

The Use of Instructional Video

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Submission date: 22-Jul-2024 02:32PM (UTC+0700)

Submission ID: 2420676048

File name: The_use_of_instructional_video.pdf (442.9K)

Word count: 3401

Character count: 19562



The Use of Instructional Videos to Help The UNIMY Students Learn Accounting.”

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Received: 23 June 2022; Revised: 12 July 2023; Accepted: 17 August 2023
DOI: <http://dx.doi.org/10.37905/aksara.9.3.1519-1526.2023>

Abstract

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Accounting is a universal language of business activities and in responding to global challenges, the use of e-learning media is one of the more interesting learning accounting. Inappropriate learning media is often the main factor for students having difficulty understanding accounting material and the ultimate goal of learning accounting is not being achieved. the researchers are interested in conducting a case study regarding the easy way to learn accounting using learning media. Researchers conducted a case study of delivering accounting materials along with their cases and solutions to students at the University of Malaysia of Computer Science and Engineering (UNIMY). Accounting training for UNIMY students consists of three main stages. First, the instructor gave an explanation of financial statements and basic accounting concepts. Second, students watch a business simulation video. Third, students with instructor guidance prepare basic financial statements based on cases presented via video. This training lasted for approximately three hours using interactive lectures and discussion methods. Overall, the students (22 students) improve their understanding of preparing and presenting financial statements after obtaining three steps of training. With an understanding of accounting, students get many advantages including a knowledge base that can be applied in everyday life to manage personal finances well.

Keywords

Learning Accounting, Video Simulation, Community Service

INTRODUCTION

The unfinished Covid-19 pandemic has certainly affected the accounting profession, in which accounting records that were previously done manually are now using information technology assistance. An accountant must have expertise in information technology in order to have a career as a strategic accounting professional and adapt to the digital era (Khadafi, 2022). The competency or expertise of the accounting profession must of course be equipped from college and this is a challenge for teachers to equip accounting students with digitalization or computerization skills.

Accounting is a universal language of business activities (Kieso, et al., 2018). Accounting rules in business activities, namely providing information to business managers that will be used in running the business. In addition, accounting provides information to other users to assess the economic performance and conditions of a business. (Warren, et al., 2014) The main characteristics of accounting are (1) identifying, measuring, and communicating financial information about (2) economic entities to (3) interested parties (Kieso, et al., 2018). Accounting is often considered by some students as material that is difficult to understand or understand. Accounting learning is often carried out in a traditional way, in which the teacher becomes the center of learning (teacher-centered). In responding to global challenges, the use of e-learning media is one of the more interesting learning accounting (Dwiharja, 2015). Inappropriate learning media is often the main factor for students having difficulty understanding accounting material and the ultimate goal of learning accounting is not being achieved. This is of course a challenge for teachers to be creative



in preparing accounting learning media so that it is attractive and easily understood by students (Aghni, 2018).

Accounting learning is expected to fulfill the skills that must be possessed in the 21st century, namely communication skills, skills for critical thinking, skills for collaboration, and skills for being creative and innovation. Therefore, the learning process that was previously teacher-centered becomes a student-centered learning process. The student-centered learning process is expected to make students more independent and able to convey their ideas or ideas to teachers or other students (Sitompul et al., 2021).

Learning is a process of interaction between students and teachers or between educators and students. The learning process must be planned, implemented, assessed, and evaluated efficiently and effectively so that the learning objectives can be achieved. In the learning process, of course, it is supported by effective learning media. Learning media is one of the learning tools to convey teaching material so that the planned learning objectives can be achieved. In the current digital era, interactive and technology-based learning media are needed, especially in studying accounting (Sulistiani et al., 2020).

Accounting is a process that starts from identifying, and recording to compiling financial reports. Financial reports, in this case, the balance sheet and income statement, are needed by anyone, especially those in direct contact with the business world. In simple terms, the balance sheet is the financial position including assets or assets, liabilities or debt, and equity or capital on a certain date. Meanwhile, the income statement contains information about income/sales, cost or cost of goods/services. The difference between revenue minus acquisition cost and costs is called profit if it is positive or loss if it is negative (Arifin, 2021). Financial reports also present cash flow reports which are useful for assessing an entity's ability to generate cash and cash equivalents and assessing the entity's need to use these cash flows. (PSAK 2, 2022). Financial statements aim to provide information about the financial position, financial performance, and cash flows of entities that are useful to most users of financial statements in making economic decisions (PSAK 1, 2022). Accounting students are expected to be able to record accounting not only manually but also computerized. One of the tools in computerized accounting learning is by using the Microsoft Excel application. The use of the Microsoft Excel application is expected to equip students with journaling skills, analyzing transactions that occur, and skills in applying computer-based accounting systems (Nita and Ahmar, 2015). The use of the Microsoft Excel application in accounting learning utilizes existing sheets. For example, for the first sheet of the journal, the next sheet of the general ledger, and the next sheet of financial reports. Learning like this is expected to show real conditions in the world of work and is expected to improve the quality of learning accounting (Sulindawati, 2016). In her research, Liza showed that there was an increase in the effectiveness of accounting learning for FEBI students at UIN Fatmawati Sukarno Bengkulu so that students have the ability to journalize to compile financial reports in a computerized manner, as well as equip students when they enter the world of work to be able to compete in the industrial revolution era (Liza, 2022).

Apart from using the Microsoft Excel application, the media for conveying material for the current generation also needs to be adjusted, especially in terms of online learning, not just learning in class. Sari and Oktavia (2021) conducted a survey of several advocacy groups in Indonesia and found that learning videos are one of the learning media that fits the needs of students. The learning videos expected by students are videos accompanied by animations along with cases and discussions.

Learning using online media directs students or students to study with problem-based learning methods, where students are expected to be able to solve cases given by the teacher. The use of the Excel application and learning videos is expected to improve the quality of student learning. Aliyah and Wahjudi (2021) in their research carried out experiments with students at SMKN 2 Bundaran to see differences in learning using Microsoft Excel using and without using learning videos. The



results showed that the learning process that uses learning video media has a higher value compared to no video media.

Siswanto et al (2021) also in their research developed audio-visual-based learning media for accounting learning. The results of the research show the development of audio-visual-based learning media through the development of 4D, namely definition, design, development and dissemination. In addition to the development of learning media, research also shows the feasibility of learning media from the perspective of lecturers and students. Learning media that are considered very appropriate and help students understand accounting material are learning media in the form of power points and in the form of animated videos.

Zandr, et al (2022) also conducted research on the use of animated video media in learning management accounting courses. The results of the study show that the use of animated video improves the quality of student learning because animated videos are quite effective in making it easier for students to understand and make the learning process interesting. This research is also expected to provide input to educators or supporting lecturers to prepare interactive and innovative learning media so that students or students can study accounting courses independently.

Based on the phenomenon and previous research related to accounting learning, the researchers are interested in conducting a case study regarding the easy way to learn accounting using learning media. Researchers conducted a case study of delivering accounting materials along with their cases and solutions to students at the University of Malaysia of Computer Science and Engineering (UNIMY). The researcher provides an explanation of the basic concepts of accounting along with the Aroma Catering case using animated videos. This study aims to see whether there are differences in understanding accounting using animated videos among UNIMY students. This research is expected to provide input to teaching staff to prepare interesting and innovative accounting learning materials in the form of animated videos that can improve the quality of accounting learning.

METHOD

Accounting training for UNIMY students consists of three main stages. First, the instructor gave an explanation of financial statements and basic accounting concepts. Second, students watch a business simulation video. Third, students with instructor guidance prepare basic financial statements based on cases presented via video. This training lasted for approximately three hours using interactive lectures and discussion methods. The final respondents are 22 students who are involved in this research. To measure students' understanding before receiving training, we provide a questionnaire with 10 questions to measure students' understanding of accounting (the function of financial reports, the concept of basic accounting and its equations, the accounts in the financial statements, the Debit and Credit mechanism, preparing and present financial statements). After being given the training, we also gave the same questionnaire with 10 questions.

RESULTS AND DISCUSSION

The accounting training for UNIMY students consists of three main stages. First, the instructor provides an explanation of financial statements and basic accounting concepts. Second, students watch a business simulation video. Third, with the guidance of the instructor, students prepare basic financial statements based on the case given in the video. This training takes approximately three hours using lecture and interactive discussion methods.

The instructor begins the training by explaining the basic elements that make up financial statements, namely assets, liabilities, equity, revenue, and expenses. Participants in the training are expected to understand that the components of a balance sheet are assets, liabilities, and equity, while the components of an income statement are revenue and expenses. In addition, the instructor explains the importance of both cash flow statements and income statements, as they provide essential



information about business performance needed by investors and creditors in their economic decision-making. The instructor also explains the accounts that make up each financial statement element. For example, assets consist of cash, accounts receivable, supplies, equipment, and others.

Two basic concepts are conveyed to participants: the business entity concept and accrual concept. Participants in the training are expected to understand that the recording of transactions in each financial element account is based on these two concepts. For example, the business entity concept is used to determine how to record an owner's investment in a business, while the accrual concept is used to determine when and how much revenue or expenses should be recognized in the income statement. Misunderstanding these concepts can result in incorrect information and lead to incorrect decision-making.

After explaining the financial elements and basic accounting concepts, students practice applying accounting concepts using a business simulation video. The video simulates a catering business that has just been established by Grace. The simulated business transactions in the video include sales and purchases. Sales transactions consist of upfront payments from consumers for catering services that will be provided in the reporting period of accounting or in different periods. Purchasing transactions include purchasing inventory of supplies and advertising that is only partially used in the reporting period. In addition, the video also simulates personal transactions such as buying a birthday gift for Grace's child. Figure 1 shows the instructor presenting the business simulation video.



Figure 1. The instructor plays a business simulation video.

After watching the video for seven minutes, the students, guided by the instructor, analyzed each transaction shown in the video. The instructor replayed the video segment that showed a particular transaction and then asked the participants to identify the accounts from the financial statement elements that were affected by the transaction. All transactions were recorded using Microsoft Excel. Figure 2 shows the students enthusiastically practicing accounting using the simulated business transactions.

After all training's steps conducted, we assess the students using ten important questions to capture their understanding on the accounting, including their understanding on the function of financial reports, the concept of the basic accounting and its equation, the accounts in the financial statements, the Debet and Credit mechanism, preparing and present financial statements. The results are shown in Table 1. The final respondents are 22 students who are involved in the pre and post



assessments. We excluded 13 students in the assessment due to incomplete data. Overall, the students improve their understanding on preparing and presenting financial statements after obtaining three steps of trainings. For instance, the understanding of students improves from 2.54 and 2.59 out of 4.00 to 3.27 and 3.27 on the function and concepts of financial reports. The understanding of the students is significantly increasing. Moreover, the score of student;s understanding on preparing financial statements is increasing from 2.27 to 3.18. Also, students improve their ability to present financial statements (from 2.23 to 3.09). According to the assessment, we can conclude that the three steps training conducted are effective to improve student's performance on basic accounting.

Table 1. The results of Pre and Post Assessments

Questions	Pre-Assessment (Average)	Post-Assessment (Average)	Results
I am a user of Financial Statements	2.41 out of 4.00	2.87 out of 4.00	Improved
I understand the function of financial reports	2.54 out of 4.00	3.27 out of 4.00	Improved
I understand the concept of the basic accounting equation (Assets = Liabilities + Equity)	2.59 out of 4.00	3.27 out of 4.00	Improved
I understand the accounts in the financial statements	2.41 out of 4.00	3.32 out of 4.00	Improved
I understand the Debet and Credit mechanism	3.09 out of 4.00	3.27 out of 4.00	Improved
I understand the types of Financial Statements (Profit and Loss Report, Cash Flow Statement, Changes in Capital Report, Financial Position Report, Notes to Financial Statements)	3.00 out of 4.00	3.13 out of 4.00	Improved
I understand the reasons why financial reports are divided into sections	2.45 out of 4.00	3.36 out of 4.00	Improved
I can understand the information presented in the financial statements	2.91 out of 4.00	3.23 out of 4.00	Improved
I know the steps for preparing financial statements in general	2.27 out of 4.00	3.18 out of 4.00	Improved
I can present my financial statements	2.23 out of 4.00	3.09 out of 4.00	Improved



Figure 2. Students practice analyzing business transactions displayed in the video.

CONCLUSION

The understanding of UNIMY students before and after receiving Accounting Training using instructional video showed a significant difference. The understanding of UNIMY students improved. With an understanding of accounting, students get many advantages including knowledge base that can be applied in everyday life to manage personal finances well, helping students understand financial reports such as the function of financial reports, the concept of basic accounting and its equations, the accounts in the financial statements, the Debit and Credit mechanism, preparing and present financial statements. This knowledge can assist students in making financial decisions and business analysis. Improve analytical and problem-solving abilities. In accounting, students will learn to analyze financial data and find solutions to financial problems. Improving decision-making skills - Students learn about making good financial decisions. They will learn to consider factors such as risk, time, and value for money in making financial decisions

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AKSARA: Jurnal Ilmu Pendidikan Nonformal
P-ISSN [2407-8018](#) E-ISSN [2721-7310](#) DOI prefix [10.37905](#)
Volume 09 (03) September 2023
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