

Blended Learning for Government Accounting Subject (Students' Satisfaction and Course Design Issues)

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ABSTRACT

Current developments in technology and communication have an impact on the education process in Indonesia. Higher education can 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. One of the trends in current learning methods is combining face-to-face meetings with online lectures; blended learning. The application of blended learning for technical subjects' such as accounting is still limited. This research aimed to identify learning method that already used in government accounting subject and students' perception towards implementation of blended learning in government accounting subject in terms of students' satisfaction and course design issues. Bachelor accounting students' who already passed government accounting subject become respondents in this study. Data analyzed by looking at mean responses. The results showed that current learning method for government accounting subject already implemented online learning for limited activities. Students' responses positively about implementation of blended learning in government accounting subject without eliminate face-to-face meetings and give some recommendations for future course design. Therefore, lecturer can consider blended learning as one of alternative in learning method for government accounting subject.

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 can benefit from these technological and communication developments by offering new alternatives to generate, distribute and receive in the teaching process in order to complement traditional learning methods (Orton and Johnson, 2009). One of the trends in current learning methods is to combine face-to-face meetings with online lectures; blended learning.

Ward and LaBranche (2003) explain blended learning as combination of using the Web as the main instruction mode with the number of meetings is limited in face-to-face classes during the semester. This learning method not only propose the easiness of online learning but also still give face-to-face meetings in order to keep interaction with instructor. This is in line with Bawaneh (2011) which states that the blended learning method used in universities includes face-to-face lectures

supported by various online learning sources. Experts regarding the use of blended learning as a learning method have put various opinions forward. There are at least two main advantages provided by blended learning; 1) online lecture tools allow teachers to upload videos or other materials that are not in textbooks; 2) students can access online learning materials anytime and anywhere.

Jones and Clement (2008) state that students who are blended-learning had better group work experience and had a more positive perception of instructor feedback and was more responsive to questions outside the classroom. However, the application of blended learning is still lacking in terms of interaction. Blended-learning students believers classroom meetings have an important value and tend to realize that the benefits of holding class meetings outweigh the costs, time and energy expended. The results of this study can be used as important initial information in designing the appropriate number of class meetings to be included in blended learning.

The application of blended learning in the teaching process in tertiary institutions is not new, but it is still very limited for use in technical teaching such as accounting. Therefore the results of research in the application of blended learning to nontechnical and nonquantitative disciplines may not be relevant to accounting (Arbaugh, 2005). Several studies on the application of blended learning for accounting include Jones and Clement (2008) examining the level of satisfaction and blended learning design for master program students; Bawaneh (2011) examined the relationship between blended learning and student performance in computer accounting courses; Farley et al (2011) also examined the application of blended learning in teaching finance.

The use of technology in combining face-to-face learning and online learning requires web-learning tools. Padang State University is one of the public universities in the city of Padang, which provides e-learning facilities in the teaching process in higher education that is expected to be used as much as possible in supporting the teaching process. Online teaching through e-learning 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 e-learning (Jones and Clement, 2008).

This study modified Jones and Clement (2008) 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 students perceptions' towards implementation of blended learning in government accounting subject in terms of students' satisfaction and course design?. The remainder of this paper arrange as follows. The second section presents methods of this research and the third section explains about results and discussion. The final section present the conclusion of the paper by recommending some limitations and suggestions for future research.

2. METHODS

This research classified as descriptive quantitative research. According to Sekaran (2000) descriptive

research was conducted to find out and be able to explain the characteristics of the variables studied in a situation. This study aims to investigate students perception' about implementing blended learning in government accounting subject. The instrument used in this study was a research questionnaire that referred to previous research conducted by Jones and Clement (2008) 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 looking at statistic descriptive.

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.

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%

3.1 Preliminary Information about Learning Method in Government Accounting Subject

This research aims to identify students perception towards implementation blended learning in government accounting subject, so that the first part of this study ask about the current situations about learning method in government accounting subject.

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%

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 and Course Design Issues

The primary objective of this research is to identify students' perception towards implementation of blended learning in government accounting subject. In this study, students' perception will divided into two terms; students' satisfaction and course design issues. Jones and Clement (2008) divided students' satisfaction into three categories; students' satisfaction with instruction, interaction and feedback; students' satisfaction with group work and; students' satisfaction with technology.

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

No.	Items	Mean Responses
1.	The lecturer kept informed to the students about their progress.	4,2449
2.	Number of in-class interactions between lecturer and students was enough.	4,1939
3.	Number of interactions during the on-line meetings was enough.	3,8144

Table Cont...

4.	The lecturer seemed well prepared for on-line meetings.	4,0918
5.	The material explained by the lecturer in an interesting manner.	4,2653
6.	The lecturer always answer my questions.	4,3265
7.	The amount of interaction among students during online meetings is adequate.	3,9285
8.	The interaction between students during in-class meetings is helpful for understanding concepts.	4,2959
9.	The feedback is constructive during online meetings from the lecturer.	3,9897

10.	The feedback during in-class meetings is constructive from the lecturer.	3,9897
11.	The feedback outside of class is constructive from the lecturer	4,0102
12.	The lecturer provided prompt feedback outside of class.	3,7653

Based on table 3, most of respondents' believes that in blended learning lecturers will keep informing students about their lesson progress. They also response positively about the amount of in-class interaction between lecturer and students already sufficient but not for interaction during online meetings. Respondents' believes that in online learning lecturers will prepare their course and will explain the material in interesting way. Students' also believe that lecturers will answer their question even if in online meetings. In other side, they thought that

interaction between colleagues during online meeting is sufficient; they still tend to interaction in face-to-face meetings and believes it will help them in understanding concepts. Surprisingly, they agree that feedback from lecturer both in online learning and face-to-face meetings will constructive but seems to be doubt that lecturer will kept prompt feedback outside class. It can concluded that generally students already satisfied with instruction, interaction and feedback from blended learning.

Table.4 Student Satisfaction – Satisfaction with Group Work

No.	Items	Mean Response
1.	I usually have meetings to discuss group assignment	3,9082
2.	I usually communicate about group projects by using e-mail.	3,2551
3.	I usually use phone calls to discuss about group projects	3,9796
4.	The process of group decision-making is usually dominated by one or two members.	3,3980
5.	The interaction among group members is effective in achieving group goals.	4,0918
6.	The group project's output is of good quality.	4,0306
7.	The group decision-making process is efficient.	3,9286
8.	Overall, the benefits of group work exceed the personal costs.	3,7857

In general, students' satisfaction with group work within blended learning become effective since they focus on interaction between group members in completing tasks to achieve group goals; importantly, the results of group assignments scored well.

Surprisingly, if blended learning applied; students tend to rely their communications through phone calls and face-to-face meeting to discuss group projects than email.

Table.5 Student Satisfaction – Satisfaction with Technology

No.	Items	Mean Response
1.	By using Blackboard I feel comfortable asking questions during online meetings	3,4694
2.	The question of the participant was increase my understanding concept in accounting	4,2857
3.	I felt comfortable using the computer prior to enrolling in this course.	3,6939

Table 5 explain about students' satisfaction in terms with technology. Based on data, respondents feel uncomfortable asking questions in online meetings by using a blackboard and for using

computer before enrolling in their course. In other side, they strongly agree that discussion board is useful in enhancing their understanding about accounting concepts.

Table.6 Course Design Issues

No.	Items	Mean Response
1.	The group size (4 members) is appropriate.	4,0918
2.	Comfortable class sizes is about 25- 30 participants.	4,1122
3.	I would prefer to have more face-to-face meetings (currently 4 meetings).	3,7449
4.	I prefer the combination of face-to-face meetings and online meetings 50% each.	3,6633
5.	I prefer to have no face-to-face meetings with the lecturer.	2,1224
6.	The benefits of attending face-to-face sessions outweigh the personal costs.	4,1122

In terms of course design issues, respondents favor to limitations of group size and class size. Furthermore, respondents thought 4 meetings already enough but combination of face-to-face meetings and online meetings 50% each is not a good offer. Surprisingly, respondents still prefer to have face-to-face meetings with lecturer even if they thought that the benefits of attending face-to-face sessions outweigh the personal costs. These results are in line with Jones and Clement (2008) which states that for blended learning students' meetings in class have an important value and tend to believe that the benefits of holding class meetings outweigh the costs, time and energy expended.

4. CONCLUSIONS

Although current learning method for government accounting subject already implemented online learning for limited activities, students' responses positively about implementation of blended learning in government accounting subject without eliminate face-to-face meetings. Students already satisfied in terms of instruction, interaction and feedback form blended learning, but lecturers should the ideal design combination of face-to-face meetings and online meeting since students still prefer to have face-to-face meetings. Therefore, lecturer can consider blended learning as one of alternative in learning method for government accounting subject.

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) can compare students' satisfaction and course design issues between blended learning and traditional learning for government accounting subject; b) expand the object of research by researching at

several universities that teach government accounting and c) explore other aspects in evaluating learning method.

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