



Published: 2024-05-01

Articles

Detection Determinants of Bank Sustainability Report

Fadilla Aprilia, Siti Kustina
1-13DOI: <https://doi.org/10.28932/jam.v16i1.7881>

Perceived Ease of Use as a Moderator in the Relationship Between the Online Tax System and Tax Service Quality

Sari Dewi, Handoko Kajantoro, Vera Vera
14-26DOI: <https://doi.org/10.28932/jam.v16i1.8230>

Enhancing Value: The Impact of Environmental, Social, and Governance Disclosure on Indonesian Basic Materials Sector Companies

Amelia Putri Salma Difa, Anissa Yuniar Larasati
27-40DOI: <https://doi.org/10.28932/jam.v16i1.8140>

The Role of Auditor Characteristics on Tax Avoidance

Hendi Hendi, Sherly Sherly
41-52DOI: <https://doi.org/10.28932/jam.v16i1.8098>

Executive Character and Financial Distress on Tax Avoidance with Manager's Overconfidence as a Moderating Variable

Aditya Firmansyah, Aditya Putri Pratiwi
53-67DOI: <https://doi.org/10.28932/jam.v16i1.7125>

Corporate Governance and Firm Performance During the COVID-19 Pandemic: Evidence from Indonesia

Maria Natalia, SeTin SeTin, Revaldo Farrel Witianto
68-76DOI: <https://doi.org/10.28932/jam.v16i1.7465>

Carbon Emission Disclosure in Indonesia's Energy Sector: The Role of Environmental Performance and Media Exposure

Tria Siti Nurjanah, Vita Citra Mulyandini
77-90DOI: <https://doi.org/10.28932/jam.v16i1.8241>

Financial Performance Analysis of Investor Reactions with Sustainability Reports as a Moderating Variable in Mining Companies Listed on The IDX

Adam Ibnu Rosyid, Dheni Indra Kusuma, Dody Hapsoro
91-105DOI: <https://doi.org/10.28932/jam.v16i1.7740>

Good Corporate Governance and Corporate Social Responsibility on Financial Performance Through Earning Management

Supriyanto Supriyanto, Novnyanti Novnyanti
106-121DOI: <https://doi.org/10.28932/jam.v16i1.8165>

The Analysis of Relationship Between Digital Transformation, Audit Risk, and Professional Skepticism Towards Audit Quality

Callista Tjia, Puji Astuti Rahayu
122-133

Ethic Code and Internal Audit Quality

Riza Nurfidia Febrianti, Lia Uzliawaty, E. Munawar Muchlis
134-145DOI: <https://doi.org/10.28932/jam.v16i1.6371>

Menu

[Editorial Policy](#)[Focus and Scope](#)[Ethics Statement](#)[Indexers](#)[Author Guidelines](#)[Editorial Team](#)[Peer Reviewer](#)[Contact Us](#)

Jurnal Akuntansi is associated with:



Asosiasi Dosen Akuntansi Indonesia

Indexers



Dimensions



INTERNATIONAL



Asian Science Citation Index



Template



Article Submission Guidelines



Tools



Stat Counter

[Start Counter](#)

[PDF](#)

DOI: <https://doi.org/10.28932/jam.v16i1.8285>

Political Connections and Tax Avoidance

Sherin Tjahyadi, Verani Carolina
158-167

[PDF](#)

DOI: <https://doi.org/10.28932/jam.v16i1.8318>

Firm Value in Profitability, Leverage, Capital Structure, and Firm Growth

Sonnia Dea Larasati, Chintia Betharia
168-182

[PDF](#)

DOI: <https://doi.org/10.28932/jam.v16i1.8537>

Implementation of SAK E-MKM: Key Factor in Improving MSME Performance

Aris Setiawan, Wilda Sari, Ali Atif, Rizki Fakhruul Yahya, Rina Mayasafitri
183-194

[PDF](#)

DOI: <https://doi.org/10.28932/jam.v16i1.8239>

SINTA-4 Certificate:

Please click the above image to see the original size.

Creative Commons License



This work is licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License](#).

Platform &
workflow by
OJS / PKP

Contribution of Lecturers Attributes in Distance Education Accounting Science in Higher Education

Hanny Hanny^{1*}

Department of Accounting, Faculty of Business, Maranatha Christian University

Jl. Surya Sumantri No.65, Kec. Sukajadi, Bandung, Indonesia

sevenhanny@gmail.com

*Corresponding author

Nunik Lestari Dewi²

Department of Accounting, Faculty of Business, Maranatha Christian University

Jl. Surya Sumantri No.65, Kec. Sukajadi, Bandung, Indonesia

nunik1503@gmail.com

Sinta Setiana³

Department of Accounting, Faculty of Business, Maranatha Christian University

Jl. Surya Sumantri No.65, Kec. Sukajadi, Bandung, Indonesia

sintasetiana73@gmail.com

Aura Regia Crystalin⁴

Department of Accounting, Faculty of Business, Maranatha Christian University

Jl. Surya Sumantri No.65, Kec. Sukajadi, Bandung, Indonesia

risethansi@gmail.com

Received 25 January 2024; Revised 22 February 2024; Accepted 11 April 2024

Abstrak

Tujuan - Penelitian ini bertujuan untuk menguji dampak faktor Atribut Personal Dosen dalam asosiasi antara Pendidikan Jarak Jauh (PJJ) dengan efektivitas pembelajaran Akuntansi di perguruan tinggi. Keunikan dari penelitian ini adalah pengambilan data primer yang dilakukan di tahun 2021, dengan harapan bahwa atribut personal dosen pada setahun dari mulainya pandemik ini akan lebih baik dan homogen jika dibandingkan data di awal pandemi Covid tahun 2020.

Desain/Metodologi/Pendekatan - Unit analisisnya adalah 353 mahasiswa akuntansi yang mengalami PJJ dari kampus yang memiliki LMS sehingga metode penarikan sampel yang digunakan adalah metode Purposive Sampling. Hipotesis penelitian ini akan diuji dengan Moderated Regression Analysis (MRA).

Temuan - Temuan penelitian ini menunjukkan bahwa PJJ berpengaruh positif signifikan terhadap efektivitas pembelajaran akuntansi di perguruan tinggi dimana keberadaan atribut

personal dosen tidak memperkuat pengaruh PJJ terhadap efektivitas pembelajaran akuntansi di perguruan tinggi.

Keterbatasan/Implikasi Penelitian – Terdapat temuan menarik bahwa atribut personal dosen ini ditemukan menjadi variabel independen yang mempengaruhi efektivitas pembelajaran Akuntansi di perguruan tinggi.

Kata Kunci: *Atribut Personal Dosen, Pendidikan Jarak Jauh, Akuntansi, Perguruan Tinggi*

Abstract

Purpose - This study aimed to investigate the impact of lecturer personal attributes (APD) on the relationship between Distance Learning/Distance Education (PJJ) and Accounting learning effectiveness (EPA) in higher education. The uniqueness of the study was the collection of primary data over a year into the pandemic (2021), with the expectation that APD would be more favorable and homogeneous compared to data collected in 2020.

Design/methodology/approach - The sample comprised 353 accounting students experiencing PJJ from a campus equipped with a Learning Management System (LMS), selected using Purposive Sampling method. Furthermore, the hypotheses were tested using Moderated Regression Analysis (MRA).

Findings - The results showed that PJJ had a significantly positive effect on EPA in higher education, while lecturers APD did not strengthen the influence of PJJ on EPA.

Research limitations/implications – but interestingly this research found that personal attributes of lecturers (APD) were identified as an independent variable influencing EPA.

Keywords: *Lecturers Personal Attributes, Distance Education, Accounting, Higher Education*

Introduction

The Corona virus outbreak responsible for COVID-19 disease was introduced to Indonesia on March 2, 2020 (Saptoyo & Dewi, 2021). On November 4, 2021, the number of affected cases was 4,091,938 (Aditya, 2021), with 143,500 deaths out of a total population of 272,229,372 (Kementerian Dalam Negeri Republik Indonesia, 2021). In response to this situation, Indonesian government implemented various policies to address the pandemic, including Large-Scale Social Restrictions (PSBB) and Community Activities Restrictions Enforcement (PPKM) at Four Levels. This significantly impacted and presented new challenges to

the development of the field of Accounting, including Accounting learning, both globally and in Indonesia (Budiarso & Chanifah, 2020).

Rahmawati et al. (2021) showed that accounting students felt the impact of this pandemic on learning process, as well as experienced stress and various psychological situations. Students were disadvantaged by the current online learning practices, implemented as one of the manifestations to comply with policies related to the COVID-19 pandemic. Therefore, universities were expected to be accountable regarding the effectiveness of learning methods (Rahmawati et al., 2021). Business processes experienced significant changes due to the pandemic, affecting the provision of data and information, financial reporting, and

specifically determining the ongoing concerns of companies, impairment, as well as online-based audits (Budiarso & Chanifah, 2020). This can affect the development of accounting learning in Indonesia, specifically when facing other challenges such as demand for graduates to meet the needs of business world in the era of the Fourth Industrial Revolution (Industry 4.0). Based on these dual challenges, Prof. Dr. Ainun Na'im, MBA, the Secretary-General of the Ministry of Education and Culture of Indonesia, stated that universities should safeguard, address, renew, and relate accounting learning to societal needs (Budiarso & Chanifah, 2020). This relates to ensuring that the learning content remains relevant to the current demands of the business world and the adaptation of learning methods.

Masruro et al. (2021) stated that Distance Education (PJJ) could serve as a solution to disruptions in education process during the COVID-19 pandemic to enhance learning methods. This can influence the understanding level of students in the challenges of the pandemic (Masruro et al., 2021). In addition to Masruro et al. (2021), several studies have been conducted on PJJ methods during the COVID-19 pandemic since 2020, namely Hatmo (2021), Lazim et al. (2021), Zarzycka et al. (2021), Liu & Yen (2014) and Mobo (2020). However, there is a dearth of study on PJJ in the context of the COVID-19 pandemic, specifically exploring personal characteristics of lecturers as a factor influencing effectiveness of learning. To achieve effectiveness of PJJ methods, personal characteristics of lecturers considered crucial actors in learning process is an intriguing factor to be investigated (Heffernan et al., 2010).

Based on the discussion above, the current study focused on the development of accounting learning methods essential for sustaining and enhancing effectiveness of accounting education. It also aimed to investigate the influence of PJJ methods on effectiveness of accounting learning,

considering personal characteristics of lecturers as a moderating variable. The distinctiveness of this study was in data collection conducted in 2021, where PJJ has been implemented for more than two semesters. In examining the influence of APD as a variable affecting the relationship between PJJ and effectiveness of accounting learning, fulfillment of lecturer's personal attributes (APD) was expected to be superior and more homogeneous compared to the initial implementation of PJJ related to the COVID-19 pandemic. The early implementation tended to be compelled by the situation, resulting in diverse personal attributes and even considered constraints in conducting PJJ (Atmaja et al., 2020). The current study is an extension of Heffernan et al. (2010), both contextually (as it did not occur during a pandemic necessitating all lecturers, irrespective of digital capabilities to engage in PJJ) and in terms of methodology. Data were obtained from various universities, conforming with the recommendations of Heffernan et al. (2010). The study questions are as follows:

1. Does PJJ have a positive effect on accounting learning effectiveness (EPA) in higher education?

2. Do personal characteristics of lecturers enhance the influence of PJJ on EPA in higher education?

Source: Smart PLS version 3.0 (Processed by Researchers)

1 attributes of lecturers enhance the influence

of PJJ on EPA in higher education?

Literature Review and Hypothesis

Distance Learning/Education (PJJ)

PJJ is a learning system that uses internet technology for teaching and learning process, as well as implementing a student-centered method (Liu & Yen, 2014). In this framework, students and lecturers are separated by distance and time, although the system is designed to afford greater flexibility in learning process without compromising quality of education (Liu & Yen, 2014).

PJJ includes the following processes when examining the separation between

lecturers and students in terms of distance and time (Perveen, 2016; Liu & Yen, 2014):

1. Synchronous learning process. Synchronous learning process offers online-based learning facilities with real-time interaction between lecturers and students. According to Perveen (2016), the quality of this process can be measured based on instructor presence, effectiveness in speaking and listening, real-time interaction, and learning media.
2. Asynchronous learning process. Asynchronous learning process is designed to facilitate independent learning at students pace without direct real-time interaction between instructors and students. It includes providing learning materials on a specific platform decided by both students and lecturers. According to Perveen (2016), the quality of this process can be measured in terms of the availability of Learning Management System (LMS) platform, learning materials, assessment materials, and non-real-time discussion spaces.

Lecturers Personal Attributes (APD)

A crucial element in enhancing effectiveness of PJJ method is APD and characteristics (Heffernan et al., 2010). According to Hussein (2013), the incorporation of dynamism into teaching can enhance critical thinking and other skills essential for retaining the knowledge imparted by teacher. The ability to improve or support activities related to student-centered learning (Hussein, 2013), and consistent with the principles promoted by PJJ system (Liu & Yen, 2014), makes this dynamism a dimension of teacher personal attributes (Hussein, 2013).

Considering the ability to create effective learning dynamism, lecturers are expected to study the psychology of students, embrace innovative learning methods, and be receptive to feedbacks. This method can facilitate assessment of students' efforts in accordance with individual capacities (Hussein, 2013). The following abilities are

identified as crucial factors creating high learning dynamism for lecturers:

1. Ability to make presentations with humor.
2. Ability to teach dynamically.
3. Ability to teach with enthusiasm.
4. Proficiency in using technology relevant to educational process (Hussein, 2013).

In addition to the dynamism of learning, APD also include the following factors:

1. Good Relationships (Hussein, 2013). Personal attributes related to the 'good relationship' factor include:
 - a. Ability to make students feel supported in the learning process.
 - b. Genuine interest in teaching students.
 - c. Sense of empathy for students.
2. Applied Knowledge (Heffernan et al., 2010): Ability related to the 'applied knowledge' factor includes using practical examples in teaching. Lecturers are also expected to possess practical experience in the subject of the course taught and maintain up-to-date knowledge of the subject.
3. Effective Communication (Heffernan et al., 2010). Lecturers should consistently enhance the ability to communicate ideas/lesson material effectively, continually provide meaningful answers, and captivate students interest through presentations.

Effectiveness of Accounting Learning

The success of learning process, evidenced by effectiveness of accounting learning, can be measured by the increased interest and comprehension of accounting students (Heffernan et al., 2010). To assess students' interest and enhance the competencies of future accountants, it is crucial to analyze factors influencing interest in accounting and non-accounting courses offered by the Accounting Department (Heffernan et al., 2010). Heffernan et al. (2010) stated that factors related to students understanding were measured by analyzing comprehension of both accounting and non-accounting

courses offered in the Accounting Department.

Hussein (2013) stated that level of students satisfaction was a factor showing EPA. In this context, satisfaction with the instructor ability to teach using PJJ methods, content understanding, opportunities for socialization and the development of social skills among students require further analysis.

Hypothesis Development

The implementation of Large-Scale Social Restrictions (PSBB) and Community Activity Restrictions Enforcement (PPKM) at Four Levels, in an effort to address the COVID-19 pandemic, has resulted in significant impacts and new challenges for the global development of accounting learning, including in Indonesia (Budiarso & Chanifah, 2020). PJJ Systems are inevitably implemented in various countries to comply with policies related to the COVID-19 pandemic (Lazim et al., 2021, Masruro et al., 2021). To ensure that universities do not compromise efforts in producing graduates from accounting programs capable of becoming reliable professional accountants, the effectiveness of distance accounting learning is a crucial issue, in line with Lazim et al. (2021).

According to Masruro et al. (2021), PJJ System implemented during the COVID-19 pandemic has an impact on various subjects, including economics. Liu & Yen (2014) showed that PJJ had a positive and significant influence on effectiveness of learning based on the existing curriculum. According to Masruro et al. (2021), this system can shape motivation/interest in learning as well as comprehension of material when PJJ is well-prepared. In line with Masruro et al. (2021), Hatmo (2021) showed that PJJ had an impact on comprehension of the provided learning materials. It is supported by Perraton's theory of distance education, which states

that distance teaching could be more effective than orthodox education (Perraton, 1981).

In the current study, PJJ as an independent variable, was measured using an instrument developed by Perveen (2016), specifically from synchronous and asynchronous dimensions. Meanwhile, EPA variable, as the dependent variable, was measured based on the dimensions of students' interest and understanding (Heffernan et al., 2010). The measurement adopted an instrument developed by Hussein (2013), packaged into dimensions of students' satisfaction. The following hypothesis was formulated based on the discussion above:

H1: PJJ has a positive effect on EPA in tertiary institutions.

APD are factors strengthening effectiveness of PJJ System. This concept was derived from the Attribution Theory, which was developed by Heider in 1958 and states that an individual's attribute could be the cause of a behavior or an event (Schmitt, 2014). It is consistent with the assertion of Atmaja et al. (2020), which showed the diversity of personal attributes, specifically in cases where lecturers could not fulfill successful attributes, and was a challenge to PJJ in efforts to enhance learning effectiveness. The current study measured APD from the dimensions of dynamism and good relationships (Hussein, 2013), as well as the dimensions of applied knowledge and effective communication (Heffernan et al., 2010). The following hypothesis was formulated based on the discussion above:

H2: APD strengthen the influence of PJJ on EPA in Higher Education.

The study model was based on the explanation in the framework section as follows:

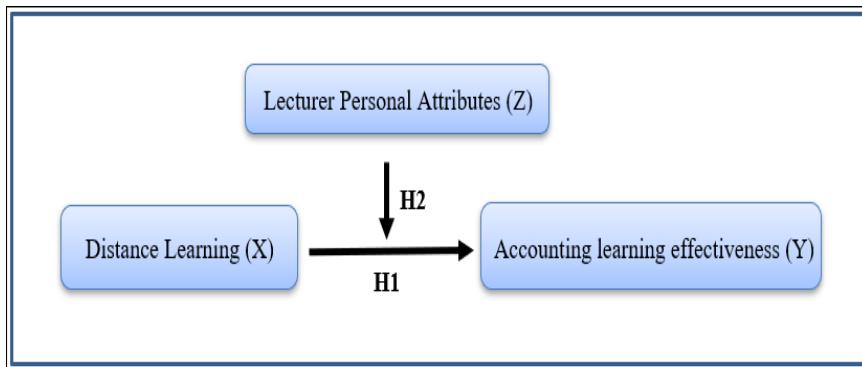


Figure 1
Study Model

Research Method

This study used a causality design with a quantitative method and focused on examining the impact of PJJ on effectiveness of accounting learning, with APD serving as a moderating variable. The sample included accounting students in Bandung city, Indonesia, also known as Education City. Furthermore, these primary data were obtained from 353 respondents engaged in 382 surveys. Purposive Sampling method was used, with the criteria that participants should be active students in accounting study program, have a strata 1 education and PJJ experience since March 2020 on a campus equipped with LMS (Learning Management System). Apart from using primary data, this research also uses secondary data as the

basis for a literature review to explore theories or concepts related to distance learning and learning effectiveness. The secondary data consisted of scientific journals, text books, or previous research reports (Hanny et al., 2017).

Several tests have been conducted to increase the credibility of the research findings, such as the Pearson correlation test for validity, the reliability test using Cronbach's Alpha score, the non-parametric Kolmogorov-Smirnov (K-S) statistical test for data normality test, the multicollinearity test, and the heteroscedasticity test. Various dimensions and indicators of variables were tested, as presented in the Table 1.

Table 1
Variables and Operational Variables

Variables	Dimensions	Indicators	Measurement
Distance Learning (Perveen, 2016)	Synchronous	1. Presence of lecturers 2. Effectiveness of speaking and listening 3. Real-Time interaction 4. Educational Media	
	Asynchronous	5. Availability of a Learning Management System Platform 6. Availability of educational materials 7. Availability of educational evaluation materials 8. Availability of non-real-time discussion rooms	
Lecturer Personal Attributes (Heffernan et al., 2009; Hussein, 2013)	Dynamism	9. Good Humor 10. Ability to teach dynamically 11. Ability to teach enthusiastically 12. Ability to use technology	5 scales of Likert
	Rapport	13. Ability to make students feel helped 14. Passion for teaching students 15. A sense of empathy for students	
	Applied Knowledge	16. Ability to give practical examples in teaching 17. Practical experience on the subject being taught 18. Properly knowledge on the subject being taught	
	Effective Communication	19. Ability to communicate ideas or lessons effectively 20. Ability to provide meaningful answers 21. Ability to raise students' interest through presentations	
Accounting Learning Effectiveness (Heffernan et al., 2009; Hussein, 2013)	Interest	22. Students' interest for Accounting Subjects 23. Students' interest for Non-Accounting subjects in Department in Accounting.	
	Understanding	24. Understanding of Accounting Subjects 25. Understanding of Non-Accounting Subjects in Department in Accounting.	
	Satisfaction	26. Students' satisfaction with the lecturer's ability to teach by the PJJ method 27. Students' satisfaction with their understanding of the lesson 28. Students' satisfaction in socializing	

The study hypotheses were analyzed using Moderated Regression Analysis (MRA) or interaction test, a specialized application of linear multiple regression incorporating elements of interaction (multiplication of two or more independent variables) (Liana, 2009). The regression equation is expressed as follows:

$$EPA = a + b1.PJJ + \epsilon$$

$$EPA = a + b1.PJJ + b2.APD + \epsilon$$

$$EPA = a + b1.PJJ + b2.APD + b3.PJJ.APD + \epsilon$$

where:

- ϵ = error, the difference between actual and the predicted values

- EPA = accounting learning effectiveness in higher education
- PJJ = Distance learning/education
- APD = Lecturers personal attributes

Results and Discussion

Study Result

The Influence of PJJ on EPA in Higher Education

Table 2 shows the obtained sig value is 0.000, which is smaller than the alpha level used, specifically 5% or 0.05. The null hypothesis (H_0) was rejected, showing a significant positive influence of PJJ on EPA.

Table 2
Coefficients of PJJ and EPA

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1	(Constant) 1.108	1.925		.576	.565
	PJJ .700	.059	.537	11.935	.000

Dependent EPA, (Source: Data Analysis Results, 2021)

The extent of the impact of PJJ on EPA is presented in Table 3, where the Summary Model Results showed an adjusted R Square

value of 0.287 or 28.7%. This signified that 28.7% of the variance in EPA was influenced by PJJ, while the remaining was influenced by other unexamined variables.

Table 3
Coefficients of PJJ and EPA

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537 ^a	.289	.287	4.52870

Predictors: (Constant), DE, (Source: Data Analysis Results, 2021)

Contribution of APD to the Influence of PJJ on EPA in Higher Education

Table 4 shows that the significance values for PJJ and APD were 0.004 and 0.000, respectively. These values were smaller than the alpha level used, namely 5% or 0.05.

Therefore, there was a significant positive influence of PJJ and APD on EPA simultaneously.

Table 4
Coefficients of DE and APD on EPA

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1	(Constant) -1.716	1.660		-1.033	.302
	PJJ .194	.067	.149	2.913	.004
	APD .390	.034	.588	11.496	.000

Dependent Variable: EPA (Source: Data Analysis Results, 2021)

Adjusted R Square value increased with the incorporation of APD as independent variable.

Table 5
Model Summary of DE and APD on EPA

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.695 ^a	.484	.481	3.86396

Predictors: (Constant), APD, DE (Source: Data Analysis Results, 2021)

Based on the model summary, the Adjusted R Square value was 0.481 or 48.1%. This showed that the combined influence of PJJ and APD on EPA was 48.1%, with the remaining influence attributed to other

unexamined variables. The incorporation of APD as an independent variable had a significant influence on EPA compared to the initial equation. However, APD was tested as a moderation variable.

Table 6
APD as a Moderator of the Influence of PJJ on EPA

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1	(Constant)	10.252	8.261		.215
	PJJ	-.177	.260	-.136	.496
	APD	.140	.173	.211	.418
	Interaksi	.008	.005	.607	.140

Dependent Variable: EPA (Source: Data Analysis Results, 2021)

Table 6 shows that the significance (sig) value for the interaction variable between PJJ and APD was 0.140, exceeding the alpha of 0.05 (5%). Therefore, interaction variable did not have a significant influence on EPA in the university.

Discussion

The Influence of PJJ on EPA in Higher Education

Based on the Table 2, the obtained sig value is 0.000, which is smaller than the alpha level used, specifically 5% or 0.05. It supported the first hypothesis and indicated that PJJ has a positive influence on EPA in university. This was in line with Liu & Yen (2014), who stated that PJJ had a positive and significant impact on EPA within the current curriculum. It was also in line with Perraton's theory of distance education that

distance learning could be more effective than orthodox education (Perraton, 1981).

APD Strengthen the Influence of PJJ on EPA in Higher Education

The second hypothesis states that APD strengthens the influence of PJJ on EPA in the university. APD was considered a factor enhancing the effectiveness of PJJ systems. This concept originated from Atmaja et al. (2020)(Atmaja et al., 2020), stating that the diversity of APD, specifically among lecturers who had not successfully fulfilled APD criteria, constrained PJJ efforts to enhance learning effectiveness. The results did not support the second hypothesis proposed by Atmaja et al. (2020), as APD did not moderate the influence of PJJ on EPA. Instead, it assumed a more prominent role as an exogenous or independent variable rather than a moderating variable. This was

evident from the simultaneous testing of PJJ and APD on EPA, showing a significant positive influence. The results of the simultaneous test showed a greater influence compared to the first hypothesis.

Conclusion And Recommendation

Conclusion

This study had implications by providing empirical literature for future investigations related to Accounting Learning and Digital Literacy. The implications for education sector were to assist university institutions in developing education curricula, specifically in accounting program, focusing on teaching methods and the development of educational resources. This could make learning process in the field of accounting more effective and capable of producing "future accountants" who could meet the needs of business world in the Fourth Industrial Revolution era.

In conclusion, PJJ had a significant positive influence on EPA in universities after conducting validity tests, reliability tests, and classical assumption tests, based on the results of hypothesis testing using MRA. The factor of APD did not moderate the influence of PJJ on EPA, although it served as an exogenous variable.

Study Limitations and Recommendations

This study had limitations regarding size and location, as it was conducted in only one city with 353 respondents. To enhance the generalizability of the results, a larger sample size from various cities and provinces across Indonesia could be adopted.

DE could also serve as intervening variable when exploring the influence of PDA on EPA in university. Another method was to investigate the influence of PJJ on EPA through PDA as an intervening variable. This study could help determine whether learning system improved outcomes or EPA without being affected by the gap in PDA or examine whether the presence of PDA enhanced the success of implementing

DE, thereby improving EPA. The modeling of the three variables could be completed to provide valuable insights for education policymakers in universities.

Acknowledgment

The authors are grateful to Maranatha Christian University as study location and funding supporter. The authors are also grateful to the editors of the Jurnal Akuntansi for facilitating the publication of this scholarly work. The study is expected to provide valuable insights into the development of education, specifically PJJ in accounting.

Reference

Aditya, N. R. (2021, November 4). UPDATE 4 November: Sebaran 628 Kasus Baru Covid-19, Tertinggi di Jabar. *Kompas.Com*. <https://nasional.kompas.com/read/2021/11/04/16353541/update-4-november-sebaran-628-kasus-baru-covid-19-tertinggi-di-jabar?page=all>

Atmaja, D. Z. I., Handini, D., Hidayat, F., Herlina, N., Fajri, M. S., & Rouf, M. P. (2020). Buku Pendidikan Tinggi di Masa Pandemi Covid-19. In *Direktorat Jenderal Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan RI*. Direktorat Jenderal Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan RI.

Budiarto, S., & Chanifah, L. (2020). *Tantangan Pendidikan Akuntansi dan Profesi Akuntan dalam Era Kenormalan Baru*. FEB UGM. <https://feb.ugm.ac.id/id/berita/3079-tantangan-pendidikan-akuntansi-dan-profesi-akuntan-dalam-era-kenormalan-baru>

Hanny, H., Kurniawati, K., Waruwu, B. S. F., & Pribadi, R. (2017). Analisis Reidentifikasi Empat Masalah Utama Koperasi di Kabupaten Subang sebagai Dasar Penyusunan Strategi.

Jurnal Akuntansi Maranatha, 9(1). <https://doi.org/10.28932/jam.v9i1.491>

Hatmo, S. H. D. (2021). Dampak Pandemi Covid-19 Terhadap Efektivitas Pembelajaran Jarak Jauh Secara Daring. *Jurnal Pendidikan Dan Kebudayaan*, 11(2), 115–122.

Heffernan, T., Morrison, M., Sweeney, A., & Jarratt, D. (2010). Personal Attributes of Effective Lecturers: The Importance of Dynamism, Communication, Rapport, and Applied Knowledge. *The International Journal of Management Education*, 8(3), 13–27. <https://doi.org/10.3794/ijme.83.275>

Hussein, M. M. (2013). Dynamic Learning, New Classroom Management Approach. *International Journal of Education and Research*, 1(12), 1–8.

Kementerian Dalam Negeri Republik Indonesia, . (2021). *Data Penduduk Indonesia Tahun 2021*. Dukcapil.Kemendagri.Go.Id. <https://dukcapil.kemendagri.go.id/berita/baca/809/distribusi-penduduk-indonesia-per-juni-2021-jabar-terbanyak-kaltara-paling-sedikit>

Lazim, C. S. L. M., Diyana, N., & Tazilah, M. D. A. K. (2021). Application of Technology Acceptance Model (TAM) Towards Online Learning During Covid-19 Pandemic: Accounting Students Perspective. *International Journal of Business, Economics and Law*, 24(1), 13–20.

Liana, L. (2009). Penggunaan MRA dengan Spss untuk Menguji Pengaruh Variabel Moderating terhadap Hubungan antara Variabel Independen dan Variabel Dependen. *Jurnal Teknologi Informasi DINAMIK*, XIV(2), 90–97. <https://www.unisbank.ac.id/ojs/index.php/fti1/article/view/95/90>

Liu, H. C., & Yen, J. R. (2014). Effects of Distance Learning on Learning Effectiveness. *Eurasia Journal of Mathematics, Science and Technology Education*, 10(6), 575–580. <https://doi.org/10.12973/eurasia.2014.1218a>

Masruro, U., Surur, M., & Munawwir, Z. (2021). Pengaruh Pembelajaran Daring terhadap Pemahaman Mahasiswa pada Masa Pandemi Covid-19 Prodi Pendidikan Ekonomi Semester Genap Tahun Pelajaran 2020 / 2021. *Jurnal Pendidikan Tambusai*, 5(2), 4720–4727.

Mobo, F. D. (2020). Effectiveness of Asynchronous Distance Learning Amidst the New Normal. *International Journal on Orange Technologies*, 2(12), 54.

Perraton, H. (1981). A theory for distance education. *Prospects*, 11(I).

Perveen, A. (2016). Synchronous and Asynchronous E-Language Learning: A Case Study of Virtual University of Pakistan. *Open Praxis*, 8(1), 21–39. <https://doi.org/DOI: http://dx.doi.org/10.5944/openpraxis.8.1.212>

Rahmawati, M. A., Novianingsih, R., Rahayu, S. S., Suhatmi, E. C., & Cantika, J. (2021). Dampak Pandemi Covid-19 bagi Mahasiswa S1 Akuntansi Universitas Duta Bangsa Surakarta dalam Pendidikan. *Jurnal Bismak*, 1(2), 59–64. http://ojs.udb.ac.id/index.php/BISMA_K/article/download/1204/1025

Saptoyo, R. D. A., & Dewi, R. K. (2021). Setahun sejak Kasus Corona Pertama, Ini Kondisi Pandemi di Indonesia. *Kompas.Com*. <https://www.kompas.com/tren/read/2021/03/02/062500165/setahun-sejak-kasus-corona-pertama-ini-kondisi-pandemi-di-indonesia?page=all>

Schmitt, J. (2014). Attribution Theory. *Wiley Encyclopedia of Management*, 9(2), 1–3. <https://doi.org/10.1002/9781118785317.weom090014>

Zarzycka, E., Krasodomyska, J., Mazurczak-Mąka, A., & Turek-Radwan, M. (2021). Distance Learning During the COVID-19 Pandemic: Students' Communication and Collaboration and the Role of Social Media. *Cogent Arts and Humanities*, 8(1). <https://doi.org/10.1080/23311983.2021.1953228>