



Project-Based Learning Innovation and Teamwork in Associate Accounting Course, Accounting Study Program, Faculty of Economics and Business, Jambi University

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Abstract. This research aims to provide a teaching and learning system based on project learning and teamwork in the Associate Financial Accounting 1 course. The output of the learning process shows that Project Based Learning brings out students' creativity in finding and providing more varied answers, thus broadening perspectives that enrich students' views. Variety with teamwork-based learning fosters a spirit of cooperation that increases student productivity because the weaknesses of each student can be covered by teamwork.

Keywords: Intermediate Accounting · Project-Based Learning · Teamwork

1 Introduction

1.1 Research Motivation

In the National Education System regulated in Law No. 20 of 2003 Article 35 paragraph 1, graduate competence is the qualification of graduate abilities which include attitudes, knowledge, and skills in accordance with agreed national standards. This is also explained in PP No. 19 of 2005 concerning National Education Standards. Listed in the National Education Strategic Plan 2010–2025, the qualifications to be achieved include spiritual intelligence, emotional intelligence, social intelligence, intellectual intelligence, and kinesthetic intelligence. It can be seen that the competence of higher education graduates is expected to be achieved through comprehensive character education that covers various aspects needed in the world of work.

Various aspects of intelligence to be built can be achieved with the right formulation that can be applied in the curriculum developed in each study program in college. Differences in academics, technology and facilities will make their application different in each study program. In detail, the objectives of achieving graduate competencies are detailed starting from the curriculum to learning outcomes in each subject. Ideal learning achievement can be fulfilled by applying the right learning methods that can meet all aspects of the desired intelligence.

The learning method in the undergraduate accounting study program, Faculty of Economics, Jambi University has applied a good learning model. This can be seen from the academic management system that can meet learning needs, the existence of the right curriculum that can deliver students to achieve the expected academic criteria. Lecture planning begins with a lecture contract where students fill out a semester study plan that is in accordance with student abilities as measured by the achievements of the previous semester. Face-to-face lectures are held as many as 16 meetings which in general can be achieved well and end with the final semester exam. This mechanism has been running well, but the implementation of lectures in each course needs to be evaluated and improved methods by applying new things.

Some situations that can be seen as indications of the need for improved learning methods, such as the use of i-LMS and the Covid-19 pandemic which is still not over. I-LMS is an integrated internet-based learning management system, where the teaching and learning process will be centered here, and all resources are collected in the same place. Since 2018 Jambi University has provided an online teaching and learning format, by providing a special portal in elearning.unja.ac.id. At the initial stage, the use of i-LMS provisions was only as a recommendation to carry out lectures with a hybrid system, with online lectures at least 4 meetings. However, because of its recommendations, very few lecturers organize lectures using this system. Although several workshops have been conducted.

The outbreak of the Covid-19 pandemic in Indonesia began in March 2020, which in its place of origin began to occur in November 2019. Although the response of elements of society is very diverse in responding to this, some are cautious, some do not care. Jambi University takes a cautious attitude, so as not to become a source of socialization by announcing Work from Home (WfH) for the academic community or learning from home for students. From then until June 2021, Jambi University was still in a situation of studying from home, except for some activities such as practicum and some final project exams were still carried out offline.

Online teaching and learning activities due to the COVID-19 pandemic are force majeure, readiness is not the main reason for its implementation. Therefore, not all lecturers are ready to teach online. With the diverse background of lecturer readiness, the variety of online learning is very diverse. Some lecture using WA and lecture with voice recording, some with WA only send assignment instructions. Some use Google classroom, some use university i-LMS, some use Zoom or Google Meet, some combine Google classroom and meet or i-LMS and Zoom or other variations. In general, online lectures at the beginning of the pandemic, lectures alone must continue.

Demands to improve the quality of learning come to the fore from time to time. Basically, lecturers realize that the current online lectures are not optimal. Although UPT Computer UNJA has repeatedly held i-LMS training, the development of using i-LMS is still not optimal. In the accounting study program of FEB Jambi University, the conditions are not much different. Online lectures are carried out by various methods according to the ability of lecturers. Online learning innovation is a priority for developing learning methods that can meet learning outcomes in accordance with graduate qualifications according to Law No. 20 of 2003 above.

One of the compulsory courses of the 53 courses offered by the Jambi University Accounting Study Program is intermediate financial accounting 1. This course discusses the special accounting treatment for each financial statement account that must be understood by students. As an implementation of the teaching-learning process for other courses. The course also had to be conducted online due to the COVID-19 pandemic. Improving the teaching and learning process is a top priority in order for students to get the best understanding of this course.

1.2 Problem Formulation

Based on legal requirements and motivation of daitas, then we formulate the problems in this study are:

1. How to develop an online learning process using i-LMS in the Associate Accounting 1 course?
2. How is the application of the online learning project base method using i-LMS in the Associate Accounting 1 course?
3. How is the application of team learning in the online learning project base method using i-LMS in the Intermediate Accounting 1 course?

2 Literature Review

2.1 Learning Model

2.1.1 Project-Based Learning

Project-based learning involves students actively in the learning process, decision making, problem solving, designing problem-solving processes, actively collaborating with colleagues and feeling responsible for the project being worked on [1]. With an initial introduction as an academic foothold and problem-solving framework, students participate in designing the teaching and learning process by determining their own projects, determining problems according to the theory being discussed according to the academic schedule. Then apply the knowledge in classroom learning in project problems, discuss problems and collaborate with friends on the best solutions to those problems and take responsibility for the project at hand.

[2] explains that in project-based learning, the main goal of learning is the use of projects that involve students in learning activities and how students solve problems in those projects. Students not only learn the application of theory but also experience in solving complex problems. Students also experience how to interact with peers involved in the project. Sharing roles, and building teams with trust and dedication and producing tangible outputs [3] (Fig. 1).

[4] Popularize team learning as one component of the five elements of implementing learning organizations. In team learning, each member learns to trust other team members and learns to use other team members' abilities to solve problems. Each member fills each other's weaknesses and helps each other with difficulties faced by other team members.

The success of team learning depends on the dynamics of team members, team dynamics, and the organization to which that team belongs. Environmental factors in

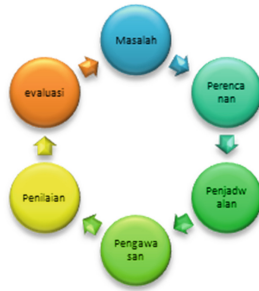


Fig. 1. Team Learning project-based learning

which the team is located also affect team learning. Leadership and technology are factors that influence team learning [5]. Contribution to Junior Intermediate Accounting Course.

Project-based learning innovation research in the Associate Financial Accounting Course, Accounting Study Program (S1), Faculty of Economics and Business, Jambi University is expected to improve the quality of learning in Intermediate Financial Accounting 1 both in terms of process and learning. Result. In terms of process, this research is expected to provide quality standards for online lectures, not only in the research period, but also in the period afterwards. This process is also expected to be applied to courses that have similar characteristics. Students are also expected to achieve the expected quality targets of graduates in all aspects of the expected ability and intelligence.

Students are expected to be able to design and solve project-based financial accounting problems, both comprehensive complex problems and detailed aspects of accounting treatment of financial accounts. Students are also expected to be able to work in teams, be able to form a solid and tough team and be able to carry out assignment responsibilities.

3 Evaluation

The evaluation carried out in this study is a descriptive research evaluation. This evaluation looks at how the application of the i-LMS learning method is applied to the intermediate financial accounting course 1 with a specificity in the application of project-based learning and team learning.

According to [6] descriptive research has richer data with information content that contains information about the subject matter studied, in this case students who take intermediate financial accounting courses 1. [7] explains that the descriptive method is a method of examining the status of a group of people, objects, sets of conditions, systems of thought, or classes of events in the present. The purpose of descriptive research is to provide an accurate picture of the data and facts of the subject or object under study.

Data analysis was carried out by looking at the condition of students before and after the teaching process then comparing them with students who took the same courses but did not fully apply the use of i-LMS, project base and team learning.

4 Discussion

This section describes the learning innovation process applied to the Associate Financial Accounting 1 course.

4.1 Development of an Online Learning Process Using i-LMS in the Intermediate Level Financial Accounting 1 Course

In the first semester of the 2021–2022 academic year, which is still in a pandemic period, online learning is mandatory. Fortunately, Jambi University has provided an online learning platform using ILMS (Integrated Learning Management System) combined with SIAKAD (Jambi University Academic Information System) which can be accessed at elearning.unja.ac.id and siakad.unja.ac.id addresses. Learning is generally carried out using ILMS while SIAKAD is only used for the administration of lecturer and student attendance.

ILMS provides a very complete online learning menu and instruments with the availability of video conferencing that has been integrated with Zoom, the provision of lecture material files, assignment instruments both structured and unstructured, as well as evaluation instruments with options such as essays, true-false and multiple choice and other options.

The application of online learning innovations is facilitated in the Intermediate Financial Accounting 1 course, using available instruments. Lecturers prepare lesson plans and adjust them to the instruments to be used. Meanwhile, students who have registered can access ILMS to attend scheduled online lectures and work on assigned assignments and submit according to a predetermined schedule.

4.2 Application of the Online Learning Project Base Method Using i-LMS in the Intermediate Level Financial Accounting 1 Course

The Intermediate Financial Accounting 1 course is quantitative or approaches exact sciences so that the problems presented and must be done by students have definite or standard answers. Thus, this problem leaves no room for developing creative reasoning. However, that does not mean that learning innovations are less useful in this course. In this course, there is 1 comprehensive task that must be done gradually starting from the fifth meeting to the end of the semester.

The Semester Learning Plan (RPS) was explained at the first meeting. RPS explains the teaching and learning process from the beginning to the end of the semester. The second meeting discussed the basic concepts of financial statement research. The 3rd meeting explained the basic processes of accounting information systems. The fourth meeting explains the income statement and related information. The fifth meeting discussed cash accounting, especially petty cash. The sixth meeting discussed the time value of money. The 7th meeting discussed receivables. The eighth meeting of students took the midterm exam. The 9th meeting discussed inventory accounting. The 10th meeting is still continuing regarding inventory accounting, especially inventory recording methods, cost of goods valuation methods. The 11th meeting discussed fixed asset accounting. The 12th meeting discussed the accounting of assets based on a set of sacks. The 13th

meeting discussed accounting for amortization and depreciation depletion. The 14th meeting discussed the accounting of intangible assets. The 15th meeting discussed the accounting of current assets available for sale. The 16th meeting of students took the final semester exams.

The comprehensive task begins at the fifth meeting to the 14th meeting. At the fifth meeting, students worked on cash assignments, especially petty cash transactions and saw the impact on the balance sheet and financial statements. At the seventh meeting students work on accounts receivable assignments and see changes in balance sheets and financial statements, at the ninth and tenth meetings students work on inventory assignments and see their impact on balance sheets and financial statements. At the eleventh and twelfth meetings, students work on assignments on fixed assets and their effects on balance sheets and financial statements. At the thirteenth meeting, students discussed depreciation and its impact on the balance sheet and financial statements. At the fourteenth meeting students worked on an assignment on intangible assets and at the fifteenth meeting students worked on an assignment on current assets available for sale. The tasks at each meeting are a comprehensive set of tasks that are integrated. After performing this task, students are expected to have a detailed understanding of each account discussed and have a complete understanding of the impact of accounting for each account on financial statements.

4.3 Implementation of Team Learning in the Online Learning Project Base Method Using i-LMS in the Associate Financial Accounting Course 1

Students are also asked to do their assignments in groups. With this group assignment, students learn about coordination between team members. The distribution of tasks between members is important to ease the burden of tasks, but members still have to share the knowledge gained during doing the tasks that are their duties to other members who do not do it. Coordination also keeps all members on task and does not take a perfunctory attitude or hitchhike.

Group assignments also give students an understanding that with teams they can work on heavier tasks in less time and with better quality. Team assignments are carried out in conjunction with comprehensive assignments. Team assignments allow students to discuss current tasks and share knowledge among themselves.

This research can be a source of knowledge about project-based learning, especially in the intermediate financial accounting course 1. This research is also expected to be a reference source for other researchers in developing, developing and project-based learning on other subjects.

5 Conclusion

Project-Based Learning brings out students' creativity in finding and providing more varied answers so as to create perspectives that enrich students' views. Variations with team-based learning foster a spirit of cooperation that increases student productivity because the weaknesses of each student can be covered by teamwork.

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