

# Digital Based Accounting Learning Innovation at PT. Kastara Parama Nusantara (Case Study on Basic Accounting Course)

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# Digital Based Accounting Learning Innovation at PT. Kastara Parama Nusantara (Case Study on Basic Accounting Course)

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## Abstract

This study aims to provide learning innovations in basic accounting courses which include journal entry, posting of ledgers, preparation of trial balances, to Financial Statements. The learning method presented in this study uses digital application product of PT. Kastara Parama Nusantara, namely the Trainingstudio.id (a web-based application) and Mastery (web-based and mobile-based application). This research is a descriptive study that aims to explore student responses in using application<sup>2</sup> to improve their ability to study Basic Accounting courses in an appropriate, fast, easy, and fun way. The results of this study indicate that the use of digital applications makes it easier for students to capture the material received and can immediately practice making financial reports appropriately in accordance with generally accepted standards.

**Keywords:** innovation, digital learning, basic accounting, financial reports

## Introduction

Accounting is a science that has been studied by a student since he was in junior high school. Although the knowledge taught at that time was not very comprehensive, the students already had sufficient provisions to take a deeper accounting level from high school to university level. Realizing the importance of accounting science, both in everyday life, in the business world and in the industrial world, the development of accounting science should provide a broader view but still be easily understood by all people, both those who have previously understood accounting or not.

Just a simple example, as a businessman, if he doesn't understand accounting well, then mistakes in making decisions related to company financial decisions can be the biggest mistakes he does. Companies must decide how to increase company turnover in the midst of similar industry competition, are faced with several choices, between making new product innovations, increasing marketing costs, or providing massive discounts, then a precise and accurate calculation of the company's financial condition is needed in terms of this. This is where the role of accounting becomes very important, right?

But before getting to the world of work or the business world, unfortunately, not a few students or even accounting students have difficulty understanding the science of accounting. Some of the reasons expressed by Herdyanti (2013) regarding the factors that cause difficulties in learning accounting, among others:

1. There is a part in the accounting lesson sequence that is poorly understood
2. Lack of motivation in learning accounting
3. Less effective learning methods
4. Don't have a study buddy
5. Active in the organization
6. Lack of responsiveness in learning

8  
7. Lack of confidence in their own ability to study accounting

The factors mentioned above make a student who has chosen an accounting major in the end unable to achieve maximum grades in lectures, or even those who have graduated in the end cannot apply accounting knowledge well in the business world and the world of work.

Learning accounting science cannot be understood quickly, everything must go through a process or stage in accordance with existing accounting procedures, starting with transactions which are then journalized, posted to the general ledger, adjusting journals on the basis of certain transactions, compiling work sheets, until the Financial Statements are published. The learning process and student comprehension are important points for the success of learning accounting science in higher education.

1  
Harwood and Cohen (1999) suggest that the need to cultivate lifelong learning skills in students with a focus not on how students learn. In this context, students also experience changes in accounting learning practices by playing an active role in the learning process. The purpose of increasing student activity in learning is not only to achieve a deeper learning approach but also to improve communication and social interactive skills in learning.

Since March 2020, Indonesia has been facing the COVID-19 pandemic which has changed all aspects of life, including the world of education. The head of the STKIP Adzkie Padang - Indonesia Community Service team, Gusteti (2020) stated that as a teacher, you must quickly adapt to circumstances, create effective and fun learning, which students can enjoy even without having to meet face to face. Furthermore, Gusteti (2020) states that learning media focuses on several materials by utilizing tools/software, as well as simple and easy learning scripts or storyboards. In addition, presenting videos with editing applications also adds to the attractiveness of online learning.

However, in its application, there are still problems that arise, for example, subject matter that has not been completed is delivered to students, then the teacher replaces it with another task (Argubi, 2020). When online learning is carried out, many students complain because of the many assignments given by teachers to students during the implementation of learning from home which is ongoing from March 2020 to the present. Another problem that arises is that access to information is sometimes limited and hampered by the network which results in delays in finding information during the learning process. In the current application of online learning, there are still many students who have difficulty accessing the internet, this becomes an obstacle for students in participating in the learning process and collecting assignments given by the teacher. Various platforms are also used in distance learning which are used as supports in the process of teaching and learning activities such as google classroom, e-learning, edmodo, zoom, google-meet, whatsapp, and so on which are able to be a support so that the learning process carried out can run well even in the future. pandemic like today. Due to this pandemic, learning has become ineffective, especially for students who are still in elementary school. Because basically they are not very familiar with the learning platform to support their learning which is done at home, therefore they must be accompanied by their parents during the learning process. However, there are several platforms that tend to be light and easy to use, one of them.

With the existence of information and communication technology which is now developing very rapidly, it can be used to support the implementation of the remote teaching and learning process. Because technology has a role that is able to make the learning process effective and able to continue running well during this pandemic. That way the existing technology will have more broad benefits that we don't only use as entertainment but we can also use it to access every learning using the existing platform properly and not stuttering about technology.

This is where PT. Kastara Parama Nusantara is here to provide digital learning innovations that are more attractive, accessible, and more importantly, students can receive the material presented well so that learning objectives can be achieved. This study specifically discusses the basic accounting learning method using digital media innovation owned by PT. Kastara Parama Nusantara.

### **Research Results and Discussion**

PT. Kastara Parama Nusantara is a digital learning platform provider company that makes it easy for lecturers, organizations, and business entities to carry out activities related to learning. In this study, the researchers focused on the learning method of basic accounting courses using the media provided by this company. There are 2 (two) products used as accounting learning media, namely Trainingstudio.id and Mastery apps.

Trainingstudio.id makes it easy for teachers to create classes, register students, give attendance, share zoom links, get satisfaction surveys through participant feedback, and even distribute certificates of appreciation simply and easily. While Mastery apps are learning applications that can be downloaded via the Playstore (for Android) so that students can receive material, understand lecture concepts easily, do assignments, and interact with lecturers easily.

### **Accounting learning using digital media at PT Kastara Parama Nusantara**

Warren (2005) states that <sup>2</sup> accounting is an information system that produces reports to interested parties regarding economic activities and the company's financial condition. Furthermore, according to Harahap (2005) <sup>4</sup> accounting is a process of identifying, measuring, and delivering economic information that is used as information material in considering various alternative decisions by its users.

The accounting process begins with the journal entry of transactions which are then grouped in the general ledger, then posted to the trial balance to the Financial Statements. This initial understanding is accompanied by the basic logic of accounting  $Assets = Liabilities + Equity$ . When students understand the basic logic of accounting and the proper sequence of processes for the formation of Financial Statements, the risk of misstatement and wrong business decision making can be avoided.

Accounting learning innovation in the Basic Accounting course by utilizing digital technology at PT. Kastara Parama Nusantara can be explained into two points of view, from the teaching side and from the student side. From the teacher's side, what must be prepared is how to make classes, prepare interesting accounting materials, prepare assignments and answers, determine assessment scores, and upload them all to the application. Then from the student's side, what must be prepared is how to

register, participate in material presentations, do assignments, and prepare discussions to be discussed in class. The similarities between the two are both for teachers and students, it takes a laptop / PC with sufficient specifications to open Microsoft Excel, Websites, and Learning Applications.

Instructions for teachers and administrators to prepare basic accounting course materials

1. Teachers make classes on the website <https://trainingstudio.id/>

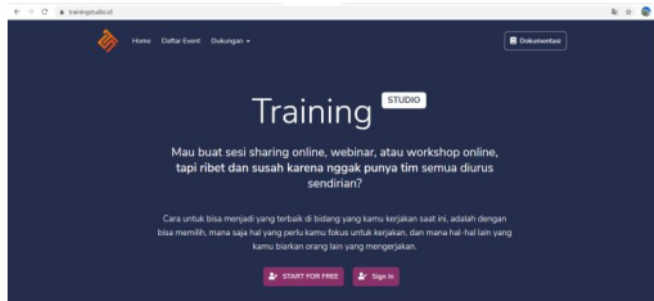


Figure 1. TrainingStudio (2021) website display

2. The teacher prepares attendance and distributes a link to students to register themselves. At the time of registration, students get directions on what should be done to participate in learning activities. Example of the registration link: [https://trainingstudio.id/event/buka-bukaan-rahasia-paling-dasar-ilmu-acuntansi\\_19/show](https://trainingstudio.id/event/buka-bukaan-rahasia-paling-dasar-ilmu-acuntansi_19/show)

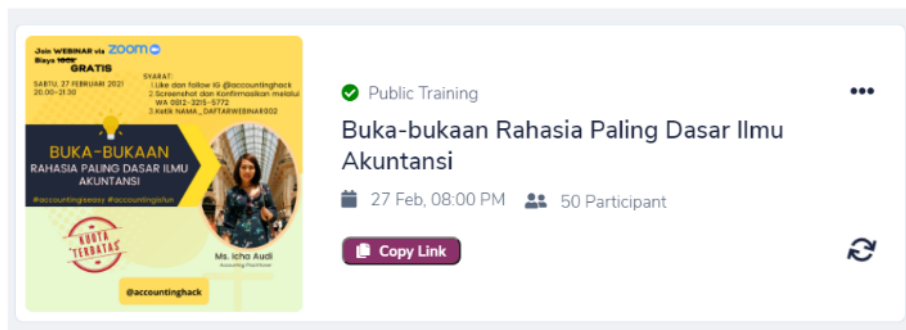


Figure 2. Display of class events on the TrainingStudio website (2021)

3. Teachers prepare basic accounting learning materials through Mastery apps. Some of the materials that must be prepared include:
  - a. Opening video material explanation

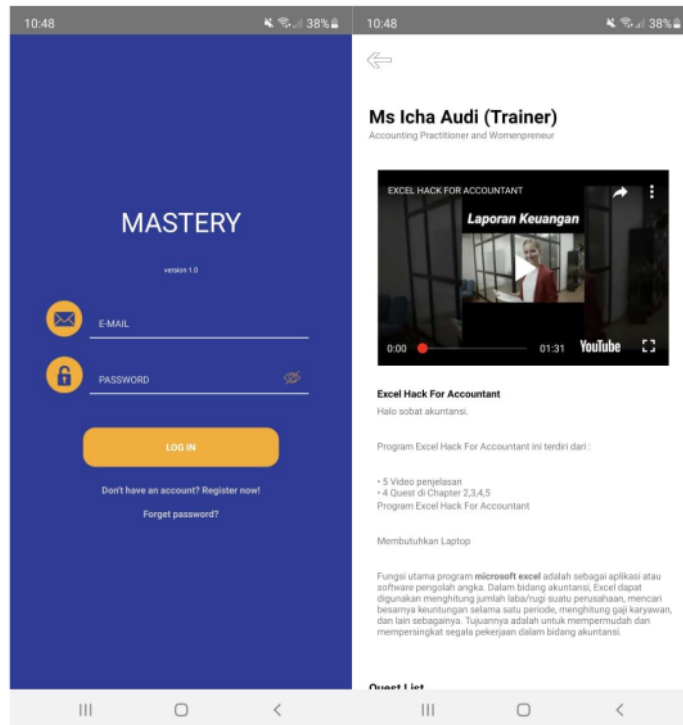


Figure 3. Initial view of the Mastery application and the opening video (2021)

After entering your email and password to open the application, the initial screen display is an opening video about how important it is to understand the basic concepts of accounting equations, understand how to properly journalize the financial transactions that occur, to prepare financial statements that are used as a basis for decision making

- b. Fill in the Learning Chapter. Consists of: Journalizing, Posting Ledgers, Posting Trial Balance, Preparing Financial Statements. Each Chapter can contain PPT, pdf files and videos. It contains material and assignments for students. Make sure the material uses attractive color visuals and copywriting that can be captured by students



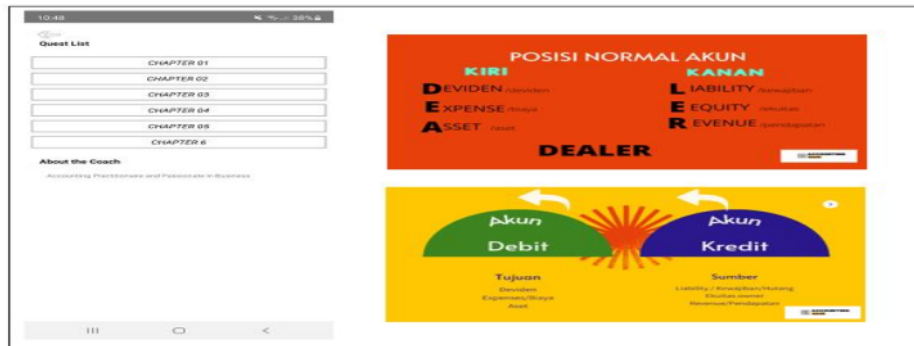


Figure 4. Display of learning chapter contents and PPT materials in the chapter (2021)

Based on the image above, chapter 1 contains the basic concept of the accounting equation,  $\text{Assets} = \text{Liabilities} + \text{Equity}$ . The basic logic of journaling is presented in the form of PPT and thematic videos based on card colors. This presentation makes it easier for participants to understand the logic of journaling so that the possibility of incorrectly recording transactions becomes smaller. At the end of the chapter, a simple assignment is given to strengthen chapter 1 material and participants are asked to submit their answer to the task through the same application.

Furthermore, in chapter 2, participants must complete Chapter 2 first (cannot jump). In this chapter, participants are given an understanding by grouping the accounts that have been made in the journal list into a general ledger using the PIVOT formula in Microsoft Excel. As in the previous chapter, there are assignments in the final session for student practice sessions sesi

Entering chapter 3, students are required to complete the materials and assignments in chapter 2. In this chapter, students begin to post a trial balance and recheck whether there are transactions that require adjusting journals. Still using the same method, this chapter requires excel for processing and completing assignments in the final session

Then in chapter 4, students have been taught to prepare <sup>5</sup> financial statements consisting of, Balance Sheet, Profit and Loss, and Cash Flow, based on the data in chapter 3. The important point in this section, students are given tips and tricks, transferring from the work sheet to the Balance Sheet, Income Statement, and Cash Flow. Still using the same tools with the help of excel while completing assignments in the final session.

Discussions between teachers and students are in chapter 5 after students complete assignments in chapter 4. In this session, students can convey the obstacles that occur during completion, discuss all practice questions, and have open discussions with the teacher. The goal is that participants are able to prepare financial reports independently, in an appropriate and fast way

- c. Make assignments in each chapter by also providing answers to these assignments. Participants can also submit answers through the application.

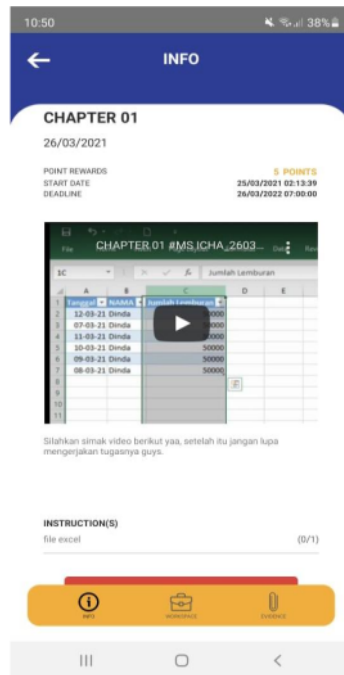


Figure 5. Excel simulation learning video in chapter 1 (2021)

This image shows one of the views in chapter 1, where learning videos can be uploaded to the application, entering assessment points, work start date, and deadline for submission. At the end of the session, there is always an assignment inserted in the video. If participants do not understand, they can ask questions in the workspace column, if they understand immediately, they can directly submit their assignments in the evidence column.

- d. Opening interaction with participants in the workspace column to conduct questions and answers and discuss assignments



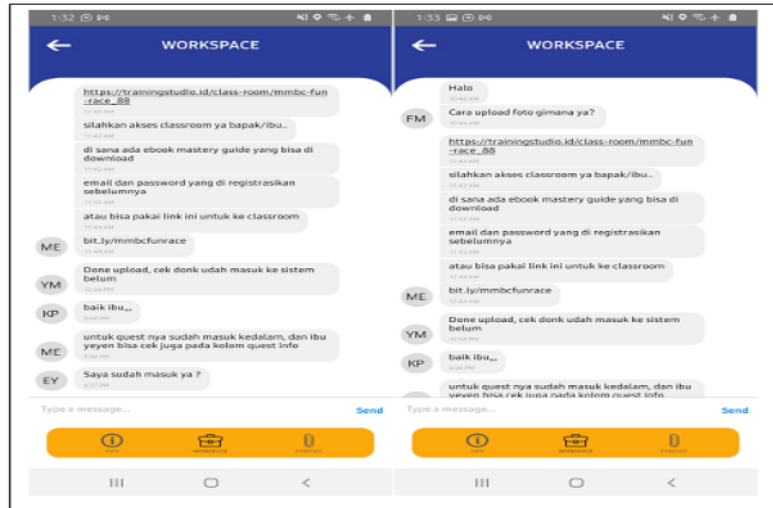


Figure 6. Display of workspace (chatbox) between students and teachers (2021)

Two-way interaction can increase participants' enthusiasm for learning. After completing all the chapters, the last chapter is an open discussion between the teacher and participants. Discussions are still carried out with the same application in the workspace column, and are limited to one participant and teacher. The other participants cannot see each other or interact. The goal is, so that participants can discuss findings, obstacles, challenges, or even input related to the material so that the purpose of completing this basic accounting course is, students can prepare financial reports accurately and quickly using only excel.

- e. At the end of the session, if needed, the teacher opens a coaching session through an online class. After completing all chapters in the mastery apps application, then participants can again take part in coaching classes with zoom video learning media. Participants can also provide other case studies apart from the questions that have been given so that they are familiar with some financial transactions that may require special accounting treatment. The following is an example when a coaching class is opened after participating in full learning.

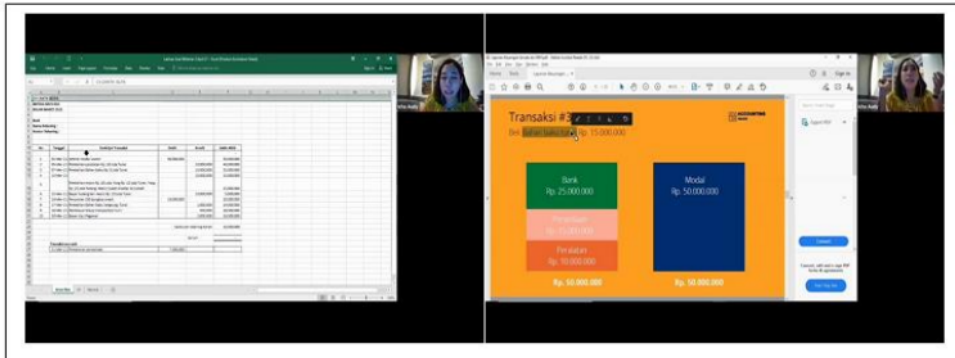
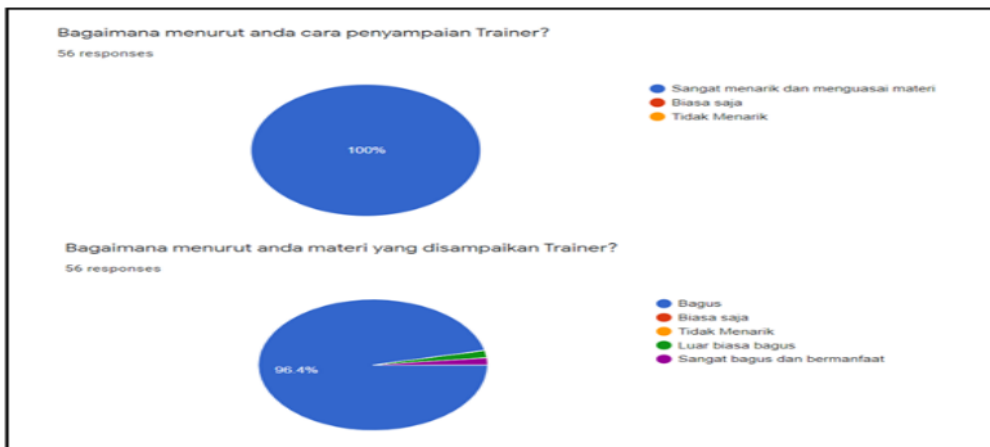


Figure 7. Coaching class session with media zoom video (2021)

### Participant Feedback

To determine the effectiveness of learning with digital innovation in basic accounting courses, PT. Kastara Parama Nusantara provided questionnaires which were distributed to students at the end of the learning session. The goal is to evaluate activities, receive criticism and suggestions, and analyze opportunities that can be captured again in the future. Through this questionnaire, as many as 168 students were registered, 56 of whom gave positive input to the company. Almost all participants felt that by using the learning application provided by PT. Kastara Parama Nusantara, they have different experiences in terms of learning accounting, especially in basic accounting courses. The following is the student's response when asked a question about how the teacher delivered the material and how the quality of the material was delivered with the maximum satisfaction value.



Furthermore, students provided feedback in the form of narratives related to their satisfaction with the delivery of the material, easy-to-use applications, ongoing coaching classes, this made it easier for them to understand accounting science. Here are some feedback narratives given by participants through questionnaires

1. Nadia Alfa, UNUSIDA Accounting Student 2018 "Accounting material was initially difficult, now with the DEALER concept being taught it is easier to understand and can practice immediately"
2. Alexander Stephanus, Accounting Student at STIE Perbanas 2017 "I am confused about how to study accounting in this pandemic, but here I can learn easily and with fun, the application used is very helpful for doing assignments on campus"
3. Windi Sofia, Graduated in Accounting STIE Mahardhika (fresh graduate) "I am very happy that the accounting case study has been solved immediately. TrainingStudio.Id and Mastery make learning accounting fast and I am currently a freelance accountant in several entities"

## Conclusion

Accounting is an important science both in the business world, the industrial world or even to be applied in everyday life. The right learning method can provide added value for teachers and at the same time can make it easier for students to understand accounting in an easy and fun way. Digital learning innovation developed by PT. Kastara Parama Nusantara provides solutions for students to make it easier to learn basic accounting courses. In this course, students are asked to understand the concept of journalizing transactions to compiling financial reports in accordance with generally accepted standards. Based on this study, the participants, most of whom were accounting students, were satisfied with the methods used in their accounting lessons. Attractive teachers, clearly arranged materials, accounting analogies that make it easier for students to understand the material, easy-to-use digital media are the keys to successful learning. So, in the end, the learning objectives can be achieved optimally.

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