reflected in that situation whether it be emotion, feeling, behaviors and ideas as well as intellectual, wit to be used in solving confronting problems promptly (Thitsana Khammanee, 2007).

Based on the above mentioned, the researchers are interested to investigate the development of learners and their satisfaction towards the monitoring system and the role play in the seminar course on management accounting. The information received would be beneficial for planning of management techniques for participatory learning process where the learners are center with efficiency and effectiveness. The learners would also be able to integrate the knowledge in courses, disseminate systematically and have the platform for exchanging ideas professionally.

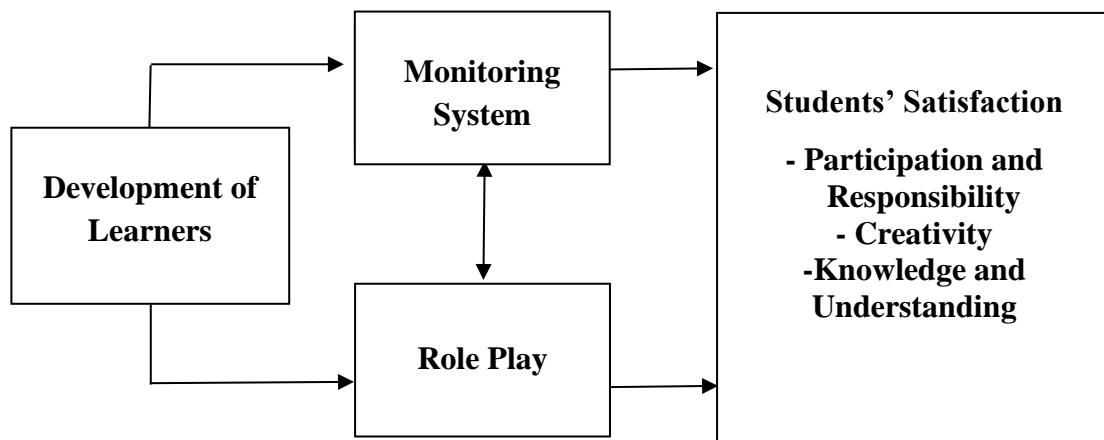
## Objective

1. To investigate the development learners through the monitoring system and the role play in the seminar course in management accounting.
2. To investigate satisfaction of the learners towards the mentoring system and the role play.

## Expected Outcomes

1. The students have creative thinking that can be appropriately integrated with different situations on accounting profession and be creatively in line with the topics on role plays in the seminar course on accounting management.
2. The students are able to transmit learning system creatively through the monitoring system and topics on role play in seminar course in accounting management systematically and can easily get access to body of knowledge.
3. The students have satisfaction on the learning process through the monitoring system and the role play in the seminar course in accounting management.

## Conceptual Framework



**Figure 1:** Conceptual Framework

## Research Methodology

This research is a mix study between quantitative and qualitative study using the following method.

### Population and Samples

The researchers used specific samples, namely 120 year-four students in the accounting program enrolling in seminar course on accounting.

### The Instrument for Data Collection

1. A questionnaire assessing the students' satisfaction towards the monitoring system and role play in the management of the course on seminar in accounting management.
2. An observation form of behavior and details

### **Checking of the Instrument Quality**

On designing a questionnaire to assess the students' satisfaction as well as acting the role of the monitor, the researchers have reviewed empirical literature in the past and requested for advice and suggestions from the experts from the Faculty of Education on measurement and evaluation including psychology before designing the instrument by talking and consulting about how to set questions, teaching techniques, steps and process of design, giving consultation to the mentor, building inspiration, building positive and negative pressure, making morality, for instance. This is to encourage the students to have ideas and strength to proceed and succeed according to the set objectives. Once the instrument have been constructed, the researchers bring it to the experts in order to check its validity; if it is not appropriate or ambiguous for misinterpretation in a negative way, the researchers will correct it until it is approved by them. Then it will be used for data collection and proceed as planned.

### **Statistics for Data Analysis**

The researchers used the statistics for quantitative study, namely percentage, mean, standard deviation and descriptive statistics for content analysis of qualitative research.

### **Stages of the Study**

#### **Stage 1 Planning**

The researchers have set the conditions for teaching preparation and mentoring under the role play for the three classes of fourth-year students in accounting as follows.

1. Set clear objectives for the role play specifically what the learners are supposed to know and understand in the process. The teacher as the researcher will clearly tell the rules in studying the seminar course in management accounting before assigning the students to divide into groups and study the contents agreed upon and approved by the mentor by having specified the situations being the controlled variables, namely rules for joining the seminar. In attending the seminar, students are not allowed to miss the seminar more than three times. However, the researchers want to instill responsibility, basic morality, and esthetics they should behave on socialization. If there are more than three students in the group, it is enough to give a lecture and it should be ended except that it is an unavoidable situation which must be reasonable and having empirical evidence to show every time of being absent.

2. To be in line with the set objectives, the students in the group are required to prepare the situation for a role play and also being the mentor to analyze the possibility of the topic for the seminar following these rules.

2.1 The students are to divide into groups of 15 members that are in the same class or from other classes.

2.2 During a month of the preparation for the seminar, each group has to the mentor to present possibility in setting up the seminar and everyone has to answer the mentor's questions and the proposal in each step of the content must have been approved by the mentor before continue the seminar.

2.3 After the topic has been approved, in each week, each group has to meet the mentor to report the advancement of the process of role play preparation at least once a week. Each group has to present in details about the role play, who does what, where and how beginning from preparation of planning with the details arising during preparation and presentation. Each member has to take part in the process totally and clearly. Nevertheless, if any group is ready and has the details that requires consultation, they can make an appointment to have consultation with the teacher who is also the mentor of each group anytime.

At this stage the researcher will take note his observation in the instrument which is used for data collection, that is observation form which will indicate behaviors, expressions, progress, problems, details and frequency of meetings and other details relevant to each group work.

#### Stage 2 Action Stage

1. The researchers prepare the instrument for data collection such as a progress record, a behavior observation form and follow the lesson set teaching lesson plans.

2. During the period of meeting with the mentor, the students in each group have to present the details of the jointly planned and the mentor will give suggestions without pinpointing in depth what and how should be done, but will ask back the details or the simulation which may occur. However, the objectives are to encourage the students to think, solve the problem and be careful about the situation which might occur in each stage. In such stage, the researcher will take note in the behavior observation form every time in order to compare the progress and creative thinking increased in the real seminar. The researchers on behalf of the teachers will take into consideration every aspect beginning from the location, appropriateness of the atmosphere, factors as a whole must be incongruence of the topic to be presented, readiness of registration, welcoming, role of the announcer, role of the speaker, technical readiness, order of importance of stages, running the seminar, reality of role play, correctness of details of the content, confidence of expression, solving confronting problems and decision making, unity in team work, for instance. Such stages, the researchers would take notes of every stage in the behavior observation form, including good points and suggestions for running a seminar.

3. When each group has finished the seminar, the researchers will assign the students in other groups who join the seminar to reflect their satisfaction of the seminar as a whole before the researchers reflect by giving suggestions that the details should have dominant points, the points that should be developed and evaluated should come from evaluation sheet of the seminar, which could be a small point but important that the members may not pay attention.

#### Stage 3 Follow Up and Evaluation

The instruments for data collection in this stage consist of a satisfaction evaluation form, a behavior evaluation form, videos recording moving pictures and still pictures, and live program in Facebook. The researchers will record the outcomes from the first group until the last group of the seminar by specifying the details, outstanding points, weak points and suggestions from the researchers as the teachers for a learning evaluation of the previous group and the creative thinking that increases in the subsequent groups. Then a comparison will be made from empirical observations by the researchers and those who join the seminar whether there is any idea that is in line with each other or any point of view which is increased from the audiences or observers. At this stage the researchers will be aware of attitude, idea or attitude, or as being an observant person from the part of student in the role of the seminar participant, and creative idea by learning a good point, weak point and be able to apply and integrate it in line with the responsible context of the group in order to bring about perfectness and dominance most.

#### Stage 4 Analysis and Evaluation

In this stage the researchers analyzed and evaluated the data collected from the observation form and the questionnaire assessing satisfaction and other relevant instruments by analyzing the content and finding the mean, standard deviation and other suggestions collected from the seminar evaluation forms from each group, self-evaluation forms on satisfaction of the seminar, suggestions from the teachers and related persons attending the seminar. To prevent being bias in the research during the seminar of every group, there is a live

program transmitted through social media like Live Facebook where the teachers would observe every suggestion participating in the program. An evaluation is also made of the satisfaction among the audiences towards the result of the students' seminar and the records for further analysis.

## Research Finding

Based on the observation of the behaviors before and after using the mentoring system and the role play in the process of learning management, it could answer the research objectives as follows.

1. As to investigate the development of the learners through the Mentoring system and role play in the seminar course on management accounting, it was found that:

1.1 The behavior before using the mentoring system and role play.

1.1.1 Based on the record of observation of characteristics and learning management of students' behaviors, it was found that almost 80% of the students had expressing behaviors without confidence whether in answering questions, arguing, presenting ideas with reluctant behaviors in different ways such as being quiet, speaking softly, turning to friends for consultation, avoiding sight, and bowing.

1.1.2 The students lacked of enthusiasm in learning, searching for in-depth details in each responsible issue the content of which is, as a whole, merely details without logical linkage and academic principles, references of academic sources because they had no deep interest. This partial investigation was then completed by the teachers. Consequently, the students were not so enthusiastic by themselves.

1.1.3 The students had a shortage of linkage, logical reasoning in organizing significance of the content and a clear and interesting topic for presentation, thus creating a to and fro presentation with a redundant of contents, emphasizing the content from the text more than bringing lecturing techniques by telling interesting story, and without integrating of other media to incorporate in to the presentation. The majority of responsible students were those who had good learning outcomes since it is an indicator of responsibility who received trust and faith from members of the group without considering ability in other aspects. There was no time for students with concealed ability in other aspects to have an opportunity to show or prove their ability so that they could be recognized by everyone.

### 2. Behaviors after Using Mentoring System and Role Play

After each group received the mentoring system and role play, it was found that such system enabled the students to express their ideas more and more particularly those studying the theoretical section would normally have a still and quiet behavior, not express themselves dominantly, but once they received the role play and both positive and negative encouragement from the teachers they adjusted their attitude, behavior and the way they behaved in the group was good. They exhibited themselves in the other way which was never done in class positively by showing leadership and ability to speak dominantly or clearly expressing in other ways. Moreover, the students also had creative ideas in creating simulation by acting in a play, using various aids that can get access to knowledge easily such as creating a skit or short play that make a link to its background of the content wanted to present, using graphic with the scene, using music to arouse interest, using attractive color light, dressing and presenting events that really happen, presenting information through cartoons, creating stories and contents, visiting the area to collect data using documentary videos showing what is really happening, playing games, participation from those attending the seminar, getting the students to search and investigate the sources of an example of a professional seminar, making interesting media slides while giving a lecture, making atmosphere to have a good link with the topic of the seminar.

In order to investigate the students' satisfaction towards the mentoring system and role play in the teaching-learning process the seminar course on management accounting, the researchers have prescribed three aspects of satisfaction, namely: participation and responsibility, creative thinking, and knowledge and understanding. From the observation it was found the followings.

2.1 On participation and responsibility, once the students have been assigned to group work, about 2-3 of them would show their leadership by setting rules for participation, do brain-storming, dividing their duties since grouping depends on their satisfaction and at will. Thus, most of the group members are usually those who used to work together and each one will honor each other. During their conversation or having a consultation meeting within the group, those who are leaders will give a prologue first and then ask for additional opinions. If any members have suggestions, argument or questions, they will start discussing at once and every issue will be discussed among the members. Every time the teacher joins the meeting for planning and asks the group some questions, it was found that they already have shared their roles and duties such as certain persons will function as a note-taking person who records the details of the meeting. During questioning, there will be a representative who searches for information to answer the questions. The information will be collected from the beginning until the presentation stage. Then the location and the technical sections will prepare for a clear presentation so as to have a good seminar. It can be concluded that the students have satisfaction towards participation and responsibility to the monitoring system and the role play in the process of teaching-learning of management accounting.

2.2 On creative thinking, it was found that on running the seminar on management accounting, the students expressed themselves by reaching the role of performing, confidence among group members has been made under expectation and pressure from the teachers and friends from other groups. However, the students, were able to apply different environment conditions, express behaviors to build morale and encouragement within the group such as building appropriate learning atmosphere with the issue or topic of presentation, prescribing role play such as the issue for the seminar on income tax, the role play would be a guest speaker from the Revenue Office. For the sake of appropriateness and more reliability, if the topic is about agricultural accounting, the role play would be of a guest speaker from the Cooperative Auditing Office, farmers, or agricultural officers. While there are applications of dressing that builds reliability and personalities, using role play, games, using representatives for a question-answer session, building networking for cooperation with members among groups in taking part in organizing the seminar, for instance. Besides presentation by oral lecturing, there is also making clips on the occasion of real visiting the area and interviewing the participants, the relevant office itself and the members of each group, creating members' participation by games, joining the question-answer, and giving real souvenirs, using knowledge and skills to solve problems and making decision to confront different situation well. This makes the seminar atmosphere interesting, not boring. In addition, the students also receive knowledge and have interest to attend each lesson well. It could be concluded that the students had satisfaction in creativity aspect towards the mentoring system and role play in the teaching-learning process of the seminar course on management accounting.

2.3 On Knowledge and understanding, as the objectives of the seminar was to run the seminar on management accounting were to get the students to study and search for the details of information to present in the form of role play. Therefore, to present professionally and as an expert, the students had to search for in-depth information for presentation and be ready to answer the questions both from the teacher and members from other groups. From meeting for consultation with the mentor, it was found that the students would prepare the content well and every time the teacher would inquire in-depth each topic and the students would express their feelings and ideas, perception, and attitudes deeply concealed as the answer-information from their learning. They would join answering the questions almost covering the whole content. If any of the information was wrong or outdated, the advisor would suggest the source of information for them to search for more information and present it in the next meeting. It was found that they would go back to review and make the content to cover more information. If there was any uncertain topic, they would search for revise, and improve it until it was approved by the advisor. Each group would have readiness in a different way, but by average, they would be ready to meet the advisor for three to five times per group before the seminar. It could be concluded that the students had satisfaction in knowledge and understanding aspect towards the mentoring system and role play in the teaching-learning process of the seminar course on management accounting

## Discussion

1. The development of the learners through mentoring system and role play in the course on management accounting was found that the behaviors of the learners after using the system and the role play were developed as could be seen from their confidence in expressing, enthusiasm, being eager to search for information, making linkage showing logical reasoning, exhibiting leadership, having speaking skills, and having creative thinking clearly. This may come from the conditions in teaching-learning management using mentoring system derived from the teacher and that the mentoring system is one of the instruments of knowledge management in the form of transmitting knowledge between those with more experience to those with less experience via talking which brings about exchanging learning among each other. This is in line with Mavuso, Michael Abby (2007: 1-75) who claims that the mentoring system helps create success in planning and a better management system and also creates confidence that the recipient has adequate information to make efficient outcomes, creates good working atmosphere, decreases moving or changing jobs, decreases loss of resources with no benefit as well as encouraging employees to produce more outcomes and have new works with a better standard operation. It is also in line with Zachary, Lois J. (2000) who claims that the mentoring system is one of the instruments that helps train knowledge in different fields based on the experience from the beginning of the process until the end. It is like a professional manager, teacher and leader, like a compass that guides learning from direct experience in order to create maximum efficiency and maximum loss of unnecessary resources. While the conditions of role play give freedom in thinking and encourage the students to have maximum participation making them to feel that they have maximum role in designing, planning and prescribing the stages and details of every topic. Originally in the teaching-learning system, the students are recipients of the details in the classroom and partially participate in only asking problems generally called general knowledge or explicit knowledge which comes from different methods such as taking notes, searching and learning, listening to teaching and leading to practice in order to have more understanding. However, when the learners become the designers of the system themselves from the beginning until the end, application of knowledge specific to oneself or tacit knowledge of which partially comes from application of each person's experience or gift easily transmitted into speech or written words such as working skills, man-craft or analytical thinking which is management of tacit knowledge focusing on setting a stage for sharing knowledge available in each practitioner to create knowledge together and lead to building new knowledge that each one can use for further work.

2. The students had increased satisfaction towards the mentoring system and role play in the process of teaching-learning of in the course on management accounting as could be observed from participation in responsibility, creative thinking, knowledge and understanding which was in line with Nisara Rodnut (2016: 1-101) who studied the factors affecting employee satisfaction in working at four big auditing companies in Thailand. It was suggested in the study that if we are to have an opportunity to progress in the duty, the administrator should have the mentor to give advice or suggestions in work operation in order to decrease worry and working pressure and strengthen and expand ability and expertise in working. It is to offer opportunity for the employees to learn new things. Prapada Taluenchit (2014: 1-106) also studied teaching accounting auditing skills using role play aimed at promoting understanding of the course content for the learners and develop communication skills, problem solving, and their team work through the process of teaching-learning management using role play by using a quasi-experiment research with pre-test and post-test experiment group. The teaching used role play in one group, being 62 year-three students enrolling in the seminar course on

accounting auditing. It was found that role play helped the learners to know and understand the course content more and helped develop the learners' communication skills, problem solving, and team work. They learned from their flaws or mistakes during doing the role play, building enthusiasm, intention, and saw that the auditing process became more systematic.

## **Suggestion**

### **Suggestions Based on the Findings**

1. The teacher should take into consideration of integrating the content of the course with role play in order to create the learning atmosphere and support participation students' participation in the teaching-learning process.
2. The teacher should apply the mentoring system every time when giving an assignment because it is one of the processes that helps control, follow up and support the learners to be able to think and learn by themselves.

### **Suggestions for Future Study**

1. It is suggested that there should be other data collection techniques such as a quantitative research using a questionnaire, an in-depth interview of the samples or a focus group focusing on the results of the study.

2. It is also suggested that the students should be divided into groups according to type of students such as a group of good students, a group of average students, or a controlled group in order to observe and compare their behaviors whether they are different or not.

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