

Analysis of Students' Satisfaction in Learning Government Accounting (Blended Learning Vs Traditional Learning)

Dewi Pebriyani^{1*}, Ade Elsa Betavia², Vita Fitria Sari³

^{1,2,3} Universitas Negeri Padang, Padang, Indonesia

*Corresponding author. Email: dewipebriyani11@gmail.com

ABSTRACT

Blended learning is a learning method that incorporates face-to-face lectures with online teaching. Online teaching can be used to distribute learning materials, assign and collect assignments; conduct quizzes, and also allows for discussions and provides feedback and other functions through the features available in online learning. Padang State University is one of the public universities in Padang, which provides online learning facilities in the teaching process in higher education, which expects be used as much as possible in supporting the teaching process. This study aims to determine student perceptions of the application of blended learning in teaching government accounting by looking at the level of student satisfaction so that they can design appropriate blended learning in teaching government accounting. This study will conduct an empirical test to see whether there is a difference in student satisfaction with the traditional teaching process compared to blended learning, so that it is expected to find the right composition in the application of blended learning between face-to-face lectures and online teaching through e-learning in government accounting teaching. Data were obtained by collecting questionnaires from undergraduate students of Accounting, Faculty of Economics, Padang State University. The research method is to use a survey with the determination of the sample applying the purposive sampling method. Data analysis was performed using the Mann Whitney test. The results of this study indicate that there are differences in student perceptions of the application of traditional learning and blended learning in teaching government accounting in terms of satisfaction with lecturers, feedback and interaction of 5 statement items. The results of this study also conclude that the learning design using the blended learning method can be implemented for teaching government accounting, but this does not mean eliminating face-to-face meetings. Lecturers must design a combination of online and face-to-face meetings that are considered ideal by paying attention to the number of students in the class and the number of students in the group work.

Keywords: *blended learning, course design, government accounting, learning method, students' satisfaction*

1. INTRODUCTION

Current developments in technology and communication have an impact on the education process in Indonesia. Higher education should take the opportunity from these technological and communication developments by offering new alternatives to generate, distribute and receive in the teaching process so that it can complement traditional learning methods [1]. Previous studies examining the relationship between learning outcomes between online learning processes and traditional learning processes have shown mixed results [2]–[4].

One of the trends in current learning methods is to combine face-to-face meetings with online lectures; blended learning. Blended learning is a learning method that combines face-to-face lectures with online teaching using e-learning. The current development of technology and communication makes blended learning an alternative learning method in higher education. According to [1] education in higher education should take advantage of these technological and communication developments by offering new alternatives to produce, distribute and receive in the teaching process in order to complement traditional learning methods [1]. [5] stated that the quality and

quantity of interaction between teacher and students and the sense of involvement in the community can be increased through the use of the internet to facilitate simultaneous and collaborative learning experiences. This is supported by the results of research conducted by [6] which state that blended learning can overcome several problems between traditional learning and online learning. However, on the other hand, [7] found that there was still a greater tendency for face-to-face lectures.

This study modified [6] in identification students satisfaction and course design issue in implementation of blended learning for government accounting subject. Since, there has been no research that explore about blended learning for government accounting subject'. There are 2 questions in this research; a) What kind of learning method already used in government accounting subject?; b) How does blended-learning compare with traditional-learning delivery in terms of student satisfaction in government accounting course?. Therefore, the researcher suspects that there are differences in student perceptions of the application of traditional learning and blended learning in government accounting teaching, so the hypothesis in this study is:

Ha: There are differences in student perceptions of the application of blended learning and traditional learning in government accounting teaching.

2. METHODOLOGY

This type of research is comparative research i.e. research which is comparing the existence of one or more variables in two or more different samples or more than one. This research aimed to identify the difference in students' perceptions towards implementations of blended learning versus traditional leaning in government accounting subject in terms student satisfaction and course design issue. The instrument used in this study was a research questionnaire that referred to previous research conducted by [6] which was adopted and modified according to the needs in this study and measured using a Likert scale of 1-5 (1; Strongly Disagree and 5; Strongly Agree). The respondents are accounting students from Accounting Department in Faculty of Economics, Padang State University who is already passed government accounting subject. There are 98 respondents joined in this study and data analyzed by mann-whitney test.

3. RESULTS AND DISCUSSIONS

The table below shows the demographic information about respondents in this research. Based on table 1, shown that most of respondents in this research are female and already passed government accounting subject with satisfied grades.

3.1. Preliminary Information about Learning Method in Government Accounting Subject

This study aims to determine student perceptions of the application of blended learning in teaching government accounting by looking at the level of student satisfaction so that they can design appropriate blended learning in teaching government accounting, so that the first part of this study ask about the current situations about learning method in government accounting subject.

Table 1. Demographic Information of Respondents

No.	Descriptions	Percentage
1.	Gender	
	Male	23,47%
	Female	76,53%
2.	Grade:	
	A -> A-	63,27%
	B+ -> B-	34,69%
	C+ -> C-	2,04%

Based on table 2, it can be conclude that lecturers already conducted online learning in government accounting subject but still limited for some activities of learning. Lecturers in Padang State University used website elearning.unp.ac.id and what app as a platform for online learning in government accounting subject. The third questions show that most of lecturers carry out online learning only if they cannot attend face-to-face lectures in the classroom. This is relate to the fourth questions so that the proportion of online learning and face-to-face is not 50% each. Most of lecturers use online learning only to carry out quizzes, while some of them use to give assignments and submit assignments, provide material files that has been deliver in face-to-face lectures, but only some of them use online learning to carry out midterm or final semester exams.

3.2. Students Satisfaction

The primary objective of this research is to identify whether there is a difference in student satisfaction with the traditional teaching process compared to blended learning. [6] divided students' satisfaction into three categories; students' satisfaction with instruction, interaction and feedback; students' satisfaction with group work and; students' satisfaction with technology. There 19 statement items were tested statistically to determine whether there were differences in student perceptions of the application of traditional learning and blended learning in government accounting teaching.

3.2.1. Third Level Heading (Head 3)

Based on test of normality by using Kolmogorov-smirnov, all data in this study have a significant value of 0.000 less than 0.05, so it can be concluded that all data in this study are not normally distributed. So that, this research will use mann-whitney test.

3.2.2. Third Level Heading (Head 3)

Based on the results of homogeneity test (Appendix 2), all item in this study have a significant value greater than 0.05, which means that the data in this study are the same or homogeneous.

3.2.3. Third Level Heading (Head 3)

From the 19 statement items above, it can be seen that there are differences in student perceptions of the application of traditional

learning and blended learning in teaching government accounting only on 5 statement items, namely statement items 3, 4, 5, 6 and 16. So it can be concluded that there are difference in students satisfaction between traditional learning and blended learning in 5 statement items. There are 4 items in terms of students' satisfaction with instruction, interaction and feedback; which are related to the way lecturer explains the material, available to answers students questions, the interaction between students during in-class meetings is helpful for understanding concepts and the feedback from the lecturer during in-class meetings is constructive. In terms of students' satisfaction with group work, students' perception only difference in statement the benefits of group work exceed the personal costs.

Table 2. Learning Method in Government Accounting Subject

Questions	Reponses	
	Yes (%)	No (%)
Have lecturers in government accounting subject ever conducted online lectures?	91,84%	8,16%
Is the media or platform used by lecturers in government accounting courses in carrying out online lectures the UNP whatsapp group or elearning platform?	95,92%	4,08%
Lecturers carry out online lectures only if they cannot attend face-to-face lectures in the classroom	74,49%	25,51%
Lecturers carry out online lectures and face-to-face lectures with a proportion of 50% each	36,73%	63,24%
Lecturers use online lectures only to provide material files that have been delivered in face-to-face lectures	34,69%	65,31%
Lecturers use online lectures only to give assignments and submit assignments	59,18%	40,82%
Lecturers use online lectures to carry out quizzes	84,69%	15,31%
Lecturers use online lectures to carry out midterm or final semester exams	18,37%	81,63%

The table below show us detail the comparison of students' satisfaction in term of instruction, interaction and feedback; students' satisfaction with group work and; students' satisfaction with technology between traditional learning and blended learning.

The initial part of the study asked about the level of respondent satisfaction in the application of traditional learning and blended learning in government accounting teaching related to the level of satisfaction with lecturers, interaction and feedback. Based on the mean value of the respondent's responses, it can be seen that

there is no difference in perceptions of lecturers related to lecturers who always provide information about learning progress and the number of interactions between lecturers and students in the class. However, differences in perceptions about the level of satisfaction with lecturers arise in relation to explaining the material and answering questions from students. Respondents in this study tended to be more satisfied if the lecturer delivered material using traditional learning compared to blended learning. This can be seen from the average answers given. Likewise, with the satisfaction of

lecturers in answering questions, respondents tended to be more satisfied when the lecturers used traditional learning compared to blended learning.

Table.3 Student Satisfaction – Instruction, Interaction, and Feedback

No.	Items	Traditional-Learning	Blended-Learning
1.	The lecturers kept informed students about their lesson progress.	4,2449	4,2449
2.	Number of face-to-face interactions between lecturers and students was already enough.	4,2347	4,1939
3.	Number of interactions during the on-line meetings was already adequate.	N/A	3,8144
4.	The lecturer seemed well prepared for on-line meetings.	N/A	4,0918
5.	The lecturer explain the material in an interesting way.	4,4592	4,2653
6.	The lecturer was available to answer my questions.	4,5612	4,3265
7.	Number of interaction among students during online meetings is enough.	N/A	3,9285
8.	The interaction among students during class meetings it is very helpful to understand the concept.	4,5204	4,2959
9.	Feedback from lecturers during online lectures is very constructive.	N/A	3,9897
10.	Feedback from lecturers during class meetings is constructive.	4,4742	3,9897
11.	Feedback from lecturers outside the classroom is constructive.	4,0928	4,0102
12.	The lecturer provided prompt feedback outside of class.	3,8673	3,7653

Differences in perceptions related to interactions arise in terms of interactions between students in class meetings, which are helpful for understanding the concept. Respondents in this study tended to prefer interaction in traditional learning compared to blended

learning. Whereas for feedback, different perceptions appear related to feedback from lecturers during lectures in the classroom, which is very useful and constructive, respondents prefer feedback from the learning process with traditional learning compared to blended learning.

Table 4. Student Satisfaction – Satisfaction with Group Work

No.	Items	Traditional-Learning	Blended-Learning
1.	I always have face-to-face meetings to discuss group assignments	3,8878	3,9082
2.	I usually use email to communicate problems related to group assignments.	3,0306	3,2551
3.	I usually use phone calls to discuss group assignments	3,8061	3,9796
4.	The decision-making process in the group is always dominated by one or two people	3,2653	3,3980
5.	Interaction between group members is very effective in achieving group goals.	4,1327	4,0918
6.	Good quality group assignment output.	4,0204	4,0306
7.	Efficient group decision making process.	4,0204	3,9286
8.	Overall, the benefits of group work exceed the personal costs.	3,4796	3,7857

In terms of satisfaction with the study group, there is only a difference in perception in the last statement where in general the benefits of the task exceed the costs incurred. The results of this study indicate that there is a trade-off between costs and benefits in completing tasks, but respondents prefer blended learning compared to traditional learning. This may be because the costs incurred in carrying out tasks online are more efficient than if done with face-to-face discussions.

The satisfaction with technology seen from the average value of respondents' answers in this study (mean). Based on the table above, it can be seen that respondents tend to strongly agree that the participation of students and lecturers in discussion forums is needed to improve my understanding of accounting concepts. However, this is not the case with the other two statement items, where respondents are still not comfortable asking questions during online meetings using a blackboard and using a computer before conducting online lectures.

Table 5. Student Satisfaction – Satisfaction with Technology

No.	Items	Blended-Learning
1.	I feel comfortable asking questions during online lectures using Blackboard.	3,4694
2.	Participants' participation in discussions improves my understanding of accounting concepts.	4,2857
3.	I felt comfortable using a computer before enrolling in this course.	3,6939

This study also aims to determine the appropriate composition in the application of blended learning between face-to-face lectures and online teaching

through e learning in government accounting subject. The table above explains that there is no difference in student perceptions related to the learning design

offered in this study. Both for applying traditional learning or blended learning, the ideal number of study group members is 4 people, while the ideal class size ranges from 25-30 people. The combination of face-to-face meetings and online meetings is a maximum of

50% each (8 face-to-face meetings with 8 online meetings. However, what must be underlined is that there must still be face-to-face meetings, because respondents do not agree if there is no lecture in class with the lecturer.

Table 6. Course Design Issues

No.	Items	Traditional-Learning	Blended-Learning
1.	The group size (4 members) is appropriate.	4,1224	4,0918
2.	Suitable class sizes is 25-30 members.	4,2143	4,1122
3.	I prefer to have more face-to-face meetings (currently 4 meetings).	N/A	3,7449
4.	I prefer the combination of face-to-face meetings and online meetings 50% each.	N/A	3,6633
5.	I prefer to have no face-to-face meetings with the lecturer.	N/A	2,1224
6.	The benefits of attending face-to-face sessions outweigh the personal costs.	4,0612	4,1122

4. CONCLUSIONS

The results indicated that the respondents in this study positively response the application of blended learning in teaching government accounting subject. Based on the results of statistical testing there are differences in student perceptions of the application of traditional learning and blended learning in teaching government accounting in terms of satisfaction with lecturers, feedback and interaction of 5 statement items. namely in terms of the ability of the lecturer to explain the material well; the ability of the lecturer to answer student questions, interaction between students and lecturers' feedback during lectures in the classroom; Meanwhile, for the satisfaction of the study group there are differences in perceptions in terms of the trade-off between costs and benefits in completing tasks. The results of this study also conclude that the learning design using the blended learning method can be implemented for teaching government accounting but this does not mean eliminating face-to-face meetings. Lecturers must design a combination of online and face-to-face meetings, which are considered ideal by taking into account the number of students in the class and the number of student members of the study group.

There are still some limitations of this research a) only concern about government accounting learning in Padang State University; b) only researching for undergraduate students and c) only focus on students' satisfaction and course design issues. Hence, suggestions for future research a) expand the object of research by researching at several universities that teach government accounting and b) explore other aspects in evaluating learning method.

ACKNOWLEDGMENTS

We would like to extend my deepest gratitude to Faculty of Economics, Universitas Negeri Padang for

giving us chance and fund to complete this and other works.

REFERENCES

- [1] K. Orton-Johnson, "I've stuck to the path I'm afraid': exploring student non-use of blended learning," *Br. J. Educ. Technol.*, vol. 40, no. 5, pp. 837–847, Sep. 2009.
- [2] B. S. Sonner, "Success in the Capstone Business Course—Assessing the Effectiveness of Distance Learning," *J. Educ. Bus.*, vol. 74, no. 4, pp. 243–247, Mar. 1999.
- [3] S. A. Dellana, W. H. Collins, and D. West, "On-Line Education in a Management Science Course—Effectiveness and Performance Factors," *J. Educ. Bus.*, vol. 76, no. 1, pp. 43–47, 2000.
- [4] N. Terry, J. Owens, and A. Macy, "Student performance in the virtual versus traditional classroom," *J. Acad. Bus. Educ.*, vol. 2, no. 1, pp. 1–4, 2001.
- [5] D. R. Garrison and H. Kanuka, "Blended learning: Uncovering its transformative potential in higher education," *Internet High. Educ.*, vol. 7, no. 2, pp. 95–105, 2004.
- [6] K. T. Jones and C. C. Chen, "Blended-Learning in a Graduate Accounting Course: Student Satisfaction and Course Design Issues," *Account. Educ. J.*, vol. 18, May 2008.

- [7] A. Farley, A. Jain, and D. Thomson,
“Blended Learning in Finance: Comparing
Student Perceptions of Lectures, Tutorials
and Online Learning Environments Across
Different Year Levels*,” *Econ. Pap. A J.
Appl. Econ. policy*, vol. 30, no. 1, pp. 99–
108, Mar. 2011.