

The Effect of Technology Application Through Blended Learning on Students' Interest and Willingness to Accept in Learning Principles of Accounting

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Abstract

The aim of this study was to analyze students' readiness and interest in blended learning using the latest technology in Principles of Accounting subject in schools of the southern zone of Malaysia. The study used a quantitative approach with the study design on a survey basis based on a questionnaire. It involved 400 form four students from 30 secondary schools in the states of Johor, Melaka and Negeri Sembilan. The selection of schools and respondents was made using simple random sampling. The data was analyzed using descriptive tests. The findings showed that students' readiness for blended learning in Principles of Accounting subject was at a high level (mean = 4.19) while students' interest in learning Accounting Principles through the blended learning method had a high level as well (mean = 4.33). Overall students are ready to accept blended learning methods in the process of learning Principles of Accounting subject. As an implication of the study, teachers of these subjects can take the opportunity to provide a blended learning method using technology that can increase students' interest, understanding and mastery compared to conventional methods that are usually teacher-centered.

Keywords: Blended Learning, Student Interest, Student Readiness, Accounting Principles

Introduction

The era of the world of education has increasingly undergone drastic changes and is moving towards globalization with the rapid development of technology. The teaching process by teachers also needs to be proactive and in line with the changing times. Learning

new norms that are equivalent to developed countries using technology makes the learning delivery process interesting and effective. The teaching techniques carried out by a teacher in a class are very important in fostering students' interest and propensity towards a subject at school. Teachers play a major role in fostering interest in a subject with interesting teaching techniques. Teachers need to be wise in integrating the lessons taught so that the quality of lessons and understanding of the lessons can be improved among students (Rohani et al., 2017). In addition, interest in a subject also causes students to master all the skills applied in the subject. Mastery of the skills taught is important for the understanding and well-being of a student. The occurrence of a pupil has a significant relationship with the abilities of a teacher (Siti et al., 2018).

Therefore, learning techniques play an important role in fostering interest in a subject. Teacher teaching is an important factor in fostering students' interest as well as student achievement in a subject as suggested by (Erma et al., 2014). A diverse teaching process especially one that uses technology can foster students' interest. Therefore, teachers need to conduct lessons using increasing technology. The application of technology such as the use of digital media is one of the technological developments that allow users around the world to connect and communicate widely with each other. According to the study of Nabihah et al (2017) this technology can also affect the assessment and performance of students.

This is because effective teacher teaching should consist of various techniques and methods especially using teaching aids using multimedia technology. A student's attachment to a subject will change once the technology is introduced during teaching and learning session. According to Moriza et al (2017) teaching will be uninteresting when using only textbooks and training books as teaching aids. This will cause students to lose focus as well as become disinterested in Thus, the variety of teaching techniques during the teaching and learning process is able to increase their interest in the Principles of Accounting subject. A teacher's teaching techniques play an important role in fostering interest in a subject as study by Aziz et al (2014). Therefore, diverse teaching approaches need to be applied by teachers so that students' high-level thinking skills can be improved through the teaching process by teachers (Sintayehu et al., 2014).

In addition, according to Yusop et al (2015) coordinated exposure in educational content with technology and computing to some extent can help the transformation of national education. Therefore, online teaching techniques have taken place as one of the main mediums in learning and teaching sessions either at primary, secondary or university level (Brown et al., 2020). Most schools have begun to adopt and implement information and communication technology (ICT) solutions such as electronic learning as a resource in the process of teaching and learning that is flexible either in the classroom or outside the classroom in improving students' understanding and achievement in sesuatu subjects (Al Lily et at., 2020). In this regard, the aim of this study was to examine students' perception of students' interest as well as the willingness to learn blended learning using technology and face-to-face learning in Principles of Accounting subject.

Background

Connectivism theory that was introduced by George Siemens is a basis for blended learning using technology. Connectivism is a learning theory where it can explain how the internet opens up an opportunity for us to learn and share information without limitations from around the world. Connectivism is also a learning theory that explains how internet

technology has created new opportunities for students to learn and share information among themselves and across a network of websites.

This theory explains that learning is a form of network that spreads and leads to relationships in various forms of knowledge (Siemens, 2005). Connectivism theory is compatible with the e-learning environment because today's students are more interested in learning based on the principle of technological literacy, guided by instructions, interested in various activities and using technology to always connect with each other. According to Thomas (2011) innovation through the theory of connectivism in the learning process can now lead to a paradigm shift in mobile technology education that has the potential to be used in learning at school and give students the opportunity to build their knowledge and understanding from various aspects through blended learning.

Fikri et al (2017) elucidates online learning is a new mechanism that needs to be explored in learning and teaching methods. The role of teachers also as facilitation should strive to provide a wide range of educational resources from technological resources to students to be applied in their lessons (Panigrahi et al., 2018). Compared to other developed countries in the west, the concept of online learning using technology has long been practiced. They took advantage of the fast internet network access to create an online learning and teaching system that could give students the space and opportunity to learn at their own pace as stated by (Leontyeva, 2018). In fact, they also practice face-to-face learning and teaching to balance these two processes to ensure that no students will drop out. This learning and teaching are known as blended learning and teaching. Blended learning is a student-centered learning method with the use of information and communication technology and multimedia (Faizatul et al., 2017).

Through blended learning, students can learn flexibly, freely, and anywhere and anytime (Verawadina et al., 2020). Blended learning methods can further improve student performance in vocational education and lead to more effective learning (Sahin, 2010). Blended learning can also reduce the number of meetings in class (Graham et al., 2013). The blended learning model can give teachers more time in learning activities that involve students in improving their abilities. Teaching that uses facts and explanations that occur during learning activities can cause boredom to students and this will cause students to become less enthusiastic as stated by (Hamilton, 2013; Lubis, 2020).

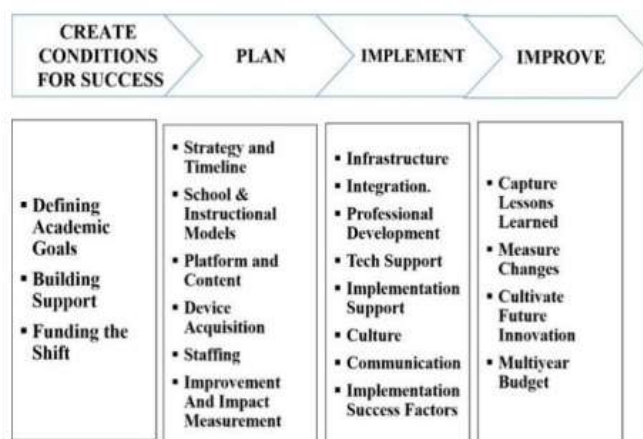


Figure 1: Framework of Blended Learning by Bailey (2013)

This blended learning model is a framework for digital learning and technology used in the education system. The stages that are created in this situation to achieve success, planning, implementation, and improvement can be seen in Figure 1.

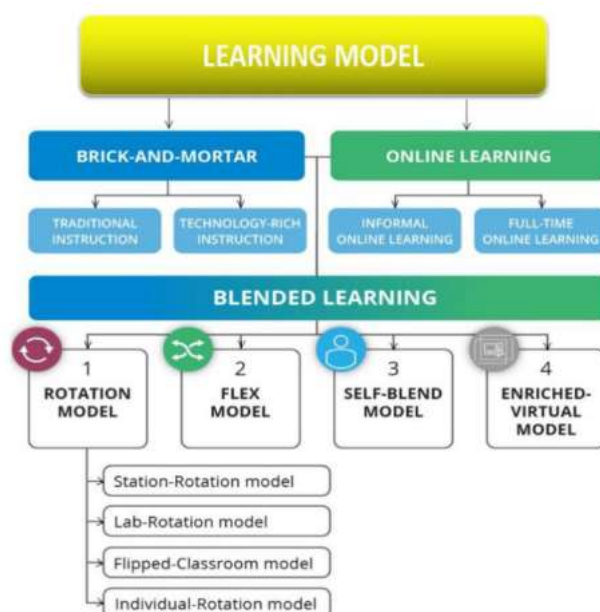


Figure 2 Blended learning in relation to other education practices

Figure 2, is a blended learning model in blended learning education in relation to the latest educational conditions. The Brick-and-Mortar section is a traditional teaching method that uses technology. When it is combined with online learning, there will be a mixed teaching method known as blended. In traditional teaching, learning activities will center on the teacher. The learning process is carried out by using textbooks, lectures, and individual written assignments (Graham et al., 2014). When traditional learning is carried out by combining it with technology, then teaching that uses electronic whiteboard technology, wide access to internet devices, cameras, digital textbooks, the internet, and online lesson plans will be used. This will create an interesting learning atmosphere and help achieve the learning objectives. In addition, Kocour (2019) suggested that with the blended learning model composed of rotation models, flex models, self-blend models, enriched virtual models can be used according to the suitability of learning.

In Malaysia, the emphasis and exposure to blended learning in teaching and learning (T&L) is still in its infancy especially for all subjects by (Mahmud, 2018). Blended learning is a method of delivering knowledge using various appropriate methods implemented by the teacher. It is also a combined approach that involves interaction in the classroom as well as the use of technology to deliver teaching. However, integrating technology in the delivery of not necessarily can continue to be categorized as blended learning. There are several types of blended learning structures that can be selected and suitable can be used for school children. In addition, learning a subject using technological device equipment now can also attract the interest and attention of students.

This can be related with a study by Bozkurt et al (2020), the impact of COVID-19 has provided an opportunity for all countries to re-reflect in giving the best to the people especially in the field of education by using technology. This study focuses on the of Accounting of Principles subject to find out the interest and willingness of students to learn the of Accounting of Principles subject in a blended manner which involves online and face-to-face teaching. In addition, knowing the students' interest in blended learning that learns face-to-face and online for Principles of Accounting subject and it can serve as a guide for teachers to carry out teaching methods that have a high impact on students.

Objectives of the Study

The aim of this study was to measure the level of interest and the level of readiness of students in the acceptance of blended learning for Principles of Accounting subject. This study is carried out to meet the following objectives:

1. Identify students' interest in learning the Accounting Principles through the blended learning method in the Southern Zone of Malaysia.
2. Identify students' readiness in learning the Accounting Principles through blended learning methods in the Southern Zone of Malaysia.

Study Questions

Based on the objectives of the study, here are some questions of the study:

1. What is the level of interest for students in learning the Accounting Principles through the blended learning method in the Southern Zone of Malaysia?
2. What is the level of readiness of students in learning the Accounting Principles through the blended learning method in the Southern Zone of Malaysia?

Study Methodology

This study is a survey study as suggested by Creswell (2011) that uses questionnaires as instruments and uses quantitative methods. The main purpose of this study is to identify the interest and level of readiness to receive blended learning to study the Accounting of Principles subject. A total of 400 form four students from thirty secondary schools from Johor, Melaka and Negeri Sembilan who took the Principles of Accounting subject were randomly selected as a sample of the studies. This study used questionnaire instruments that were adapted from past studies and modified according to the suitability of the studies conducted. The questionnaire instrument has 11 items consisting of two main components, namely interest and readiness level of acceptance of mixed learning. Mean analysis, standard deviation and percentage are used to analyze the data and profile of the respondent and descriptive analysis is made to measure and use the interpretation of the formulated mean score to determine the level of interest and readiness of the acceptance of blended learning by students of Accounting Principles.

In summary, the questionnaire used in this study is divided into 3 parts, namely part A: Demographics, part B: Readiness of Acceptance of Mixed Learning, part C: Student Interest. The data and information collected from the questionnaire in this study will be quantitatively analyzed using the SPSS version 21 (*Statistical Package for Social Science*) program. Frequency and percentage analysis is used to analyze the respondent's profile data and descriptive analysis is made to measure and use the interpretation of the mean score (Chua, 2021). Determination of level - level in the analysis is measured based on the mean score value as shown in Table 1 to determine the level of interest and readiness of the acceptance of blended learning by students of Accounting of Principles subject.

Table 1

Level determination based on mean score

Mean score	Interpretation
1.00 – 1.99	Weak
2.00 – 2.99	Low
3.00 – 3.99	Simple
4.00 – 5.00	High

Source: Najmuddin et al (2009)

Study Observation

Based on the findings of the study, Table 2 is related to information related to the background of the respondent. The table showed that 129 (32.3%) of the respondents selected in the study were male students and the remaining 271 (67.8%) were female students in form four who took Principles of Accounting subject. While the respondents comprised 37% were Malays and 35.8% were Chinese and 21.8% were Indian and 5.5% were of other races.

Part A: Respondent Demographic Analysis

Table 2

Respondent Demographic Analysis

	Demographic Items	Frequency	Percent (%)
Gender	Men	129	32.3
	Female	271	67.8
Overall		400	100
Race	Malay	148	37.0
	Chinese	143	35.8
	India	87	21.8
	Other	22	5.5

Part B: Interest in Students Learning the Principles of Accounting by Mixed Learning

This section is related to students' interest in learning the Principles of Accounting through mixed learning

Table 3

Student Interest in Learning Accounting Principles by Mixed Learning

Dimensions	Standard Deviation	Min	Level
1. I am very interested in Principles of Accounting after following T&L with blended learning methods.	.585	4.24	High
2. I am very happy to follow the T&L Principles of Accounting with blended learning methods.	.598	4.28	High
3. I love learning Accounting of Principles with blended learning methods.	.592	4.30	High
4. Accounting of Principles have had an impact on my life.	.573	4.35	High
5. Accounting of Principles are important in my career for the future.	.548	4.43	High
6. I felt passionate after following the T&L Accounting of Principles with the blended Learning method.	.555	4.41	High
Total mean amount		4.33	High

The findings of the study found in Table 3 below show that the important Accounting Principles item of my career for the future (4.43) shows the highest mean and followed item I feel passionate after following the T&L Accounting Principles with the blended Learning method shows a high level with a mean of (4.41). Whereas for the item Accounting Principles impacted in my life shows a high level of mean (4.35). Followed by the item I love to learn Accounting Principles with the blended learning method (4.30) while I am very happy to follow the T&L Accounting Principles with a blended learning method (4.28). Item I am very interested in Accounting Principles after following the T&L with the blended learning method (4.24) also shows a high level. The findings can be formulated that the blended learning method can increase students' interest in the learning process of Principles of Accounting subject as the total mean is shown to be 4.33 with a high level.

Part C: Readiness of Acceptance of Blended Learning

This section deals with the readiness of students' acceptance of the Blended learning for Principles of Accounting subject.

Table 4

Blended learning Acceptance Readiness

Dimensions	Standard Deviation	Min	Level
1. Positive attitude towards blended learning	.673	4.17	High
2. Fun using blended learning methods	.618	4.23	High
3. Motivated using blended learning methods	.611	4.20	High
4. Comfortable with blended learning	.621	4.20	High
5. Prepare for the challenges of using blended learning	.632	4.15	High
Total mean amount		4.19	High

Based on the findings of the mean score study in Table 4 above on the readiness of students' acceptance of blended learning for the Accounting Principles of Fun aspect using the blended learning method (4.23) received the highest mean score followed by the Motivated items using the blended learning method (4.20) and Comfort with blended learning (4.20) received the same score. Items A positive attitude towards blended learning (4.17) and items Ready for the challenge of using blended learning scored (4.15). This overall level of readiness of students to receive blended learning shows a high level of all items as well as with a total mean of 4.19.

Discussions and Conclusions

The findings from this study can help to know that students' willingness to transform face-to-face learning and teaching towards blended learning and teaching is very high. Students are more interested in pursuing a blended lesson in learning the Principles of Accounting. Overall, the data shows that all students have a high interest in learning the Principles of Accounting in a blended manner while students are also willing to accept blended learning in learning the principles of Accounting.

The blended learning approach also has a high potential in increasing students' interest in learning a subject. According Mamat et al (2021) blended learning is also a new teaching technique that can be of interest to students. Blended learning is a prelude to distance learning that uses technology to the fullest. Blended learning is also an appropriate approach to create conducive and fun environment for students to learn the lessons of Principles of Accounting. Therefore, the school needs to provide adequate facilities for teachers can carry out blended learning more often and smoothly in schools. In addition, learning using technology can also increase students' interest in Principles of Accounting subject and it can also improve students' results in SPM.

Education now prioritizes the element of creativity as the use of technology is important in the implementation of PAK 21 based learning methods by (Adibah, 2021). This statement was agreed upon by Kolandan et al (2020) 21st century skills are vital for the students to engage the tools in learning to enhance their understanding of the subjects that they learn. Therefore, in terms of acceptance, the majority of students are willing to accept the use of blended learning methods that use technology in their learning. Students also agree that learning is beneficial and can increase their interest in Principles of Accounting subject. In conclusion, learning blended according to students' perception is easier, engaging and motivating for students than conventional methods. In addition, effective blended learning

using online and face-to-face can further enhance students' understanding and interest in Principles of Accounting subject.

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