Contingent E-Learning Model: Effective Communication on Accounting Education in the New Normal Era (Case Study in Accounting Department)

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ABSTRACT

Purpose: The purpose of this research article is to examine classical theories for an implementation theory in designing a contingent e-learning model on accounting education. To explore and develop insights on how it can be applied to current changes in the new normal era.

Design / methodology / approach: We conducted research of 360 (three hundred and sixty) accounting students in the accounting department. Respondents are Diploma 3 students, undergraduate students, and accounting master students who have attended lectures for accounting courses with e-learning (odd semester and even semester 2019/2020). By measuring behavioral aspects (engagement within regulatory compliance; student self-interest), organizational aspects (relevant learning methods, outcomes based education curriculum), contingent e-learning model (stability personal information technology systems, organizational information and communication technology systems) and effective learning outcomes (knowledge and competence). By using path analysis to obtain measurement results of 2 (two) relevant structural equations to be specified through the process model into the contingent e-learning model.

Findings: In this study, showed both of the two structural equation models form of research has relevance to be as predictive model of development. With a significant determinant framework on the behavioral aspects of self-interest and a stability personal information technology system. Originality: The insights of this research contribute to supporting the accounting education process taking place in the new normal era after the Covid-19 crisis, where several other models have been adopted and implemented in both synchronous and asynchronous tool models, all as a necessity. which must be fulfilled, because of the importance of technical communication. The fulfillment of the results of this study is in line with the perspective of education and health interests in the new normal era, with a model that meets the suitability as a contingent change expected by the user (Student).

Keywords: Contingent E-Learning Model, Accounting Education, New Normal Era