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

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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.

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

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(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.*

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.

FINDINGS AND DISCUSSION

The Basic Accounting Practice learning system during the Covid-19 pandemic was carried out online through Google Classroom, WhatApp, 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.

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.

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.

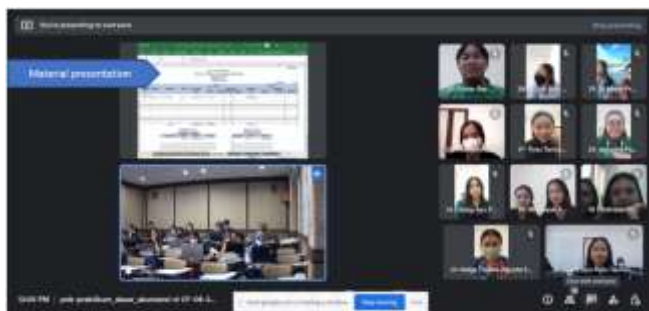The presentation of material in hybrid learning is as shown in Figure 4.

Figure 4. Presentation of material in hybrid learning.

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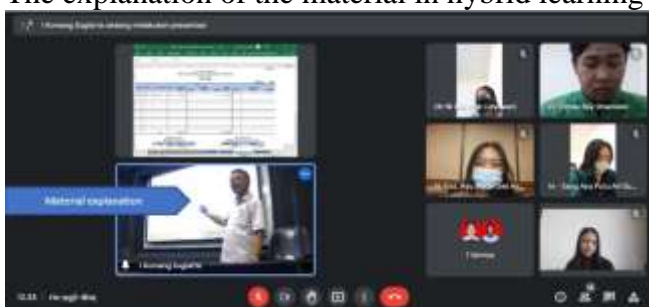
Figure 5. Explanation of the material in hybrid learning.

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

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.

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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 11. 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.
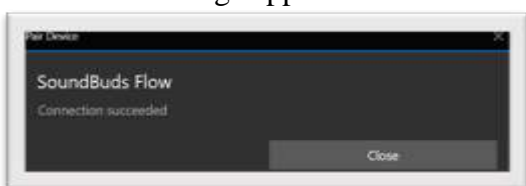

Figure 11. Pair devices menu.

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.
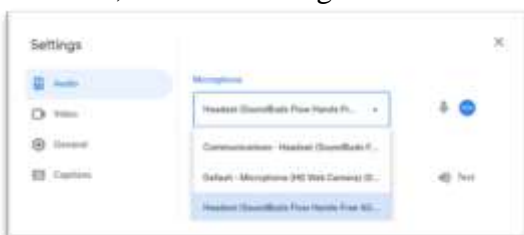

Figure 15. Audio Settings screen.

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

Figure 16. Video Settings Screen.

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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.

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.

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