OPTIMIZATION OF THE "D-E-A-L-E-R" METHOD IN ACCOUNTING LEARNING USING THE MEDIA DIGITAL TRAINING STUDIO.ID

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ABSTRACT

Optimizing accounting learning methods is one of so many efforts of an accounting lecturer to make it easier for students to understand accounting. Especially at this time, in the COVID-19 pandemic conditions that have not ended, so lectures are required to provide other experiences with the target that students are able to understand the material even though learning is done online. The use of the D-E-A-L-E-R method provides ideas for participants' mind maps to make it easier to understand the logic of accounting debit credit. Supported by the use of Training Studio digital media so that lecturers and participants only focus on the learning process, from the supporting side, this platform does its part perfectly so that the learning process takes place optimally. This study uses a descriptive approach to describe the participants' new experiences when lecturers combine learning with digital media. The results of this study indicate a positive and very good response from students, both from the delivery of material to the convenience of digital platforms that are used as media support.

Keywords: DEALER method, accounting, digital media

Introduction

The learning process at the university level will basically change from time to time. Every lecturers must continue to innovate to find the right method in each lesson. Especially in accounting courses, where lecturers must convey knowledge of financial information and at the same time provide views on critical thinking from each information generated from each calculation. As stated by Fachrurrozie and Wahyuningrum (2010) that understanding and learning accounting in the classroom is carried out systematically, gradually, and with full accuracy. Because when we talk about accounting, we talk about concepts, analysis and complex skills. Accounting has a clear and interrelated sequence of materials, starting from how to identify financial transactions that ultimately become evidence of transactions, journals, ledgers,

trial balances, necessary adjusting journals, working papers, financial statements, closing journals, to journals' inverter.

Except having to be understood sequentially and systematically, the order of accounting material also has meaning in every process. Let's take an example, an accounting period is set based on the Gregorian month, if there is a purchase transaction of goods that occurs on January 31, 2021, the payment has been received on that date but the goods have not been sent on February 1, 2021. Whereas in January, the accountant has closed the books (ledger) (when there is a sale but the goods have not been released, so the inventory is recorded as if there has not been a transaction). Now, this logic must come to every student, so that they are not only able to record an accounting transaction, but also have a proper analysis of each transaction. This is the challenge of every lecturers of course. In addition to having to convey knowledge, they must also be able to lead every student to have thinking skills, proper analysis, high creativity but still do not violate the generally accepted Financial Accounting Standards.

The next challenge is, the world is facing an extraordinary pandemic shock. In several countries, the pandemic has occurred since the end of 2019, but in Indonesia, the pandemic began in March 2020. Since then all aspects of life have changed, almost all industrial sectors have been affected and experienced extraordinary changes, including the world of education. Kaur (2020) states that online teaching is an option used by university lectures to deliver learning. Although it will be different from the conventional learning system, like it or not, learning using the internet is something that can be done during pandemic conditions. Although there are several challenges in it, for example more effort to prepare materials, hard work, equipment requirements, the problem of social inequality between students who have capable gadgets and internet and those who don't. But on the other hand, online teaching makes a lecture better able to organize time better, be more technology literate, learn digital learning methods and can also take advantage of time as a writer who produces useful works.

A glimmer of hope in Indonesia when lecturers started vaccinating against COVID-19 in March-June 2021, the Minister of Education and Culture of the Republic of Indonesia stated that in July 2021 face-to-face learning (or a mix of online and offline learning) would soon be opened, while still complying with the health protocol rules that have been set during the learning process in the classroom by lecturers and students
 (https://www.kompas.com/edu/read/2021/03/30/131305671/mendikbud-all-school-obligation-already-learning-tatap-muka-di-juli- 2021?page=all. Access date: 23 June 2021). However, when it arrived in July, along with the increasing number of COVID-19 cases in Indonesia, the above discourse did not occur. The Indonesian government issued a policy of limiting the area again

(especially the Java-Bali area), "I decided to impose an emergency PPKM from July 3 to July 20, 2021 specifically in Java and Bali," said Jokowi - President of the Republic of Indonesia (https://national.kompas.com/read/2021/07/01/11141591/ppkm-darurat-jawa-bali-berlaku-pada-3-20-july-2021. Access date July 2, 2021).

Based on the news above, in the end, we as researchers, educators, and also Business Development at a digital training company, must immediately maneuver to think of the right lecture or teaching method. Because after all, students who are currently studying are those who will continue the struggle of this nation. So it is very appropriate if all lecturers must continue to innovate, work and continue to use their creativity to be able to provide lecture or teaching methods, especially in accounting, by utilizing digital training which is expected to increase the ability of students to receive material.

D-E-A-L-E-R . Method

Since 2018, James Hearle has created "Accounting Stuff" which he publishes through his youtube channel and e-book which is distributed to various countries. Currently, his YouTube channel has 272 thousand subscribers with a total of about 8.6 million views. Every material published, aims to provide a fast and efficient understanding and practice of accounting. One of the accounting methods taken by the author in this study is the D-E-A-L-E-R method which explains the logic of "Debits and Credits" in accounting records. On the D-E-A side it means Dividends, Expenses, Assets, then on the L-E-R side it describes Liabilities, Equity, Revenue. The normal balance on the D-E-A side is on the Debit side and the L-E-R side is on the Credit side. When Debit increases, Credit decreases. Vice versa, when Credit increases, Debit decreases.

This method was popularized by Hearle (2019) on his youtube channel account. Then later the author popularized it in several online accounting lessons at digital training companies that were built with the team. This method gets a good response from students and online accounting lecturers who use digital platforms. Good online learning is when the material is able to be packaged in an attractive, friendly digital media to use, and at the same time get positive feedback from participants.

Training Studio (trainingstudio.id)

Training studio is a digital online platform created for lecturers, teachers, trainers, or anyone who needs to share online in an easy and fun way. Training Studio automates the process of participant registration, broadcasts, certificates, payments, attendance, e-books, class reminders

via Whatsapp and Email messages, providing third party links, and up to e-questionaires. This digital platform was developed starting in 2020 and has been used by several entities that require online sharing.

The use of appropriate digital media in lectures is one of the important points for the success of a teacher, so that they not only complete teaching tasks as lecturers, but also students are able to absorb lecture material and maximize it with the necessary practices. Researchers have an idea to combine the D-E-A-L-E-R method using the Training Studio platform. The aim is to convey the accounting lecture method in recognizing the logic of "Credit Debit" with an attractive platform for students. This study uses sampling on one of the entities engaged in accounting education named "Accounting Hack".

The class participants are 169 students spread across several cities in Indonesia, from various ages (18-25 years) as well as several professions, some of which are full-time students and some are studying while working. What they have in common is that all of them are students majoring in accounting, have taken basic accounting courses at the college where they are studying, and have registered online through the Training Studio platform.

The Process of Applying Accounting Learning Method "D-E-A-L-E-R" with Training Studio

This study combines two things, namely accounting learning using the D-E-A-L-E-R method and digital media used to support online learning, namely "Training Studio". This merger aims to optimize the teaching process and get a good response from all students.

The learning process is divided into 2 (two) stages, namely the preparation process and the learning process. In the preparation process, the lecturer prepares the completeness of the teaching that will be delivered to the participants. In the learning process, it is how the material delivered and the media used can be integrated to meet the needs of teachers and participants to the final evaluation process. The following describes each process:

- Preparation Stage

In the preparation process, the teacher is only asked to focus on the material and its completeness which will be distributed to students when the lecture begins. In addition to having an account at the Training Studio, at this preparation stage, teachers upload materials, assignments, zoom links, online certificate templates, and feedback forms.

After the class preparation process is complete, the teacher can copy the class link and share it with prospective students. Then, students who need learning materials can login to the Training Studio website and then get confirmation via Whatsapp and Email. However, if the participant does not have an account, it is mandatory to register and verify email. If you have registered and received a notification, participants just have to wait for the day, date, and time of the lecture to start.

The flow of this preparation process is illustrated in the flowchart below:

**Learning Preparation Flowchart using Training Studio**
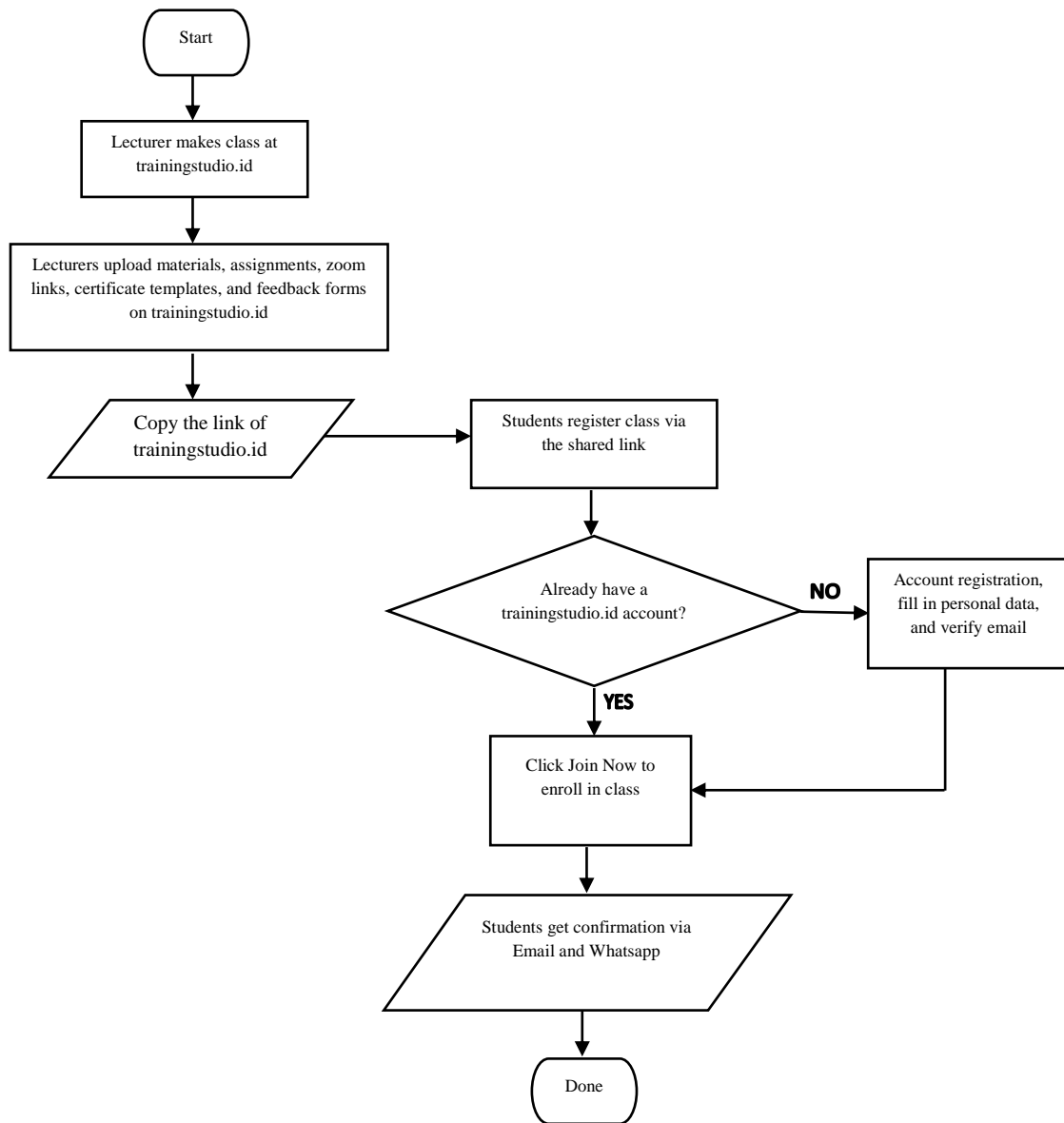
Figure 1

Source: Data processed by researchers, 2021

Learning and Evaluation Process through Feedback Form

At this stage, the task of the teacher is only to start classes according to the agreed hours. For students, they will get class reminders via Whatsapp and Email which are used for registration, after that they can enter the class and follow the learning process, do assignments, fill out feedback forms, download certificates, and finish. The flow of this learning process is illustrated in the flowchart below:

Flowchart of Learning Process using Training Studio
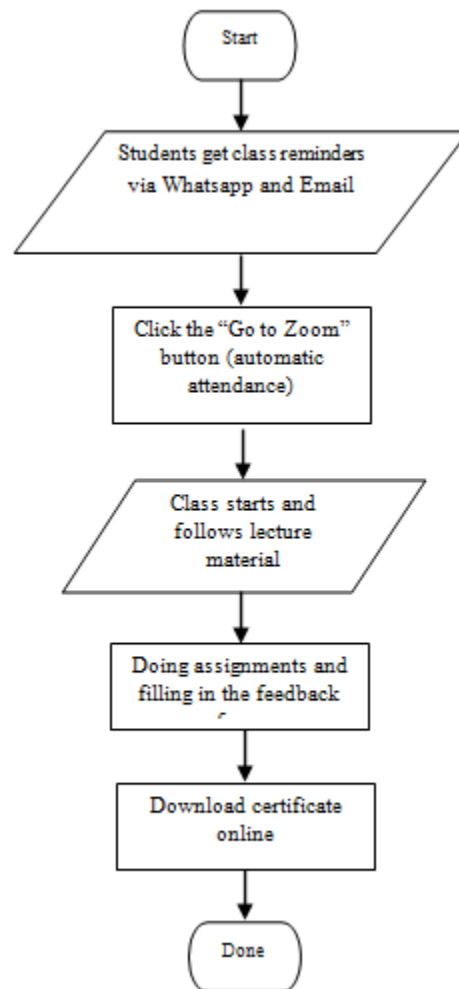
Figure 2

Source: Data processed by researchers, 2021

Material D-E-A-L-E-R

The Training Studio platform does not stand alone, during the learning process, teachers need other teaching platforms such as google meet, zoom, jitsi, webex, etc. In this study, the platform used is the zoom application. The zoom link for students is placed in the Training Studio, so that participants can click directly to enter the online class. Training Studio can help teachers to ensure that only participants who have registered can access the class zoom, so that the zoom link is not likely to leak to other participants who are not enrolled in the class.

The D-E-A-L-E-R material is delivered using color pdf slides with font, size, and element selection to attract participants' attention to pay more attention during the learning process. This point is very important to support online learning, where teacher creativity is the key to success. The following are pictures of some of the material presented to participants during online learning

Screenshot of the D-E-A-L-E-R . method of accounting learning materials

Figure 3

Source: Data processed by researchers, 2021

Training Studio website view

The Training Studio website (https://trainingstudio.id/) has been designed to make it easier for online teachers to do their job. Likewise for participants or users, this website is designed with various easy access to materials to printing certificates that are so friendly. The goal is for the teacher to focus on the preparation of the material, and for the participants to focus on the

learning content. The Training Studio performs its duties as a learning tool, bridging the needs of teachers and participants in order to maximize the input, output and outcome processes. Some views of the Training Studio page are shown in the pictures below

Home / Training Studio front page

Figure 4
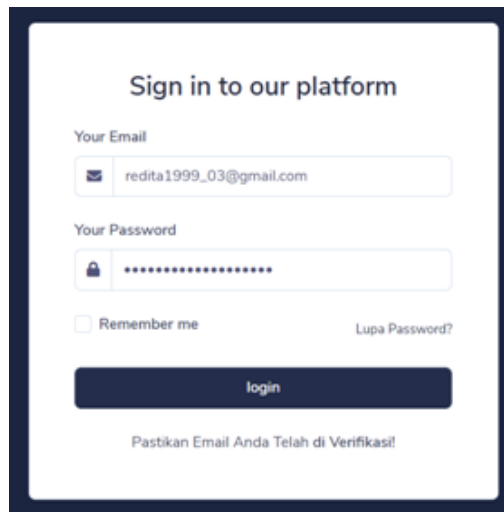
Source: (https://trainingstudio.id/, 2021)

Training Studio login view

Figure 5

Source: (https://trainingstudio.id/login, 2021)

**Class View Created through Training Studio**

Figure 6

Source: (https://trainingstudio.id/, 2021)

Participants' responses to the D-E-A-L-E-R Method of Accounting Learning by Using the Training Studio

This accounting lesson was attended by 169 participants, where all participants were required to fill out the feedback form which was distributed at the end of the event. Through this feedback form, it was found that the participants consisted of 15 participants aged 18 years, 39 participants aged 19 years. 46 participants were 20 years old, 35 participants were 21 years old, 11 participants were 22 years old, 12 participants were 23 years old, 6 participants were 24 years old and 5 participants were 25 years old. Among them were 125 participants who were full-time students and 44 participants who worked as workers while studying. Depicted in the graph below:

Participants Demographic Data

Figure 7
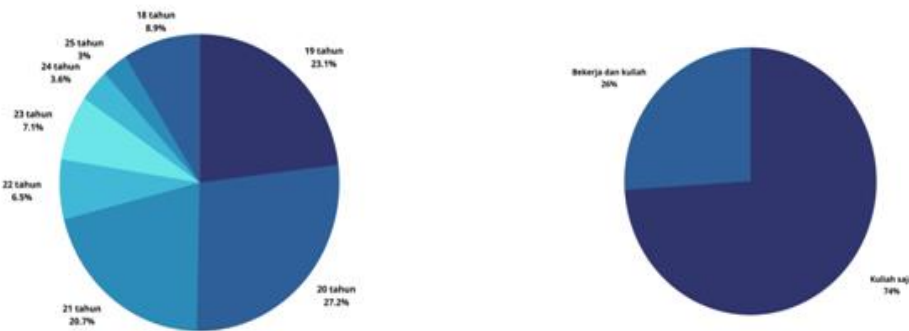
Source: (https://trainingstudio.id/, 2021)

Based on the results of participant feedback, the researchers summarized several things, including:

1. Participants get convenience in understanding accounting learning with Debit Credit logic that has never been explained before.

2. The logical explanation of D-E-A-L-E-R makes participants have a mind map when journalizing accounting

3. The online accounting learning method using the Training Studio, makes it easier for participants to access the material and all its completeness

4. With the combination of online basic accounting learning and the use of the Training Studio platform, maximizing teachers and participants to focus more on the learning process

5. Participants hope to get other accounting material (interesting visual material) by using the Training Studio platform as previously obtained

Conclusion

The trial of combining the basic accounting learning method with the D-E-A-L-E-R method using the Training Studio platform is the first time that has been carried out and no other teacher has used both at the same time. The conclusion that can be drawn by researchers is, when online learning is said to be effective, if the teacher focuses on delivering the material presented. An

example of a case in online learning this time is the application of the D-E-A-L-E-R method in accounting learning. Participants were satisfied with the delivery of the material, attractive visuals, and the ease of the platform in accessing the classroom, became the key to the success of this learning success.

In addition, the use of the "participant feedback" feature in the Training Studio can provide an evaluation for the teachers to know exactly what the participants' expectations are in the learning process. Thus, participants can propose suggestions, and teachers can also respond to each proposal appropriately. For future research, you can try out other accounting / non-accounting materials with the same digital media platform and can also explore other features that are not used in this study such as class recordings, pre/post tests, and so on.

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Youtube channel:

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