

Conference Paper

The Effect of Active Learning on Accountancy Student Learning Satisfaction through Learning Styles As Moderating Variable

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Abstract

In active learning, students engaged in several activities that can stimulate them to think and interact with the information presented, so as to create their own understanding and information through reflection. Students who are able to understand learning well will be satisfied with the learning process that occurs. Learning satisfaction can be determined by the teaching and learning process conducted by lecturers, but it can also be seen from the behavior of students in receiving learning in class. This study aims to determine the effect of active learning on student satisfaction with learning style as a moderating variable. This type of research used in quantitative explanatory research using path analysis. 73 students of accounting education courses in 2016 were examined in this study. In this study, the sample was taken by using a random sampling technique. Based on the results of the study indicate that there is a direct effect of active learning variables on student satisfaction and there is an indirect effect of active learning variables on student learning decisions through learning styles. This means that the influence of learning styles possessed by students is able to determine the amount of student learning satisfaction in class.

Keywords: Active Learning, Learning Satisfaction, Learning Style

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Published: 11 November 2020

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Selection and Peer-review under the responsibility of the IC-HEDS 2019 Conference Committee.

1. Introduction

Active learning is still the main focus of the world of education. This learning strategy is able to lead students to construct a whole about a science so that active learning is expected to turn on students' potential. Learning by fully involving students to actively participate in the process of teaching and learning activities will make students become someone who has the responsibility in learning. The results of active learning can increase enthusiasm and interest in learning, rather than other strategies implemented. The strategy that was previously applied requires a greater active role from the lecturers than students, such as the lecture method. In active learning, students engage in several

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activities that can stimulate them to think and interact with the information presented, so as to create their own understanding and information through reflection. Interaction and independent construction of such knowledge will also create understanding and information for students, to achieve learning objectives. A more complex learning experience is presented in active learning. Students not only hear, see, or move with the command of the lecturer, but students experience comprehensive activities. Students interact with their lecturers, or other students, and get a learning experience. Students are expected to be responsible for their own understanding through active learning.

Based on the results of the study stated that as much as 51.4 percent of students agreed that active learning is able to provide a good understanding of the material, and improve skills and develop their ideas [1]. The learning process based on active learning is expected to make students get satisfaction with the results achieved. This satisfaction can be achieved if the learning flow designed by the lecturer is able to provide a complete understanding to students. Student satisfaction can be known from the delivery of lecture contracts, the use of learning resources, the amount of time for each meeting, the suitability of the lecture process and lecture contracts as well as assignments and tests [2]. Of the various factors above, the learning process plays an important role in determining student satisfaction or dissatisfaction in learning. Assuming student satisfaction is analogous to customer satisfaction, then there are several theories of satisfaction, namely the theory of discrepancy, the theory of equality, and the theory of two factors. Discrepancy theory states that a person will feel satisfied when the minimum expected threshold has been met, while the equality theory states that a person feels satisfied or dissatisfied if he feels justice or not in terms of service, while the two-factor theory states even though there are improvements in service, will not make satisfaction but only reduce dissatisfaction [3]. Learning satisfaction that occurs in accounting students of State University of Malang is more measured in accordance with the theory of discrepancy in which the condition of student satisfaction is a picture obtained from the effects received by students in the learning process.

Learning satisfaction can be known from the teaching and learning process carried out by lecturers, but it can also be seen from the behavior of students in receiving learning in class. The behavior can be seen from the learning styles of students when learning takes place. The learning styles of each student are different and the lecturer must pay attention to the different learning styles to find out their effectiveness in teaching [4]. Lecturers can measure the ability of students by looking at the learning styles applied by students in achieving learning outcomes. Active learning applied by lecturers will bring student satisfaction, this can be caused by factors such as student

learning styles. Active learning that takes place in the accounting department of the State University of Malang has been widely applied by most lecturers. This is in line with the university's motto as The Learning University. Even though they have implemented active learning, student satisfaction is still a problem in the accounting department of the State University of Malang. This is proven by the large number of students who have not yet reached the minimum achievement index in the social science category. These problems can also be caused by other factors, namely the influence of learning styles. With these problems, the purpose of this study is to determine whether there is an influence of active learning on student satisfaction through learning styles as a moderating variable.

2. Methods

This type of research used in this research is quantitative explanatory research using path analysis.

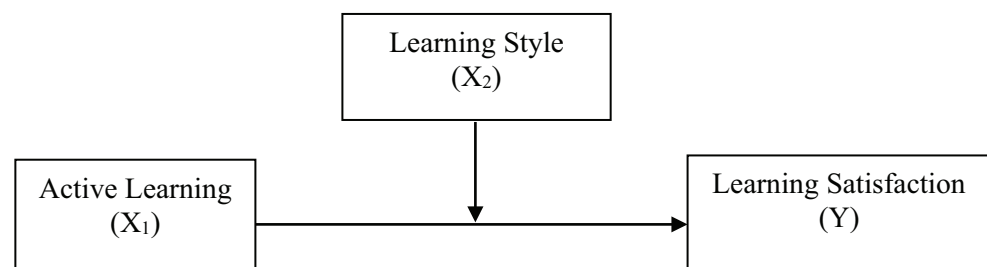


Figure 1: Research Design

The population in this study were 73 students of accounting education courses in 2016. In this study, the sample was taken by using a random sampling technique. To determine the number of samples to be taken, this study uses the Slovin formula.

$$n = \frac{N}{N \cdot d^2 + 1} \quad (1)$$

Information:

n = sample

N = population

d = 95% precision or 0.05 sig

After calculating the number of samples used in this study amounted to 61 students. The technique used in data collection uses survey techniques through questionnaires. In this study also tested the validity and reliability testing. Data analysis using multiple regression analysis with the help of the SPSS program.

3. Results

The results of this study will illustrate the effect of active learning on accounting student learning satisfaction and the effect of active learning on learning satisfaction through learning styles as a moderating variable. The first result we can get as follows.

TABLE 1: Anova

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	69,461	1	69,461	16,998	,000 ^b
	Residual	241,096	59	4,086		
	Total	310,557	60			

a. Dependent Variable: Learning Satisfaction

b. Predictors: (Constant), Active Learning

From the results above it can be stated that the significant value of 0,000 is smaller than 0.005, which means active learning has a significant effect on student satisfaction.

TABLE 2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,916 ^a	,839	,803	3,453

Based on the table above, R square shows the number 0.839, this shows that the contribution of the active learning variable to the learning satisfaction variable is 83.9% while the remaining 16.1% is the contribution of other variables not examined. Meanwhile the indirect effect of active learning on student satisfaction through learning styles can be shown in the following table.

TABLE 3: Anova

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	87.001	2	43.501	11.286	.000 ^b
	Residual	223.556	58	3.854		
	Total	310.557	60			

a. Dependent Variable: Learning Satisfaction

b. Predictors: (Constant), Learning Style, Active_learning

Based on the table above the significance value of 0,000 which means below 0.005, this shows there is an indirect effect of active learning on student satisfaction.

The indirect effect of active learning on student satisfaction through learning styles can also be seen from the R square value of 0.847. this shows that the contribution of the active learning variable to the learning satisfaction variable through learning styles

TABLE 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.920 ^a	.847	.829	1.836

a. Predictors: (Constant), Learning Style, Active_learning

b. Dependent Variable: Learning Satisfaction

is 84.7% while the remaining 15.3% is the contribution of other variables not examined. When seen from the R square between the direct effect of the active learning variable on student learning satisfaction compared to the R square the indirect effect of the active learning variable on student learning decisions through the learning style, the R square has increased. This means that the influence of learning styles possessed by students is able to determine the amount of student learning satisfaction in class.

4. Discussion

Active learning strategies play an important role in achieving student learning success. Active learning can be realized in a variety of learning methods where the focus of the learning method emphasizes student activity in the classroom. Students actively ask questions and express their opinions to other parties are forms of active learning. Active learning is a learning approach that involves students in a learning process that collaboratively emphasizes critical thinking processes and is able to solve problems [5]. The process of implementing active learning can be applied in the classroom but the active learning process can also be done outside the regular schedule of learning in the classroom. One example of accounting learning that requires the application of active learning is management accounting, where students are required not only to be clever in understanding the theory but students must be able to practice practically in the field. The meaning contained in active learning is learning by doing and learning by association [6]. Learning by doing means that the teacher must let students learn whatever they think must be learned and understood. Extensive knowledge needs to be obtained by students so that they can feel satisfied with the subject matter they are taking. Meanwhile learning by association means that learning in groups will form good social activities because they will interact with others to exchange ideas so that group learning activities will create cognitive skills for each individual. In other words, group learning activities can also help individual learning problems that are expected to be solved by group discussions. The existence of the exchange of thoughts, will cause learning satisfaction for students of the material being studied.

The results of research in the accounting department of State University of Malang clearly show the effect of active learning on student learning satisfaction is relatively large. It shows that the selection of learning methods conducted by the lecturer is appropriate. Other support arises from students' attitudes and behaviors during class learning. Students can learn actively and fun because the management of learning in class has been done to the maximum. Fun conditions of the learning process will make students feel satisfied with what they have learned. Someone's satisfaction can be seen from the behavior or results obtained by students during the learning process. For institutions, student satisfaction reflects the sustainability of the institution to be able to continue the programs that have been run and as a basis for evaluating the performance of existing human resources [7]. Satisfaction can be defined as the suitability of one's expectations for the results received. Satisfaction is basically something that cannot be seen clearly but can be felt. There are 4 factors measuring the level of student satisfaction, namely time discipline, lecture material, lecture strategy, and evaluation. One of the things related to active learning is the lecture strategy. In the accounting department, it appears that the learning strategy chosen by the lecturer has provided learning satisfaction for students.

Student learning satisfaction is not only caused by the selection of appropriate learning strategies, but can also be influenced by student learning styles. This is consistent with the results of research in the accounting department of the State University of Malang. After analysis there is an increase in R square which indicates that a person's learning style affects student satisfaction. Learning style is considered to have an important role in the teaching and learning process. In following the learning process, each student has a different learning style, male students have convergent learning styles and female students have divergent learning styles. A person's tendency to learn is very diverse, and is influenced by several things. The way a person absorbs information, processes it, and applies it in daily life is called a learning style. Types of learning styles that can be known include visual learning styles, auditory learning styles, and kinesthetic learning styles [8]. Visual learning styles in students usually occur if they are more likely to remember information by looking directly at available information sources. Visual students find it easier to remember concepts by optimizing visual ability. Meanwhile, auditory learning styles tend to be good talkers, and they are easy to learn by discussing material with others. Kinesthetic learning styles tend to remember information by carrying out their own learning activities [9]. Student learning styles vary greatly, they can use one learning style that they think is appropriate to use to understand the material to be understood. Learning styles basically can support the

learning strategies chosen by lecturers, so that they are expected to create student satisfaction. According to several studies mention that visual learning styles are more dominant than auditory learning styles and kinesthetic learning styles [10]. Even so, the dominance of one learning style cannot be used as a measure of student learning satisfaction,

5. Conclusion

Based on the results of the study indicate that there is an effect of active learning on student satisfaction through learning style as a moderating variable that is proven to be able to strengthen the relationship between the two. Learning styles applied by students are able to determine the level of student satisfaction in teaching and learning in the classroom. This research only takes one place and one study program so that further research is expected to be conducted by involving other study programs so that it can be compared.

Funding

This work was supported by Accounting Education Program of the Faculty of Economics Universitas Negeri Malang through non-tax state income.

Acknowledgement

The authors would like to thank their colleague for their contribution and support to the research. They are also thankful to all the reviewers who gave their valuable inputs to the manuscript in helped in completing the paper.

Conflict of Interest

The authors have no conflict of interest to declare.

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