

DIGITAL ADVANCED FINANCIAL ACCOUNTING LEARNING ANALYSIS

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Abstract

Advanced Financial Accounting learning is classified as a learning whose material is quite dense and complicated because there is a calculation of accounting financial data and requires a deeper understanding. Therefore, in learning Advanced Financial Accounting, it is not only necessary to have material delivered from within the classroom, but also to deepen the material from various other sources or applications supported by digital technology. This study aims to find out whether the use of digital technology in advanced financial accounting learning can increase the effectiveness of student learning. The method used in this study is a qualitative descriptive method with data collection techniques using questionnaires and interviews. The research involved 8th semester Open University students from UPBJJ-UT Semarang (Salut Cempaka Pati), Faculty of Economics, Accounting Study Program who took the Advanced Financial Accounting course with the name of Accounting 8 class as many as 29 students and 1 lecturer in the Advanced Financial Accounting course. The results of this study show that the use of digital technology can increase the effectiveness of student learning which can be seen from several aspects such as the frequent use of digital technology, the growth of learning motivation from students in learning Advanced Financial Accounting, the ease of using digital technology, and increasing student understanding in the development of Advanced Financial Accounting materials.

Keywords: Learning, Advanced Financial Accounting, Digital

Introduction

Education is the most important thing in human life. Education can be a human factor in achieving success, because it is supported by the thinking and intelligence possessed. According to Rahman, et al. (2022:2) emphasized that "Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence". With a planned and mature effort, it can create an increase in students' self-potential because of the maximum learning atmosphere and learning process. Thus, the confidence of each student will grow and they will be able to be active in adding knowledge and their thinking patterns will become more developed and more insightful. In every era of national development, the meaning of education will continue to develop along with the development and growth that occurs. The development of education is not far from the growing pattern of human thinking, for example the thinking of education experts, education experts, and education observers who are able to create new theories. With the existence of new theories issued by experts, experts, and education observers, it can affect several aspects, for example, learning activities in education and technological advances in education.

Learning is the process of interaction between students and educators and learning resources in a learning environment. Learning is the assistance provided by educators so that the process of acquiring knowledge and knowledge, mastering skills and habits, and forming attitudes and beliefs in students can occur. In other words, learning is a process to help students learn well (Ahdar and Wardana, 2019, p.13). The learning aspects needed by students cover a very wide range of fields, such as the fields of economics, finance, social, politics, law, culture and so on. Learning is a staple that can support educational activities. With effective and efficient learning, the development of education becomes more quality and quality as time develops, because humans as actors in education carry out learning activities that can be useful to equip themselves in their educational activities. Thus, they can increase their potential, increase their knowledge and can gain broad insights so that the latest thoughts and aspects or the development of previous

ideas on a theory will arise, so that with new theories and new ideas are able to provide development to the quality of the world of education and be able to create new technological ideas that are more sophisticated.

Based on the findings of Maritsa, et al. (2021) showed that in a case that often occurs in the field of education in Indonesia, namely the weak learning process carried out in the classroom, because the learning process only includes theory in the classroom environment and only refers to the ability to understand the material by students, learning also seems to have a lack of theory that contains material for the application of daily life. In learning, an educator has a role to increase the creativity possessed by students. In this case, educational technology is very important to support the learning process from the lower level to the upper level, for example, learning media that is able to make learning activities not boring and these media are able to help to gain broader insights. Educational technology can be understood as a study or practice to help students and teachers in the process of learning activities at school. Thus they can use existing technology to support the concept of learning. This educational technology can be used as a process in developing human needs and performance every day and in the process this technology requires components and equipment to process and analyze data for problem solving. The use of technology can affect the position of teachers or lecturers because students are proficient in the use of technology used as a complement to the learning process. However, as educational technology develops more sophisticated, the role of teachers is still needed in classroom learning activities because the function of technology itself is to facilitate learning.

The development of technology affects all aspects, especially in the field of education. Technology is very important to improve the quality of education and can be useful to realize a quality future. Technological developments, for example, are technology in the field of the internet that is accessed online which is currently increasingly developing with all kinds of information provided, making it easier for users to obtain information around the world. Basically, technology plays an important role in education, for example during the pandemic, with the development of digital technology, learning activities can be carried out with an online/online-based distance learning activity model using technological devices such as laptops and mobile phones. Therefore, technological developments support the educational process.

Advanced Financial Accounting learning is classified as a learning whose material is quite dense and complicated because there is a calculation of accounting financial data and requires a deeper understanding. Therefore, in learning Advanced Financial Accounting, it is not only necessary to have material delivered from within the classroom, but also to deepen the material from various other sources or applications supported by digital technology.

This research focuses on the use of digital technology in increasing learning effectiveness in advanced financial accounting learning. This advanced financial accounting learning must indeed require a deep understanding because the materials in it are classified as fairly dense materials such as understanding the financial statements of companies that have subsidiaries such as mergers, acquisitions, consolidations, and so on. With the advancement of digital technology, it is hoped that it will be able to help students to develop their knowledge and is expected to have a broader insight by utilizing this technology. This study aims to find out whether the use of digital technology in advanced financial accounting learning can increase the effectiveness of student learning. The contribution of this research is to provide additional knowledge or information about the benefits of learning carried out with digital technology and educators can design learning concepts or models with ideas or innovations using the use of digital technology in learning.

Literature Review

Advanced Financial Accounting

In the field of finance, the term accounting is familiar. The definition of accounting according to Sartono (2018:2) says that "Accounting is an information system that provides reports to interested parties regarding economic activities and company conditions". Accounting terms are often used in the scope of companies and the scope of learning. In the scope of learning, accounting has various types, one of which is financial accounting. Financial accounting is a series of processes that lead to the preparation of financial statements related to the company as a whole for use by financial report users both inside and outside the company (Kuswandi, 2017, as quoted in Kieso and Weygant, 2000:6). Financial accounting learning consists of several types, one of which is the Advanced Financial Accounting Course (AKL). According to Sayuti, Aryani, & Rusyada (2022) said that the Advanced Financial Accounting (AKL) Course, where to understand MK requires calculation skills and a good understanding of basic accounting. MK AKL is an advanced MK of the MK of financial accounting, where this MK is divided into AKL 1 and AKL 2 which have materials including Corporate Partnerships, Liquidation, Relationship between Head Office and Branch Offices, to Consolidated Financial Statements (p.2).

Digital Learning

In today's era, technological developments are increasingly sophisticated from time to time, for example, in digital technology. According to Muhasim (2015:8) "Digital technology produces sophistication in the perspective of communication, where messages are delivered efficiently, more dynamically without being hindered by distance, space and time". The development of digital technology is also related to communication technology. Based on the findings of Lestyaningrum, et al. (2022) show that the digital revolution can be seen from changes in information technology that used to still use analog systems, now changing to digital systems such as the emergence of transformational media products such as books, electronics, the internet, digital newspapers, online stores, etc. With the existence of transformational media products, it can be used as a supporting medium in learning.

Digital technology makes many contributions, Lestyaningrum, et al. (2022) explained that the emergence of digital technology is able to make science and Technology is becoming more advanced because digital technology is an electronic means that is able to create new patterns in learning activities and provide good benefits in education management. These benefits can be felt by education actors, namely teachers/educators and students in accessing learning materials. The application of information and communication technology is a very important need in the development of national education, because the development of digital technology has created a new trend in education, namely the learning model that used to be traditional (face-to-face), now it has changed to more open learning (modern). Several countries in Asia have implemented flexible learning services that can be called online education services. Currently, the field of educational technology is an important role, namely facilitating learning and improving performance by creating the right technological resources, as well as creating efficient learning ideas, so that it can become a competitive, mutidisciplinary, and more effective education. The rapid use of digital in education, is able to cause a change in the learning model such as teachers and students do not need to be present face-to-face (physical), which is known as learning through distance, easy access to digital applications such as books (ebooks), electronic libraries, electronic forums, electronic magazines, With the change in the learning model, there will be a global learning environment standard with various learning resources and e-learning services.

Methods

In this study, a qualitative descriptive method is used. In this qualitative descriptive method, it will focus on a deeper observation of the activities, events or occurrences of each individual or group. As is the case with this study, this study focuses on the learning activities of a group of students related to digital learning activities. The data sources used in this study are in the form of primary data from resource persons, namely students who take the Advanced Financial Accounting course and lecturers who teach the Advanced Financial Accounting course.

This research was conducted on 8th semester Open University students from UPBJJ-UT Semarang (Salut Cempaka Pati) Faculty of Economics, Accounting Study Program who took the Advanced Financial Accounting course with the name of the 8th Accounting class and lecturers of the Advanced Financial Accounting course. Sample in this study namely all students of Accounting class 8 totaling 29 students, and 1 lecturer in the Advanced Financial Accounting course in Accounting class 8.

In this study, the data collection method used was a questionnaire containing several questions and filled out by resource persons, namely accounting class 8 students and interviews with resource persons from lecturers in the Advanced Financial Accounting course. For data analysis, the first step is to prepare the attendance data of students in accounting class 8, then prepare questions that will be filled in by resource persons, then distribute the questionnaire to the students, then conduct an interview with the lecturer in charge of the Advanced Financial Accounting course in the Accounting 8 class and the last step is to analyze all the data that has been entered and collected and draw conclusions.

Results and Discussions

Currently, technological developments have been growing. Experts and experts from time to time continue to develop various technologies that are more sophisticated than the previous ones. The development of technology developed, for example, is digital technology that can be useful in education. The development of technology has made the application and learning activities also increasingly develop. Currently, many students use digital technology to support the learning process, as is the case with students in accounting class 8 of Salut Cempaka Pati Open University. They utilize digital technology in the learning process, for example in studying the Advanced Financial Accounting (AKL) course.

The results of this study discuss the effectiveness of student learning with the use of digital technology in AKL learning. The results of this questionnaire show that to determine the learning effectiveness of accounting class 8 students in learning AKL with the use of digital technology can be seen from several aspects, namely the frequency of use of digital technology in AKL learning, the growth of student learning motivation with digital AKL learning, and the ease of using digital technology in AKL learning. These aspects will be explained in the following illustration.

Frequency of Use of Digital Technology in AKL Learning

The results of the questionnaire that has been filled out by 29 students of accounting class 8 show that all students have used digital technology in learning. For details of students who use digital technology with frequent categories as many as 22 students, for the medium category as many as 5 students, and for the rare category as many as 2 students. The results of the questionnaire show that digital technology is often used by students in learning activities.

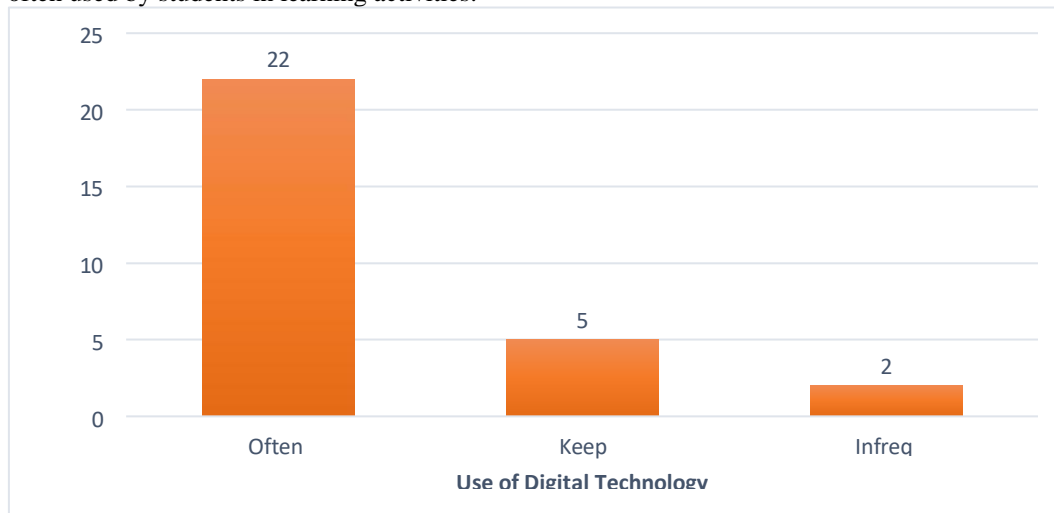


Figure 1 Frequency of Use of Digital Technology in AKL Learning Growth in Learning Motivation to Learn with Digital AKL Learning

The identification of the results of the questionnaire filled out by accounting class 8 students totaling 29 students shows that with digital AKL learning, there are several categories that can be used, namely for the category of students who are motivated by digital AKL learning is as many as 15 students, for the category of students who are less motivated as many as 13 students, and for the category of unmotivated students is as many as 1 student. The results of the questionnaire show that many students are motivated by digital AKL learning, but there are some students who are almost also less motivated by digital AKL learning.



Figure 2 Growth of Learning Motivation with Digital AKL Learning Ease of Use of Digital Technology in AKL Learning

The results of the questionnaire identification show that it can be seen that the category of the level of ease of use of digital technology can be seen, namely for the very easy category as many as 11 students, for the relatively easy category as many as 16 students, and for the not easy category as many as 2 students. The results of the questionnaire show that the use of digital technology in AKL learning is relatively easy.

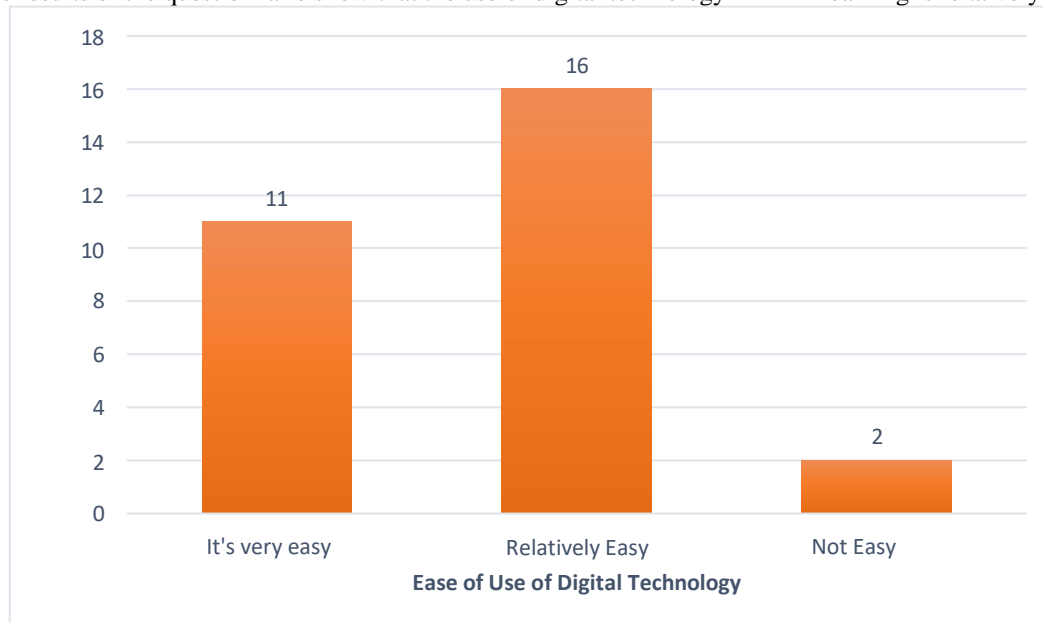


Figure 3 Ease of Use of Digital Technology in AKL Learning

Furthermore, the results of the research with interviews with lecturers from the AKL accounting class 8 course explained that the use of digital technology helps in AKL learning activities. With the use of digital technology, students' understanding of learning is also increasing and the use of digital technology in AKL learning contributes to students and is very effective for students.

The frequency of use of digital technology in AKL learning is often used by students to help and facilitate them in learning. The application of the use of digital technology is often applied in several ways, for example using webinar applications (online) in learning activities, using digital-based AKL applications to find all information about AKL that is useful for completing assignments or to obtain new knowledge so that insight becomes broader, using video tutorials as an alternative to learning AKL because with these video tutorials there are more detailed explanations so as to help improve understanding of the material. Through these several ways, the use of digital technology greatly supports AKL learning activities because it helps in the learning process, facilitates understanding and can gain wider knowledge and insights.

The existence of digital AKL learning makes the growth of learning motivation from students because digital technology provides more sophisticated features and by providing more diverse knowledge and information, students further improve their understanding of a material and can solve a problem. An example of understanding the material is that students can understand the concept of AKL even better, improving students' ability to analyze financial data. Basically, the material in AKL is indeed classified as quite dense material. So, the existence of digital technology is beneficial in learning because it helps and makes it easier for students to deepen material and student learning activities become less monotonous, and they are more motivated to expand their horizons and knowledge. Thus, the academic achievement of students becomes more increased.

The ease of use of digital technology in AKL learning is considered relatively easy to use. The existence of advanced technology that is developing, currently attracts attention, especially among students. Digital technology with its sophistication is able to present an internet that provides a variety of information and can be accessed by all users. The existence of digital technology is also able to change the learning model from the traditional to more modern, such as distance learning which is commonly called webinar tutorials. The distance learning is carried out online through a digital application that is not carried out in classrooms and locations between teachers and students are different. Thus, learning activities will still take place even with different locations and with long distances. The use of digital technology is very helpful in learning and is relatively easy to implement.

AKL learning carried out with the application of digital technology helps in the learning process activities because it makes it easier for lecturers to implement online tutoring (webinar tutorials) and facilitates easy retrieval of learning resources, especially for learning at the Open University. As explained in an interview with AKL course lecturers, with the use of digital technology, AKL students' learning understanding is increasing due to the use of digital technology that helps every student's understanding to seek theoretical and literature studies as the development of AKL material. Thus, the use of digital technology contributes to students because it is able to facilitate students in learning activities and is very effective in helping the student learning process.

Conclusion

Based on the results and discussion of the research, it can be concluded that the use of digital technology in AKL learning can increase the effectiveness of student learning because of the frequency of use of digital technology which is categorized as often used, the relative ease of using digital technology, the growth of learning motivation with the use of sophisticated technology, and the increasing understanding of students because it is supported by the existence of this technology that provides various information as well as the theoretical studies and literature that help in the development of AKL materials so that learning activities become more effective.

Based on the conclusion above, the advice that can be given is that students always follow the development of existing digital technology in order to increase their insight they are related to AKL learning so that the motivation to learn will always be there and students' understanding of the material will be maximized.

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