

Hybrid Learning Model In the Teaching and Learning Process Basic Accounting Practice

1st I Komang Sugiarta
Accounting Departement
Bali State Polytechnic
Badung, Indonesia
komangsugiarta@pnb.ac.id

2nd Cening Ardina
Accounting Departement
Bali State Polytechnic
Badung, Indonesia
ardina@pnb.ac.id

3rd I Made Ariana
Accounting Departement
Bali State Polytechnic
Badung, Indonesia
madeariana@pnb.ac.id

Abstract-This research is aimed at designing an efficient hybrid learning model in learning Basic Accounting Practices. This learning model is expected to be used as a guide by lecturers who support courses in planning, implementing and evaluating their learning activities. The hardware used is a Laptop, Web Camera, Bluetooth Headset, LCD Projector, while the software is Google Meet. Research activities are carried out through 3 stages, namely: program planning, development and implementation, evaluation. The target subjects are students of the Bali State Polytechnic Accounting Department in semester 2, the target object is a learning device for the Basic Accounting Practice course. The results show that this simple hybrid learning model can be applied effectively in learning Basic Accounting Practices. This is indicated by the level of student satisfaction with the reliability of the learning model (material, design, media) using the 5 scale is an average of 4.0 (Satisfied) with an average learning outcome value of 81.01 (A). Suggestions from students are the need for reliable Wi-Fi and LCD projector facilities in every classroom.

Keywords: Model, Learning, Practice, Accounting, Hybrid.

I. INTRODUCTION

Based on the joint agreement of 4 Ministers regarding learning activities in universities, starting in January 2021 learning activities can be held in hybrid learning. In this regard, the Director of the Bali State Polytechnic issued a Circular on the Implementation of Theory and Practice learning activities. In this case the Theory Teaching and Learning Process activities are carried out offline with a capacity of 50%, while the Practical Teaching and Learning Process activities are carried out offline with a capacity of 100% with a gradual schedule arrangement. However, in the implementation of practical learning activities, especially in Basic Accounting Practices, there are difficulties. In this case, it is difficult to arrange a 100% attendance schedule for students offline, because the number of classrooms is limited. Based on this reality, it is absolutely necessary to have an effective and efficient Hybrid learning model. Therefore, this research is intended to design a hybrid learning model in the Basic Accounting Practice course in the Accounting Department.

Learning is a deliberate effort to create conditions for learning activities (Trianto, 2010). The learning method is the method used by educators in interacting with students during teaching (Sudjana, 2005). The learning model is a conceptual framework that describes a systematic procedure for organizing learning experiences to achieve certain learning objectives, and serves as a guide for designer learners and teachers in planning and implementing learning activities (Winaputra, 2005). Hybrid learning is a pedagogical approach that combines face-to-face instruction with online-based computer-mediated instruction (O'Byrne, 2015). According to John Spencer (2020), there are 5 forms of hybrid learning models, namely: *Differentiated Model*, *Multi-track Model*, *Split A/B Model*, *Virtual Accommodation Model*, *Independent Project Model*.

II. METHOD

Research on this hybrid learning model was carried out at the Department of Accounting at the Bali State Polytechnic. The hardware used is a Laptop, Web Camera, Bluetooth Headset, LCD Projector, while the software is Google Meet. The design of the model is carried out through 3 stages, namely: program planning, development and implementation, evaluation. Program planning starts from analyzing student conditions, context, and learning content. The results of the analysis are used to formulate the main competencies that must be mastered by students after participating in learning. Then these competencies will be described in the Semester Lesson Plan. Its development and implementation is carried out through the development of lesson plans, mapping programs, teaching materials, test materials, and implementation. The evaluation includes an evaluation of learning outcomes and student satisfaction.

The form of the learning model is the Differentiated Model from John Spencer. In this model, the lecturer is in the classroom and some students who take part in face-to-face learning are also in the same classroom. Elsewhere, students taking distance learning remain at home and connected to computers and the internet in Synchronic mode at the same time. Thus, students who are in the classroom and at home can interact directly through video conferencing media.

III. FINDINGS AND DISCUSSION

The Basic Accounting Practice learning system during the Covid-19 pandemic was carried out online through Google Classroom, WhatsApp, and E-learning. However, since 2022, limited face-to-face learning has begun. The following describes the results of the innovation of the hybrid learning model using a bluetooth headset, and a web camera.

A. Findings

The hybrid form of the Semester Learning Plan for the Basic Accounting Practice course using a differentiated model is as shown in Figure 1.

BALI STATE POLYTECHNIC ACCOUNTING DEPARTMENT MANAGERIAL ACCOUNTING STUDY PROGRAM (D4)							
SEMESTER LEARNING PLAN (RPS)							
Subject (MK)	Code	clump MK	Weight (SKS)	Semester	Date set		
Basic Accounting Practice		Financial Accounting	Theory=0 Practice=3	II	February 6, 2022		
Authorization		RPS Developer	RMK Coordinator	Head of Study Program			
		I Komang Sugiarta, SE., M.MA	Deva Made Mahayana, SE., M.Si	Cening Ardina, SE., M.Agb			
Learning Outcomes (CP)	Graduate Learning Outcomes (CPL) : ... Course Learning Outcomes (CPMK) : ... The final ability of each learning stage (Sub-CPMK) : ... Correlation of CPL to Sub-CPMK : ...						
Short Course Description	...						
Learning materials	...						
References	Main : ... Supporter : ...						
Supporting lecturer	...						
Requirements Course	Introduction of accounting						
Week	The final ability of each learning stage (Sub-CPMK)	Evaluation		Learning Forms, Methods, and Time		Learning materials	Rating Weight
		Indicator	Criteria	Offline	Online		
1	Students are able to know accounting cases and their practice at UD Atlantic Sport.	The case of accounting practice at UD Atlantic Sport is well known.	The UD Atlantic Spor practice materials are properly outlined.	<ul style="list-style-type: none"> Lectures Discussion Assignment TM =3x50" PT =3x60" BM =3x60" 	<ul style="list-style-type: none"> Video Conference Assignment TM =3x50" PT =3x60" BM =3x60" 	Accounting Practice Materials at UD Atlantic Sport. Pages 1-11	2%

Figure 1. Semester Lesson Plan.

The position of the projector screen, bluetooth headset, web camera, and laptop in hybrid learning is as shown in Figure 2.



Figure 2. Position of equipment in hybrid learning.

The position of students in hybrid learning is as shown in Figure 3.



Figure 3. The position of students in hybrid learning.

The presentation of material in hybrid learning is as shown in Figure 4.

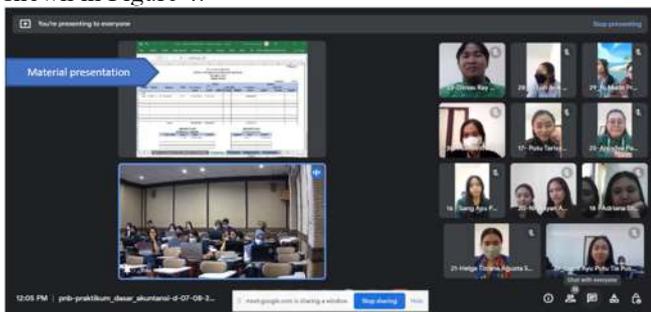


Figure 4. Presentation of material in hybrid learning.

The explanation of the material in hybrid learning is as shown in Figure 5.

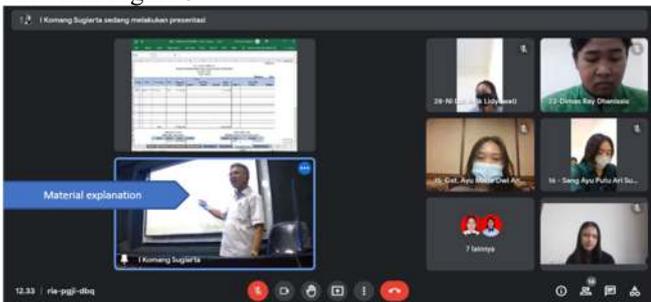


Figure 5. Explanation of the material in hybrid learning.

Consultation of material content in hybrid learning, is as shown in Figure 6.



Figure 6. Consultation of materials in hybrid learning.

The evaluation of hybrid learning outcomes in a limited trial to 31 students is as shown in Table 1.

Table 1
Learning Outcomes of Basic Accounting Practice Using the Hybrid Learning Model

Description	Results
Number of students 31 people	
The average value of the lecture attendance rate	100,00
The average value of the mid-semester exam results	62,03
The average value of the assignment	74,83
The average value of the Final Semester Exam results	93,68
Average score of overall results	81,08
Category/rating	A

The evaluation of the hybrid learning process in a limited trial to 31 students is as shown in Table 2.

Table 2
Learning Process of Basic Accounting Practice Using the Hybrid Learning Model

Description	Score
Number of students 31 people	
Content reliability scores	4,08
Learning media reliability scores	4,04
Display design reliability score	4,00
Overall average score	4,04
Category/rating	Satisfying

B. Discussion

The procedure for carrying out hybrid learning activities is as follows:

1. Prepare learning tools:
 - a. Checking the classroom and LCD.
 - b. Setting up a laptop, web camera, bluetooth headset.
 - c. Prepare learning materials (videos, ppt, pictures, and others) to be explained.
 - d. Embed learning materials in e-learning.
 - e. Embed video conferencing link.
2. Organizing learning tools:
 - a. Turn on the bluetooth headset before starting the video conference:

- 1) Look for "Settings" on the computer taskbar, so it looks like in Figure 7.

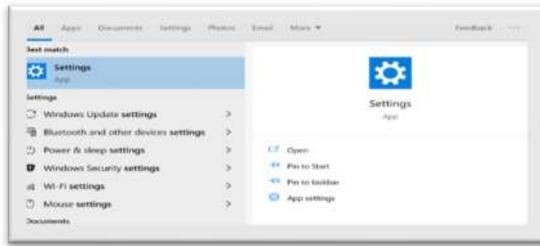


Figure 7. Computer settings.

- 2) Select "Settings", so that the settings menu appears as shown in Figure 8.

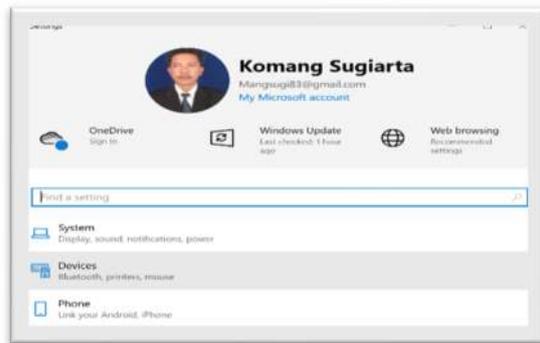


Figure 8. Settings menu.

- 3) Select "Devices", so that the devices menu appears as shown in Figure 9.

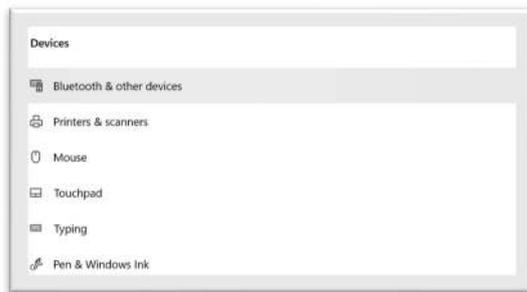


Figure 9. Devices menu.

- 4) Select "Bluetooth & other devices", so that the bluetooth menu appears as shown in Figure 10.

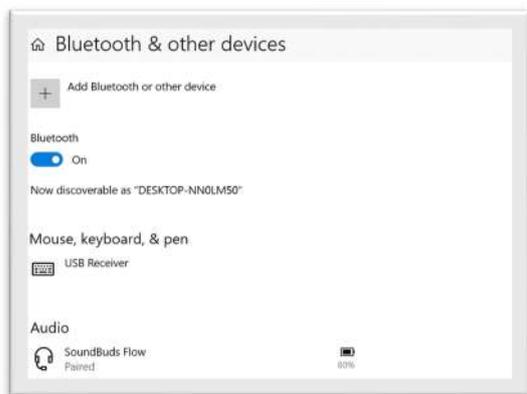


Figure 10. Bluetooth & other devices menu.

- 5) Click "+Bluetooth or other devices", so that the add device menu appears as shown in Figure 11.

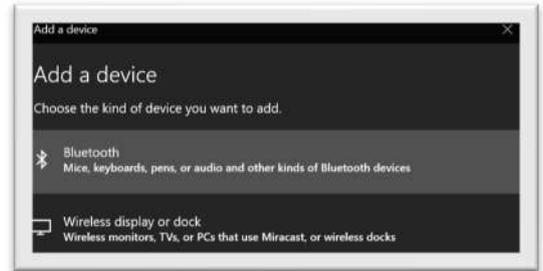


Figure 12. Add devices Menu.

- 6) Select "Bluetooth", then select the Bluetooth name to use. Wait until the Connection succeeded message appears on the Pair Device menu, as shown in Figure 12.

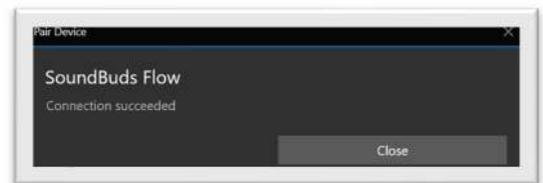


Figure 11. Pair devices menu.

- b. Setting Microphone, Speaker, and web camera on google meet:

- 1) Open the Basic Accounting Practicum course in e-Learning, so that the screen appears as shown in Figure 13.

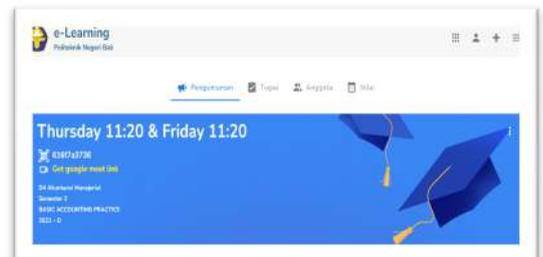


Figure 13. Basic accounting practices in e-Learning.

- 2) Click "Get google meet link, so that the video conference screen on google meet appears as shown in Figure 14.

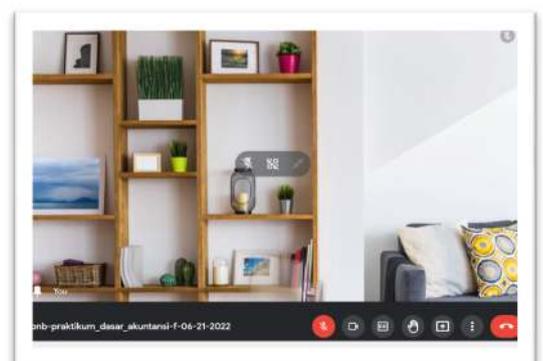


Figure 14. Google Meet screen.

- 3) Click the dot 3 on google meet, then in the Audio settings select "Headset (SoundBuds)" as the audio, as shown in Figure 15.

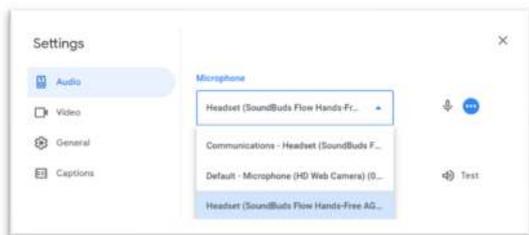


Figure 15. Audio Settings screen.

- 4) In Video settings, select "HD Web Camera" as the video, as shown in Figure 16.

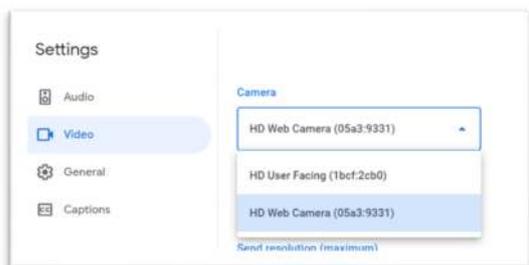


Figure 16. Video Settings Screen.

Information:

The Bluetooth headset will function as a microphone by the lecturer to speak from anywhere in the classroom which will be heard by students studying from home. Likewise, the voices of students studying from home can be heard by students in class through computer speakers and by lecturers via bluetooth headsets.

If you use Zoom in a video conference, the procedure is as follows:

- 1) Open the Zoom application, so that the zoom meeting screen appears as shown in Figure 17.



Figure 17. Zoom Meeting Screen.

- 2) Click the up arrow to the right of the microphone on the zoom screen. Then select "Headset" as the microphone and "Speaker" as the speaker, as shown in Figure 18.



Figure 18. Headset and Speaker Settings Screen.

IV. CONCLUSION

Based on the results of this study, it can be concluded that the hybrid learning model in the teaching and learning process of Basic Accounting Practices is as follows:

1. An effective and efficient teaching and learning process can be carried out using a lap top, web camera, bluetooth headset, LCD projector, and google meet.
2. The competencies that must be mastered by students, offline and online learning, learning methods and duration are described in the Semester Learning Plan.
3. In the implementation of learning activities, it is carried out using a differentiated model by separating students into two study groups.
4. Practice materials are embedded in blended learning in e-Learning, while the working papers are held by students.
5. Learning evaluation includes evaluation of learning outcomes by lecturers and evaluation of the learning process by students.

Suggestions that can be submitted to the Bali State Polytechnic are to increase the Wi-Fi bandwidth and prepare LCD projectors in every classroom. These facilities are needed in hybrid learning activities.

REFERENCES

- Alessi, S.M. & Trollip, S.R. 2001. *Multimedia for Learning: Methods and Development*. (3rd Ed). Boston MA: Allyn and Bacon, Inc.
- Bersin, J. 2004. *The Blended Learning Book: Best Practices, Proven Methodologies, and Lessons Learned*. San Francisco, CA: Pfeiffer.
- Budiarso, D. E. Anies. 2008. Development of Moodle-Based E-Learning as an Alternative Learning Model and Supporting Lectures in the Department of Curriculum and Educational Technology. Semarang: Unnes.
- Borg, W.R., Gall, M.D., & Gall, J.P. 2003. *Educational research. An introduction*. (7th ed.). New York: Longman.
- Clark, R. C. dan Mayer, R. E. 2003. *E-Learning and the science of instruction*. San Fransisco: Jossy-Bass/Pfeiffer.
- Ghirardini, B. 2011. *E-learning Methodologies*. Germany: Federal Ministry of Food, Agriculture and Cunsomer Protection.
- Directorate General of Higher Education, Ministry of Education and Culture RI. 2020. Guidebook for the Implementation of Odd Semester 2020/2021 Learning in Higher Education.
- Harry B. Santoso. 2008. e-Learning: Learn Anytime, Anywhere.
- Kemendikbud. 2020. Circular No. 4 of 2020 concerning the Implementation of Educational Policies During the Islamic Emergency Period and Spread of CORONAVIRUS DISEASE (Covid-19).
- Kuntarto E. 2017. The Effectiveness of Online Learning Models in Indonesian Language Lectures in Higher Education. *Journal Indonesian Language Education and Literature* Vol. 3 No. 1.
- Nedelko, Zlatko. 2008. *Participants' Characteristics for E-Learning*. <http://www.g-cass.com>.

- Permana, 2009. *E-Learning*, Online Learning Management System. Bandung: UPI.
- Prasetyo. 2012. Design and Implementation of Online Learning Content With Blended Learning Method. Journal of Electrical Engineering, UNSRAT
- Rusman. 2012. Learning Models. Jakarta : Grasindo.
- Rimbarizki and Susilo. 2017. Application of Combination Online Learning in Improving Students' Learning Motivation in Vocational Package C at the Karanganyar Pioneer Community Learning Activity Center. E-Journal Unesa.
- Siahaan, S. 2003. *E-learning as an alternative learning activity*. Journal of Education and Culture.
- Sugiyono. 2016. Quantitative, Qualitative, and R&D Research Methods, Twenty-fourth edition. Bandung: Alfabeta.
- The American Society for Training and Development. 2012. *Definition of eLearning*. <http://www.about-elearning.com/definition-ofelearning.html>
- Thorne, K. 2003. *Blended Learning: How to Integrate Online & Traditional Learning*. London & Sterling, VA: Kogan Page Limited.
- Trianto. 2010. Constructivistic Oriented Innovative Learning Models. Jakarta: Prestasi Pustaka.
- Winataputra, U.S. 2005. Teaching in College : Innovative Learning Models. Jakarta : Open University.



European Centre for Research, Training and Development (ECRTD)

13 Duncan Rd

Gillingham Kent

ME7 4LA

United Kingdom (UK).

Tel: + +44(0)1634 56071

Email: Info.ea-journals.org

Website: www.ea-journals.org

1st I Komang Sugiarta, 2nd Cening Ardina, 3rd I Made Ariana

TITLE: Hybrid Learning Model In the Teaching and Learning Process Basic Accounting Practice

Manuscript ID: IJELD-976

Thank you for your interest in our journal. Your manuscript has been reviewed by two reviewers in this area. Please find the reviewers' comments and suggestions as attached with this letter. The Editorial Board has decided to publish your paper without any corrections. Please feel free to contact the Editor via email for any query. I look forward to hearing from you.

Note: These journals are affiliated to British Research Institute, UK, European Research Institute for your -recognitions

Recently, a number of libraries in the UK have requested copies of our journals. This increases readership of our authors' articles and recognition. These libraries include: The Bodleian Library Oxford University, the Cambridge University Library, National Library of Scotland, National Library of Wales and Trinity College Dublin.



Thank you

(Editor-in -Chief)

13 Duncan Rd Gillingham Kent, ME7 4LA, United Kingdom.

Tel: +44(0)1634 560711 Fax: + 44 (0) 1582-515277

Websites: www.ea-journals.org

www.eajournals.com

Attachments:

1. Terms and Conditions (Page 2),
2. Reports of Reviewers (Page 3 & 4)
3. Payment Instructions (Page 5)

Terms and conditions**Publication Fee**

The usual publication fee is **£130 (British pounds) for one hard copy and online publication**. £80 is charged for each additional author due to the supply of additional copy of the printed journal. If you don't want to get more than 1 copy of the printed journal, you will have to pay the usual publication fee of (£130) *excluding bank charges*. No waiver policy is applicable. Please inform the Editor when the payment is made.

Schedule for publication

Your paper will be published in the next edition if you satisfy the payment and modification (if any) within 1 week.

Additional information

1. You will get one copy of the printed journal (free of charge). The copy will be sent to your address by post. It takes generally two weeks after the hard copies have been printed. Please confirm the email address via e-mail.
2. You can pay for online publication only at £80 if you do not want the hard copy
2. You can also get additional copy of the printed journal by paying £80.
3. You can request from the Editor to publish your paper in future dates
3. You can download your published paper online free of charge.
4. You can pay the equivalent of the publication fee in Dollars using the same payment details here (your bank should be able to help out on this)
5. **ECRTD Member Certificate is issued free of charge .As a member, you may be invited to the UK form time to time for conferences and seminar presentations**

Double-blind review form (First reviewer)

Thank you for agreeing to be a reviewer. We are keen to ensuring a high standard of articles published in European –American Journals, and the manuscript that is being sent to you has been submitted after a first selection process based on the agreement of the Associate Editors. In general, the standard of manuscripts forwarded to me after the vetting is good. To this end, we would be grateful if you would, wherever possible, provide constructive feedback to enable the author(s) improve the manuscript before publication.

Please complete the table below and rate the article on the issues described. As with all double-blind reviewing, any comments you make will be passed to the authors on an anonymous basis. As we strive to provide feedback/comments to authors within 2 weeks of submission, please try to complete the review within that time.

	Please rate the following(5=excellent, 1= poor)	5	4	3	2	1
1	Relevant to the themes of the journal	*				
2	Contribution to academic debate			*		
3	Structure of the paper		*			
4	Standard of English		*			
5	Appropriateness of the research/study method		*			
6	Relevance and clarity of drawing, graphs and tables	*				
7	Appropriateness of the abstract as a description of paper	*				
8	Appropriateness/ number of keywords		*			
9	Discussion and conclusion		*			
10	Reference list, adequate and correctly cited	*				
11	Appropriateness of the contribution to knowledge			*		

Decision regarding the paper

- (*) Accept the paper in its current format
- () Accept the paper with minor changes
- () Resubmit with the major changes
- () Decline the submission

Comments

This paper is well organized and followed the manuscript guidelines of the journal to a large extent. The introduction section is good and shows the importance of the study. Literature review is adequate. Outcomes of the study are consistent with the findings. The approach used is praiseworthy. In my opinion, it should be published with no revision although implication to the research needs to be explicit.

Double-blind review form (Second reviewer)

Thank you for agreeing to be a reviewer. We are keen to ensure a high standard of articles for European–American Journals and the manuscript that is being sent to you has been submitted after a first selection process based on the agreement of the Associate Editors. In general the standard of manuscripts forwarded to me after the vetting is good. To this end we would be grateful if you would, wherever possible, provide constructive feedback to enable the author improve the manuscript before publication.

Please complete the table below and rate the article on the issues described. As with all double-blind reviewing, any comments you make will be passed to the authors on an anonymous basis. **As we strive to provide feedback/comments to authors within 2 weeks of their submission please try to complete the review within that time.**

	Please rate the following(5=excellent, 1= poor)	5	4	3	2	1
1	Relevant to the themes of the journal	*				
2	Contribution to academic debate			*		
3	Structure of the paper	*				
4	Standard of English		*			
5	Appropriateness of the research/study method		*			
6	Relevance and clarity of drawing, graphs and tables	*				
7	Appropriateness of the abstract as a description of paper		*			
8	Appropriateness/ number of keywords		*			
9	Discussion and conclusion	*				
10	Reference list, adequate and correctly cited	*				
11	Appropriateness of the contribution to knowledge			*		

Decision regarding the paper

- (*) Accept the paper in its current format
- () Accept the paper with minor changes
- () Resubmit with the major changes
- () Decline the submission

Comments

I have now looked at the paper. The abstract, key words are OK. The paper is relevant to the theme of the journal and will contribute to academic debate. The paper is well structured and the APPROACH used for the study are sound. In my opinion, the subject matter of research problem is highly appreciable. It will surely make a contribution to the relevant field of research. The presentation of thoughts in the paper is notable. The paper should be published with no significant revision.

Please only pay using the bank details below:

Payment instructions -1-(Bank Transfer)

Beneficiary Name: European Centre for Research Training and Development UK

Beneficiary Bank Name: Lloyds Bank, United Kingdom

Beneficiary Bank Address: 106-108 High Street Gillingham Kent ME7 1AX

Beneficiary Bank Account No: 87487368

Beneficiary Sort Code: 77-95-08

Beneficiary BIC: LOYDGB21J93

Beneficiary swift code: LOYDGB2L

Beneficiary IBAN: GB63LOYD77950887487368

Payment Reference: Please indicate the journal title, author(s) name and manuscript ID in the payment slip before sending us a copy

Payment Instruction 2-(Credit or Debit Card)

You can also pay the publication fee via credit or Debit Card through the link below:

<http://www.eajournals.org/misc-payments/>

Use this email: "info@ea-journals.org" for payment

Note: For you to be able to make the online payment, you must have a Pay Pal account.

*Note: This account is for British Pound. You can also pay the equivalent of the publication fee in Dollars using the same details (Contact your bank for help). You can also request for Western Union Payment details from us if you wish to make your payment using this method. Revise your paper (if any); make the payment and request for **acceptance letter**. Please contact us via email at: info.ea-journals.org if you are experiencing difficulties in making your payments.*

Please ensure you include your postal address on the revised paper (if any) before forwarding it to us!



Anda membayar **£136,50 GBP**

kepada **European Centre for Research Training and Development**

[Perincian](#) ^

1x Price	£136,50 GBP
Processing Fee: Paypal	
<hr/>	
Subtotal	£136,50 GBP
Pajak	£0,00 GBP
Pengiriman	£0,00 GBP
Asuransi	£0,00 GBP
Penanganan	£0,00 GBP
<hr/>	
Total	£136,50 GBP

Dibayar dengan

Saldo PayPal **£136,50 GBP**

Perincian pembelian

Nomor resi: 9AW96925JS9343817

Kami akan mengirim konfirmasi ke: udin.arif100@yahoo.com

Perincian pedagang

European Centre for Research Training and Development

[Kembali ke Pedagang](#)

INVOICE

**DATE**

Oct - 17, 2022

INVOICE NO

#004

Payor.id

Jl. Nanas Gang Nanas VI No.
3, Maguwoharjo, Depok,
Sleman, DI Yogyakarta
55281
contact@payor.id

INVOICE TO

I Komang Sugiarta
Bali State Polytechnic
Bukit Jimbaran, Kuta Selatan,
Badung, Bali.

QUANTITY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	Jasa PAY PAL 161,61 USD untuk Pembayaran Naskah Artikel dengan TITLE: Hybrid Learning Model In the Teaching and Learning Process Basic Accounting Practice, Manuscript ID:IJELD-976	\$161,61	\$161,61

Subtotal USD	\$ 161,61
Total Rupiah	Rp. 2,697,382.96

Silahkan ditransfer ke salah satu rekening di bawah ini :

BCA : 8235117157

atas nama *FEBER OCTAVIANUS PURBA*

MANDIRI: 1370051538888

atas nama *FEBER OCTAVIANUS PUR*

Note:

- Konversi USD ke RP menggunakan kalkulator.payor.id
- Total Rupiah sudah termasuk semua komponen harga Payor (rate dan fee)



Dibayar dengan

Saldo PayPal \$161,61

Kurs

\$161,61 USD = £136,50 GBP

1 USD = 0,8446 GBP

ID Transaksi

2DJ79127HG857550F

Informasi penjual

European Centre for Research Training and Development

+44 1634753867

<http://www.ea-journals.org>

info@ea-journals.org

Perincian pembelian

Price £136,50 GBP

Total £136,50 GBP