

Conference Paper

Blended Learning Application in the Accounting Education: Life-based Learning Paradigm

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Abstract

The design of the curriculum at the Universitas Negeri Malang is currently based on life-based learning. This study aimed to describe the application of blended learning in accounting education in terms of life-based learning paradigm. This study used case studies approach on the application of blended learning in the Department of Accounting. Data obtained in the form of a description of the application of blended learning in University and Department of Accounting, lecturer, and student perspectives toward blended learning, the learning process, the benefits gained by them, and the lecturer's teaching documents. This study found that many students become more active because blended learning is more attractive to them. Students can interact with the lecturer and can study accounting offline and online. Students not only able to manage personal finance daily administratively but also can increase their skills in using information and communication technologies, such as how to search for other learning resources and communicate with others online. Life-based learning approach relates lecture materials to real-life problems, so it is expected to fulfill the community needs. The application of blended learning using a life-based learning approach in many of majors or other universities can be examined for further research.

Keywords: blended learning, accounting education, life-based learning

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1. Introduction

The structure of the higher education curriculum was developed by the college concerned. The curriculum is essentially a program designed to achieve the educational objectives of producing output that is in line with the development of the times and the demands of the labor market. This must be supported by the implementation of appropriate learning or follow the development of the times as well. The curriculum at

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the Universitas Negeri Malang is currently referring to KKNi (Indonesia National Qualification Framework or *Kerangka Kualifikasi Nasional Indonesia*). In addition to curriculum development that refers to the competency approach (KKNi and Standard Dikti) is also equipped with capability development approach. Clements (2010), approaches to building a learning capability include: (1) engaging the talent of tomorrow (students) during their study – through work related activities; (2) exposing the organization to new talent – through internship type programs; (3) offer work experience opportunities; (4) connecting to the community; and (5) enhancing the skill level and knowledge base for current employees.

Lester (2014) states that the advantages of a capability approach are considered as open models that support sustainable development. For example, a student who pursues accounting education will have a tendency to develop his expertise to become an accounting teacher or an entrepreneur in accounting learning. This capability development approach is realized in the curriculum developed by each department in Universitas Negeri Malang, including accounting majors. Development of this curriculum must be implicated in the lecture to achieve learning achievement. One example of learning achievement for accounting students is to be able to independently design an accounting information system that supports the provision of information-based information technology to support management control and decision-making organization. The role of information and communication technology in the world of education is very important. Graduates of accounting degree are not only expected to implement accounting science in everyday life but also must be able to master information and communication technology. Based on these examples, the capability approach as a refinement of the competency approach not only requires students to have certain competencies but also provides a broad opportunity to develop their capabilities, thus becoming a person capable of adapting to changes.

The role of information and communication is in line with the shifting of conventional learning patterns towards online learning. Various applications of information and communication technology can be utilized optimally to create various learning innovations. One form of learning innovation in accordance with current technological developments is e-learning (electronic learning), namely learning that uses the internet media, intranet, and other computer networks. E-learning can introduce student-centered learning models, organizational structures, and technological development [15], but e-learning has the disadvantages that arise from the problems encountered in the application of e-learning. students have skills in using information and communication technology Students are interested in e-learning but students' opportunities

in operating computers and connections with the Internet are not the same Mihhailova (2006) However, these problems can not arise if e-learning is applied to environmental conditions which have adequate human resources and facilities.

Despite these drawbacks, the need for e-learning is now inevitable. In order to remain applicable, it requires a more flexible learning strategies to support the learning process, namely by combining e-learning with conventional learning. Learning is called Blended Learning. According to Thorne (2003), blended learning is an integration of the innovative advice and technologies offered by online learning with the interaction and participation offered in the best traditional learning. In 2013, blended learning has begun to be applied in Accounting Department of Universitas Negeri Malang. Implementation of blended learning in line with one of the missions of the Universitas Negeri Malang is, organizing education and learning that optimize the utilization of technology. In addition, the application of blended learning also supports the development of student capabilities. Curriculum development at Universitas Negeri Malang through capability approach in line with the concept of life-based learning, that is learning paradigm that focuses on the development of capability in the era of science with the aim to contribute to the prosperity and happiness of society

Previous studies have suggested that students love blended learning, which is a combination of face-to-face learning and online learning [3, 12, 17]. This study describes how the application of blended learning (face-to-face learning and online) is supported by life-based learning paradigm. Life-based learning is the process of acquiring knowledge and skills in understanding the essence of life, skillfully solving life problems, and can live a balanced and harmonious life (Putu, 2015). Life-based learning education can provide opportunities for faculty and students to learn the latest and contextual topics. The material discussed in the lecture as much as possible has a connection with real-life problems so that students can utilize the knowledge gained optimally.

2. Methodology

This study uses a case study approach that aims to answer the question how the life-based learning paradigm used in the application of blended learning in accounting majors the Universitas Negeri Malang. Case studies linked to empirical phenomena in real-life contexts have not clearly defined the boundaries between phenomena and their contexts, and require multiple sources of evidence [16]. The phenomenon that

became the case in this research is the application of blended learning in realizing life-based learning. Case study research describes an issue explored through one or more cases within a bounded system [7].

Methods of data collection through observation, acquisition of supporting documents, as well as interviews with lecturers, pengampu subjects of accounting and ten students who follow the lectures of an introduction of accounting selected at random. Data obtained in the form of a description of the application of blended learning in University and Department of Accounting and life-based learning curriculum, lecturer and student perspectives toward blended learning, the learning process, the benefits gained by them, and the lecturer's teaching documents.

Testing the validity of data is done by triangulation. Triangulation can be done by matching different sources of information by examining the evidence from the source and using it to coherently justify themes [7]. Triangulation in this research consists of triangulation technique and time. Triangulation techniques are used to test the credibility of data by checking the same source data with different techniques. Interview results are checked with observation and document collection. Time triangulation is done by interviewing, observing, and collecting documents with different times and situations. Data analysis techniques in the study include the theory of induction and data reduction. In the stage of induction theory, the theory will be built based on the findings of data in the field, while the data reduction stage, data analysis takes place simultaneously with the data collection process.

3. Results and Discussion

Blended learning in accounting majors applied starting in 2013, namely by combining face-to-face learning and online learning. This study was conducted in the odd semester in 2016. Blended learning is a learning that combines face-to-face learning, offline learning, and online learning [19]. Of the 16 meetings during one semester, the lecturer designs 10 times face-to-face learning and 6 times online learning or using e-learning. In face-to-face learning, lecturers explain the material as usual including for the task, midterm exam, and final exam semester. Face-to-face learning is still an option to support learning effectiveness in lectures [12]. While the results of research by Yukselfurk and Bulut (2007) obtained that the interview results indicated that successful students are generally used self-regulated learning strategies in the online course. Blended learning is an optional learning method because face-to-face learning and online learning are equally beneficial to the learner.

In online learning, lecturers use e-learning with web design designed by the lecturers themselves. Before implementing e-learning, lecturers prepare complete learning tools, such as syllabus and lesson plan for one semester. Then the lecturer creates an account of each student then the username and password are given to the student in question. Besides being used to upload learning tools, e-learning is also used for discussions with students, providing questions in the form of multiple choice, puzzles, and crosswords. Assessment in e-learning is included in the criteria of participation assessment, ie assessment of student activeness. While the assessment task, midterm exam, and final exam semester still be done at the time of face-to-face learning.

The results of interviews from the participants who have been through the process of triangulation obtained that the application of blended learning in the Universitas Negeri Malang has a constraint, namely in terms of attendance system. The lecture begins with a fingerprint lecturer and ends with a student fingerprint. The following is an interview result from one of the participants (a lecturer) related to the obstacle of blended learning implementation in Universitas Negeri Malang:

..... "Absent system in Accounting Department Faculty of Economics, Universitas Negeri Malang is using lecturers fingerprint to start lectures in a meeting. Thus for an online meeting, it will be difficult to be acknowledged as a meeting. "

At the time of implementing e-learning, lecturers and students still have to come to campus to do fingerprint. This makes the learning implementation inefficient. Mitchell and Honore (2007), e-learning has strengths and weaknesses. So, e-learning needs to be used appropriately e-learning has the potential to promote the paradigm shift from teaching to learning.

But the lecturers are still trying to try to apply blended learning by adjusting the conditions or system applicable in the Universitas Negeri Malang. Online meetings as much as 6 times, lecturers and students agreed to keep doing the absence or finger. So, students who go to campus are only 2 people, that is in charge of doing class finger. As for the place and time of online learning, implementation depends on the agreement between lecturers and students. In fact, it is not easy to run it, it takes a strong commitment, especially from the lecturer. As in his research Jeffrey, Milne, and Suddaby (2014) found that "teachers complained about the time commitments necessary to develop at least online component"

Based on observation and documentation, it is found that lecturers use life-based learning paradigm in applying blended learning in accounting majors. Learning not only

aims to improve student competence in accordance with the curriculum of the government (KKNI and Standard Dikti) but also to develop student capabilities. Increased competence obtained by students through contextual accounting learning, while the increased capability obtained by students through student skills in applying the science of accounting and information technology science and communication in everyday life.

This study uses a case study approach in collecting and analyzing the data that has been obtained. Bliuc (2007) states that Case-studies most often provide information about the student feedback or learning outcomes that are collected during or after the completion of a course. "This study finds that many students become more active because blended learning is more attractive to them. Students can interact with the lecturer and can study accounting offline and online. The following are the results of interviews with one of the participants (a student) related to the benefits he gains:

"Blended learning makes me unsaturated and more enthusiastic about learning. Not only learning in class with lecturers but also learning online that does not require coming to class. In addition, I better understand the right way in managing my personal finances, and I am also more familiar with the internet where it increases my knowledge of how to learn independently online. It is very beneficial to me. "

Students are not only able to manage personal finance daily administratively but also can increase their skills in using information and communication technologies, such as how to search for other learning resources and communicate with others online. The notion of life-based learning is an honest attempt to capture the full breadth of our humanity, and apply it to our working and learning life [14]. Life-based learning approach relates lecture materials to real-life problems, so it is expected to fulfill the community needs.

4. Conclusion

Application of blended learning by using life-based learning paradigm can help improve students' competence and capability. However, the application needs a strong commitment from lecturers, students, and institutions so that application of blended learning can be applied effectively and efficiently. According to Douglas, Lane, Colasante (2014), At least four areas that need consideration in designing and delivering blended learning: curriculum design, planning and communicating purpose, cost of time and

effort and potential. Blended learning can refer to any combination of different methods of learning, different learning environments, different learning styles [9]. Sedangkan hasil penelitian yang dilakukan oleh Akkoyunlu and Soylu (2008) diperoleh bahwa students' perceptions on blended learning process, such as ease of use of the web environment, evaluation, face to face environment, differ according to their learning styles but, no significant differences between students' achievement level according to their learning styles. The application of blended learning using a life-based learning approach in different learning styles and in many of majors or other universities can be examined for further research.

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