KnE Social Sciences

ICESRE
6th International Conference on Education and Social Science Research
Volume 2024

Knowledge E
enriching | engaging | empowering

Research Article

# Accounting Student's Engagement in Hybrid Learning Environment

**Nujmatul Laily[1*], Sulikah[1], Aulia Herdiani[1], and Lutfi Ardhani[2]**

[1]Accounting Department, Universitas Negeri Malang, 65114, Indonesia
[2]Accounting Department, Uin Maulana Malik Ibrahim, 65144, Indonesia

**ORCID**
Nujmatul Laily: https://orcid.org/0000-0003-2156-692X

**Abstract.**
Hybrid learning is an alternative learning that can provide wider access for students to learn and increase student's participation in learning. Student's involvement in the hybrid learning model is an interesting and important issue to be researched. This study aims to examine whether there are differences in cognitive engagement, emotional engagement, social engagement, behavioral engagement, and collaborative engagement in hybrid learning. This research is an experimental research. A total of 52 accounting students participated in the research respondents were given treatment in the form of implementing hybrid learning. The *t*-test is used to determine whether there is differences in social engagement, cognitive engagement, emotional engagement, behavioral engagement, and collaborative engagement in hybrid learning. The results show that student engagement is different before and after the implementation of hybrid learning based on the five dimensions of engagement. Educators who intend to increase student engagement can use hybrid learning.

**Keywords:** engagement, hybrid learning, accounting, participation

Corresponding Author: Nujmatul Laily; email: nujmatul.laily.fe@um.ac.id

**Published** 12 March 2024

Publishing services provided by Knowledge E



Selection and Peer-review under the responsibility of the ICESRE Conference Committee.



## 1. Introduction

The Covid-19 pandemic for the last three years has had a significant impact on the teaching and learning process, especially in higher education institutions [1], [2]. Nearly 90% of universities in the world conduct online learning to anticipate the spread of Covid-19 [3], [4]. However, online learning causes students to be unable to perform optimally in learning, which results in a decrease of student achievement [5], [6]. The decline in student performance is allegedly due to the low engagement of students in online learning. Student's engagement is identified as the main predictor that determines the quality and effectiveness of learning. However, there is limited research that examines how to increase student engagement in learning [7].

One of the strategies carried out by universities to increase student involvement is to innovate learning by introducing a more flexible learning model, namely the hybrid

learning model [8]. The hybrid learning model is a combination of online learning (synchronous/asynchronous) and face-to-face learning [9]. This model is expected to provide an interactive learning environment that can increase student involvement both cognitively, emotionally and socially [10]. This learning model is considered the most ideal with the current pandemic conditions. Not only in Indonesia, educational institutions globally also face challenges that require the implementation of hybrid learning, so students at various levels of education need to adapt in the learning process [11].

This research is important for several reasons; first; student engagement is a pedagogical issue [12] that receives serious attention, especially in hybrid learning; second;. Hybrid learning is a learning model that is currently being implemented in lectures at the university which aims to improve the quality of learning; third; research on hybrid learning is still limited because this learning model is relatively new, more research is needed to explain how hybrid learning affects student engagement [13], fourth; the majority of previous studies used qualitative and exploratory approaches to answer research problems. This study will use an experimental method to investigate how the impact of implementing a hybrid learning model has on student engagement.

## 2. Method

Research using experimental studies and there are 52 Accounting students who participate in this study. Student engagement can be seen from five aspects, namely social engagement, cognitive engagement, emotional engagement, behavioral engagement and collaborative engagement. Social engagement refers to students' social involvement to gain learning experience by maintaining social relations in academic and non-academic activities. The indicator is student interaction during discussions with friends/groups or with lecturers [2]. Cognitive engagement refers to student behavior that reflects their thinking in combining ideas and willingness to take action. The measurements used were adapted from the research of [14] and [2] including problem solving, critical thinking and study plans. Emotional engagement is a positive feeling that students have towards their lecturers, peers, and universities. The indicators used are positive or negative feeling, values in learning and commitment. Behavioral engagement is a positive attitude shown by students in learning activities. The indicators include communication and feedback while Collaborative engagement is student involvement in a collaborative environment where ideas are challenged, support is given and questions asked are responded to. The indicators are formal

group work and informal learning with peers. Measurements of emotional engagement, behavioral engagement and collaborative engagement developed from his research [2]. Hybrid learning is a combination of face-to-face learning and online learning, both synchronous and asynchronous.

## 3. Result and Discussion

### 3.1. Respondent Profile

Respondents in this study consisted of male and female students from Accounting. Based on the table 1, it can be seen that there were 10 male respondents and 42 female respondents. This means that this study was dominated by female students more than male students.

TABLE 1: Respondents based on Gender.

| No. | Gender | Frekuensi | Percentage |
|---|---|---|---|
| **1.** | Male | 10 | 19 % |
| **2.** | Female | 42 | 81 % |
| | **Total** | **52** | |

### 3.2. Student Engagement

Based on the results of the study, it can be seen that the highest and lowest values are in the student engagement variable. Figure 1 shows that the indicator with the highest score on the student engagement variable is social engagement with a percentage of 20.7% and the lowest score is on the behavioral engagement indicator with a percentage of 19.5%. This means that Accounting students have high social involvement in order to gain learning experience by maintaining very high social relations.

Figure 2 shows that the indicators of interaction with friends and interaction with lecturers have almost the same values, namely 50.2% and 49.8%. That is, Accounting students interact with friends and lecturers in both academic and non-academic activities in order to gain learning experience.

Figure 3 shows that the indicator with the highest score on the cognitive engagement variable is the study plan with a percentage of 34.9. And the lowest value is on the problem solving indicator with a percentage of 30.6%. That is, accounting students think that making a study plan is important in order to achieve their goals.

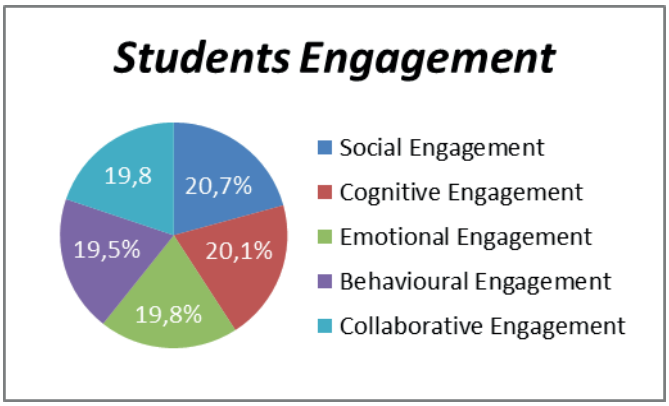


**Figure** 1: Dimensions of student engagement.

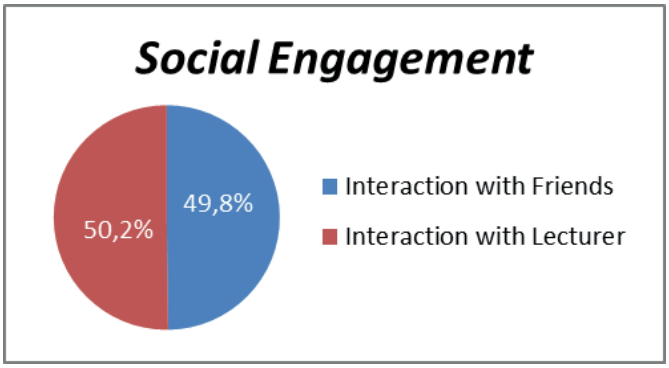


**Figure** 2: Social engagement indicators.

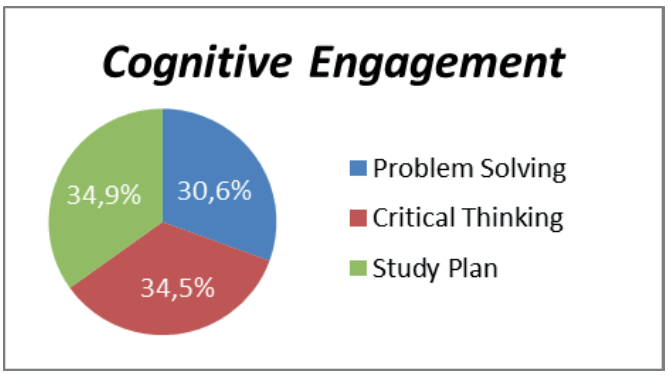


**Figure** 3: Cognitive engagement.

Figure 4 shows that the indicator that has the highest value on the emotional engagement variable is commitment with a percentage of 34.7%. And the lowest value is in the values in learning indicator with a percentage of 31.4%. This means that Accounting students feel happy and proud to be students at the college where they study, so they are committed to making the name of the university where they study now.

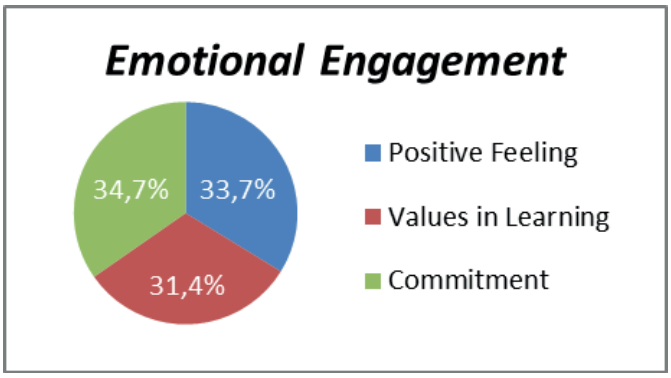


**Figure** 4: Emotional engagement indicators.

Figure 5 shows that the communication and feedback indicators have almost the same percentage scores, namely 50.6% and 49.4%. That is, Accounting students communicate and get feedback with friends and lecturers in both academic and non-academic activities in order to gain learning experience.

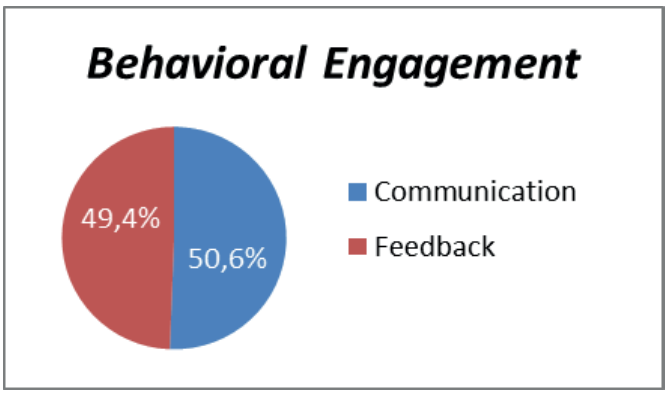


**Figure** 5: Behavioral indicators.

Figure 6 shows that the formal group work indicator has a higher percentage score of 51.5%. Meanwhile, the informal learning with peers indicator gets a percentage of 48.5%. This means that Accounting students are involved in a collaborative environment by discussing ideas and lessons with their friends in order to get a better learning experience.

## 3.3. Discussion

This research aims to examine whether there is a difference in student involvement in traditional learning and hybrid learning. Student engagement is measured by five aspects consisting of cognitive engagement, emotional engagement, social engagement, behavioral engagement and collaborative engagement. The results show that

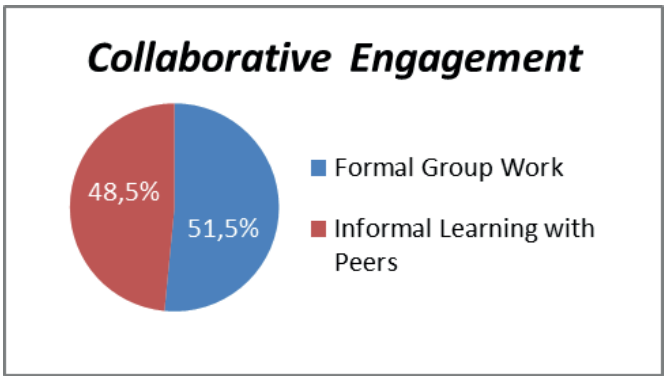


**Figure** 6: collaborative engagement.

accounting student engagement is different between traditional learning and hybrid learning ($p<0.00$). Accounting students feel that hybrid learning is a learning model that is very suitable for accounting. Students can review material easily and have more time to spend learning [15]. [10] also found that students had a more positive attitude in hybrid learning and also students had a higher level of attendance in online learning.

We used five dimensions to compare participation of accounting student in traditional and hybrid learning, consist of cognitive engagement, emotional engagement, social engagement, behavioral engagement and collaborative engagement. The result shows that participation of students is higher in a hybrid learning than traditional learning. Cognitive engagement is measured by problem solving, critical thinking and study plan. The findings of the current study indicate that study plan is the highest indicator that reflect cognitive engagement among accounting student. Students have better study plans in hybrid learning compared to traditional learning. Online learning allows students to manage their own learning flexibly. Furthermore, Emotional engagement is measured by positive feelings, values in learning and commitment. The majority of accounting students have a commitment to engage in hybrid learning. Interaction with friends has the highest value, namely 50.2%. That is, Accounting students interact with friends in both academic and non-academic activities in order to gain learning experience.

Online learning can increase commitment and interaction between students in carrying out lecture assignments. Communication in traditional learning is mostly verbal accompanied by body language. Communication in online learning is carried out virtually in the form of written text without any body language [16]. Students will be easier to communicate online, especially those who have difficulty communicating directly. However, students face several challenges in hybrid learning, including requiring better time management skills, adjustments from synchronous to asynchronous and the use of more sophisticated technology [17]. [16] revealed that the majority of students have

positive perceptions, although a small number also have negative views. [18] also found that students preferred hybrid learning because of its flexibility.

## 4. Conclusion

The results of the study show that student engagement is different between before and after the implementation of hybrid learning on the 5 dimensions of engagement. The limitations of this study are that this research does not consider the learning model used by lecturers in learning because the learning model can affect the level of participation of students. As for suggestions for further research, consider the learning model used by lecturers when researching student participation or involvement in learning. Lecturers who want to increase student engagement can use hybrid learning.

## References

[1] Dhawan S. Online Learning: A Panacea in the Time of COVID-19 Crisis. J Educ Technol Syst. 2020;49(1):5–22.

[2] Malan M. Engaging students in a fully online accounting degree: an action research study. Account Educ. 2020;29(4):321–39.

[3] Correia AP, Liu C, Xu F. Evaluating videoconferencing systems for the quality of the educational experience. Distance Educ. 2020;00(00):1–24.

[4] Malan M. Engaging students in a fully online accounting degree: an action research study. Account Educ. 2020;0(0):1–19.

[5] Huang R, Tlili A, Chang TW, Zhang X, Nascimbeni F, Burgos D. Disrupted classes, undisrupted learning during COVID-19 outbreak in China: application of open educational practices and resources. Smart Learn. Environ. 2020;7(1):19.

[6] Rahardjo W, Qomariyah N, Mulyani I, Andriani I. Social media fatigue pada mahasiswa di masa pandemi COVID-19: peran neurotisisme, kelebihan informasi, invasion of life, kecemasan, dan jenis kelamin. Psikol. Sos. 2020;18(59):12.

[7] Brown A, Lawrence J, Basson M, Redmond P. A conceptual framework to enhance student online learning and engagement in higher education. High Educ Res Dev. 2020; https://doi.org/10.1080/07294360.2020.1860912.

[8] Müller C, Mildenberger T. Facilitating flexible learning by replacing classroom time with an online learning environment: A systematic review of blended learning in higher education. Educ Res Rev. 2021;34(April):100394.

[9] Anthony B, et al. Blended Learning Adoption and Implementation in Higher Education: A Theoretical and Systematic Review, no. 0123456789. Springer Netherlands; 2020. https://doi.org/10.1007/s10758-020-09477-z.

[10] Hapke H, Lee-Post A, Dean T. 3-in-1 Hybrid Learning Environment. Mark Educ Rev. 2021;31(2):154–61.

[11] Adams D, Tan MH, Sumintono B. Students' readiness for blended learning in a leading Malaysian private higher education institution. Interact Technol Smart Educ. 2021;18(4):515–34.

[12] Frick H, Birt J, Waters J. Enhancing student engagement in large management accounting lectures. Account Finance. 2020;60(1):271–98.

[13] Bond M, Buntins K, Bedenlier S, Zawacki-Richter O, Kerres M. Mapping research in student engagement and educational technology in higher education: a systematic evidence map. Int J Educ Technol High Educ. 2020;17(1):2.

[14] Wonglorsaichon B, Wongwanich S, Wiratchai N. The Influence of Students School Engagement on Learning Achievement: A Structural Equation Modeling Analysis. Procedia Soc Behav Sci. 2014;116:1748–55.

[15] Robertson PJ, Clark RK, Watters MP. "A Hybrid Accounting Principles Course : The Best of Both Worlds," pp. 70–78, 2004.

[16] Dawson K, Aileen N. Journal of Computing in Teacher Education SIGTE Award 2000. J Comput Teach Educ. 2014;17(1):37–41.

[17] Meydanlioglu A, Arikan F. Effect of Hybrid Learning in Higher Education. Int J Inf Commun Technol Educ. 2014;8(2):5.

[18] Waha B, Davis K. University students' perspective on blended learning. J High Educ Policy Manage. 2014;36(2):172–82.