Learning Behavior and Student's Competency Using Accounting Blended Learning at State Polytechnic of Bali

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Abstract— **This research aims to find out, identify and measure originality of perception towards learning behavior and student's work competency after attending accounting learning by using blended learning at Business Administration Department State Polytechnic of Bali. This population of research is all students of semester one who get accounting subject, numbering 174 persons, consist of students of Diploma 3 (3 years Study Program). Sample of research is saturated sample in which all population being used as research respondents. Type of data being used is primary and secondary data. Data sampling techniques being used are observation, questionnaire, interview, and documentation. Data analysis techniques are descriptive quantitative and qualitative. The result of research explains that the emerging behavior by using accounting blended learning is that students become comprehending better and quick to mastering accounting material and improve soft skill behavior such as accuracy, precision, tidiness, quickness, work interest in financial field, and improve the hard skill competency such as numerical ability, ability to complete accounting cycle, and ability to compose financial report**.

Keywords—learning behavior; competency; accounting blended learning; hard and soft skill

1   INTRODUCTION

Vocational education is educational institution which getting good attention by the government nowadays. The most important focus of attention for vocational education is to support government program by creating alumnus who are skilled, proficient, capable and competent in performing every activity or task being handled. Competency as the main factor in shaping the ability, personality character, which aim is directed to produce qualified individual and able to compete and virtuous as well as having good moral and meet the competency fit with industry standard. According Johanna (2022) suggested that the first step is knowing the effect of emotional/behavioral and Lee (2016) said that this time all students get information technology in the learning process. In Indonesian educational principles work competency is work capability of each individual covering the aspects of knowledge, skill, and work attitude, or competency is basic characteristic of each individual which is possible to provide superior performance at certain job, role, or situation. Robi (2020) said that it is mean that education is the success key for quality life.

2 BACKGROUND

To create student's behavior and competency matching with industrial demand 4.0, it requires various learning method and strategic effort in giving education to new students effectively. Students as young generations in education 4.0 era are basically ready and accustomed with accessing information quickly wherever and whenever. Based on these, learning method to students in industry 4.0 required innovative method in using technology which continued to develop, information and communication system which increasingly sophisticated, so that it can be accepted easily, smoothly and comfortable in learning situation by students. One of the ways to face industry 4.0 era is by using blended learning, which gives more benefit to students since they can enjoy online class method using digital media and traditional class method or have mixed method properties. With blended learning, the lecturers can combine their teaching experiences and capabilities with web technology facilities containing visual and audio which frequently accessed by students. Accounting is

one of basic subjects in Business Administration Department State Polytechnic of Bali which its aim is to teach and guide the students so they can compose simple financial report correctly to attend next business subjects, since accounting is the process of recording and reporting financial data as well as company's economic activities which will provide main reports to owners, creditors, government institution and public. In general, based on facts and data of previous years in teaching at accounting class, students at Business Administration department have obstacles and weakness to attend accounting subject. It is due to the dislike of accounting subject, most of the students accepted are lack of interest with quantitative material, lack of numerical ability, in addition there are affirmative students coming from various regions outside of Bali with less fluent Indonesian language ability. Therefore accounting teachers have to think smart and strive for innovation method in its learning process. Based on the issue, in semester one academic year of 2021/2022, accounting teachers at Business Administration department have used innovation model of accounting blended learning in accounting learning process so that to be more attractive, can increase learning behavior or accounting soft skill character and improve competency or hard skill to achieve numeracy ability and compose financial report correctly.

Learning behavior is an attitude emerged from the students themselves in responding every teaching and learning activities that occurred, showing their attitudes whether enthusiastic and responsible on learning opportunity that being given to them. Setting of learning behavior component is based on the research result who found that there were top ten soft skill components in learning behavior that closely related to soft skill indicator in general required by students in 21st century. Those components among others consisting of: 1) Social responsibility and accountability; 2) Literate communication; 3) Professional ethics; 4) Adaptability; 5) Collaboration; 6) Complex problem solving; 7) Creativity and innovation; 8) Self-awareness; 9) Critical and logical thinking; and,10) Understanding of diversity. There were three determinant elements of soft skill, namely thinking skills, social skills, and personal skills.

2.1 Subject Matter

From problem description in this research the subject matter emerges regarding what is the model for accounting blended learning application and perception originality towards learning behavior and competency to use accounting blended learning at Business Administration Department State Polytechnic of Bali.

2.2 Research Methodology

2.2.1 Research Design

This research was conducted on September until November 2021 at Business Administration Department. Research design was conducted with descriptive qualitative and quantitative approach.

2.2.2 Data Sampling Technique

A Data sampling technique being used in this research were the techniques of interview, questionnaire and literature study.

2.2.3 Research Population and Sample

Research population is a set of individuals or objects which amount is limited and unlimited that becomes research subjects. This research population was all students of semester I in Diploma 3 Program numbering 174 students comprised of 120 females and 54 males. Research sample was using saturated sample, namely all students were used as research respondents.

2.2.4 Analysis Technic

This research used quatitative and qualitative descriptive, based on primer and secunder of the data.

2.3 Result and Discussion

2.3.1 Model of accounting blended learning application for students

Several steps for model of accounting blended learning application among others is through process of:
  1) Setting the class and prepare for learning media, such as preparing comfortable place which will be used for online activity, preparing teaching tools and materials.
  2) Organizing the students, such as holding numerical screening to find out the level of student's numerical ability, creating discussion group from students who are heterogeneous.
  3) Provide or send material files through whatsapp or video material in accordance with learning plan

4) Practice and rehearsing in accordance with instruction from lecturers and independent activities online.

5) Expressing each new material, students are set so that able to send or give answers of practice result performed with various ways previously: discussion, reread the material, watching tutorial video.

6) Doing presentation about their learning activities and the lecturers give feedback.

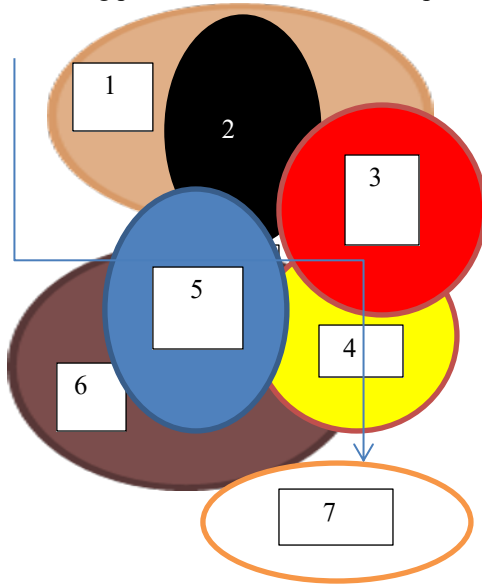7) Reflection and evaluation, lecturers are reviewing practice result and student's presentation.

Figure 1: The model of Accounting BL

2.3.2 Perception Originality towards Student's Learning Behavior Using Accounting Blended Learning

Learning behavior is an attitude emerging from students themselves in responding every teaching and learning activity that happened, showing their attitudes whether they are enthusiastic and responsible to the learning opportunity given to them. Attitude towards behavior is a perception from individual who believes that when he is doing any kind of behavior then there will be a positive or negative feeling appeared which will influence him how to behave, among others to improve soft skills and hard skills. Both skills are complementary, hard skills is the infrastructure and soft skills is the super-structure. The result of data processing is obtained in table 1 below.

Table 1. Student's positive perception towards learning behavior

No	Perception	Before	After	Improvment Range
1	Numerical speed	30	160	130
2	Accuracy and precision	15	150	135
3	Report orderliness	15	170	155
4	Seriousness and concentration	95	160	65
5	Motivation and participation	160	174	14
6	Disciplinary	155	174	19

Source: Survey result (data was processed)

Based on table 1 above it can be seen that from six components of learning behavior showed by the students using *Accounting Blended Learning,* there was an improvement of learning behavior from prior to receiving lecture and after receiving lecture. The most prominent improvement was report orderliness, from positive perception of only 15 students to become 170 students, with perception improvement range of 155, followed by the component of accuracy and precision at 135, numerical speed at 130, seriousness at 65, disciplinary at 19, motivation and participation at 14.

2.3.3 The changing of learning process

At the table 2 below, it can be explained of the changing of learning behavior after attending learning process using *Accounting Blended Learning.*

***Table 2**. Student's Positive Perception towards Accounting Basic Competency*

No	Perception	Before	After	Improvement Range
1	Understand and able to complete accounting equation with digital	5	174	165
2	Understand and able to	5	174	165

	complete general ledger with digital			
3	Understand and able to complete ledger posting with digital	5	174	165
4	Understand the classification of asset account and its types	5	165	160
5	Understand the classification of account payable and its types	5	165	160
6	Understand the classification of capital account and its types	5	165	160

Source: Survey result (data was processed)

2.3.4 Discussion

The result of research of learning behavior with accounting blended learning shows the increase of positive behavior from prior to attending the learning and after attending the learning. The most prominent increase is in report orderliness, from positive perception of 15 students to become 170 students, with perception increase range of 155, next followed by accuracy and precision components by 135, numerical speed by 130, seriousness by 65, discipline by 19, motivation and participation by 14, in which these components are becoming significant elements of soft skill. This result is matching with opinion by Goleman (2013) about Self-Awareness who that factors contributed to success in work namely, financial 10%, expert in the field 20%, networking 30%, and soft skill 40% and 77% of businessmen agreed that in employee's recruitment, soft skill was being considered in equal important position as hard skills, and each student is supposed to be able to accept the learning result in the form of self-awareness skill, rational thinking skill, and social skill from learning process both traditional and e-learning. The research result concerning the top order of soft skill is not the same on each study, all result of research is depended on company area from DUDI and student's perception in each education institution. Opinion by Orlando (2017) that the soft skill do play a very important role if we compare to hard skill. Beside that he said that soft skill acquired by students during learning process will help students preparing themselves to get the skills required in work environment. The behavior consists of: 1) behavior direction, that is behavior selected by someone to be presented, 2) effort level, that is describing how hard someone is working, 3) persistence level in confronting obstacles describing the effort that will be taken by someone to solving the problem.

The result research on student's competency with accounting blended learning shows positive competency increase from prior to attending the learning and after attending the learning and revealed that competency is individual ability that being known when practicing, it is can be used to find out difference between ones who are successful and ones who are mediocre in work place. Work competency is work capability owned by each individual which including the aspects of knowledge, skill, and work attitude which is matching with standard being set. Beside that competency group can be classified into hard skill group that is the mastering of knowledge, technology, and inherent technical skill or required for certain profession, hard skill is the ability that can be learnt which aims to improve intellectual capability. The result of investigate from Nurdian (2016) showed that accounting blended learning is more better for generic skills and generic skill could be measured with an assessment (Pumphrey, 2002). Gunawan (2016) said the development of Blended learning had to improve teachers professionalism, and from suggestion of Tawalbeh (2013) students can improve the class practice by training and conducting on classroom action. The lecturer or teacher need the capable inclassrom learning problem, especialy Rossouw (2009) comment that the knoweledge of professional issues and problems that arise in their work will be improve blended learning. Lai (2011) said that internet skill, knowledge and facilitatoror instructors give the success of online learning. Beside that Keller (2008) suggestion for teacher students have a good behavior, like attention, relevance, confidence and satisfaction,when they are in participation onblended learning.

3 CONCLUSIONS

According opinion of Bawaneh (2011) accounting blended learning is learning that combines face-to-face and online accounting activities. From six components of learning behavior, like numerical speed, accuracy and precision, report orderliess, seriousness and concentration, motivation and participation, disciplinary showed by the students using Accounting Blended Learning, there was an improvement of learning behavior from prior to receiving lecture and after receiving lecture. Competency of students using Accounting Blended Learning, it acquired the increase of competency which is very high for all statement components from the Student's Positive Perception towards Accounting Basic Competency, like understand and able to complete accounting equation with digital, understand and able to complete general ledger with digital, understand and able to complete ledger posting with digital, understand the classification of asset account and its types, understand the classification of account payable and its types, and understand the classification of capital account and its types.It shows that learning method of Accounting Blended Learning is successful to improve students' competency in accounting field.

ACKNOWLEDGEMENTS

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