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Improving Accounting Skills Through Online Learning: The Role of Basic Accounting Websites

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Abstract

In the era of digital transformation, future accountants are required to have skills with the demands of the industry. The gap between accounting graduates' competencies and industry demands is still a challenge, especially when it comes to financial report preparation skills. This research aims to determine the effectiveness of bacsite (Basic Accounting Website) as a learning medium in improving participants' accounting skills. This research used a pre-test and post-test-based experimental method in the control group and the experimental group, the results showed that participants who used bacsite experienced a 59% higher increase in accounting skills scores than the control group which only increased 54%. Standard deviation analysis showed that the value distribution of the experimental group was more even, signaling a more consistent understanding among participants. Statistical tests also confirmed a significant difference ($p < 0.05$) between the two groups, reinforcing evidence that bacsite was effective in supporting accounting learning. In addition to improving technical skills, bacsite also encourages self-regulated learning that is in line with the characteristics of today's digital generation. The number of participants who successfully completed the exam correctly increased by 41.7% compared to the previous class. Bacsite is not only a learning tool, but also an innovative solution in bridging the gap between academia and industry.

Keywords: Website Learning Media, Bacsite, Accounting Skills, Digital Learning

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INTRODUCTION

Accountants have a strategic role in supporting the company's business processes through the preparation of accurate and reliable financial statements. (Wijayani & Saripujiana, 2020) stated that 90% of companies need competent accounting graduates to meet the needs of professional accountants, especially in the presentation of financial statements. This is in line with the view of. As the main product of the accounting discipline, financial statements can only be produced accountably by a workforce that has adequate skills. In line with what Limpeleh et al., (2019) said in his research that there is a significant influence between the competencies possessed by students and the careers they get.

However, the reality on the ground shows that there is a gap between the competencies of accounting graduates and the needs of the industry. Many fresh graduates have not met the required skill standards, especially in practical skills in preparing financial statements. One of the main causes is the paradigm of students

who consider accounting as a difficult and complex subject, thus lowering their motivation to learn (Susilowati et al., 2023). The complexity of accounting courses that must examine various fields ranging from service accounting to manufacturing, as well as the challenges in understanding accounting processes that are now transforming from manual to digital.

Although the integration of digital devices into accounting learning is becoming more widespread, there is still a gap in understanding and mastery of accounting technology among students. In fact, digital transformation requires future accountants to have high digital literacy and technological skills. Mastery of this technology is crucial because the accounting profession can no longer be separated from the use of cloud-based software, simulation platforms, and e-learning systems (Al-Hattami, 2023; Suarta et al., 2024; Tettamanzi et al., 2023).

This condition is also reflected in the results of accounting training carried out by one of the Course and Training Institutions (LKP), the results when the participants' accounting skills were tested from the skills of compiling financial statements, it turned out that only about 20% were able to solve the case, even only 8.3% were correct. This illustrates that the goal of LKP in improving participants' accounting skills has not been optimally successful, because basically participants take part in this learning to improve skills that can support the profession as an accountant. The output of this training was that participants had the skills to prepare financial statements but only 8.3% of those who did it were successful. Even 40% of the participants came from accounting students or students who took part in the training because they felt that they did not have practical skills even though they had taken formal education. Not a few participants also came from workers with non-accounting backgrounds or accounting graduates who were not ready to enter the world of work to register for this training. This phenomenon shows the importance of the role of LKP in providing applicable job skills-based accounting learning that can be applied in the world of work. However, with a short training duration (1 month, 4 meetings), LKP is required to be able to present innovative learning strategies that are effective and efficient. Hindaryatiningsih, 2023 emphasized that educational institutions must prepare relevant technological support, human resources, curriculum, and learning media to answer the challenges of the times.

In response to this need, digital accounting education is becoming a strategic solution. Through the integration of technologies such as cloud-based accounting software, simulation platforms, and e-learning, accounting education can be adapted to the needs of modern industries (Andiola et al., 2020; Haleem et al., 2022). Strong digital literacy encourages participants to adopt technology creatively in solving real-world problems, while preparing them to enter a dynamic and competitive professional environment (Pilav-Velić et al., 2021; Prior et al., 2016). (Dangi et al., 2023) in his research revealed that 70.3% of interactive media that are more effectively used in Australian Education are web-based media. One of the innovative website media that can be utilized in learning accounting is bacsite. This media not only serves as a companion in training, but also encourages participants to learn independently and applicatively. Web-based media support is believed to be able to increase participants' engagement, motivation, and learning outcomes (Al-Adwan et al., 2022; Prodanchuk et al., 2023).

The use of website-based media is a form of interactive learning innovation that has great potential in increasing the effectiveness of material delivery. (Ferdiansyah & Irfan, 2021) assert that website media allows the integration of various formats such as text, images, video, and audio in one integrated platform. Web-based interactive multimedia is able to present material more clearly and interestingly, thus encouraging active participation of students in the learning process.

The website can be utilized in learning both offline and online, making it a flexible tool in various learning conditions. One of the platforms that is easily accessible and used by teachers in developing web-based learning media is Google Sites. Bhagaskara et al., (2021) stated that Google Sites is a free service that is effective for building learning media in the form of a website without requiring programming skills. Google Sites is also considered to be able to increase students' motivation and enthusiasm for learning because the material presented is more attractive (Saputra et al., 2023). In addition, the simple interface and easy-to-understand features make this platform friendly for novice users. This media can be accessed flexibly through various devices such as smartphones, laptops, and tablets. Other advantages are its responsive display, the ability to store materials in an organized manner, and efficiency in terms of cost, time, and space.

The ease of use and flexibility offered by Google Sites make it an ideal choice for educators in developing web-based learning media. The effectiveness of this media has also been supported by various previous studies that show its success in improving the quality of learning, including by (Bhagaskara et al., 2021; Widy Triani & Vivi Pratiwi, 2023).

Based on this description, this article aims to examine how the use of bacsite (Basic Accounting Website) media in improving the competence of accounting skills of trainees, especially in preparing a workforce that is ready to face the challenges of today's digital accounting profession.

METHODS

This research uses a quantitative approach with a quasi-experimental design, through pre-test and post-test group design. The main purpose of this research is to determine the influence of the use of bacsite media in improving the learning outcomes of accounting skills. The population used in this research is participants in accounting training classes at one of the Course and Training Institutions (LKP), although this LKP is located in Surakarta the online training program allows participants from various parts of Indonesia to participate The sample used consisted of six accounting classes, as many as 30 participants as control classes, and as many as 30 participants as experimental classes. The sampling technique was carried out by purposive sampling to suit the research objectives that can be seen in the table 1.

Table 1. The sample used in the research

Class	Number of Participants	Doing Pre-test	Doing Post-Test	Doing Pre-test & Pos test	Used in research
192 Weekend (Experiment)	20	15	18	13	10
193 Night (Control)	50	18	21	15	10
202 Weekend (Experiment)	29	21	25	18	10
203 Night (Control)	49	23	14	12	10
212 Weekend (Experiment)	35	19	22	17	10
213 Night (Control)	38	13	16	11	10
Total Experiment Class					30
Total Control Class					30

To measure the effectiveness of the media, the experimental class will be treated with bacsite media, while the control class will not be given media treatment (running like the usual class) while the pre-test will be given to both classes before the treatment (intervention), and the post-test will be conducted after the treatment of each class. Thus, it can be seen the difference in learning outcomes between before and after the use of bacsite media, and also the difference in learning outcomes of financial report preparation skills between ordinary classes and classes that use media.

The research data was collected through two approaches, namely quantitative and qualitative. Quantitative data in the form of pre-test and post-test scores of participants will be analyzed to determine the improvement of learning outcomes. Meanwhile, qualitative data was obtained through classroom observation to see how the process of implementing bacsite media was carried out by instructors and responded to by participants during online learning.

The instruments used in this research include pre-test sheets, post-test sheets, and observation sheets. All of these instruments have undergone the process of validity and reliability testing, as well as an analysis of the difficulty level and discriminating power of the test items to ensure optimal measurement quality. The learning outcome instruments can be found in table 2.

Table 2. Competency in Preparing Financial Statements

Competency Elements	Performance Criteria
1. Making adjustment of journal entries	1.1 Adjustment source document is identified. 1.2 Accounts that require adjustment are identified. 1.3 Adjustment journals are kept in accordance with the provisions.
2. Posting adjusting journal entries to the ledger.	2.1 Adjustment journals are posted as per the terms. 2.2 Balance in the general ledger after 2.3 The balance of the column is prepared according to the provisions.
3. Recording closing journal	3.1 Debit and credited accounts are identified. 3.2 The closing journal is recorded in accordance with the provisions.
4. Posting a journal Cover to the General Ledger	4.1 Closing journal is posted as per the provisions. 4.2 Balance in the ledger after closing of the book is presented in accordance with the provisions.

5. Presenting a report finance	5.1 Financial position statement at the end of the period is presented in accordance with the applicable standards. 5.2 Income statements for the period are presented in accordance with applicable standards. 5.3 Records of financial statements are presented in accordance with applicable standards.

Data analysis was carried out with an independent t-test at SPSS to compare the improvement of financial report preparation skills between participants who used bacsite media and participants who used learning ppt in general. The mechanism of application of Bacsite media is explained in detail in the table 3.

Table 3. Research Design

01		02
03	X	04

01 : Control Class Pre-test
02 : Control class Post-Test (without treatment)
03 : Experimental Class Pre-test
X : Stages of Treatment (At this stage, learning media in the form of a bacsite is used)
04 : Experimental Class Post-test

The research design was chosen to determine the impact of learning outcomes related to accounting skills between participants using reading media in learning and participants using PowerPoint teaching materials in conventional learning.

The data collected were then analyzed using SPSS version 25 software to ensure the accuracy and reliability of the research results. A paired sample t-test was conducted to examine the significant differences between the pre-test and post-test scores of the same group of participants.

The results of this research are expected to provide a clear picture of the effectiveness of using the bacsite (Basic Accounting Website) media in enhancing the skills of accounting training participants. Additionally, this research also aims to make a tangible contribution to the field of education and accounting training, particularly in the development of interactive learning media that can assist in producing job-ready and competent graduates in the field of accounting.

RESULTS & DISCUSSION

The results of this research indicate a significant improvement in learning outcomes for accounting skills in the online training class at LKP Kawan Belajar Pajak Surakarta. The experimental group using bacsite media achieved higher post-test scores compared to the control group, which continued to employ traditional learning methods based on Power Point. These findings suggest that bacsite media positively contributes to the enhancement of accounting skills among training participants, whereas the conventional approach yields lower learning achievements.

The effectiveness of the bacsite learning media in enhancing accounting competence is evaluated through pre-tests and post-tests, which are analyzed using SPSS. Both tests consist of 10 stages in the preparation of financial reports based on a case study of a company. The validity test results indicate that the correlation level of the items (1–10) falls within the range of 0.38–0.71, indicating a sufficiently strong correlation with the total score. Only one item is categorized as easy, while the others have an appropriate level of difficulty. In terms of discriminating power, the majority of items fall into the "very good" category, meaning this instrument can effectively differentiate participants. Cronbach's Alpha reliability coefficient reaches 0.969, well above the minimum limit of 0.70, indicating a very high level of instrument reliability. In addition, the results of the validity test obtained a significant value of < 0.05, confirming that this research instrument is statistically valid and suitable for use in further analysis.

Table 4. Validity, Reliability, Difficulty Level, and Discriminatory Power of the Instrument

No	TKS	ITKS	DP	IDP
1	0,71	Easy	0,49	Very Good
2	0,70	Adequate	0,47	Very Good
3	0,67	Adequate	0,63	Very Good
4	0,58	Adequate	0,71	Very Good
5	0,44	Adequate	0,23	Adequate
6	0,44	Adequate	0,46	Very Good
7	0,38	Adequate	0,33	Good
8	0,58	Adequate	0,56	Very Good
9	0,58	Adequate	0,56	Very Good
10	0,59	Adequate	0,51	Very Good
Significance Level (Sig)				**< 0.05**
Reliability Coefficient (Cronbach's Alpha)				**0,969**

This research also measures the effectiveness of the developed learning media by comparing the pre-test and post-test results of participants related to accounting skills. Participants initially took the pre-test, then the experimental group received treatment using the Bacsite media, before finally completing the post-test as the final evaluation stage. In order to ensure data accuracy, prerequisite tests were conducted in the form of normality and homogeneity tests. The analysis results using SPSS are presented in Table 5.

Table 5. Data Normality Test Result

Test Type	Kolmogorov-Smirnov			Shapiro-Wilk		
	Statistic	df	Sig	Statistic	df	Sig
Pre-Test	0.109	60	0.072	0.965	60	0.083
Post Test	0.099	60	0.200	0.969	60	0.124

The analysis in Table 5 shows that the pre-test and post-test data meet the normality test with Shapiro-Wilk significance values of 0.083 (pre-test) and 0.124

(post-test), both above the 0.05 threshold, which indicates that the data are normally distributed and can be used in further statistical analysis.

In addition, the results of the homogeneity test showed a significance value of 0.368, which confirmed that the variance between groups was homogeneous. Thus, further analysis can be performed assuming the equivalence of the variants across the group. The results of this homogeneity test can be seen in Table 6.

Table 6. Homogenity Test Result

Test	Levene Statistic	df1	df2	Sig.
Base on Mean	0.823	1	58	0.368
Based on Median	0.850	1	58	0.360
Based on Median and with adjusted df	0.850	1	57.943	0.360
Based on Trimmed Mean	0.769	1	58	0.384

Once the data meets the prerequisite test, the next step is to test the product's effectiveness level with reference to a predetermined hypothesis. The results of this analysis are in the form of a comparison of accounting skills possessed before and after participants who use bacsite media with those who use traditional learning. These results can be seen in tables 7, 8 and 9.

Table 7. Test Score Distribution Analysis

Description	Control Class		Experimental Classes	
	Pre-test	Post-test	Pre-test	Post-test
Total Values	834	2458	886	2642
Number of Participants	30	30	30	30
Average	27,8	81,9333333	29,53333	88,06667
Min	12	68	12	78
Max	40	98	42	100
Enhancement	**1624**		**1756**	
%	**54%**		**59%**	

Table 8. Comparison of Post Test Result

Class	Average Score (Pre-Test)	Average Score (Post-Test)	Std. Deviation (Pre-Test)	Std. Deviation (Post-Test)	Significance
Control	27,8	81,93333	6.692	8.541	Not Significant
Experiment	29,53333	88,06667	7.873	6.291	Significant

Table 9. Statistics Result from the Paired T-Test Sample Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Pre con-Post con-	-54.133	6.146	1.122	-56.428	-51.838	-48.242	29	0.000
Pair 2	Pre ex - Post ex-	-58.533	4.783	.873	-60.319	-56.747	-67.028	29	0.000

Table 7 presents an analysis of test scores that measure accounting skills in the control group and the experimental group. The control group obtained an average pre-test score of 27.8, which increased to 81.93 after participating in traditional PowerPoint-based learning. Meanwhile, the experimental group recorded an average pre-test score of 29.53, which increased more significantly to 88.06 after being treated using bacsite media. These results showed that the score increase in the experimental group reached 59%, higher than the 54% increase in the control group.

In table 8, it is shown that the standard deviation in the control class from 6,692 to 8,542, this means that using traditional power point-based learning is not uniform or homogeneous. Meanwhile, the results of the standard deviation of the experimental group from 7,873 dropped to 6,291, which means that after the treatment, the distribution of values was more homogeneous and more even.

In Table 9, the data on the t table (control) -48.242, $p < 0.05$ indicates that the post-test score is significantly higher than the pre-test. Meanwhile, the t table (experiment) shows data of -67.028, which indicates a value greater than -48.242, thus the experimental class demonstrates a stronger and more significant difference in its changes.

In addition, from the problems presented that only 20% of the participants who registered to take the exam but because of using bacsite media as a supporting media, the percentage of students who did it increased to 65% and the correct in doing it reached 50%. These findings indicate that bacsite media is more effective in improving the accounting skills of trainees, especially in preparing financial statements.

Learning accounting is often considered challenging, especially for participants who start from scratch. Based on the results of observations, the trainees felt greatly helped by the existence of bacsite media, a digital platform that provides various additional materials, quizzes and case study exercises. This media allows participants to practice independently, both in online classroom sessions and outside the classroom, thereby improving their understanding more effectively. In addition, bacsite received positive feedback because it was able to support flexible accounting learning.

In general, accounting learning in schools or colleges takes approximately 3-4 years, while in this training it only takes four meeting sessions in one month. Although the duration of the training is shorter, the quality of the output produced remains a priority. The results of the data analysis show that bacsite is suitable for use as a learning tool to improve competence. This media is designed to assist participants in compiling financial reports based on company case studies, evaluating participants' skills, and managing learning independently.

An interesting phenomenon among current participants is dominated by generation z, as a generation that grew up in the digital era, they are more familiar with technology and tend to rely on digital platforms in the learning. Therefore, the use of digital technology in accounting learning is very relevant. Web-based learning allows participants to access materials anytime and anywhere (Beaver et al., 2015), as well as supporting a variety of media formats such as text, images, video, and audio in a single platform. In addition, according to Chiriac, (2022) in his research in the republic of Moldova revealed that the development of web-based learning has affected the structure of education and supports distance learning and lifelong learning programs that are compatible with digital communication technology.

The success of digital learning also depends heavily on the Self-Regulated Learning (SRL) abilities that participants possess (Çakiroğlu et al., 2024). This ability contributes to academic development, improvement of performance skills, and career readiness of participants (Atmojo et al., 2020; Rivers et al., 2022; Russell et al., 2022). Thus, the use of web-based media such as bacsite can lead to more active and independent learning, where participants can build their own learning comfort, manage learning, and take responsibility for their learning process (Bin Tajudin et al., 2022).

In the context of the business world, accounting is a discipline that plays a crucial role in strategic decision-making. Therefore, digital learning tools, including e-learning platforms, accounting software, and simulation technology, are increasingly known and used by the wider community because of their benefits in improving learning outcomes and driving innovation. These devices provide an interactive and practical learning environment, equipping participants with skills that are appropriate for real-world applications (Khafit et al., 2021). Providing hands-on experience of digital solutions and advanced accounting techniques, digital learning media also encourages creativity and the development of new approaches in facing conventional accounting challenges (Laily et al., 2021).

Dangi et al., (2023) expressed the need to explore other technologies to enhance skills in accordance with the development of the changing demands of the accounting profession in the future. bacsite media as a digital-based accounting learning platform has proven effective in helping participants understand accounting concepts better. This media provides flexibility in learning, improves participants' practical skills, and encourages continuous self-learning, so that participants can meet industry demands for accounting work to improve company performance required by the skills and certificates of competence possessed by participants. Bacite is also a medium that can be used in the long term, trainees who have finished their classes still have access to continue learning and practicing using

bacsite media, so the long-term benefits provided by bacsite media will reach trainees even though the training is over.

This research provides valuable insights; however, the limitations of the small sample size and the single research setting may constrain the generalization of the findings. Further studies need to involve a larger and more diverse sample to enhance the external validity of the research results. Additionally, the relatively short duration of the intervention indicates the need for a more in-depth examination of the long-term impact on accounting skills.

CONCLUSION

The results of this research reveal that bacsite media is a more effective accounting learning tool compared to traditional PowerPoint-based methods. The experimental group demonstrated a more significant score increase, indicating that bacsite is capable of accelerating the understanding of accounting concepts through an interactive and flexible approach. The standard deviation analysis also shows that the distribution of scores in the experimental group became more homogeneous after the use of bacsite, indicating its effectiveness in aligning participants' understanding.

In addition, statistical tests proved that the improvement in accounting skills in the experimental group was significantly higher than in the control group, with a larger t-value and a significance of $p < 0.05$. The percentage of participants who did it correctly also increased from the previous classes, from 8.3% to 50%. These findings confirm that bacsite not only improves the competence of participants substantially in a short period of time but also encourages more flexible self-learning, in line with the characteristics of today's digital generation.

Although the results are promising, further research with a broader scope is recommended. Expanding the application of bacsite to other Course and Training Institutions (LKP) will help validate its consistency and generalizability across different learning contexts and participant backgrounds.

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