

# The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning

**Abstract**— Learning media is one of the components in online learning as one type of distance learning. The research objectives are to describe the spreadsheet-based basic accounting practice applications with a perpetual method, to test student acceptance of the use of the spreadsheet-based basic accounting practice applications in online learning, and to evaluate the effectiveness of the use of the spreadsheet-based basic accounting practice applications in online learning. The model used is a descriptive study model. The research data consist of quantitative and qualitative data. The quantitative data consist of student' acceptance of using spreadsheet-based basic accounting practice applications in online learning, practice completion target, and student' learning results. Qualitative data consist of practice guidelines and procedures for using the application. The research instrument used was the acceptance questionnaire of spreadsheet-based basic accounting practice applications in online learning. The research instrument uses 4 Likert scales, from 1 (strongly disagree) to 4 (strongly agree). The analysis technique used is descriptive analysis technique by describing the percentage of student acceptance of the use of the spreadsheet-based application and then comparing the acceptance percentage with the acceptance level standard. The results of the study are spreadsheet-based basic accounting practice applications consist of initial setup facilities (users, company information, accounts, suppliers, customers, and inventory), journals, ledgers and subsidiary ledgers, worksheets, financial statements, and other reports. The use of spreadsheet-based basic accounting practice applications could be accepted or highly accepted by students who learn basics accounting practices in online learning. The spreadsheet-based basic accounting practice applications are used effectively in online learning.

**Keywords**— *applications; accounting; spreadsheets; learning*

## I. INTRODUCTION

The recent Corona Virus Disease (Covid-19) pandemic created opportunities for change in pedagogical approaches and the introduction of virtual education at all levels of education. Online/virtual-education is a demand for the current crisis [1]. Ministry of Education and Culture of Indonesia establishes a Learning from home policy through online/distance learning during the Corona Virus Disease (Covid-19) spread. Online learning is carried out following online learning guidelines that have been determined by The Ministry of Education and Culture [2].

Students reveal that online learning online is helpful in the COVID-19 pandemic [3]. Online learning methods are effective for improving student learning achievement which is confirmed by the higher posttest results compared to those from the pretest [4]. Most students can understand the lessons given and have the opportunity to participate in learning, but according to students, online learning is no more interesting than conventional learning [5].

The success of online learning also depends on the quality of teaching materials used in learning. Teaching materials that are packaged as a whole and the systematic way can help students master specific learning goals [6]. Teaching materials that are complete and arranged systematically can create effective and efficient learning. Teaching materials can provide knowledge, skills, and attitudes as defined in competency standards. Teaching materials can be in the form of printed materials (handouts, books, modules, student worksheets, brochures), audio-visual (video/film, VCD), audio (radio, cassette, audio CD), visuals (photos, drawings, models), and multi-media (interactive CD, computer-based, internet) [6].

The spreadsheet-based teaching material was developed as a computerized simulation of a worksheet [7]. Spreadsheet-based applications are widely used in accounting learning. The spreadsheet-based basic accounting practice applications are teaching materials used in lectures on basic accounting practices [8]. The spreadsheet-based basic accounting practice applications consist of several parts, namely initial setup, journal, ledger, financial statements, and closing [9].

Student acceptance of the use of technology needs to examine to improve the effectiveness of learning [10]. The acceptance evaluation of the applications using the perception of usefulness and ease of use. Perceptions of usefulness and ease of use influence user decisions about how and when they will use new software [11]. Usefulness and ease of use are the primary determinants of user decisions on using applications [12].

The use of spreadsheet-based basic accounting practice applications is expected to increase learning effectiveness. In this study, the effectiveness of learning is seen in terms of the learning process and outcomes. In terms of the learning process, the use of spreadsheet-based basic accounting practice

applications in online learning is stated to be effective if all or at least 75% of students actively complete practical assignments within the specified time. In terms of results, the use of spreadsheet-based basic accounting practice applications in online learning is stated to be effective if all or at least 75% of students score at least 66.

This study focuses on describing the spreadsheet-based basic accounting practice applications, the student acceptance of the use of its use in online learning, and to evaluate the effectiveness of their use in online learning.

## II. RESEARCH METHODS

### A. Research Model

The model used is a descriptive study model. The research procedure consists of describing the spreadsheet-based basic accounting practice applications using a perpetual method, testing the student acceptance of the use of the spreadsheet-based applications in online learning, and evaluating the effectiveness of the use of the spreadsheet-based applications in online learning.

### B. Types of Data

The research data consist of quantitative and qualitative data. The quantitative data consist of student' acceptance of using spreadsheet-based basic accounting practice applications in online learning, practice completion target, and student' learning results. Qualitative data consist of practical guidelines and procedures for using the application.

### C. Research Instrument

The research instrument used was the acceptance questionnaire of spreadsheet-based basic accounting practice applications in online learning. The research instrument uses 4 Likert scales, from 1 (strongly disagree) to 4 (strongly agree).

### D. Analysis Techniques

The analysis technique used is descriptive analysis technique by describing the percentage of student acceptance of the use of the spreadsheet-based application and then comparing the acceptance percentage with the acceptance level standard. The acceptance level standard is presented in Table I.

TABLE I. ACCEPTANCE LEVEL STANDARD

Value	Level of Acceptance
81.26-100.0	Very accepted, do not need to be revised
62.51-81.25	Accepted, do not need to be revised
43.76-62.50	Not accepted, need to be revised
25.00-43.75	Very not accepted, need to be revised

## III. RESULTS AND DISCUSSIONS

The following will describe a description of the spreadsheet-based basic accounting practice applications, student acceptance of the application, and the effectiveness of the application use in online learning.

### A. The Spreadsheet-Based Applications

The spreadsheet-based applications used in basic accounting practices. The development of this application is tailored to the needs of basic accounting practices to complete the accounting cycle for service and trading companies. This application can be used for practical cases using both the physical method and the perpetual method. This application can be used for practice materials with petty cash with fixed or fluctuating systems. Besides, the applications can also be used for the practical case that applies different inventory cost formulas following the provisions of financial accounting standards. The spreadsheet-based basic accounting practice applications consist of several parts, namely files, journals, ledgers, trial balances and worksheets, financial statements, and closing trial balances. The application's main menu is presented in Fig.1.

MAIN MENU					
FILE	JOURNAL	LEDGER	TRIAL BALANCE- WORKSHEET	FINANCIAL STATEMENT	CLOSING TRIAL BALANCE
Pengguna	Purchase Journal	General Ledger	Opening Balance	Income Statement	Closing Trial Balance
Company Informaion	Sales Journal	Account Payable Card	Trial Balance	Other Comprehensive	
Account	Cash Payment Journal	Account Receivable Card	Worksheet	Change of Equity	
Vendor	Cash Receipt Journal	Inventory Card		Financial Position	
Customer	Petty Cash Journal	Account Payable List		Cash Flow	
Inventory	Memorial Journal	Account Receivable List		Note of Financial Statement	

Fig. 1. The application's main menu

The files sub-menu are used to manage user data, company information, accounts, vendors, customers, and inventory. The journal sub-menu consists of purchase journals, sales journals, cash payment journals, cash receipt journals, petty cash journals, and memorial journals. The ledger sub-menu consists of general ledger, account payable card, account receivable card, inventory card, and list of accounts payable, accounts receivable, and inventory. The trial balance and worksheets sub-menu are used in preparing financial reports. The financial statement sub-menu contains statements of profit and loss and other comprehensive income, change of equity, financial position, cash flow, and notes to financial statements. The last sub-menu is the closing trial balance that is used to make a closing trial balance.

Before using spreadsheet-based basic accounting practice applications, students make initial set up by completing user information and general company information. The user form and company information form are shown in Fig. 2 and Fig. 3.

PENGUNA KERTAS KERJA PRAKTIK	
Informasi Pengguna	
No. Urut	:
No Induk	:
Nama	:
Departemen	:
Jabatan	:
Petunjuk Penggunaan	
Pemilihan	: Click
Ke Menu Utama	: Click <b>MENU</b> pada Formulir

Fig. 2. The user information

INFORMASI UMUM	
Identitas Perusahaan	Informasi Pajak
Nama Perusahaan	: NPWP/NPPKP
Alamat	: Tanggal Pengukuan PKP
Kota	: Nomor Seri Faktur Pajak
No. Telepon	: Kode Cabang
No. Fax	: Jenis Usaha
Email Address	: KLU SPT
Informasi Akuntansi	Pilihan
Periode	: Mata Uang
Per	: Bahasa

Fig. 3. General company information

After that, students enter data about accounts, suppliers, customers, and inventory with their initial balances. After completing the initial set up, students can continue practicing by recording transactions in journals, posting to ledgers and subsidiary ledger, making trial balances and worksheets, compiling financial reports, and closing trial balances. This process is relatively the same as the accounting cycle process in general.

### B. Student Acceptance of the Applications

User experiences that interact with technology are recognized to increase performance [13]. Students answered the acceptance questionnaire of an application after using the spreadsheet-based basic accounting practice applications. The spreadsheet-based basic accounting practice application is considered useful by 22 people (25.9%) and very useful by 63 people (74.1%). The spreadsheet-based basic accounting practice application is easy to use by 54 people (81.61%) and stated as very easy to use by 31 people (18.39%). Students who have a positive attitude to spreadsheet-based accounting application was 37 people (43,5%), and strongly positive attitude to spreadsheet-based accounting application was 48 people (56.5%). Overall, the spreadsheet-based basic accounting practice application is accepted by 42 people (49.4%), and strongly accepted by 43 people (50.6%). After using the spreadsheet-based accounting application, no student stated that spreadsheet-based accounting application was useless, difficult to use. No student has a negative attitude and does not accept the use of the spreadsheet-based accounting application. The students' perceptions of usefulness, ease of use, and attitude are presented in Table II.

TABLE II. STUDENT' PERCEPTIONS OF THE USEFULNESS, EASE OF USE, AND ATTITUDE OF USING THE APPLICATION

Description	Usefulness		Ease of Use		Attitude		Overall	
	N	%	n	%	N	%	n	%
Strongly Disagree	0	0	0	0	0	0	0	0
Disagree	0	0	0	0	0	0	0	0
Agree	22	25,9	54	63,5	37	43,5	42	49,4
Strongly Agree	63	74,1	31	36,5	48	56,5	43	50,6
Total	85	100	85	100	85	100	85	100

After using the spreadsheet-based basic accounting practice applications, user experience, and the ability to use the spreadsheet-based basic accounting practice applications increased. Improved user experience and capabilities have an impact on perceptions of usefulness and ease of use of the spreadsheet-based basic accounting practice applications. Perceptions of usefulness and ease of use also influence a positive attitude towards the application. It is in line with the results of previous research. Previous experience in using technology influence perceived usefulness and ease of use [13], [14].

Perceived usefulness and trustworthiness of technology are dominant determinants of a user's intention to use technology [15]. Usefulness perceptions and ease of use were associated with a positive attitude [16], to be the most prominent external factors that influence the use of a technology [17], and use as considerable roles in the adoption of technology [18]. Acceptance of the technology also is affected by behavioral intention, attitude, perceived usefulness, experience perceived of use, and quality factors [19]. The perceived usefulness construct was shown as the strongest predictor of intention to use technology [20]. The acceptance of technology is not only because of useful but also because of easy to use [21].

### C. Effectiveness of the Applications Use in Online Learning

The use of spreadsheet-based basic accounting practice applications is expected to increase student learning activities. In terms of the learning process, the use of spreadsheet-based basic accounting practice applications in online learning is stated to be effective if all or at least 75% of students actively complete practical assignments within the specified time. In terms of results, the use of spreadsheet-based basic accounting practice applications in online learning is stated to be effective if all or at least 75% of students score at least 66.

Evaluation of the effectiveness of spreadsheet-based basic accounting practice applications in online learning uses practical cases. The practice case was designed for 16 meetings (37.5 hours). The practice case solutions consist of 8 stages, namely understanding general company information, understanding transaction evidence handling procedures, initial set up, journaling, posting to ledgers and subsidiary ledger, preparing balance sheets balances and worksheets, preparation of financial statements, and preparation of closing trial balances.

The evaluation of the effectiveness of using the spreadsheet-based basic accounting practice applications in online learning included 85 students. In fact, all students have completed this practice according to the target and the average completion time for completion of the practice is faster than the predetermined

target. This shows that the spreadsheet-based basic accounting practice applications in online learning are effective. The difference between the completion target and the average practice completion is presented in Table III.

When viewed in terms of learning outcomes, the use of spreadsheet-based basic accounting practice applications is effective in online learning. The value obtained by 85 students in practice was between 85 and 88. The learning value of all students had exceeded the minimum passing grade for basic accounting practices (66). Student learning results are presented in Table IV as follows.

TABLE III. COMPLETION TARGET AND THE AVERAGE PRACTICE COMPLETION

Description	Practice Hours		Difference	
	Target (Minutes)	Realization (Minutes)	Amount (Minutes)	%
Understanding company information	150	150	0	0,0
Understanding of handling transactions evidence	150	150	0	0,0
Initial setup	300	225	75	25,0
Recording transactions on a journal	450	380	70	15,6
Posting to ledgers and subsidiary ledger	300	180	120	40,0
Preparation of trial balance and worksheets	300	270	30	10,0
Preparation of financial reports	600	450	150	25,0
Closing	150	100	50	33,3
	2,400	1,905	495	20,6

TABLE IV. STUDENT' LEARNING RESULTS

Value Range	Predicates	Amount	%
81 - 100	Excellent (A)	85	100%
76 - 80	Very Good (AB)	-	-
66 - 75	Good (B)	-	-
61 - 65	Good Enough (BC)	-	-
56 - 60	Enough (C)	-	-
41 - 55	Less (D)	-	-
< 40	Very Less (E)	-	-

Based on Tables III and IV, it can be said that the use of spreadsheet-based basic accounting practice applications is effective in online learning. The use of spreadsheet-based basic accounting practice applications in online learning can save practice time. In areas of manual work, such as understanding company information and understanding transaction evidence handling procedures, there is no practical time-saving. Practice time savings occur in areas where tasks are performed equidistant and allow automation with spreadsheet applications. The higher the level of automation that can be done, the more time it will save. Practice time savings occurs in the initial setup stage, recording transactions on a journal, post to ledgers and assistants, preparation of trial balances and worksheets, preparation of financial reports, and closing. Besides, all student learning value has exceeded the minimum passing threshold.

The results of this study are in line with some of the results of previous studies. Usefulness and ease of use are the reasons for acceptance and consideration of the use of social networks [22]. The user's ability to use applications and the ability of the application to generate information are the dominant factors affecting user satisfaction [23]. The use of spreadsheets as a learning tool can improve understanding of learning material. The advantage of the spreadsheets application is that they are widely available and relatively easy to use [24]. The use of spreadsheet-based accounting applications increases the efficiency and effectiveness of learning [14].

#### IV. CONCLUSION

The purpose of the study is to describe the spreadsheet-based basic accounting practice applications and the student acceptance of the use of its in online learning and to evaluate the effectiveness of their use in online learning. The results of the study are spreadsheet-based basic accounting practice applications consist of initial setup facilities (users, company information, accounts, suppliers, customers, and inventory), journals, ledgers and subsidiary ledgers, worksheets, financial statements, and other reports. The use of spreadsheet-based basic accounting practice applications could be accepted or highly accepted by students who learn basics accounting practices in online learning. The spreadsheet-based basic accounting practice applications are used effectively in online learning.

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1 message

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Mon, Oct 5, 2020 at 8:29 PM

Reply-To: yuhefizar@pnp.ac.id

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Subject : Letter of Acceptance (LoA) for Conference

Dear Mr. I Made Ariana

Paper ID :1570662309

Paper Title :The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning

We are delighted to inform you of the decision of the scientific committee that your paper has been accepted to be presented in The 3rd International Conference on Applied Science and Technology (iCAST) 2020 which will be held through the Virtual Conference on October 24-25 2020 and hosted by Politeknik Negeri Padang.

In meantime please complete registration as below:

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Deadline for these two procedures (Point 1 and 2): October 7, 2020

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Thank you very much for your participation and contribution, see you soon at the conference.

Padang, September 30, 2020

Sincerely Yours,

Regards,

Dr. Yuhefizar, S.Kom.,M.Kom

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1 message

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Fri, Oct 23, 2020 at 8:50 AM

Reply-To: yuhefizar@pnp.ac.id

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2. All presenters are suggested to join WhatsApp group based on your paper's science background. The link for the groups are:  
\*Social Science track: <https://chat.whatsapp.com/LtANSHZfDPSGZdZ69a0pG9>  
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Padang, October 21, 2020

Sincerely Yours,

Regards,

Dr. Yuhefizar, S.Kom.,M.Kom

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Thu, Oct 22, 2020 at 11:47 AM

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\*Engineering Science track: <https://chat.whatsapp.com/KFDoDw2oy5f6shbZxv3KX6>
3. Presenters and participants are required to follow all the rules for the parallel session which can be accessed through [http://bit.ly/Rules\\_Parallel\\_Session](http://bit.ly/Rules_Parallel_Session)
4. The Receipt, LoA, and certificate as the presenter can be downloaded through <http://icast.resti.org>
5. Program book, the link for Webex virtual conference can be accessed through <https://icast.isas.or.id/2020/conference-program/>

See you at the conference. Thank you

Padang, October 21, 2020

Sincerely Yours,

Regards,

Dr. Yuhefizar, S.Kom.,M.Kom

Conference Chair

2020 International Conference on Applied Science and Technology (iCAST)

Conference Website : <https://icast.isas.or.id/2020/>



I Made Ariana PNB &lt;madeariana@pnb.ac.id&gt;

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## [iCAST 2020] Congratulation Your paper #1570662309 ('The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning') - Letter of Acceptance

1 message

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yuhefizar@pnp.ac.id <yuhefizar=pnp.ac.id@edas.info>

Wed, Sep 30, 2020 at 5:49 PM

Reply-To: yuhefizar@pnp.ac.id

To: I Made Ariana &lt;madeariana@pnb.ac.id&gt;, I Made Bagiada &lt;madebagiada@pnb.ac.id&gt;, I Komang Sugiarta &lt;komangsugiarta@pnb.ac.id&gt;, I Dewa Made Mahayana &lt;dewamademahayana@pnb.ac.id&gt;

Cc: Adrianus Amheka &lt;adrianus.amheka@gmail.com&gt;, Firdaus Firdaus &lt;firdaus@pnp.ac.id&gt;, "M. Udin Harun Al Rasyid" &lt;udinharun@pens.ac.id&gt;, Hendrick Hendrick &lt;hendrick@pnp.ac.id&gt;, Dedi Kurniadi &lt;dedikurniadi@pnp.ac.id&gt;, Aliv Faizal Muhammad &lt;aliv@pens.ac.id&gt;, Anritsu Polii &lt;anritsupolii@polimdo.ac.id&gt;, Tineke Saroinsong &lt;tinekesaroinsong@gmail.com&gt;, Anang Tjahjono &lt;anang.tj@pens.ac.id&gt;, Yuhefizar Yuhefizar &lt;ephi.lintau@gmail.com&gt;, Yulindon Yulindon &lt;yulindon@pnp.ac.id&gt;

Subject : Letter of Acceptance (LoA) for Conference

Dear Mr. I Made Ariana

Paper ID :1570662309

Paper Title :The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning

We are delighted to inform you the decision of scientific committee that your paper has been accepted to be presented in The 3rd International Conference on Applied Science and Technology (iCAST) 2020 which will be held through Virtual Conference on October 24-25 2020 and hosted by Politeknik Negeri Padang.

In mean time please complete registration as below:

1. Conference Payment can be seen through <https://icast.isas.or.id/2020/registration/>
2. Technical for virtual conference can be seen through <https://icast.isas.or.id/2020/virtual-conference/>

Thank you very much for your participation and contribution, see you soon in the conference.

Padang, September 30, 2020

Sincerely Yours,

Regards,

Dr. Yuhefizar, S.Kom.,M.Kom

Conference Chair

2020 International Conference on Applied Science and Technology (iCAST)

Conference Website : <https://icast.isas.or.id/2020/>



I Made Ariana PNB &lt;madeariana@pnb.ac.id&gt;

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**[iCAST 2020] Information about paper #1570662309 (The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning) has been changed**

3 messages

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**adrianus.amheka@gmail.com** <adrianus.amheka@gmail.com@edas.info>

Tue, Jul 21, 2020 at 9:49 PM

Reply-To: adrianus.amheka@gmail.com

To: I Made Ariana &lt;madeariana@pnb.ac.id&gt;, I Made Bagiada &lt;madebagiada@pnb.ac.id&gt;

Dear Mr. I Made Ariana:

Information about your paper #1570662309 ('The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning') for iCAST 2020 was changed by I Made Ariana ():

I Made Bagiada added as author

No further action is required from you.

If you have already submitted your manuscript, you can change it at any time before the deadline, by following the instructions below:

- Via web form upload: <https://edas.info/uploadPaper.php?m=1570662309>

You can see all your submissions and their status at

<https://edas.info/index.php?c=27444>

using the EDAS user name

From there, you can see the current status of the paper, whether a manuscript has been submitted and can edit the paper information.

You can directly view information about your paper at <https://edas.info/showPaper.php?m=1570662309>

Once you update your manuscript, you will receive another email confirmation.

Regards,

Dr. Yuhefizar, S.Kom.,M.Kom

Conference Chair

2020 International Conference on Applied Science and Technology (iCAST)

Conference Website : <https://icast.isas.or.id/2020/>

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**adrianus.amheka@gmail.com** <adrianus.amheka@gmail.com@edas.info>

Tue, Jul 21, 2020 at 9:54 PM

Reply-To: adrianus.amheka@gmail.com

To: I Made Ariana &lt;madeariana@pnb.ac.id&gt;, I Made Bagiada &lt;madebagiada@pnb.ac.id&gt;, I Komang Sugiarta &lt;komangsugiarta@pnb.ac.id&gt;

Dear Mr. I Made Ariana:

Information about your paper #1570662309 ('The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning') for iCAST 2020 was changed by I Made Ariana ():

I Komang Sugiarta added as author

[Quoted text hidden]

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**adrianus.amheka@gmail.com** <adrianus.amheka@gmail.com@edas.info>

Tue, Jul 21, 2020 at 9:55 PM

5/29/23, 8:08 AM

Politeknik Negeri Bali Mail - [iCAST 2020] Information about paper #1570662309 (The Use of Spreadsheet-Based Basic Accounti...

Reply-To: adrianus.amheka@gmail.com

To: I Made Ariana <madeariana@pnb.ac.id>, I Made Bagiada <madebagiada@pnb.ac.id>, I Komang Sugiarta <komangsugiarta@pnb.ac.id>, I Dewa Made Mahayana <dewamademahayana@pnb.ac.id>

Dear Mr. I Made Ariana:

Information about your paper #1570662309 ('The Use of Spreadsheet-Based Basic Accounting Practice Applications in Online Learning') for iCAST 2020 was changed by I Made Ariana ():

I Dewa Made Mahayana added as author

[Quoted text hidden]