

THE USE OF SOCIAL MEDIA AS A LEARNING MEDIA IN IMPROVING STUDENTS' MOTIVATION IN THE MANAGEMENT ACCOUNTING COURSE

Asepma Hygi Prihastuti¹, Sri Wahyuni², Suci Ramadhani³

(asepma.hygi.p@persadabunda.ac.id)

STIE Persada Bunda Pekanbaru, Jl. Diponegoro, No. 42,
Pekanbaru-Riau, Indonesia

Abstract: This study aims to improve students' motivation in Management Accounting courses by using social media as a learning media in the classroom. The use of social media is inspired by the fact that that most of internet users are 19-34 years old, which is around 49.52% of them access social media more than 3 hours per day (2017 APJII survey). Participants of this study were students of STIE Persada Bunda who took Management Accounting course at the 2018/2019 Academic Year. This study employed Classroom Action Research method with 2 cycles with descriptive analysis. Before using media social as a learning media, the average value of students' motivation was 60%. In the first cycle it was obtained that an average value of students' motivation was 71%. It means that student of STIE Persada Bunda motivation was high. The second cycle obtained that an average value of students' motivation was 82%. This means that motivation of students of STIE Persada Bunda was very high. This study reveals that students' motivation has been significantly increased. It is expected that learning achievement of students in management accounting course will be increased too.

Keywords: *Social Media, Motivation, Accounting Management*

INTRODUCTION

It has been commonly perceived among lecturers that many students of Accounting Management of STIE Persada Bunda are lacking of motivation during their learning process. This can be seen from the attitude of students in the classroom. Some of them did not pay enough attention to lecturers' explanation. Some others were chatting with friends, playing games on smartphone, and were even sleeping during the class. This situation could definitely lead students' low achievement as shown in their learning outcomes.

One of the reasons of this situation is probably because the learning methods given in Management Accounting courses are boring. Many lecturers teach mainly by lecturing methods and using powerpoint. Students had a difficulty in understanding the theories conveyed because there are no examples of real images given. For example, in the course of Management Accounting there is cost concepts, where there are various classifications of costs, one of which is the classification of costs based on elements of

production costs, which consist of direct material cost, direct labor cost and overhead costs. When students are asked whether the needle includes raw material or overhead on the garment company? And the average student can't really tell the difference.

To improve students' motivation in learning Management Accounting subject in STIE Persada Bunda, researchers made use of social media as a learning media. The choice of using social media is triggered by the fact that social media users have been significantly improving among younger generation in Indonesia. Based on the survey results of the Indonesian Internet Service Provider Association (APJII) from 1998-2017, there was a significant increase of the internet users in Indonesia. In 1998 the number of social media users was only 0.5 million. This number has amounted to 143,26 million people in Indonesia (54.68% of the total population in Indonesia) in 2017.

The survey results by We Are Social, a British media company, with the title "*Essential Insight into the Internet, Social Media, Mobile, and E-Commerce Use Around the World*", which was published on January 30, 2018, indicated that active users of social media in Indonesia reached 130 million from a total population of 265.4 million. The most social media were downloaded, they are WhatsApp, Facebook, Instagram and Youtube. See Image 1 below of the growth internet users in Indonesia.

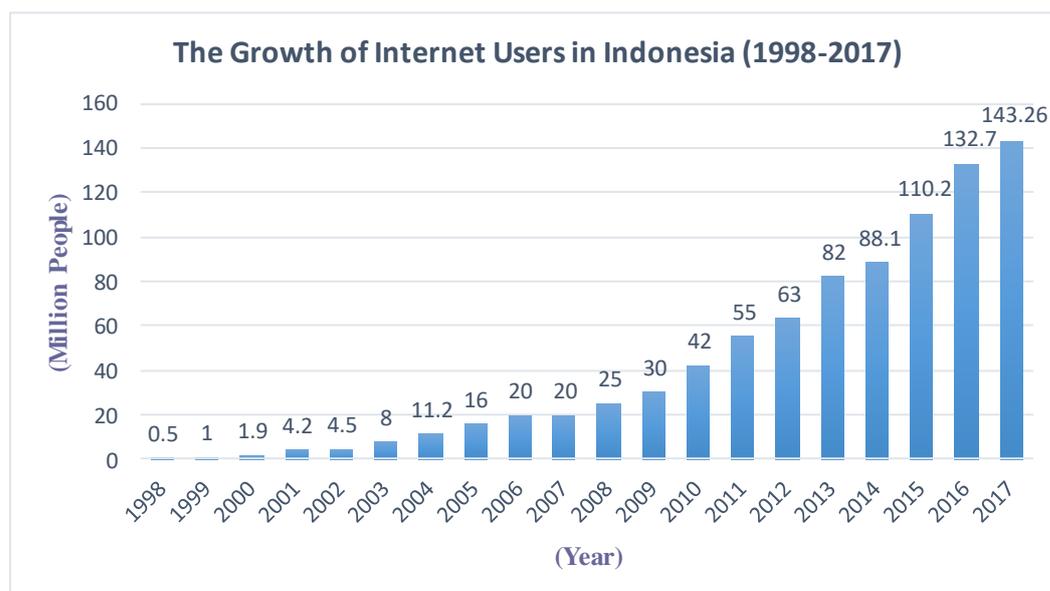


Image 1. The Growth of Internet Users in Indonesia (1998-2017)

(Source: APJII, 2017)

Based on the APJII survey by region, the composition of Sumatra's internet users was the second largest after Java, which was 19.10%, while the Java region it was 58.08%. Based on age, the composition of most internet users is 19-34 years old, which is around 49.52%. This shows that teens who are in college are on average active internet users. About 87.13% of internet usage is to access social media more than 3 hours per day, users spend time accessing social media, such as Facebook, Youtube, Instagram, Twitter, etc.

According to Kaplan and Haenlein (2010), social media is a group of internet based on applications that are built on ideology and technology that allow the creation and exchange of user generated content. There are any 6 types of social media, as follows:

1. **Collaborative Projects**, where websites allow users to be able to change, add or delete content that is on the website. For examples: Wikipedia.
2. **Blog dan Microblog**, where users are free to express something on a blog. For examples: Twitter.
3. **Content**, where user can share media content, like as videos, ebooks, images. For examples: Youtube.
4. **Social networking sites**, this application allows users to be able to connect with other people. For example: Facebook.
5. **Virtual game world**, this application contains 3D environment replication, where the user can appear in the form of avatar that he wants and and can interact with others in the real world. For example: Mobile Legend.
6. **Virtual social world**, where users feel living in a virtual world and can interact with other people. For example: second life.

Stainbank & Gurr (2016) states that the use of social media can improve the quality of learning and accounting learning outcomes by using social media Facebook and Twitter. Erika, Yanto, & Kasidi (2018) found significant differences in the results of learning accounting using Facebook as social media and not using Facebook. Lukitasari (2015) stated that the use of social media (Facebook) as a learning media increases motivation in the subject of respiration biology.

The existence of technology creates more interesting and innovative classroom learning that makes students more interested and motivated in the learning process, if the media used is correct. Social media gives students the ability to think critically and creatively, which allows students to collaboration with teachers that is more effective and interesting for their peers and may even reach across cultures (Tadros, 2011). So, the use of social media as a learning media can increase student learning motivation.

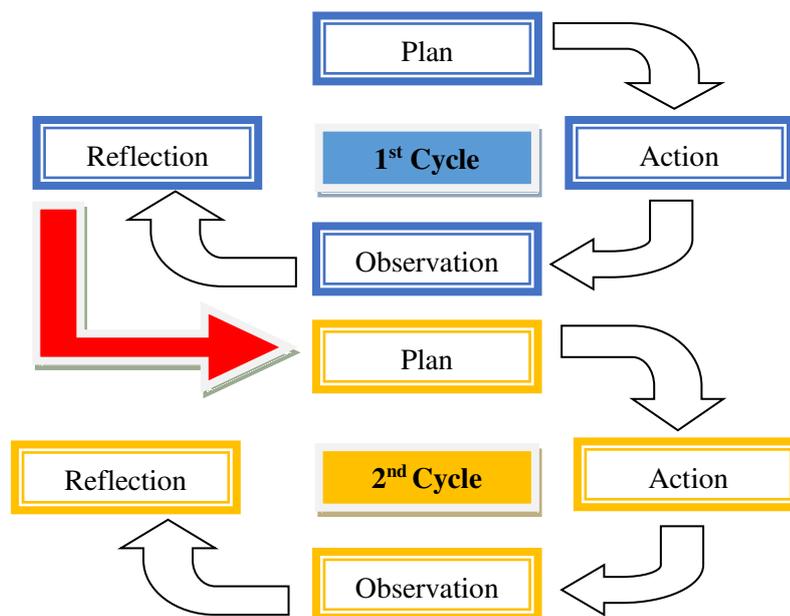
Bharucha (2018) stated that a number of universities in India have included social media in their learning pedagogy. According to Bondle (2015) the use of social media by educators is a new learning strategy using digital learning. Bikanga, et al (2017) stated the emergence of positive attitudes of educators and students in using smartphones and social media applications for teaching and learning purposes. Nurkhin (2018) stated that lecturers in Accounting of Universitas Negeri Semarang use Instagram to facilitate students in publishing the task, Youtube is used as a learning resource and Facebook is used as a media of communication between students and lecturers.

Sardiman A.M (2011: 83) stated the characteristics of motivation in students, as follow: 1) Diligent do the task (can work continuously for a long time, never stop before finishing), 2) Tenacious facing difficulties, 3) Showing interest in various problems, 4) Prefer to work independently, 5) Quickly bored on routine tasks, 6) Can maintain his opinion (if he is sure of something), 7) It is not easy to let go what is believed, 8) Nice to find and solve problems.

Considering all of those theoretical foundations, this study aims to assess how the use of social media as a learning media in improve the learning motivation students in Management Accounting courses.

METHODOLOGY

This a Classroom Action Research conducted in Management Accounting courses of STIE Persada Bunda 2018/2019. The number of students involving in this study is 55 peoples. This research was conducted in 2 cycles, where each cycle includes 4 stages of activity, they are plan, action, observation and reflection. The stage as shown below:



(Fig. 2. Classroom Action Research Plot)

Source: Arikunto, 2010: 137

The details of the activities of each stage in the 1st cycle are as follows:

1. **Plan.** In this stage, researchers prepared the completeness of learning tools, such as: syllabus, RPS, books, social media related to learning scenarios, observers, and etc.
2. **Action.** In this stage, the activities were divided into 3 parts, as follows:
 - Preliminary activity;** In this section the researcher conducted physical and psychological preparation activities, apperception, and provides motivation.
 - Core activity;** In this section include: (1) Lecturer divided the small group @ 5 people/group, (2) Lecturer presented a video about the cost concept, (3) Lecturer assigned the task of each group to draw conclusions and prepare questions from the video aired (4) Lecturer asked for conclusions from each group, and questions that appear to be thrown back to other groups, (5) Lecturer asked each group to discuss and prepare answers to the questions received, (6) Lecturer asked for answers from each group, continues responses by other individuals, (7) Lecturer provided clarification of the correct answers.

Closing activity; In this section the lecturer concluded, provided direction and assignments by uploading/sharing conclusions that had been obtained each along with the problems on social media, such as facebook, instagram, twitter by making hashtag #cost concept in cycle 1 and #cost behavior in cycle 2 and tagging on the lecturer concerned, the more tweets or comments will increase the value of each group.

3. **Observation;** In this stage, the Observer observed the activities of the lecturers and student activities using an observation sheet prepared by the researcher.
4. **Reflection;** In this stage observers and lecturer evaluated, analyzed, and discussed the results of observations in order to determine the improvement plan in the next cycle.

The activities in 2nd cycle were arranged based on the results of previous cycle reflections. The data considered in this second cycle were: (1) lecturer's activities in applying the learning model of connectivism, and (2) students' activities while taking management accounting courses with cost behavior subject. The data were collected using observation sheets with measurements of 0-5 for lecturer activities (not done, very poor, not good, good, and very good), and 0-1 for student motivation (none, any).

To answer the problem statement, the data were analyzed using frequency distribution analysis, as follows:

(a) Analysis of frequency distribution using a table; with formula $P = \frac{F}{N} \times 100\%$

(b) The results were consulted with the criteria for measuring the lecturer activity and student motivation, as follows:

Table 1. Measurement Category of Lecturers' Activity and Student Motivation

| Measurement Category | Lecturer Activity | Student Motivation |
|----------------------|-------------------|--------------------|
| >80% - 100% | Very Good | Very High |
| >60% - 80% | Good | High |
| >40% - 60% | Adequate | Adequate |
| >20% - 40% | Less | Low |
| 0% - 20% | Very Less | Very Low |

(Source: Gimin, et al (2008, 9))

RESULTS AND DISCUSSION

The results can be explained that the score of the lecturers' activities starting from the first cycle to the second cycle always have increased with good and very good categories. This is because the lecturer always use deficiencies experienced as learning for the next cycle. In the 1st cycle, lecturer obtained a score less than 1 aspect, for the 6th activity with a score of 2. Results of reflection, the observer stated "in the 6th activity the lecturer appointed those students who were active in learning, so there was no equalization". To the following cycles, in teaching lecturer flatten the designation of students in making questions and responses. In the second cycle, the lecturer has been able to implement social media as a learning media with very good category, but not

maximally. The Observer stated "some aspects that still need attention, are activities 6 which until the second cycle have never received a maximum score". The descriptive of this study for lecturer teaching activities using social media in STIE Persada Bunda students, as in Table 2 below.

Table 2. Lecturers' Activity in Implementation Sosial Media as a Learning Media

| No | Lecturers' Activity | Cycle | |
|----------------|--|-----------------|-----------------|
| | | 1 st | 2 nd |
| 1 | Lecturer divides the small group @ 5 people/group | 4 | 5 |
| 2 | Lecturer gives a video about the cost concept and cost behavior | 3 | 4 |
| 3 | Lecturer assigns the task of each group to draw conclusions and prepare questions from the video aired | 4 | 4 |
| 4 | Lecturer asks for conclusions from each group, and questions that appear to be thrown back to other groups | 3 | 4 |
| 5 | Lecturer asks each group to discuss and prepare answers to the questions received | 3 | 4 |
| 6 | Lecturer asks for answers from each group, continues responses by other individuals | 2 | 3 |
| 7 | Lecturer provide clarification of the correct answers | 4 | 5 |
| Total Score | | 22 | 29 |
| Percentage (%) | | 66% | 83% |

Lecturers' activities as mentioned above influence students' motivation in the Management Accounting learning process with cost concepts and cost behavior major as in the following table.

Table 3. Students' Motivation Score by Social Media as a Learning Media

| No | Students' Motivation | 1 st Cycle | | 2 nd Cycle | |
|---------|---|-----------------------|------------|-----------------------|------------|
| | | Total | Percentage | Total | Percentage |
| 1 | Being diligent do the task (can work continuously for a long time, never stop before finishing) | 53 | 96% | 55 | 100% |
| 2 | Being tenacious in facing difficulties | 52 | 95% | 55 | 100% |
| 3 | Showing interest in various problems | 22 | 40% | 37 | 67% |
| 4 | Prefering to work independently | 26 | 47% | 28 | 51% |
| 5 | Quickly bored on routine tasks | 47 | 85% | 48 | 87% |
| 6 | Being able to maintain his opinion (if he is sure of something) | 42 | 76% | 47 | 85% |
| 7 | It is not easy to let go what is believed | 49 | 89% | 49 | 89% |
| 8 | Nice to find and solve problems | 22 | 40% | 37 | 67% |
| Average | | | 71% | | 81% |

From the Table 3, it can be explained as follows: For 2 cycles of 8 identification of motivations, 3 of them (activities 3, 4 and 8 in cycle 1) the range frequency from 40-47% (adequately categorized). In this cycle, students in general are still lacking in showing interest in various problems, preferring to work in groups and lack of concern to find and solve problems. While in cycle 2, students still face obstacles in working independently which is 51% (adequately categorized). But overall the use of social media as a learning media increases student motivation. This is in line with the results of the research by Stainbank & Gurr (2016) which states that the use of social media can improve the quality of learning and accounting learning. The use of social media as a learning media makes the class more attractive and innovative, which makes students more interested and motivated in the learning process, gives students the ability to think critically and creatively, and enables student involvement with teachers which will lead to more effective collaboration (Tadros, 2011).

CONCLUSION

It can be concluded that the use of social media as a learning media can increase students' learning motivation. However, there is still a lack of courage for students to give opinions or ask questions directly, this may be due to a lack of confidence in expressing opinions/questions. On the other hand, lecturers' activity in applying social media as a learning media is still not optimal, especially in the case of lecturers asking for answers from each group, followed by responses by other individuals who have not been evenly distributed to all students. With these findings it is suggested to: (a) STIE Persada Bunda lecturers to implement learning models that can develop the ability to ask or give opinions, (b) Lecturers grow social relations with students by media sosial so that they can eliminate the students' fear of their lecturers.

REFERENCES

- Arikunto, S. (2010). *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Bharucha, J. (2018). Exploring education-related use of social media: business student's perspectives in a changing India. *Education Training, Emerald*, 60(2), 198–212.
- Bikanga Ada, M., Stansfield, M., & Baxter, G. (2017). Using mobile learning and social media to enhance learner feedback. *Journal of Applied Research in Higher Education, Emerald*, 9(1), 70–90.
- Bodley, R. (2015). Social Learning with Social Media: Expanding and Extending the Communication Studies Classroom. In *Teaching Arts and Science with the New Social Media Cutting-edge Technologies in Higher Education, Emerald Vol. 3*, 107-126.
- Erika, K., Yanto, T., & Kasidi. (2018). Perbedaan hasil belajar pelajaran akuntansi dengan menggunakan media sosial dan tidak menggunakan media sosial. *Jurnal Ecodinamika*, 1(1), 1-9.
- Gimin; Gani Haryana and Sumarno. (2008). *Instrumen dan Pelaporan Hasil dalam Penelitian Tindakan Kelas*. Paper presented at Pelatihan Pelaksanaan dan Pelaporan PTK 1, Pekanbaru, Indonesia.

- Kaplan, Andreas M. and Haenlein, Michael. (2010). Users of the world, unite! The challenges and opportunities of Social Media. *Business Horizons* 53 (1), 59-68.
- Lukitasari, Marheny, Pujiati, Irwan Kristianto. (2015). Penggunaan Jejaring Sosial (Facebook) Sebagai Sarana Meningkatkan Motivasi dan Prestasi Belajar Biologi. *Jurnal Pendidikan Informatika dan Sains*, Vol. 4, No. 1, Juni 2015, 91-98.
- Nurkhin, Ahmad and Fachrurrozie. (2018). *Pemanfaatan Media Sosial Untuk Pembelajaran Akuntansi Di Perguruan Tinggi: Studi Empiris Di Universitas Negeri Semarang*. Paper presented at Seminar Nasional Pendidikan 2018, Indonesia.
- Sardiman, AM. (2011). *Interaksi dan Motivasi Belajar Mengajar*. Jakarta: PT. Rajagrafindo.
- Stainbank, L., & Gurr, K. L. (2016). The use of social media platforms in a first year accounting course. *Meditari Accountancy Research, Emerald*, 24(3), 318–340.
- Tadros, M. (2011). A social media approach to higher education. In *Educating Educators with Social Media Cutting-edge Technologies in Higher Education, Emerald*, Vol. 1, 83-105.