

Self-Determined Learning Based on Locus of Control in Accounting Ethic and Corporate Governance Course in Disruption Era

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Abstract

The purpose of this study was to foster learning independence based on the locus of control in facing the disruption era by using a self-determined learning model on the Accounting Ethic and Corporate Governance course. This study used Classroom Action Research (CAR) on 160 students. CAR was carried out in two cycles. Each cycle was carried out in 3 meetings. The CAR stage used was planning-action-observation-reflection. The results of CAR showed students who chose self-determined learning balanced between online and conventional. Results of assignments and final exam for the conventional class were better than online classes. In online and conventional learning, 55% of students completed assignments with paper compared to online tests. Online group students had an internal locus of control of 65%, whereas, in conventional learning group, internal locus of control was 85%. The success rate of SDtL learning for conventional groups was better than in online groups. This is related to the internal locus of control. To succeed in online classes, students must improve internal locus of control.

Keywords: Accounting Ethic and Corporate Governance, Internal Locus of Control Internal, External Locus of Control, Self Determined Learning

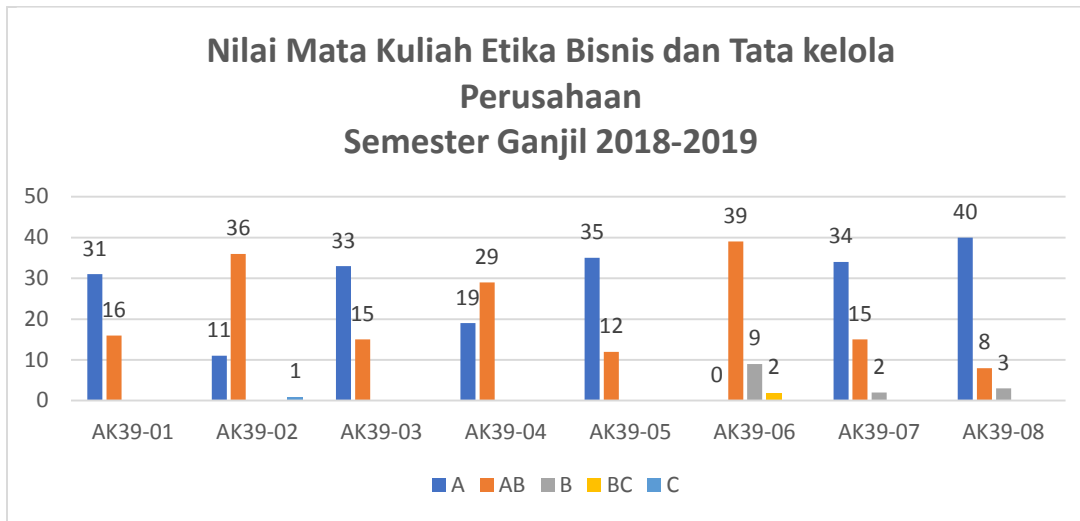
INTRODUCTION

Higher education faces unprecedented challenges in entering the 21st century and even continues in facing the 4.0 revolution era (Al-Mubarak, Z., Komariah, A., Kurniatun, T.C., 2020). Various challenges, opportunities, and impacts, or better known as disruption, are the evolution of information technology that has almost changed the whole structure of human life. The disruption era has forced a change in the Tel-U 2020 curriculum that includes an online learning model.

Accounting Ethic and Corporate Governance (AECG) courses equip students about the basic concepts of Accounting and Corporate Governance, so students can understand and implement. Students are able to overcome the ethical dilemma problems faced in the work environment based on Accounting Ethic and Corporate Governance that have been learned. The role of the AECG course complements graduate competencies in accounting, through the implementation of ethics in the work environment, specifically in the fields of accounting and governance.

The pass rate of AECG in the odd semester of 2018/2019 was relatively good. Table 1 explains the distribution of final scores. The majority of students passing in the range of B to A were 384 (99.74%) out of 385. If viewed from the learning outcomes of the AECG courses, there was no problem with the pass level of this course. The AECG learning model is implemented with a lecture and discussion system, independent and group assignments as well as mid-exam (UTS) and final-exam (UAS) carried out with independent assignments.

Table 1. Distribution of Accounting Ethic and Corporate Governance Course Scores



Thus, the reason for including the AECG course in Classroom Action Research is as an initial effort towards the implementation of the Higher Education Curriculum in the Disruption era and Telkom University (Tel-U) 2020 Curriculum which accommodates online learning in regular learning. The learning model that would be applied is Self-Determined Learning (SDTL). Students as learners have the freedom to determine their respective learning models especially by using the heutagogy approach through online lecture facilitation (Nikoletta Agonács & João Filipe Matos, 2019)

The ideal conditions for implementing SDTL are supported by the results of psychological tests that also explain the preferred learning model and the locus of control, whether internal or external. Because not all Tel-U students take the psychological test, in the initial preparation of the SDTL CAR Model, the research team would distribute questionnaires about the preferred learning model and the locus of control of students in the classes as the objects of this study. The purpose of distributing the questionnaire was to identify the preferred learning model and measure student independence based on locus of control in learning (Shogren, KA, Burke, KM, Antosh, A., Wehmeyer, ML, LaPlante, T., Shaw, LA, & Raley, S. (2019) By facilitating learning models according to the needs of learners, learning is expected to be effective and enjoyable for learners and a means of preparing learners in facing disruption era (Y. Ramadhani and R. Siregar, 2019).

This study focused on efforts to foster learning independence in students with internal or external locus of control in both ICT-based and conventional assignments. The purpose of this study was to find out the results of evaluations of ICT-based and conventional SDTL learning could be maintained at 99% or even dropped because involving online learning which relies on independence.

Literature review

Self-Determined Learning and Heutagogy Learning Theory

Self-Determined Learning is an independent learning approach as an implication of adult learning theory (Candy, 1991; Blaschke, L. M., 2012). SDTL allows students to control, reflect, and expand professional development. The key to learning lies in the reflections that students are aware of in interpreting learning outcomes and allowing application in practical situations (Canning and Callan, 2010). In this 4.0 era where information technology is very supportive of learning, successful learning really requires high

motivation from students to be able to learn independently. Blaschke, L. M. (2012) explained that the pedagogical and andragogical approaches did not adequately answer the learning needs in this 4.0 era. Therefore, a heutagogical approach is needed that can better accommodate progress in the learning process, learning resources, and learning media. The heutagogical approach is able to foster self-determined learning as a learning facility that is oriented towards competence as well as an effort to develop the learning capacity of students (Bhoryrub, Hurley, Neilson, Ramsay, & Smith, 2010; Hase & Kenyon, 2013; Blaschke, L. M. 2012).

Era 4.0 requires students to have much higher independence than in the previous era. With self-determined learning, it is hoped that strong mental learning will grow with a high commitment to choosing, studying, solving problems, and achieving results successfully (Vandenbos, 2008). Self-determined learning can be successful because motivation grows intrinsically from the self, not because of the extrinsic drive that is built by reinforcement and rewards from the lecturer. Nevertheless, the lecturers must understand the basic needs factors that can influence self-determined learning. Deci & Ryan, (2002) mentioned three basic needs factors that influence self-determined learning, namely: 1) Autonomy, 2) Relatedness and, 3) Competence.

The implementation of self-determined learning that is based on the theory of heutagogy is inseparable from the development of the learning approach that has been used. There are three developments in the learning approach, namely (1) Pedagogy, children learning; (2) Andragogy, Adult learning and (3) Heutagogy; learners determine their own learning model. The three theories of learning are explained in Figure 1.

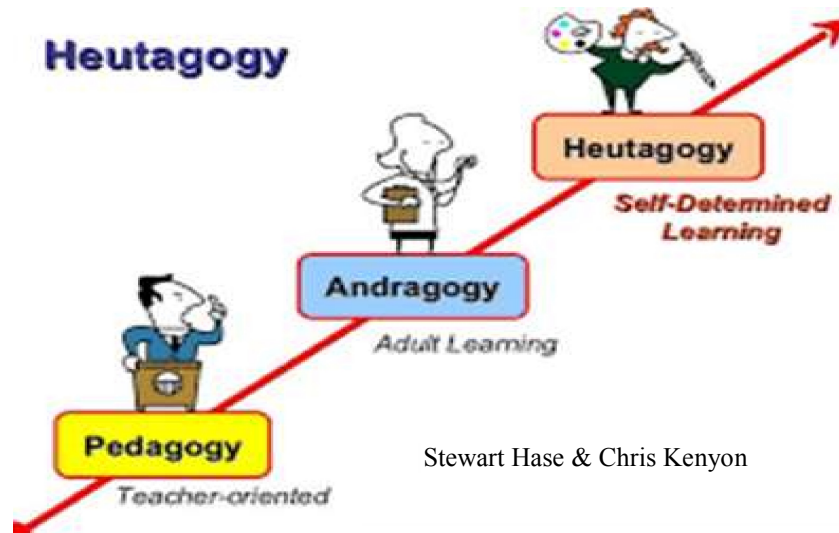


Figure 1. Heutagogy (Hase & Kenyon, 2013)

Figure 1 explains that the earliest learning is pedagogy, which is teacher-oriented learning model, andragogy, which is adult learning that demands independence and heutagogy, which is learner-oriented which determines the preferred learning model. The difference between the three methods can be explained in Figure 2.

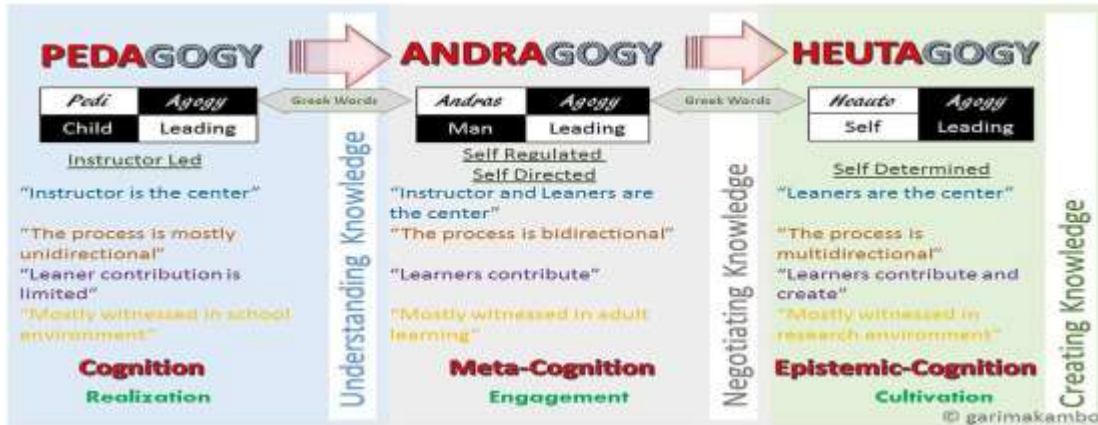


Figure 2. Understanding 'Gogys': A learner's perspective (Kamboj, 2015)

Figure 2 explains that pedagogy comes from Latin which means learning in children (Hiryanto, 2017). Pedagogy is passive learning because there are instructors who guide the learning process, so the participation of learners is limited because learning is unidirectional. This learning is mostly performed in the school environment. Knowledge is obtained through cognition, which is the process of gaining knowledge through the activities of remembering, analyzing, understanding, assessing, reasoning, imagining and speaking (Sutarto, 2017). The ability of cognition is usually interpreted as intelligence. Thus, pedagogy will produce an understanding of knowledge.

Andragogy is an adult learning process that has five assumptions (Knowles, 2019), namely; (1) Adults need to know why they need to learn something, (2) Adults use learning as problem-solving, (3) Adults learn best when the topic being discussed directly benefits. Andragogy learning is centered on instructors and learners, learners contribute to learning or it can be said that learners are active. The process of knowledge gained through metacognition; the ability of people to monitor, control, organize mental activities. The result of andragogy is a knowledge negotiation.

Heutagogy is self-determined learning, which focuses on how learners want to learn (Hase & Kenyon, 2013; Ridha, 2018). Learners are central to learning. The learning process has many directions. Learners contribute and be creative. Knowledge is obtained through epistemic cognition, which is the process of gaining knowledge, and justification of knowledge (Fiqih, 2017). The result of the heutagogy process is knowledge creation.

Locus of Control in Learning

Control can be defined as the power to determine outcomes that directly affect actions, people, and events. Meanwhile, the locus is the position, area, and location where something happens (Wengrzyn, 2019).

There is internal and external locus of control. Learners who believe success and failure in learning come from their own actions and efforts have an internal locus of control, while in the external locus of control; if the success and failure of someone is believed to come from an external party (Zulfa, Daharnis, & Syahniar, 2017 ; Wengrzyn, 2019).

Method

CAR was conducted in the Accounting Study Program of the Faculty of Economics and Business on the Accounting Ethic and Corporate Governance course. The SDtL method was carried out in two cycles. Each cycle began with a pre-test and ended with a post-test. This study used Kemmis and McTaggart model, namely: (1) planning, (2) actions, (3) observation, and (4) reflection.

In the planning stage, there are semester development plans (RPS), pre-test questions (to find out the preferred learning type and measure locus of control), observation and evaluation sheets. In cycle 1,

learning is done for groups that complete tasks manually and who go through Google classroom, both groups are monitored by observers. In cycle 2, the process follows the first stage, but the subject matter is different. The observation and evaluation stage is carried out by filling out the observation sheets in the manual class and in the google classroom and conducting a mid-exam with independent assignments submitted via google classroom for all students. Assessment indicators are directed at the ability to answer correctly, the ability to explain and the ability to analyze. The reflection stage is carried out by checking the results of observations and evaluations then examining the input from students who have been prepared by lecturers through the Google form.

Table 2. Mapping of Actions According to SDTL Concept

SDTL Concept	Indicator	Media	Assignment Indicator
A learning model where learners determine preferred learning type (Hase & Kenyon, 2013; Fiqih, 2017)	Conventional and online learning with internal and external locus	1) Hardcopy: Paper 2) Visual: Google Classroom	1) Choose the right answer 2) Explain 3) Resolve a simple case

Based on Table 2, the SDtL model is applied by first classifying students according to the preferred learning styles that are known through the questionnaire distributed. For students who want to learn visually, learning will be facilitated through Google Classroom. Students who prefer learning directly from the lecturer and prefer written assignments will be facilitated by assignments in the form of hard copies.

Locus of control is applied to measure the independence of learners when choosing the preferred learning model that consists of internal and external locus. Therefore, information about the selection of learning models and the detection of locus of control for each learner is performed at the beginning of CAR implementation.

Results

1. Implementation of SDtL Method

Planning

Several plans in cycle 1 were as follows, (1) distributing initial questionnaires to classify students according to the preferred learning model and knowing the type of locus of control (2) preparing cases, (3) providing initial direction to students in each group, (4) together with the research assistant (observer) to prepare the observation sheet and discuss it.

Action

There were 3 actions taken in the first cycle to carry out the subject matter. These actions are (1) In the opening section, direct students to group according to the learning type preferred, (2) Students are asked to complete the case in accordance with the specified task instructions and time, (3) In the closing section, remind students to complete assignments on time and assess the tasks that have been collected.

Observation

The research assistant (observer) observed the implementation of the tasks in class. Students were grouped into 2; a group of students who choose to complete assignments online and conventionally. Observer helped to overcome technical problems faced by students, especially in online groups, who used mobile or personal computers.

Analysis and Reflection

The results of assignments for conventional groups and those using google classroom were tabulated, analyzed, and reflected.

The description for each cycle is as follows.

Table 3. Description of Cycle

No.	Activity	Description of Activity
1.	Distribute the initial questionnaire	Fill out the initial questionnaire to classify students: a) Online learning with google classroom or conventional. b) Internal and external locus of control
2.	Assignment of subject matter 1	Type of Assignment: a) Multiple Choice; to measure understanding b) Simple cases; to measure understanding through explanation, identification, and analysis
3.	Relate the questionnaire (pre-test) with the assignment of subject matter 1	a) Compare test results for those doing online assignments with google classroom and conventional b) Compare test results that have an internal or external locus of control (LOC) c) Compare test results for; (1) Google classroom internal LOC Vs conventional internal LOC (2) Google classroom external LOC Vs conventional external LOC
5.	Analyze point 3	Analyze with descriptive statistics in point 3
6.	Reflect	Based on the results of the analysis, interpretation was performed, in addition to identifying the findings in the implementation or action, to improve the scenario in cycle 2
7.	Actions in cycle 2	1) Use the cycle 1 pattern that has been revised as the first reflection 2) Assign and repeat the stages in cycle 1.

2. Description of Self Determined Learning (SDTL) in AECG Students

Grouping Students Based on Preferred Learning Models

Preferred learning models and locus of control of students can be seen in the mapping of data in Figure 3.

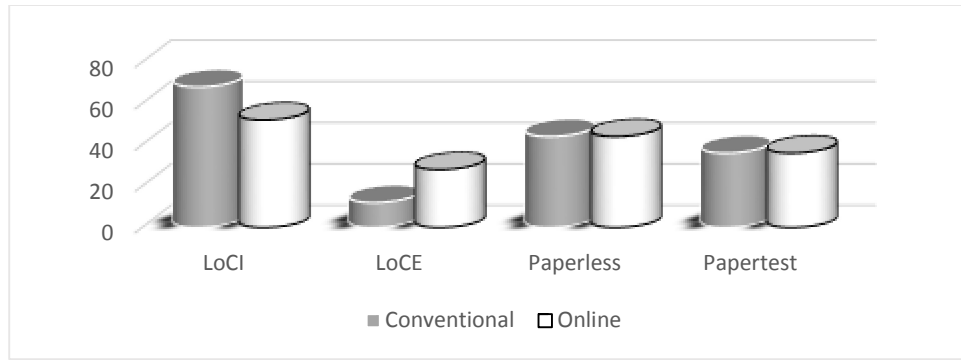


Figure 3 Learning Model & Locus of Control

Figure 3 shows the learning model and locus of control in AECG class. Out of 160 students, there were 80 students who like online learning models and 80 students like conventional learning with lecturers explaining in class. Based on online learning data, 44 students submitted assignments online and 36 students completed submitted assignments using paper. Of the 80 students who chose the online learning model, 52 students had an internal locus of control. However, independence in completing tasks and not easily giving up in facing difficulties has the same proportion between online and using paper. Meanwhile, for online learning groups, internal locus of control is more reflected by "learning success due to business", not because of luck, but because of independence in completing tasks and not easily giving up in facing difficulties, which is dominated by online learning through paper. Thus it can be said that even though online learning is dominated by internal locus of control, there are indications of lack of independence and resilience. Internal locus of control is caused by fighting power or personal effort.

Table 3 shows conventional learning data that explains that of 80 students, 36 students answered questions online and 68 people had an internal locus of control. This shows that more students were independent in working on problems and overcoming difficulties in the conventional learning model.

Online and Conventional Self Determined Learning (SDTL)

Achievement of student assignments in cycles one and two can be seen in Figure 4.

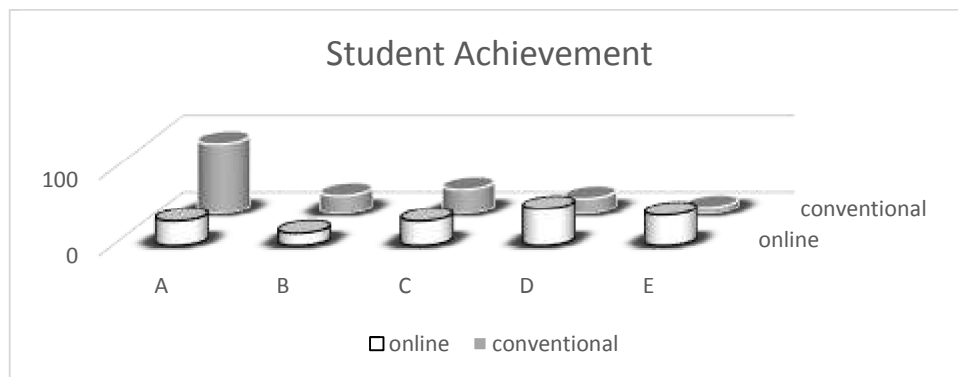


Figure 4 Student Assignment Score

Figure 4 shows the distribution of scores. For conventional learning the most A scores, while for online there are more scores of D and E. Thus it can be interpreted that, the ability of students based on the level of understanding, the ability to identify and analyze in conventional learning groups is better compared to the online learning groups.

SDtL learning outcomes in online groups and conventional groups are associated with locus of control, namely: both of these learning groups had a higher internal locus of control compared to external locus of control, although there were more conventional learning groups. Likewise with independence in learning, students do not give up if they face difficulties and think that success is the result of their own efforts, not because of luck, which in conventional learning is better. In other words, internal locus of control in online classes is influenced only by personal effort. Meanwhile, internal locus of control in conventional classrooms is influenced by the level of independence of learning, does not easily give up when facing difficulties, and achieves success because of the relatively better efforts than online classes. This is what results in the achievement of SDtL conventional learning group.

Self Determined Learning (SDTL) in Cycle 1 and 2

Learning achievement in cycles one and two was consistent, which both cycles passed 75% of minimum mastery criteria. The comparison of the scores between cycles can be seen in Figure 5. A-C scores had an increase from cycle 1 to 2 while the D-E scores had a decrease from cycle 1 to 2.

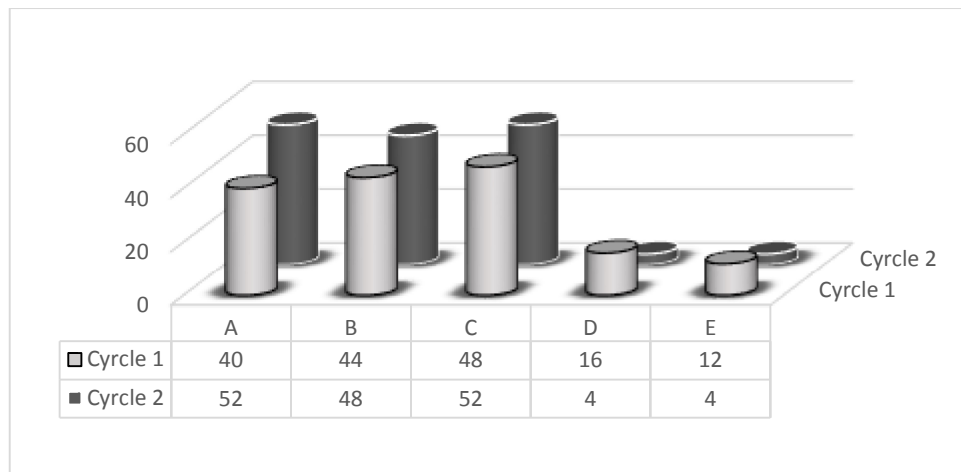


Figure 5 Learning Achievement in Cycles 1 and 2

Relationship Between SDtL Learning Model and Final Exam Results.

The examination for online and conventional learning was performed online. The final exam results for the Accounting Ethic and Corporate Governance course can be seen in Figure 6.

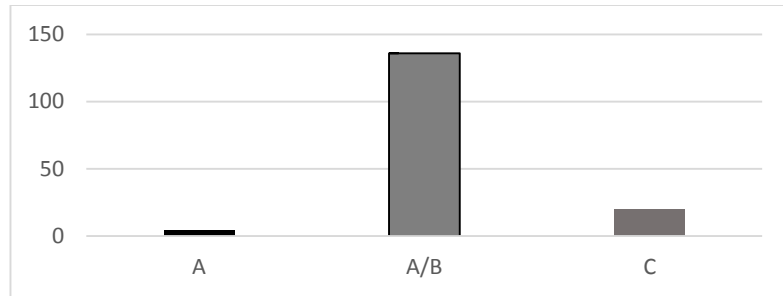


Figure 6. Final Exam Results-MKAECG-Odd 1920

Figure 6 shows the distribution of the final exam scores from B-A, with a passing rate of 100%. 85% of students passed with scores of A and B. Final exam questions were in the form of cases and carried out online. Because the exam questions were in the form of cases, the results of this learning evaluation were dominated by the assessment of the ability to identify and analyze. The test results to measure identification and analysis competencies met the indicator criteria for both competencies, which are above 70.

Discussion

Based on the choice of learning methods, students choose online and conventional with a balanced number. They have determined themselves how to obtain material based on the choices determined by the lecturer. This shows that the lecturer has provided learning facilities for students with two choices. The SDtL model is a learning method that is determined by students as learners (Hase & Kenyon, 2013; Ridha, 2018; Fiqh, 2018). Learning is adjusted to student preferences. The preferred learning model needs to be prepared by the lecturer so that the same content (subject matter) is delivered with a different model. Educational institutions also need to prepare learning media for learning, especially related to IT, to adapt to the era of disruption.

Makori & Onderi (2013) and Musasia, et al. (2012) stated that there are factors that can influence the attitudes of students towards learning such as the level of understanding, anxiety, attendance, lecturer workload, discipline, and time management. This was evidenced by the results of online learning. Although there is freedom of time and place and way of learning, the understanding of students was not as optimal as conventional learning with the guidance of lecturers. This shows that the real independence of students still needs to be monitored and directed. They do not yet have full self-awareness to feel the importance of learning. The material given by lecturers is not necessarily part of the interests of students.

SDtL through online media is actually the most possible strategic choice for now in the millennial era. However, online learning can also be a source of student boredom if performed repeatedly without any novel application or interesting content. A study showed that the effect of novelty felt by students can increase motivation but will decrease when users get used to the product (Jeno, L.M., Vandvik, V., Eliassen, S., Grytnes, J.A., 2020). However, online learning is a development of learning methods that can adjust the learning culture of students in the millennial era that can be performed without being limited by place, time and circumstances. By using the SDtL method, a comfortable atmosphere for learners can be created, so as to achieve the learning outcomes as expected. The disadvantage is that the preparation is quite complicated and requires carefulness, perseverance and intense coordination from team teaching.

The implementation of SDtL with Heutagogy Theory in the delivery of learning proves the need for encouragement from lecturers to increase the capacity of students with extrinsic motivation that can

manifest intrinsic motivation. Bhoryrub, J., Hurley, J., Neilson, G.R., Ramsay, & Smith, (2010); Hase & Kenyon, (2000) stated that learning by using the web as a form of online learning is a way for lecturers to motivate students through a variety of learning media. In addition to paying attention to student motivation, lecturers also need to recognize other factors that can influence self-determination optimally, namely self-competence, self-autonomy, self-regulation, and relatedness (Decy & Ryan, 2002; Hendra & Rumi. (2001).

Provision of learning options for students through online and conventional shows student interest in learning becomes the focus of lecturers in providing learning services in accordance with the demands of the times. This is relevant to the concept of independent learning suitable for high-level students, from andragogy to heutagogy through the use of online applications. By adhering to the concept of heutagogy, students are recognized for learning autonomy, have self-direction, and are recognized for their pedagogical completeness which has become the basis in adult teaching and learning (Blaschke, L.M. 2012). However, the achievement of online and conventional learning is still dominantly achieved by students with learning models that are facilitated and guided directly by the lecturers. Therefore, to obtain optimal SDtL on online learning methods, it should be noted the success principle of SDtL method with Heutagogy Theory, namely that students must be capable or have achieved competence and have learning capabilities (Hase & Kenyon, 2007). Capable people have the following characters: 1) self-efficacy in continuous learning, 2) communication and teamwork skills, 3) creativity, particularly in applying competencies to new and unfamiliar situations and by being adaptable and flexible in approach, and 4) positive values (Hase & Kenyon, 2000; Gardner et al., 2008).

Conclusion

Class mapping results show that online and conventional learning interest was still balanced, 50% liked the online learning model and 50% liked the conventional learning model. Both interested in online and conventional learning, as many as 55% of students completed assignments with paper. Online group students had an internal locus of control of 65%, whereas, in conventional learning groups, an internal locus of control was 85%. In addition, SDtL learning success rate for conventional groups was better than online groups. This is related to the internal locus of control for each student.

Although there is an internal tendency of locus of control, learning independence and resistance to facing difficulties are at a low to sufficient level, the excess of learners, namely believing that their success is determined by their own efforts, not because of fate. Self-determined learning for online and conventional groups had not reached the target of 99%, especially for online groups which were still relatively low, but the mid-exam score with online learning models reached 100%. Locus of control results in online and conventional learning groups were dominated by internal locus of control, but the level of learning independence and not giving up in facing difficulties was still relatively low in online SDTL. Internal locus of control is more determined by oneself, not because of the influence of others.

This study can be said to be quite successful in analyzing the selection of learning models associated with behavior, but this study also has limitations, namely not measuring attitudes, although observations were made by observers who also function as supervisors in the classroom.

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