

Blended Learning in Intermediate Accounting I

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ABSTRACT

The blended learning method is used in the intermediate accounting subject in the Diploma program, Andalas University. The lecturer provides five videos and a PowerPoint to increase the student's understanding of the subject. The teaching method used is Teaching Center Learning (TCL) and Student Center Learning (SCL). We survey to know the benefit of video media and PowerPoint to students. We found that students have more understanding of accepting the material using media video than PowerPoint. However, when students did the assignment, video media did not help them as they expected. This study aims to explain the implementation of blended learning in an intermediate accounting class and distinguish the benefit of video media and PowerPoint to develop students' knowledge.

Keywords: *Blended Learning, Video Media, Online Method, Learning Development*

1. INTRODUCTION

During pandemic Covid 19 the learning method in education has changed from the face-to-face teaching method or conventional teaching method into the online method. The face-to-face teaching method is when the instructors meet the participant directly face to face in the class. Mali et al. (2021), students still prefer face-to-face learning methods because they can do social activities. However, the face-to-face method cannot be done in a pandemic situation. The reason is to diminish the deployment of the virus. Then the learning method changed into the online learning method is described as the information delivered in education and training using telecommunication technology (Benson, A.2002, Carliner, S. 2004). There is positive and negative side to doing online learning. Heo and Han (2018), found that using the online method increases the need of students or participants to be more active and have a strong initiative in managing their study time and be more independent.

Due to this situation, blended learning has become one of the teaching methods. According to Cabero et al. (2018), blended learning is mixing the conventional method with technology-enhanced learning. Li et al. (2019) found that Blended learning can effectively improve the knowledge and satisfaction of the student. To reach the subject's objective, blended learning is used in intermediate accounting I. This subject is a compulsory subject for accounting program students.

The student must take an introduction in Accounting 1&2 with a grade minimum D before taking the Intermediate accounting I subject. The subject is available for the third semester of diploma students, year 2021/2022 major in accounting, Andalas University. The purpose of this paper is to explain the implementation of the blended learning method to increase the students' performance, including understanding and implementing the concept in intermediate accounting 1 class using video media. The video tutorial by the lecturer will be the main source of this class, and we want to distinguish whether video tutorials can increase the student's understanding of the subject.

1.1 Learning method

Accounting intermediate 1 subject is full with calculation and concept about financial statement. We combine Teaching Center Learning (TCL) and Student Center Learning (SCL) for the learning method.

Teaching Center Learning (TCL) is the method when the lecturer is the source of knowledge for the students or center of the class. This method is used when the lecturer explains the material at the beginning of the class. The lecturer provides the video tutorial and posts on the ilearn platform. Besides, the lecturer also explains the answer to a case or assignment that has been given to the students.

However, in Student center learning (SLC), students are expected to be more involved in each class

activity. The student does independent learning by finding the source of information learning needs and actively doing group discussions related to the assignment given by the lecturer. The information can be derived from books, articles, etc.

There are seven meetings before the midterm. There are five video tutorials, a group discussion every day, and two assignments using the main platform Ilearn provided by Andalas University.

1.2 learning outcomes

The student is expected to understand and practice the core course of Intermediate Accounting 1. The course learning outcomes of these subjects are:

1. Students can make a financial statement based on accounting principles. The financial statement consists of a financial position statement, income statement, cash flow statement, statement of shareholder equity.
2. Students understand the concept and the calculation of cash, account receivable in the financial position statement.
3. Student understands the concept and the calculation of acquisition and disposition of the fixed asset, depreciation and depletion, intangible asset, investment, and revenue recognition.

1.3 Student grading system

The grading assessment proportion for the accounting intermediate 1 subject is as follow:

Table 1. Grade component

No	Component	percentage
1	Summative valuation	30%
	Midterm exam	30%
	Quiz	20%
2.	Formative valuation	
	Interpersonal skill dimension	10%
	Interpersonal soft skill attribute	10%
	Total	100%

The grading distribution from the previous students is as follows:

Table 2. Grade distribution

Grade	Percentage
A	12%
A-	15%
B+	30%
B	20%
B-	8%
C+	5%
C	5%
D	5%
E	-

Total	100%
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From the data above, we can conclude that 10% of students get grades D and C. The reason is the student do not understand the topic and cannot answer the exam. Besides, the students did not do the assignment and did not active in the class. This situation makes them receive unsatisfied results. To develop their grade, the lecturer should develop the teaching method by providing a video tutorial.

2. LITERATURE REVIEW

1.2 Blended learning

Bersin (2004: 56) in their books defines blended learning as: "The combination of different training" media "(technologies, activities, and types of events) to create an optimum training program for a specific audience. The term "blended" means that the traditional instructor-led training is being supplemented with other electronic formats. In the context of their book, blended learning programs use many different forms of e-learning, perhaps complemented with instructor-led training and other live formats. "The blended learning method can be done by using several methods such as team teaching, discussion, demonstration, project, and case study methods. Marie (2021), argues that the blended learning program will be successful if it has two conditions, first, the lecturer and students do face-to-face discussion. Second, supervision and guidance should be given to the student. According to Carman 2005 there are five keys in managing blended learning methods, there are :

1. live Events are direct learning or face-to-face (instructor met participant) synchronously in time and in the same place (classroom) or same time but in a different place (virtual classrooms). For certain people, a direct learning pattern or face-to-face method is the main pattern in the learning method. However, this method should be designed in comprehensive ways to achieve their goals as needed. This pattern combines the theory of behaviorism, cognitivism, and constructivism to create a satisfying learning process.
2. Self-Paced Learning. This method allows students to learn at anytime and anywhere by using various content (study materials), and it is designed for independent study, both text-based or multimedia-based (video, animation, simulation, image, audio, or a combination of these). The study material can be shared online through the web or mobile devices such as streaming audio, streaming video, and e-books) or print on paper.
3. Collaboration. Collaboration between lecturer and students across schools/campuses. The blended designed learning could be a mix of collaboration between friends, peers, or collaboration between students and educators through several communication tools such as chatrooms,

discussion forums, e-mails, websites/web blogs, and mobile phones. Collaboration increases the knowledge and capability of students through the social process and social interaction with other people and deeper analysis on problem-solving and skills project-based learning.

4. Assessment. In blended learning, the lecturer should be able to mix a combination of types in judgment for test or non-test or tests that authentic assessment/portfolio. Besides, the lecturer should find the forms of online and offline assessment. These situations provide the flexibility of learning for participants.

5. Performance Support Materials. This method combines face-to-face learning and online method or virtual face-to-face. The lecturer should pay attention to whether the resources are ready or not. Do the learning materials can be accessed by participants who learn both offline or online. If learning is assisted by a Learning/Content Management System (LCMS), this system application should be installed easily accessible.

Moreover, Biddle et al (2020) found that the student is successfully learning and retaining Motivational Interviewing skills using blended learning in e-learning programs and in-class practice activities. The blended learning method is a suitable learning method during the covid-19 pandemic. In this subject, we do blended learning to increase the student's knowledge to this subject.

3. RESEARCH METHOD

This research is a descriptive study by surveying the student in Accounting intermediate class. There are 33 students in the class. The steps taken are as follow :

1. Developing Semester Learning Plans
2. Developing teaching materials
3. Developing teaching methods
4. Prepare learning media in the form of videos
5. Carry out lectures
6. Conduct an assessment
7. conclusion

Semester learning plans are needed to give guidance about the topic delivered in one semester. So, the student can prepare the material besides material from the lecturer. The student needs to have books to increase their knowledge and not depend only on the lecturer teaching materials, teaching method, preparing learning media, and lecturers' activity is used to increase the students' understanding regarding the subject. The lecturer should make an innovative plan so that the student can accept the subject. In this subject, we use a blended learning system. Assessment is used to distinguish whether the method used in conducting the subject is suitable for the students and increases their knowledge.

The subject is conducted by video in every meeting. The reason is to make students easier to understand the topic. If they have a problem in doing the assignment, the student can repeat the video anytime and

anywhere. The video media's main idea is that the intermediate accounting subject is full of calculating parts. So, by creating video media, students can understand the process of creating financial statements in more detail. The assignment is given in every meeting. Besides that, to supervise the student's understanding, students are asked to summarise the video in every meeting. The assignment in this subject can be a case consisting of a calculation part or essay analysis. The material is given every week in PowerPoint, group discussions to discuss any problem that students have, and also a quiz

To distinguish whether the video given can upgrade the student's knowledge, we create a survey. The survey distributes after the midterm exam consists of several questions as follows:

1. The benefit of the video in the learning process
2. The satisfaction of students using video
3. The benefit of video in doing an assignment
4. The benefit of other material given in the learning process
5. The preference of students related to materials
6. Students' preference to study using the online method or face-to-face method.

4. RESULT AND DISCUSSION

The Intermediate accounting class has been done in seven meetings. The midterm exam results are in the graph below :

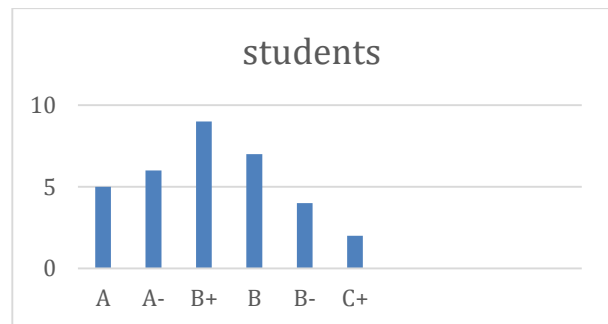


Figure 1. Student grade

The graph above shows that 81% or 27 students in the accounting intermediate class have satisfactory grades more than B, and 19% or 6 students get grades lower than B. It is indicated that the student can achieve the learning objectives. The material using video media is an appropriate method in conducting the intermediate accounting class. To increase our hypothesis, we do the survey.

The pie chart below shows the survey result from students in Accounting intermediate class.

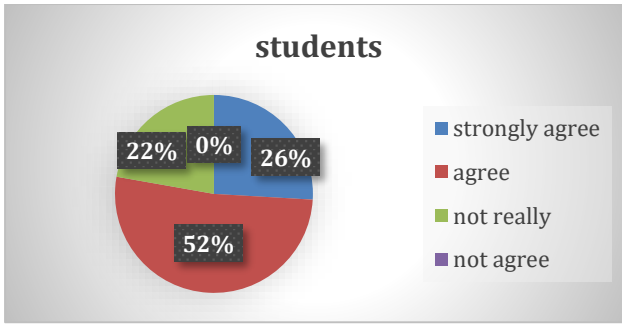


Figure 2. Video media increase student understanding

From the chart above, 26% of students in Intermediate accounting class strongly agree that video media published by lecturers help them understand the topic subject and 52% of students agree with this statement. However, there 22% of students did not really understand the topic using video media in conducting the learning process. These results show that the student is convenient with the video media and video media can help them to understand the subject. then we move to the next question in more detailed questions

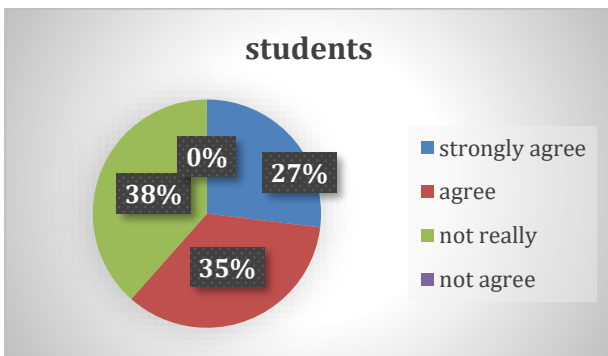


Figure 3. Student satisfaction with video

The next chart shows that 27% of students satisfy with the video media provided by the lecturer, 35% is agreed and the amount is almost the same with students who did not really agree 38% with this statement. The lecturer should be more innovative in creating vide and adjust with the trend of presenting with new generation students for example, by inputting animation or pictures.

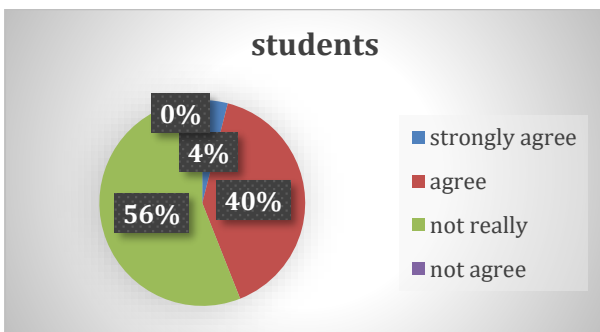


Figure 4. Video media impact on student assignment

In the third question, the student is asked whether video media helped them to finish their assignment, the result was quite surprising because only

4% of students think that video media can help them complete the task and 40% agreed with it. Most of the students 56% argue that the video did not really help them to finish the task. The answer is unique because, on the first question, most of the students understand the topic using video media, but they feel that the video media did not help them much when they do the task. To make better-blended learning in the future, the lecturer should create a task related to the material, so the student can easily complete the assignment.

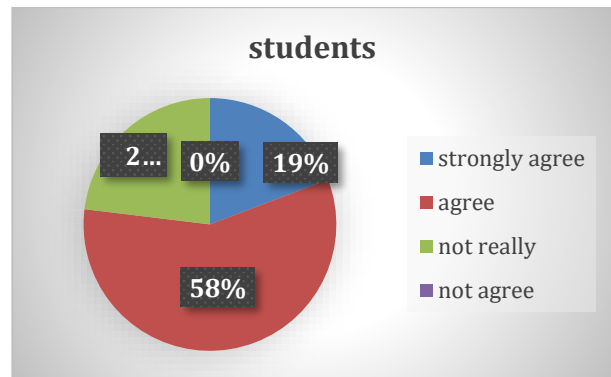


Figure 5. Video media effect

Material for blended learning can be given in several ways; on this question, 19% of the student strongly agree that video media is enjoyable, and 58% agree with this statement. Only 23% do not agree with it. It can be implied that video media is an interesting tool for students in understanding the topic.

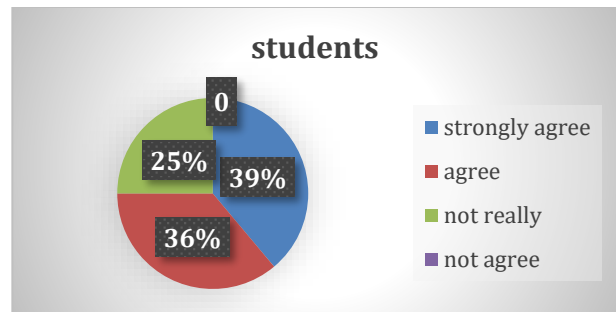


Figure 6. Powerpoint increase student understanding

Besides giving the video media, the lecturer also gives PowerPoint to the student. Students are asked whether the PowerPoint help students in understanding the topic. 39% of students strongly agree, and 36% of students agree with this statement; only 25% do not really agree with it. When we compare with the video media, we can conclude that students are more understand when lecturers use video media than a PowerPoint. When using video media, only 22% of students do not really agree with video media, and 25% of students do not really agree with the use of PowerPoint. This finding is quite interesting to create the SPL for this subject in the future. By putting more videos might make students easier to reach the course objective.

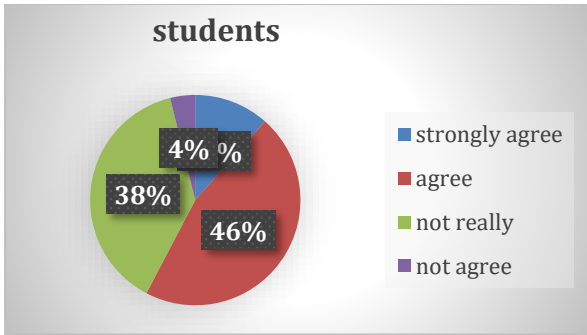


Figure 7. Student satisfaction with PowerPoint

To confirm the previous question, students are asked do they feel satisfied with the PowerPoint provided by the lecturer, only 12% of students strongly agree with this statement, and 46% agree and 38% of students do not really agree that the PowerPoint is satisfied in increasing the accounting intermediate knowledge. Moreover, 4% do not agree. The accounting intermediate is full of calculations; maybe this is the reason why students are more preference on video media.

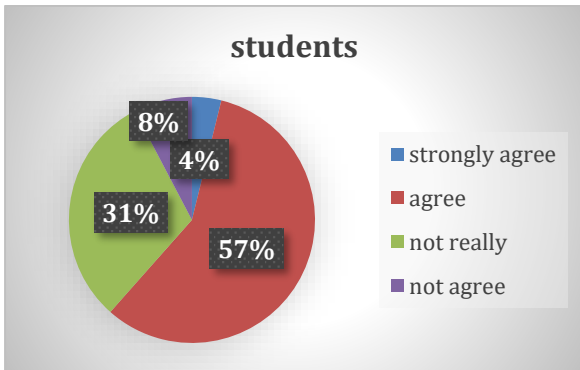


Figure 8. PowerPoint impact on student assignment

When students are asked powerPoint helped the student to finish the assignment, only 4% of students strongly agreed and 57% of students agreed with this statement. And 31% of students did not really agree about the statement and 8% did not agree. From the result, it can be concluded that students believe that video media would help them better in finishing their tasks.

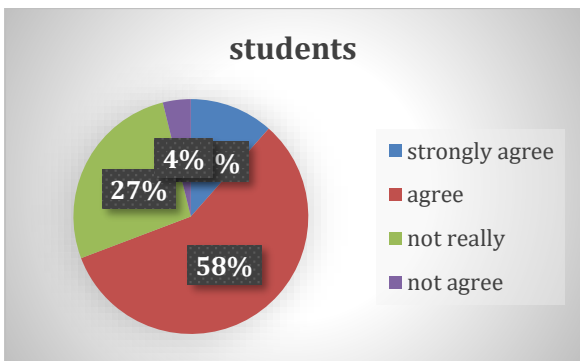


Figure 9. PowerPoint effect

When the students are asked, do they enjoy studying using PowerPoint, 11% of students strongly agree, and 58% of students agree, 27% of students do not

really agree and 4% do not agree. When we compare with video media, we can conclude that students are more enjoyable in watching video media compared to PowerPoint.

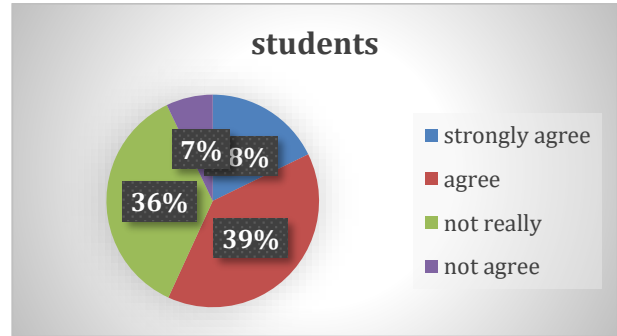


Figure 10. online learning satisfaction

We almost arrive at the last question: Do students like online learning methods. The results show 19% of the students strongly agree and 42% of students agree with the online learning method, 39% do not really agree with the online learning method and 8% do not agree with the online learning method. Andalas university has been held the online learning method for several semesters, and surprisingly students tend to like or prefer the online learning method.

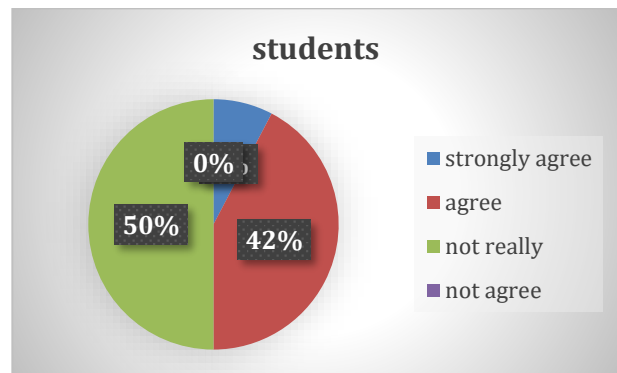


Figure 11. Offline learning satisfaction

The student is asked whether they like the face-to-face learning method to increase our thought. The answer is 8% strongly agree with face to face learning method and 42% agree with it. And 50% does not really agree. So, from here, there is a change of thought from students. Online learning methods can increase students' understanding, and this preference may change because the student is used to using technology to study.

5. CONCLUSION AND SUGGESTION

The blended learning method is used in accounting intermediate subject in the Diploma program, Andalas University. The teaching method uses the combination of TCL and SCI. The lecturer provides five videos and PowerPoint. The accounting intermediate subject is full of calculation parts. So conducting video media could increase the student's understanding. We survey to know the benefit of video media and PowerPoint. We found that students have more understanding of accepting the material using media

video than PowerPoint. However, when students do the assignment, video media did not help them as they expected. The reason is probably that the video media did not strongly relate to the assignment.

Further research is needed to distinguish the reason if this situation why video media cannot help the student to finish the task. And the last question related to students' preference of doing face-to-face learning methods and online learning methods. Students choose the online learning method compared to face to face method. Further research also needs to identify the change perception of the students.

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