

# The Effectiveness of Regional Financial Accounting Practicum in the Era of the Covid 19 Pandemic

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**Abstract—** The Covid-19 pandemic has affected many countries around the world, including Indonesia. Due to the pandemic, the higher education teaching has been disrupted. Teaching and learning activities cannot be done in-person and are switched to a virtual learning system. Therefore, this study analyzes the effectiveness of the virtual regional financial accounting practicum during the Covid-19 pandemic. This study utilizes the descriptive qualitative approach. The data is collected through focus group discussion (FGD) method among the practicum lecturers and survey to students taking the practicum. The results show that the virtual regional financial accounting practicum has several advantages, such as students can learn more independently; learning is more efficient as it saves time, energy, and costs; communication can be made easier and faster between lecturers and students; and the practicum can help preventing the transmission of the Covid-19 in the campus area. However, some of the obstacles found from the study are unstable internet connection, less effective teaching methods, decreased teaching and learning enthusiasm, and unsupportive financial condition of some students. This study concludes that the virtual learning is necessary to prevent the transmission of the Covid-19 at campus and the virtual regional financial accounting practicum could be implemented effectively by resolving the obstacles properly.

**Keywords—** Effectiveness; Practicum; Regional Financial Accounting; Covid-19

## I. INTRODUCTION

World Health Organization (WHO) declared the Covid-19 as a pandemic on March 9, 2020 [1]. The outbreak began in Wuhan, China in December 2019 and it is an infectious disease caused by a newly discovered type of coronavirus. The Covid-19 is currently a pandemic occurring in many countries around the world

[2]. On February 21, 2021, the number of confirmed Covid-19 cases in Indonesia was 1,271,353 cases with 34,316 deaths [3].

Indonesian government responded to the outbreak by issuing a Circular Letter of the Minister of Administrative and Bureaucratic Reform Number 58 of 2020 that regulates the working system of the civil servants in the new normal order due to the Covid-19 pandemic. The circular letter encourages to prioritize safety and health in the midst of pandemic while maintaining the work productivity by adopting flexible working methods, both work from home and work from office. In response to this, the Kupang State Polytechnic issued a Circular Letter Number 007/PL.23/DT/2021 that regulates the flexible learning methods for the even semester of 2020/2021 academic year. As the confirmed cases in the NTT province rose to 8,689 cases with 243 deaths on February 21 [4], the courses and practicums can be done both in-person and virtual. Therefore, it was decided that the regional financial accounting practicum will be delivered virtually.

The Covid-19 pandemic has caused interruption of learning activities all over the world and the unexpected and rapid shift from hybrid learning mode to only virtual learning mode [5]. Many higher education institutions change classroom teaching to virtual teaching [6]. Meanwhile, the Covid-19 pandemic has positioned virtual learning or mixed-learning methods as the new routine in higher education institutions and the pandemic has caused various obstacles especially for the institutions with a less robust virtual system [7]. As students have varied learning styles, thus it is hoped that lecturers should improve and provide modules to meet the needs of the students [8]. In addition to the success of virtual lectures can be achieved by providing learning methods adjusted to each student's learning style [9]. Researches also show that students experience distress, worries, disappointed, and unprepared for these unprecedented rapid changes toward the online education due to the existing digital divide [10]. Therefore, this study aims to analyze the effectiveness of online lectures

in the era of Covid-19 pandemic for both lecturers and students, specifically for the regional financial accounting practicum at the Kupang State Polytechnic.

## II. LITERATURE REVIEW

### 2.1 Effectiveness

The 1986 Audit Commission states that effectiveness is the provision of correct services in order to enable the duty-bearers to implement the policies and objectives [11]. Effectiveness can be seen based on the impact of an output experienced by service users and can be measured based on the predetermined or agreed criteria. The most significant measures of e-learning effectiveness were the quality of the e-learning system and learner attractiveness. Enhanced usage of multimedia features can attract learner attention and may eventually increase learner attractiveness [12]. In this study, the effectiveness of practicums will be measured by evaluating the implementation of regional financial accounting practicums online during the Covid-19 pandemic.

### 2.2 The Regional Financial Accounting Practicum

References [13] states that regional finances are regional rights and obligations in the context of implementing regional government which can be valued in money, including all forms of wealth related to the rights and obligations of the region. Regional finances include:

- The right of the region to collect regional taxes, retributions, and make loans;
- The obligation of the region to perform regional government affairs and pay third party bills;
- Regional revenues;
- Regional spending;
- Regional assets that are self-administered or administered by other parties such as money, securities, receivables, goods, and other rights that have monetary values, including separated regional assets; and/or
- The assets of other parties that are controlled by the regional government in order to administer governmental duties and/or public interest.

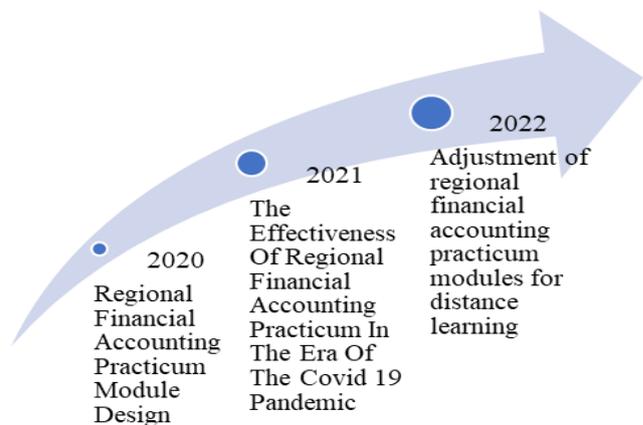
The American Institute of Certified Public Accountants or AICPA [14], states that accounting is a service that provides quantitative, financial data from business entities that can be used in making economic decisions. Therefore, it can be concluded that the regional financial accounting practicum studies how to provide financial data of the regional governance as a basis for future decision-making.

### 2.3 The Covid-19 Pandemic

Covid 19 caused by novel coronavirus is a new virus that comes from the same family as severe acute respiratory syndrome (SARS) and some common cold types [15]. As of April 3, 2021, the spread of Covid-19 in 223 countries reached 129.902,402 confirmed cases with 2,831,815 deaths [16]. In the early 2021, many countries, including Indonesia, have rolled out vaccinations for the citizens. Reference [17] states that vaccination is given in order to actively generate or increase a person's immunity to a disease in order to minimize the illness and spread of infection once exposed to the virus. The vaccination is expected to suppress the spread of Covid-19 in Indonesia, and the world.

Based on the background and literature review, the researcher develops the roadmap of research as seen in figure 3.1 below:

Figure 3.1. The roadmap of the research.



## III. METHODS

This study utilizes the descriptive qualitative approach thus the collected data are in the form of words or pictures, without emphasize in numbers [18]. The data are collected through FGD (focus group discussion), which means interviews with participants in groups [19]. The FGD was conducted with 5 (five) lecturers who are in charge of the regional financial accounting practicum course under the Public Sector Accounting Study Program at the Kupang State Polytechnic.

This study was also conducted with data collection methods in the form of surveys. Survey is a method of collecting data consistently. Survey is useful for documenting existing conditions, characteristics of a population, and preferences of the community [20]. The survey was conducted among 205 students sitting in the Public Sector Accounting class A, C, E, F, and G at the Kupang State Polytechnic. The student survey was collected via google forms.

The questionnaires cover several questions, such as: 1) Is the teaching of regional financial accounting practicums administered virtually?; 2) What kind of media/applications utilized in the virtual learning?; 3) Is the virtual practicum aligned with the predefined schedule?; 4) Is the regional financial accounting practicum delivered in detail and in depth?; 5) What are some of the advantages of the virtual regional financial accounting practicum?; 6) What are some of the obstacles of the virtual regional financial accounting practicum?; 7) Is the virtual regional financial accounting practicum more effective than in-person practicum?

IV. RESULTS

4.1 The result of the Focus Group Discussion

4.1.1 Respondent Profile

The FGD was conducted among five lecturers of the regional financial accounting practicum at the Kupang State Polytechnic. The FGD was focused on the effectiveness of the virtual practicum, especially its advantages and obstacles in the midst of the Covid-19 pandemic.

4.1.2 Virtual Learning Media

The FGD result shows that all of the regional financial accounting practicums have been done virtually due to the Covid-19 pandemic. The learning platform and media utilized in the practicum are google classroom, zoom meeting, and YouTube. The practicums also have been done according to the predefined schedule.

4.1.3 The advantages of the virtual regional financial accounting practicum

4.1.3.1 *Easier and faster communication:* The virtual learning platform builds an easier and faster communication system. Both lecturers and students can stay at home without the need to travel and meet in-person at campus.

4.1.3.2 *More efficient:* The virtual learning is more efficient as it requires less time, energy, and cost compared to the in-person practicum.

4.1.3.3 *Preventing the spread of Covid-19 in the campus area:* The virtual learning has helped the lecturers to ensure that students receive the practicum modules while also has actively contributed to the prevention of the spread of the Covid-19 in the campus area.

4.1.4 The obstacles of the virtual regional financial accounting practicum

4.1.4.1 *Unstable internet connections:* A stable internet connection is the key requirement in conducting a virtual practicum. Therefore, if the network is down or not stable, then this severely obstructs the learning process.

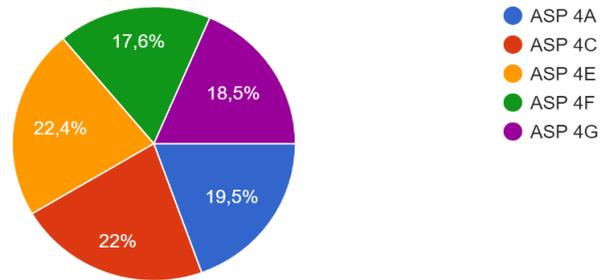
4.1.4.2 *Decreased teaching enthusiasm:* The virtual interaction brings different psychological effects to the lecturers compared to the in-person interaction at campus. Since the learning process has been done virtually from home throughout the Covid-10 pandemic, the lecturers mentioned that this has lowered their teaching enthusiasm.

4.2 Survey Result

4.2.1. Respondent Profile

The survey respondents are the 4th semester students of Public Sector Accounting class A, C, E, F, and G at the Kupang State Polytechnic. The figure 5.1 shows the composition of the respondents from each class. It shows that 19.5% of the respondents sit at Class A, 22% the respondents sit at Class C, 22.4% of the respondents sit at class E, 17.6% of the respondents sit at class F, and 18.5% of the respondents sit at the Class G.

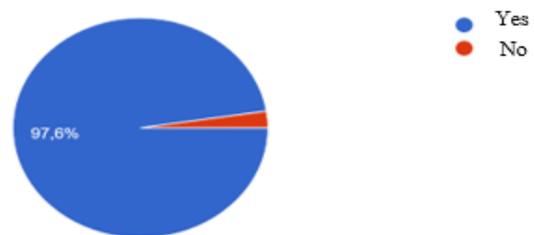
Figure 5.1. Respondent Profile



4.2.2. Virtual Learning Media

As of January 2021, the learning process can be done in hybrid learning, both in-person and virtual learning. This is based on the [21] issued by the Kupang State Polytechnic states. The survey on figure 5.2 shows that 97.5% of the respondents (200 students) state that the practicum has been conducted virtually, meanwhile the remaining 2.5% (5 students) state that the practicum has not been conducted virtually.

Figure 5.2. Realization of Online Learning



The virtual learning media are required in order to conduct the virtual practicum. Figure 5.3 shows that 70.2% of the media used is Google Classroom, while 13.7% is using YouTube, and 7.3% use Zoom Meeting.

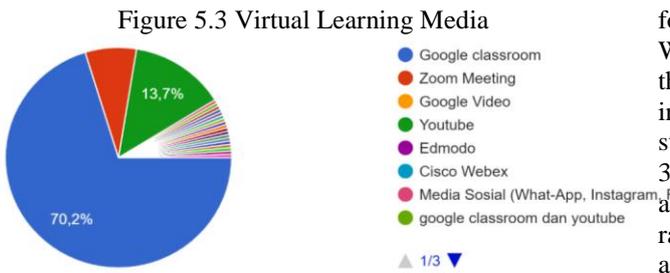
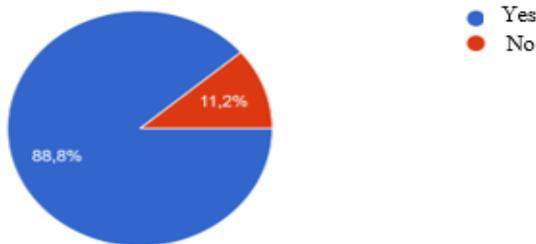


Figure 5.4 shows that 88.8% of the respondents state that the virtual regional financial accounting practicums were done according to the predefined schedules, while the remaining 11.2% stated that the virtual practicums were done not according to the predefined schedules.

Figure 5.4 Virtual Learning Schedule



4.2.3. *The advantages of the virtual regional financial accounting practicum*  
 Figure 5.5 shows the virtual practicum has several advantages: students can learn independently (54.1%), more efficient in terms of time, energy, and cost-saving (28.3%), as well as easier and faster communication (13.7%).

Figure 5.5. The advantages of the virtual regional financial accounting practicum

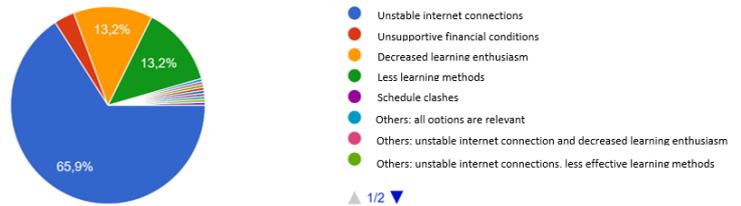


4.2.4. *The obstacles of the virtual regional financial accounting practicum*

Figure 5.6 shows several obstacles in implementing virtual practicum: 65.9% of the respondents choose unstable internet connection, 13.2% of the respondents choose less effective teaching method, 13.2% of the respondents choose decreased learning enthusiasm, and 3.4% of the respondents choose the unsupportive financial condition, due to additional unexpected cost such as internet data and other virtual learning equipment. In addition, based on the results of testing with the Multi-Attribute Utility Theory (MAUT) method

for the Zoom application as face-to-face learning and WhatsApp for tutorials and assignments, the results of the effectiveness of online learning in practicum courses in the third place with a value of 0.42 [22]. As supporters of the study, respondents reported that nearly 30% of all their students did not regularly complete their assignments. The students also should experience a range of leaning experience in order to be a more adaptable virtual learner. There are concerns about how students in high-needs school districts will engage with online learning, given the limited access many disadvantaged students have to Internet and computers. Respondents also provided suggestions for improving educational access to online learning in the future [23].

Figure 5.6. The obstacles of the virtual regional financial accounting practicum



## V. CONCLUSION

The study shows that virtual regional financial accounting practicum learning has several advantages:

- Students can learn more independently.
- More efficient in terms of time, energy, and cost-saving.
- Easier and faster communication.
- Preventing the transmission of the Covid-19 at campus.

Meanwhile, the virtual regional financial accounting practicum learning also has several obstacles:

- Unstable internet connection.
- Less effective teaching methods.
- Decreasing learning and teaching enthusiasm.
- Unsupportive financial condition.

The virtual regional financial accounting practicum will be carried out effectively if the obstacles in implementing virtual learning can be resolved properly. Virtual learning is solely done to prevent the transmission of the COVID-19 virus in the educational environment.

Suggestions for further research is to develop a regional financial accounting practicum module for distance learning.

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