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Contribution of Lecturers Attributes in Distance Education Accounting Science in Higher Education

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Abstrak

Tujuan *- Penelitian ini bertujuan untuk menguji dampak faktor Atribut Personal Dosen dalam asosiasi antara Pendidikan Jarak Jauh (PJJ) dengan efektivitas pembelajaran Akuntansi di perguruan tinggi. Keunikan dari penelitian ini adalah pengambilan data primer yang dilakukan di tahun 2021, dengan harapan bahwa atribut personal dosen pada setahun dari mulainya pandemik ini akan lebih baik dan homogen jika dibandingkan data di awal pandemi Covid tahun 2020.*

Desain/Metodologi/Pendekatan *- Unit analisisnya adalah 353 mahasiswa akuntansi yang mengalami PJJ dari kampus yang memiliki LMS sehingga metode penarikan sampel yang digunakan adalah metode Purposive Sampling. Hipotesis penelitian ini akan diuji dengan Moderated Regression Analysis (MRA).*

Temuan *- Temuan penelitian ini menunjukkan bahwa PJJ berpengaruh positif signifikan terhadap efektivitas pembelajaran akuntansi di perguruan tinggi dimana keberadaan atribut*

personal dosen tidak memperkuat pengaruh PJJ terhadap efektivitas pembelajaran akuntansi di perguruan tinggi.
Keterbatasan/Implikasi Penelitian – *Terdapat temuan menarik bahwa atribut personal dosen ini ditemukan menjadi variabel independen yang mempengaruhi efektivitas pembelajaran Akuntansi di perguruan tinggi.*

Kata Kunci: Atribut Personal Dosen, Pendidikan Jarak Jauh, Akuntansi, Perguruan Tinggi

Abstract

Purpose - This study aimed to investigate the impact of lecturer personal attributes (APD) on the relationship between Distance Learning/Distance Education (PJJ) and Accounting learning effectiveness (EPA) in higher education. The uniqueness of the study was the collection of primary data over a year into the pandemic (2021), with the expectation that APD would be more favorable and homogeneous compared to data collected in 2020.
Design/methodology/approach - The sample comprised 353 accounting students experiencing PJJ from a campus equipped with a Learning Management System (LMS), selected using Purposive Sampling method. Furthermore, the hypotheses were tested using Moderated Regression Analysis (MRA).
Findings - The results showed that PJJ had a significantly positive effect on EPA in higher education, while lecturers APD did not strengthen the influence of PJJ on EPA.
Research limitations/implications – but interestingly this research found that personal attributes of lecturers (APD) were identified as an independent variable influencing EPA.

Keywords: Lecturers Personal Attributes, Distance Education, Accounting, Higher Education

Introduction

The Corona virus outbreak responsible for COVID-19 disease was introduced to Indonesia on March 2, 2020 (Saptoyo & Dewi, 2021). On November 4, 2021, the number of affected cases was 4,091,938 (Aditya, 2021), with 143,500 deaths out of a total population of 272,229,372 (Kementerian Dalam Negeri Republik Indonesia, 2021). In response to this situation, Indonesian government implemented various policies to address the pandemic, including Large-Scale Social Restrictions (PSBB) and Community Activities Restrictions Enforcement (PPKM) at Four Levels. This significantly impacted and presented new challenges to the development of the field of Accounting, including Accounting learning, both globally and in Indonesia (Budiarso & Chanifah, 2020).

Rahmawati et al. (2021) showed that accounting students felt the impact of this pandemic on learning process, as well as experienced stress and various psychological situations. Students were disadvantaged by the current online learning practices, implemented as one of the manifestations to comply with policies related to the COVID-19 pandemic. Therefore, universities were expected to be accountable regarding the effectiveness of learning methods (Rahmawati et al., 2021). Business processes experienced significant changes due to the pandemic, affecting the provision of data and information, financial reporting, and

specifically determining the ongoing concerns of companies, impairment, as well as online-based audits (Budiarso & Chanifah, 2020). This can affect the development of accounting learning in Indonesia, specifically when facing other challenges such as demand for graduates to meet the needs of business world in the era of the Fourth Industrial Revolution (Industry 4.0). Based on these dual challenges, Prof. Dr. Ainun Na'im, MBA, the Secretary-General of the Ministry of Education and Culture of Indonesia, stated that universities should safeguard, address, renew, and relate accounting learning to societal needs (Budiarso & Chanifah, 2020). This relates to ensuring that the learning content remains relevant to the current demands of the business world and the adaptation of learning methods.

Masruro et al. (2021) stated that Distance Education (PJJ) could serve as a solution to disruptions in education process during the COVID-19 pandemic to enhance learning methods. This can influence the understanding level of students in the challenges of the pandemic (Masruro et al., 2021). In addition to Masruro et al. (2021), several studies have been conducted on PJJ methods during the COVID-19 pandemic since 2020, namely Hatmo (2021), Lazim et al. (2021), Zarzycka et al. (2021), Liu & Yen (2014) and Mobo (2020). However, there is a dearth of study on PJJ in the context of the COVID-19 pandemic, specifically exploring personal characteristics of lecturers as a factor influencing effectiveness of learning. To achieve effectiveness of PJJ methods, personal characteristics of lecturers considered crucial actors in learning process is an intriguing factor to be investigated (Heffernan et al., 2010).

Based on the discussion above, the current study focused on the development of accounting learning methods essential for sustaining and enhancing effectiveness of accounting education. It also aimed to investigate the influence of PJJ methods on effectiveness of accounting learning, considering personal characteristics of lecturers as a moderating variable. The distinctiveness of this study was in data collection conducted in 2021, where PJJ has been implemented for more than two semesters. In examining the influence of APD as a variable affecting the relationship between PJJ and effectiveness of accounting learning, fulfillment of lecturer's personal attributes (APD) was expected to be superior and more homogeneous compared to the initial implementation of PJJ related to the COVID-19 pandemic. The early implementation tended to be compelled by the situation, resulting in diverse personal attributes and even considered constraints in conducting PJJ (Atmaja et al., 2020). The current study is an extension of Heffernan et al. (2010), both contextually (as it did not occur during a pandemic necessitating all lecturers, irrespective of digital capabilities to engage in PJJ) and in terms of methodology. Data were obtained from various universities, conforming with the recommendations of Heffernan et al. (2010). The study questions are as follows:

1. Does PJJ have a positive effect on accounting learning effectiveness (EPA) in higher education?
2. Do persona**Source: Smart PLS version 3.0 (Processed by Researchers)**

l attributes of lecturers enhance the influence of PJJ on EPA in higher education?

Literature Review and Hypothesis

Distance Learning/Education (PJJ)

PJJ is a learning system that uses internet technology for teaching and learning process, as well as implementing a student-centered method (Liu & Yen, 2014). In this framework, students and lecturers are separated by distance and time, although the system is designed to afford greater flexibility in learning process without compromising quality of education (Liu & Yen, 2014).

PJJ includes the following processes when examining the separation between

lecturers and students in terms of distance and time (Perveen, 2016; Liu & Yen, 2014):

1. Synchronous learning process. Synchronous learning process offers online-based learning facilities with real-time interaction between lecturers and students. According to Perveen (2016), the quality of this process can be measured based on instructor presence, effectiveness in speaking and listening, real-time interaction, and learning media.
2. Asynchronous learning process. Asynchronous learning process is designed to facilitate independent learning at students pace without direct real-time interaction between instructors and students. It includes providing learning materials on a specific platform decided by both students and lecturers. According to Perveen (2016), the quality of this process can be measured in terms of the availability of Learning Management System (LMS) platform, learning materials, assessment materials, and non-real-time discussion spaces.

Lecturers Personal Attributes (APD)

A crucial element in enhancing effectiveness of PJJ method is APD and characteristics (Heffernan et al., 2010). According to Hussein (2013), the incorporation of dynamism into teaching can enhance critical thinking and other skills essential for retaining the knowledge imparted by teacher. The ability to improve or support activities related to student-centered learning (Hussein, 2013), and consistent with the principles promoted by PJJ system (Liu & Yen, 2014), makes this dynamism a dimension of teacher personal attributes (Hussein, 2013).

Considering the ability to create effective learning dynamism, lecturers are expected to study the psychology of students, embrace innovative learning methods, and be receptive to feedbacks. This method can facilitate assess of students' efforts in accordance with individual capacities (Hussein, 2013). The following abilities are identified as crucial factors creating high learning dynamism for lecturers:

1. Ability to make presentations with humor.
2. Ability to teach dynamically.
3. Ability to teach with enthusiasm.
4. Proficiency in using technology relevant to educational process (Hussein, 2013).

In addition to the dynamism of learning, APD also include the following factors:

1. Good Relationships (Hussein, 2013). Personal attributes related to the 'good relationship' factor include:
   a. Ability to make students feel supported in the learning process.
   b. Genuine interest in teaching students.
   c. Sense of empathy for students.
2. Applied Knowledge (Heffernan et al., 2010):
   Ability related to the 'applied knowledge' factor includes using practical examples in teaching. Lecturers are also expected to possess practical experience in the subject of the course taught and maintain up-to-date knowledge of the subject.
3. Effective Communication (Heffernan et al., 2010).
   Lecturers should consistently enhance the ability to communicate ideas/lesson material effectively, continually provide meaningful answers, and captivate students interest through presentations.

Effectiveness of Accounting Learning

The success of learning process, evidenced by effectiveness of accounting learning, can be measured by the increased interest and comprehension of accounting students (Heffernan et al., 2010). To assess students' interest and enhance the competencies of future accountants, it is crucial to analyze factors influencing interest in accounting and non-accounting courses offered by the Accounting Department (Heffernan et al., 2010). Heffernan et al. (2010) stated that factors related to students understanding were measured by analyzing comprehension of both accounting and non-accounting

courses offered in the Accounting Department.

Hussein (2013) stated that level of students satisfaction was a factor showing EPA. In this context, satisfaction with the instructor ability to teach using PJJ methods, content understanding, opportunities for socialization and the development of social skills among students require further analysis.

Hypothesis Development

The implementation of Large-Scale Social Restrictions (PSBB) and Community Activity Restrictions Enforcement (PPKM) at Four Levels, in an effort to address the COVID-19 pandemic, has resulted in significant impacts and new challenges for the global development of accounting learning, including in Indonesia (Budiarso & Chanifah, 2020). PJJ Systems are inevitably implemented in various countries to comply with policies related to the COVID-19 pandemic (Lazim et al., 2021, Masruro et al., 2021). To ensure that universities do not compromise efforts in producing graduates from accounting programs capable of becoming reliable professional accountants, the effectiveness of distance accounting learning is a crucial issue, in line with Lazim et al. (2021).

According to Masruro et al. (2021), PJJ System implemented during the COVID-19 pandemic has an impact on various subjects, including economics. Liu & Yen (2014) showed that PJJ had a positive and significant influence on effectiveness of learning based on the existing curriculum. According to Masruro et al. (2021), this system can shape motivation/interest in learning as well as comprehension of material when PJJ is well-prepared. In line with Masruro et al. (2021), Hatmo (2021) showed that PJJ had an impact on comprehension of the provided learning materials. It is supported by Perraton's theory of distance education, which states that distance teaching could be more effective than orthodox education (Perraton, 1981).

In the current study, PJJ as an independent variable, was measured using an instrument developed by Perveen (2016), specifically from synchronous and asynchronous dimensions. Meanwhile, EPA variable, as the dependent variable, was measured based on the dimensions of students' interest and understanding (Heffernan et al., 2010). The measurement adopted an instrument developed by Hussein (2013), packaged into dimensions of students' satisfaction. The following hypothesis was formulated based on the discussion above:

H1: PJJ has a positive effect on EPA in tertiary institutions.

APD are factors strengthening effectiveness of PJJ System. This concept was derived from the Attribution Theory, which was developed by Heider in 1958 and states that an individual's attribute could be the cause of a behavior or an event (Schmitt, 2014). It is consistent with the assertion of Atmaja et al. (2020), which showed the diversity of personal attributes, specifically in cases where lecturers could not fulfill successful attributes, and was a challenge to PJJ in efforts to enhance learning effectiveness. The current study measured APD from the dimensions of dynamism and good relationships (Hussein, 2013), as well as the dimensions of applied knowledge and effective communication (Heffernan et al., 2010). The following hypothesis was formulated based on the discussion above:

H2: APD strengthen the influence of PJJ on EPA in Higher Education.

The study model was based on the explanation in the framework section as follows:

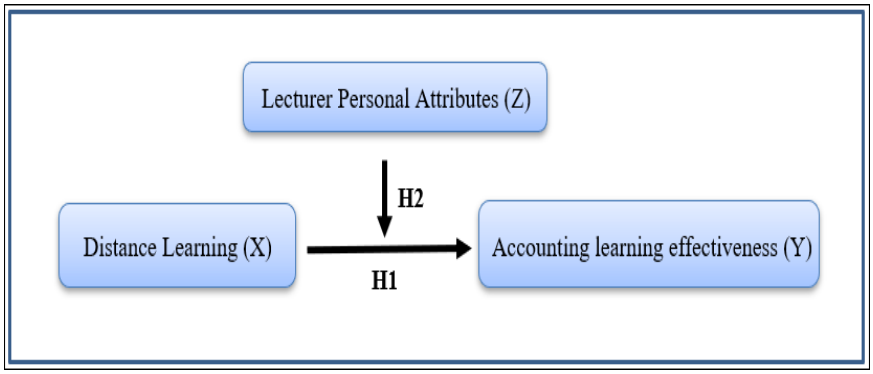

Figure 1
Study Model

Research Method

This study used a causality design with a quantitative method and focused on examining the impact of PJJ on effectiveness of accounting learning, with APD serving as a moderating variable. The sample included accounting students in Bandung city, Indonesia, also known as Education City. Furthermore, these primary data were obtained from 353 respondents engaged in 382 surveys. Purposive Sampling method was used, with the criteria that participants should be active students in accounting study program, have a strata 1 education and PJJ experience since March 2020 on a campus equipped with LMS (Learning Management System). Apart from using primary data, this research also uses secondary data as the basis for a literature review to explore theories or concepts related to distance learning and learning effectiveness. The secondary data consisted of scientific journals, text books, or previous research reports (Hanny et al., 2017).

Several tests have been conducted to increase the credibility of the research findings, such as the Pearson correlation test for validity, the reliability test using Cronbach's Alpha score, the non-parametric Kolmogorov-Smirnov (K-S) statistical test for data normality test, the multicollinearity test, and the heteroscedasticity test. Various dimensions and indicators of variables were tested, as presented in the Table 1.

Table 1
Variables and Operational Variables

Variables	Dimensions	Indicators	Measurement
Distance Learning (Perveen, 2016)	Synchronous	1. Presence of lecturers	5 scales of Likert
		2. Effectiveness of speaking and listening	
		3. Real-Time interaction	
		4. Educational Media	
	Asynchronous	5. Availability of a Learning Management System Platform	
		6. Availability of educational materials	
		7. Availability of educational evaluation materials	
		8. Availability of non-real-time discussion rooms	
Lecturer Personal Attributes (Heffernan et al., 2009; Hussein, 2013)	Dynamism	9. Good Humor	
		10. Ability to teach dynamically	
		11. Ability to teach enthusiastically	
		12. Ability to use technology	
	Rapport	13. Ability to make students feel helped	
		14. Passion for teaching students	
		15. A sense of empathy for students	
	Applied Knowledge	16. Ability to give practical examples in teaching	
		17. Practical experience on the subject being taught	
		18. Properly knowledge on the subject being taught	
	Effective Communication	19. Ability to communicate ideas or lessons effectively	
		20. Ability to provide meaningful answers	
		21. Ability to raise students' interest through presentations	
Accounting Learning Effectiveness (Heffernan et al., 2009; Hussein, 2013)	Interest	22. Students' interest for Accounting Subjects	
		23. Students' interest for Non-Accounting subjects in Department in Accounting.	
	Understanding	24. Understanding of Accounting Subjects	
		25. Understanding of Non-Accounting Subjects in Department in Accounting.	
	Satisfaction	26. Students' satisfaction with the lecturer's ability to teach by the PJJ method	
		27. Students' satisfaction with their understanding of the lesson	
		28. Students' satisfaction in socializing	

The study hypotheses were analyzed using Moderated Regression Analysis (MRA) or interaction test, a specialized application of linear multiple regression incorporating elements of interaction (multiplication of two or more independent variables) (Liana, 2009). The regression equation is expressed as follows:

$EPA = a+b1.PJJ+\varepsilon$
$EPA = a+b1.PJJ+b2.APD+\varepsilon$
$EPA = a+b1.PJJ+b2.APD+b3.PJJ.APD+\varepsilon$

where:
- ε = error, the difference between actual and the predicted values
- EPA = accounting learning effectiveness in higher education
- PJJ = Distance learning/education
- APD = Lecturers personal attributes

Results and Discussion

Study Result

The Influence of PJJ on EPA in Higher Education

Table 2 shows the obtained sig value is 0.000, which is smaller than the alpha level used, specifically 5% or 0.05. The null hypothesis (Ho) was rejected, showing a significant positive influence of PJJ on EPA.

Table 2
Coefficients of PJJ and EPA

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.108	1.925		.576	.565
	PJJ	.700	.059	.537	11.935	.000

Dependent EPA, (Source: Data Analysis Results, 2021)

The extent of the impact of PJJ on EPA is presented in Table 3, where the Summary Model Results showed an adjusted R Square value of 0.287 or 28.7%. This signified that 28.7% of the variance in EPA was influenced by PJJ, while the remaining was influenced by other unexamined variables.

Table 3
Coefficients of PJJ and EPA

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537[a]	.289	.287	4.52870

Predictors: (Constant), DE, (Source: Data Analysis Results, 2021)

Contribution of APD to the Influence of PJJ on EPA in Higher Education

Table 4 shows that the significance values for PJJ and APD were 0.004 and 0.000, respectively. These values were smaller than the alpha level used, namely 5% or 0.05. Therefore, there was a significant positive influence of PJJ and APD on EPA simultaneously.

Table 4
Coefficients of DE and APD on EPA

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.716	1.660		-1.033	.302
	PJJ	.194	.067	.149	2.913	.004
	APD	.390	.034	.588	11.496	.000

Dependent Variable: EPA (Source: Data Analysis Results, 2021)

Adjusted R Square value increased with the incorporation of APD as independent variable.

Table 5
Model Summary of DE and APD on EPA

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.695[a]	.484	.481	3.86396

Predictors: (Constant), APD, DE (Source: Data Analysis Results, 2021)

Based on the model summary, the Adjusted R Square value was 0.481 or 48.1%. This showed that the combined influence of PJJ and APD on EPA was 48.1%, with the remaining influence attributed to other unexamined variables. The incorporation of APD as an independent variable had a significant influence on EPA compared to the initial equation. However, APD was tested as a moderation variable.

Table 6
APD as a Moderator of the Influence of PJJ on EPA

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.252	8.261		1.241	.215
	PJJ	-.177	.260	-.136	-.681	.496
	APD	.140	.173	.211	.810	.418
	Interaksi	.008	.005	.607	1.479	.140

Dependent Variable: EPA (Source: Data Analysis Results, 2021)

Table 6 shows that the significance (sig) value for the interaction variable between PJJ and APD was 0.140, exceeding the alpha of 0.05 (5%). Therefore, interaction variable did not have a significant influence on EPA in the university.

Discussion

The Influence of PJJ on EPA in Higher Education

Based on the Table 2, the obtained sig value is 0.000, which is smaller than the alpha level used, specifically 5% or 0.05. It supported the first hypothesis and indicated that PJJ has a positive influence on EPA in university. This was in line with Liu & Yen (2014), who stated that PJJ had a positive and significant impact on EPA within the current curriculum. It was also in line with Perraton's theory of distance education that distance learning could be more effective than orthodox education (Perraton, 1981).

APD Strengthen the Influence of PJJ on EPA in Higher Education

The second hypothesis states that APD strengthens the influence of PJJ on EPA in the university. APD was considered a factor enhancing the effectiveness of PJJ systems. This concept originated from Atmaja et al. (2020)(Atmaja et al., 2020), stating that the diversity of APD, specifically among lecturers who had not successfully fulfilled APD criteria, constrained PJJ efforts to enhance learning effectiveness. The results did not support the second hypothesis proposed by Atmaja et al. (2020), as APD did not moderate the influence of PJJ on EPA. Instead, it assumed a more prominent role as an exogenous or independent variable rather than a moderating variable. This was

evident from the simultaneous testing of PJJ and APD on EPA, showing a significant positive influence. The results of the simultaneous test showed a greater influence compared to the first hypothesis.

Conclusion And Recommendation

Conclusion

This study had implications by providing empirical literature for future investigations related to Accounting Learning and Digital Literacy. The implications for education sector were to assist university institutions in developing education curricula, specifically in accounting program, focusing on teaching methods and the development of educational resources. This could make learning process in the field of accounting more effective and capable of producing "future accountants" who could meet the needs of business world in the Fourth Industrial Revolution era.

In conclusion, PJJ had a significant positive influence on EPA in universities after conducting validity tests, reliability tests, and classical assumption tests, based on the results of hypothesis testing using MRA. The factor of APD did not moderate the influence of PJJ on EPA, although it served as an exogenous variable.

Study Limitations and Recommendations

This study had limitations regarding size and location, as it was conducted in only one city with 353 respondents. To enhance the generalizability of the results, a larger sample size from various cities and provinces across Indonesia could be adopted.

DE could also serve as intervening variable when exploring the influence of PDA on EPA in university. Another method was to investigate the influence of PJJ on EPA through PDA as an intervening variable. This study could help determine whether learning system improved outcomes or EPA without being affected by the gap in PDA or examine whether the presence of PDA enhanced the success of implementing DE, thereby improving EPA. The modeling of the three variables could be completed to provide valuable insights for education policymakers in universities.

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