STUDENT EVALUATION OF LEARNING EXPERIENCE IN ACCOUNTING DEPARTMENT, TRISAKTI UNIVERSITY

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ABSTRACT

The quality of student services has been evaluated by university management. They have evaluated the student learning activity in the class related with the student satisfaction. The type of services based on the human services, where students as a user and lecturers as service providers, during learning activity. That is clear that the successful of learning activity in class depends on good interaction between them. The aim of this research was analysed the influence of the lecturers' role (which assessed students in the student evaluation sheet) to the Learning Value (which shows the success of the learning process of a course that perceived by students) by the students majoring Accounting from Economic Faculty of Trisakti University in Indonesia.The result from this research were the added value perceived by the students majoring Accounting from Economic Faculty of Trisakti University after following the learning process (Learning Value) is good. Permanent lecturers of accounting in Economic Faculty of Trisakti University have been doing its role properly. This showed from the evaluation of accounting students who show that the lecturers have done organizing course with good (Course Organization), have been involved in the learning process (Instructor Involvement), interact with students during the learning process with good (Student-Instructor Interaction) and give the task that does not overload the students (Course Demand). The role of lecturers is significantly influence on Learning Value (indicating the success of the learning process a course). The role of lecturers related with Student instructor Interaction, Instructor Involvement and Course Organization. Dimensions of the lecturer's roles that are considered most influence on Learning Value sequentially from the largest to the smallest is the Course Organization, Instructor Interaction, Student Instructor Interaction. Influence of Course Organization, Instructor Interaction and Student

Instructor Interaction is positive. Thus the better the Course Organization, Instructor Interaction, Student Instructor Interaction it will also greater the added value perceived by the students from the learning process.

Keywords: *Learning Value, Course, Instructor, Student*

Introduction

To face a stakeholder forces, particularly from consumers, the university has evaluated services quality to increase a quality performance of them (Abdullah, 2005; Serva and Fuller, 2004; Bryant, 2003; Widrick et al., 2002; Nguyen and LeBlanc, 2001; Ford et al., 1999; Kwan and Ng, 1999; Pariseau and McDaniel, 1997; Shank et al., 1995). The one of component of the university services quality which related to satisfaction of students as main consumers is a learning activity in class room (Coffey and Wang, 2006; Shugan, 2006; Tyler and Tyler, 2006; Peltier et al., 2005; Zhu and McFarland, 2005; Ulrich, 2005; Serva and Fuller, 2004; Bailey et al., 2005; Bigelow, 2004; Ackerman et al., 2003; Bryant, 2003; Paswan and Young, 2002; Gremler and MCCollough, 2002; Clarke III et al., 2001; Dehler, 1996).

At university, learning activity in class room can be categorized as a pure service due to it was dominated by services than the elements of goods supply (Zeithaml et al., 2008). The university education services related on learning activity in class room also categorise a human base services, where consumers (students) and service providers (lecturers) were continually interacted during service process. This statement specifies that the role of lecturers and students are critical in determining the success of the learning process in classroom.

The research has been studied by Paswan and Young (2002), Gremler and McCollough (2002), Serva and Fuller (2004), Ulrich (2005) dan Peltier et al. (2005), Rahayu (2009), showed that the role of lecturers and student were very decisive on the successfully of learning activity in classroom.

Problems

How the role of lecturers (base on student perception) can be influenced a Learning Value (a value of the successful of learning activity of a course)?

Literature Review

Learning Value

Clarke III et al. (2001) named Learning Value variable as Student Overall Experience, and measured it by several indicators, e.g. The student would be studied a lot after participate on learning process, they would be got competency during find a job as well as after they got it. Meanwhile, Gremler and Mc Collough (2002) named it as Overall Learning Outcome and approached it with several items measurements, e.g. the subject of courses is very significant, valuable and satisfied on learning activity. The term of Learning Value was described by Serva and Fuller (2004) as Student Perception of Learning Outcome, and they measured it with several indicators, e.g. The students were satisfied on subjects and got several lesson after they were attended learning activity.

The Role of Lecturers on Learning Activity in Classroom

The Lecturers can be likened to manager on learning activity of a subject and they should be responsible with the quality of student learning experience (Ulrich, 2005; Peltier et.al. 2005). As a manager, lecturer should be planned, organized, directed and controlled on a subject learning activity, where those activities are the responsibility of their during learning activity in a classroom. The management process would be expected to give the great effect on the development of student potency. The lecturers should be designed a learning process in class, such a way that student could develop their competency cognitively, affectively and psychomotor competencies. They also could be expected to organize the learning activity in a classroom (Serva and Fuller, 2004; Paswan and Young, 2002). The direction of learning process in classroom could be done by create learning environments which be motivate a student to study actively (Poltier, 2005). The learning method accordance with the student desire could be discussed on early semester. The evaluation of learning process should be emphasized in the process and product in balance (Zhu and McFarland, 2005).

Student-Instructor Interaction

Interaction between lecturers and students related to ability of lecturers to stimulate class discussion by encouraging students to issue their opinions

(Paswan and Young, 2002). Serva and Fuller (2004) prefer to use the term Active Learning for variable student's instructor interaction. Active Learning approach, where the learning process is more oriented to student and lecturer, acts as a facilitator only. This learning approach considered to be more effective and efficient in producing graduates which appropriate to stakeholder's demand.

Course Demand

Workload demands or courses related to the amount and level of difficulty of the material as well as the task has been given by lecturer (Paswan and Young, 2002). The lecturer's task were deemed too difficult by students can reduce the rate of success in achieving the goals of the learning process. Therefore, lecturers should adjust course material expenses according to the credits and assist students with modules which will facilitate the students to understand the materials clearly, precisely and quickly.

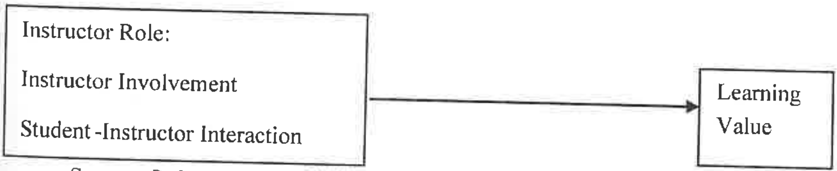
Course Organization

Organizing courses associated with the ability of lecturers to relate each material or the concept systematically so that the direction or purpose of the course seemed clear (Paswan and Young, 2002). Serva and Fuller (2004) gives the term organizing this course with organizing classes that can be measured by the ability of lecturer in designing, makes scheduling activities subject in class for a semester. The results of their research showed that the ability of lecturers to organize class or this course ultimately improve the quality of the learning process in the classroom.

Instructor Involvement

Instructor Involvement related to lecturer involvement in managing the learning process in the classroom. Paswan and Young (2002) measured this variable by some indicators, such as enthusiasm and interest lecturer in leading the learning process and attention from lecturer to students to follow the learning process well. Meanwhile, Serva and Fuller (2004) over these variables relate to knowledge, expertise and mastery of subject matter. Their results also showed that there was the influence of these variables on the quality of learning outcomes.

Framework



Source: Rahayu (2009), Peltier et al. (2005), Serva and Fuller (2004), Paswan and Young (2002), Gremler and Mc Collough (2002)

FIGURE 1: Research Model

Hypothesis

H1 : Student-Intructor Interaction influenced Learning Value; H2 : Course Demand influenced Learning Value; H3 : Course Organization influenced Learning Value; H4 : Instructor Involvement influenced Learning Value

Variables and Measurements

The variables which focusing in this study are Learning Value, Instructor Involvement, Student-Instructor Interaction, Course Demand dan Course Organization. Linkert scale from 1 (strongly disagree) to 5 (strongly agree) have been used to answer of each questions.

***Learning Value** measured in course has added value.*

Instructor Involvement was measured by four indicators: behavior passionate lecturers in managing the learning process; lecturers seem interested in making a subject interesting; lecturer explains the latest scientific developments; and lecturers responsible by giving attention.

Student Instructor Interaction was measured by two items statement: students are given the opportunity to ask questions and discuss; lecturers motivated students to learn more.

Course Demand was measured by two items statement: number of tasks is too much; and sources of reading / reference too difficult to understand.

Course Organization was measured by 9 items statement: how the delivery of science; clarity in leading the process of learning, readiness to manage the learning process; timely start and end classes; compliance with material; lecturer can connect the concept of material with each other in a systematically; goals/direction of course seems clearly; objectivity in the assessment; material discussed focused on the course material.

Methods

Instruments to measure these variables were tested the validity and reliability first. The validity test was conducted by the correlation of each item with the total variable and reliability testing performed by looking cronbach alpha coefficient. The test results have indicated that the instrument was valid because all correlation coefficients significant and reliable as all cronbach alpha coefficient of more than 0.7. This means that instrument can be used to measure the research variables. The hypothesis testing has been done by using the multiple regressions.

Methods of Data Collection

The data were collected by distributing questionnaires/ student evaluation sheet to the sampled respondents. The sampling procedure was performed by the purposive method with criteria the student of accounting majors of FE USAKTI, who take of the course by accounting lecturer of FE USAKTI on the semester of the academic year 2009-2010.

TABLE 1: Variables Descriptive Statistics of Research

Variables Name	Average
Learning Value	4,030
Instructor Involvement	4,015
Lecturer's role	4,130
Creating subjects become interesting	3,900
Explaining the latest scientific developments	4,016
Responsibility in managing the learning process	4,012
Student-Instructor Interaction	4,004
Opportunity to ask questions and discussion	4,064
Motivating students to learn	3,944
Course Demand	2,019
The number of tasks were assigned by lecturer	2,058
The difficulty level references used	1,980
Course Organization	3,997
How to communicate science	4,000
The clarity in presenting science	3,978
Readiness to teach	3,994

The accuracy of the start and end class	3,900
Conformity with the syllabus material	4.044
The material discussed focus on the subject matter	4.036
Systematics during lectures	4,044
Explanation of course objectives	3,948
Objectivity of the assessment task	4.028

From these data it can be seen that average variable Learning Value was 4.030. This suggests that students of Accounting FE USAKTI feel the added value of the courses. Furthermore, they also assessed the interaction between lecturer and students (average value 4,004), involvement of lecturers in the learning process (average value 4,015), and organizing courses conducted lecturer (average value 3,997) were good, respectively. Meanwhile, the demand course value was indicated average 2.019, which means the task demands of the subject, felt no burden.

Hypotheses and Discussion Test

TABLE 2: of Hypotheses Test

	Beta	Sig.
Konstanta	0.459	0.221
Instructor Involvement	0.246	0.001
Student-Instructor Evaluation	0.228	0.000
Course Demand	-0.089	0.127
Course Organization	0.463	0.000

The table showed that the Learning Value was affected by Instructor Involvement, Student-Instructor Interaction and Course Organization (t-test less than 0,05). The Beta sign of the three variables independent (Instructor Involvement, Student-Instructor Interaction dan Course Organization) were positive, it means that Instructor Involvement, Student-Instructor Interaction and Course Organization would be better the added value perceived by the students after attending the learning process.

If seen from the beta value, the role of the teacher was considered the most affecting learning value from the biggest to the smallest were the Course Organization, Instructor and Student Instructor Interaction, sequentially. This means, the organizing course was a top priority that must be considered because it has the most impact on the perceived value-added student learning after participated in the learning process.

With the evidence of the results of the data processing, all the hypotheses in this study were supported, except hypothesis 2. In this study, the effect of the Value Demand Learning Course insignificant. This may be caused by the study ignores other variables that influenced the actual Value Learning, such as the role and interests of students themselves against the course, students who were respondents in this study were already interested in the subject of accounting, so they were not burdened by the demands of the course. This was also due to the measurement of the variable Value Learning and Course Demand was only represented by 1 and 2 indicators, thus less reflected the variable to be measured.

Conclusions

1. The Value added perceived by students in Accounting FE USAKTI after following the process of learning (Learning Value) was good.
2. The role was already done by the lecturer of the Accounting FE USAKTI. The lecturers have organized the course (Course Organization) very well, already engaged in the learning process (Instructor Involvement), interacts with students during the learning process (student Instructor Interaction) and provided a less burdensome task students (Course Demand).
3. The role of lecturers significantly affected Learning Value (shown success learning the courses)
4. The dimensions of the role of lecturers was considered the most affecting Learning Value
5. Influence of Course Organization, Instructor and Student Teacher Interaction was positive about the added value perceived by the students of the learning process

Managerial Implication

Based on these conclusions the managerial implications were

1. To maintain and enhance student learning Value, it was necessary to reinvest in lecturer awareness that their role was important. However, students were also required to participate actively in the learning process in the classroom.
2. The Lecturers were expected to encourage students to participate actively in various ways such as providing an opportunity to ask questions and create a class discussion (Student-Instructor Interaction). The Lecturers should always be motivated students to

learn independently and actively seek learning from various media sources.

3. The lecturers were expected to organize classes well (Course Organization). Readiness to manage the learning process must be demonstrated by planning (goal setting, materials, methods, scheduling and assessment in achieving competence), and implementation of appropriate planning (materials, methods/way of delivery, timing and assessment in accordance with SAP).
4. Lecturer behavior related to the enthusiasm and responsibility in managing the learning process in the classroom (Instructor Involvement)also should be a concern.Explaining the latest scientific developments and make interesting subjects becomes another form of responsibility in delivering the course.

The Limitations of Research

Several limitations of this study were:

1. The measurement of Learning Value was only one statement item.
2. The Variables which affect to learning value was only limited by lecturer role, the role of students themselves in the learning process in the classroom was ignored.
3. The Measurement of variables related to the role of the lecturer was less comprehensive

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