

## GLOSAUDIT: DEVELOPMENT OF ONLINE DICTIONARY APPLICATIONS TO IMPROVE AUDIT COMPETENCE IN ACCOUNTING DEPARTMENT STUDENTS

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### ABSTRACT

*Auditors must have professional skills and expertise in carrying out their duties. Thus education in higher education must be able to facilitate learning that can grow auditor competence in students. On the other hand, at this time the education sector is faced with many changes due to the spread of the Covid-19 virus. The implementation of learning is now carried out online so that it requires educators to adapt and make innovations in learning media. In this limited condition, technology plays a role in facilitating educators to deliver their learning materials. Therefore, the glosaudit application was born as an effort to accelerate students' understanding of auditing in the online learning system. The development of the glosaudit application is also expected to be able to facilitate various kinds of learning styles that are owned by students. The glosaudit application is a learning media in the form of an online dictionary equipped with visual illustrations. The online dictionary application aims to improve the competence of accounting students by understanding various terms related to auditing. Based on the results of the validity test and limited field test, the glosaudit application got a score of 90 and 95. Thus the glosaudit application is valid and feasible to be used as a learning media in auditing courses.*

Key words: Audit, auditor, learning media, dictionary.

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### INTRODUCTION

Audit activities require a competent auditor to ensure that the audit is carried out carefully, honestly, and independently (Sutrisno & Ilmiani, 2013). An auditor must be guided by the Professional Standards of Public Accountants (SPAP) in carrying out their duties. The first general standard (SA Section 210 in SPAP, 2001) stipulates that the audit must be carried out by someone who has sufficient expertise and training as an auditor. Meanwhile, the third general standard (SA Section 230 in SPAP, 2001) states that auditors must use their professional skills carefully when conducting audits to produce quality reports. Therefore, every auditor is required to have professional expertise and skills in carrying out their duties as auditors.

Auditor competence is an auditor's professional expertise obtained from formal education, training in the form of seminars or symposia, and professional exams (Zu'amah, 2009). With education, training, and experience, the auditor has the ability to assess objectively. Achieving the expertise of an auditor begins with formal education, which is further expanded through experience in audit practice both from training and professional examinations. The training carried out by the auditors should cover both technical and general education aspects. Based on this, accounting education held in universities has a role in educating students to have competence as professional accountants, including in the field of auditing (Hajering, 2021). One of the parties in higher education who plays a role in creating competent students is the teacher (lecturer). Thus, lecturers as lecturers of auditing courses must be able to facilitate learning that can foster auditor competence in students.

The Corona Virus Disease (covid-19) pandemic that occurred in various countries including Indonesia had an impact in various fields, one of which was in the field of education. During a pandemic, the government set a policy regarding the implementation of online learning in the context of preventing the spread of the COVID-19 virus through a circular from the Minister of Education and Culture Number 36962/MPK.A/HK/2020 (Kemendikbud, 2020). This policy requires educational institutions to make efforts to organize online teaching and learning activities from home (online). Online learning is a distance learning method using digital media in the form of video conferencing (zoom, google meet, google classroom, cisco webex, and other applications). Thus, online learning during the pandemic is closely related to digital technology.

Previous research has shown that technology plays a role in increasing the effectiveness and efficiency of the teaching and learning process (Andri, 2017). Technology also plays a role in online learning by making it easier for educators to provide learning materials so that learning continues even though the implementation is not face-to-face (Salsabila et al., 2020). Thus, learning by utilizing technology is an important thing today. Although the learning system from home using technology provides many benefits, this learning also causes problems in the form of learning saturation experienced by students (Pawicara & Conilie, 2020). Efforts that can be made to reduce learning saturation are by making learning media that are in accordance with the learning styles of students. The selection of the right online media is one of the factors that can ensure the online learning process runs optimally (Indiani, 2020).

A person's learning style can be categorized into three, namely the visual type (observer), the auditory type (hearing), and the kinesthetic type (physical activity) (Syofyan & Siwi, 2018). Each of these learning styles has different preferences in understanding learning materials so that the appropriate media for the three are also different. In this case, the development of learning media in this study aims to facilitate the three learning styles of students majoring in accounting, especially in the field of auditing through the use of Glosaudit. The glosaudit application is a learning media in the form of an online dictionary

equipped with visual illustrations. This online dictionary application is designed to improve the competence of accounting students by learning and understanding various terms related to auditing.

**LITERATURE REVIEW**

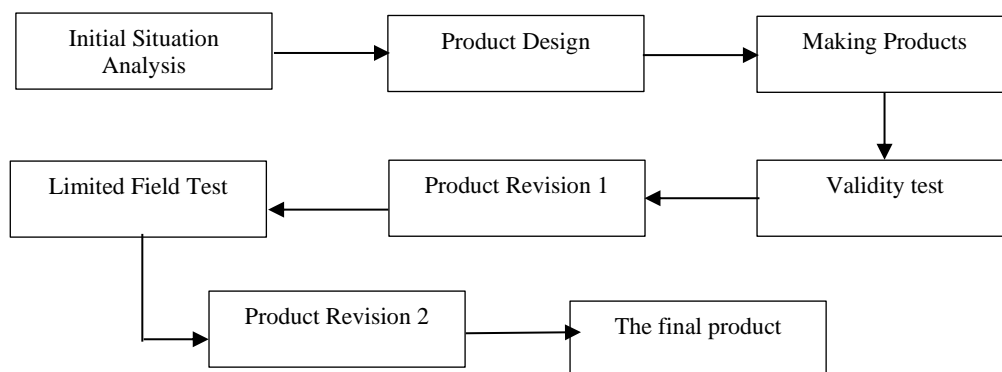
Learning style is a way used by students to receive, process, remember, and apply information easily (Rachmawati & Joko, 2013). By knowing the type of learning style, students can learn with their learning style so that learning outcomes can be improved. In the digital era, all aspects of life including the world of education are required to utilize information technology (Syofyan & Siwi, 2018). E-learning or online learning is an innovative learning system that utilizes information and communication technology (Kusumaningtyas & Solikah, 2020). Higher education as formal education has a duty to improve the competence of its students. One way that accounting education in universities can do to improve the competence of its students is to create learning media that utilize technology such as the development of online auditing dictionaries.

The need for audit learning media that can be used by various types of learning styles ranging from visual, auditory, and kinesthetic in the online learning period is the main background in this research. One of the learning media that can help accounting students understand various terms in the field of auditing is the audit dictionary. Furthermore, the tourism accounting dictionary developed by Prayudi et al. (2019) which shows that the dictionary is valid, practical, and effective for improving student competence in tourism accounting learning and practice. Based on the researcher's observations, previous research conducted research by developing an accounting dictionary that provides general accounting terms (Diatmika & Yuniarta, 2011; Ependi, 2014; Darnila, 2015; Januarti et al., 2017). Meanwhile, the researcher has not found the development of an accounting dictionary that provides more specific terms to the field of auditing. The audit dictionary is expected to improve accounting students' understanding of the audit field so that it can help create audit competence.

Ependi (2014) designed a dictionary of accounting terms by separating terms by category using the Object-Oriented Analysis and Design (OOAD) method. The design stages include 1) determining user needs, 2) identifying user scenarios, 3) selecting classes and objects, 4) identifying class attributes and operations, 5) identifying class structures and hierarchies, 6) building class and object relationship models, and 7) object-based design (use case diagrams, activity diagrams, class diagrams, component diagrams, deployment diagrams). Darnila (2015) developed a dictionary application of accounting terms using the Knuth Morris Pratt method which shifts characters based on information obtained before the process is carried out. Meanwhile, Januarti et al. (2017) implemented the reverse collision algorithm in making an application for accounting terms as Android-based learning.

**METHOD**

Research and Development (R&D) which was adapted from the development model of Borg & Gall (1983) became the method in this research. This research produces learning media in the form of a dictionary that provides terms in the field of auditing. Figure 3.1 shows the research process carried out by researchers to get the final product. The first step taken to develop the research is to analyze the initial situation. The purpose of the initial situation analysis is to find out the needs of the subject. The initial situation analysis was carried out by researchers by holding a Focus Group Discussion (FGD). When the needs and problems have been identified, the next step is to design and manufacture products based on needs. After the product is finished, the researcher conducts a validity test for the finished product to the experts. The results of the review from the implementation of the validity test were used as a revision for the first product. Furthermore, the researchers conducted a limited field test on accounting students as users of the audit dictionary application. The results from the limited field test were used to revise the second product. After the second revision is done, the final product is ready for use. This research was conducted briefly within 5 months.



**Picture 3.1 Research Design**

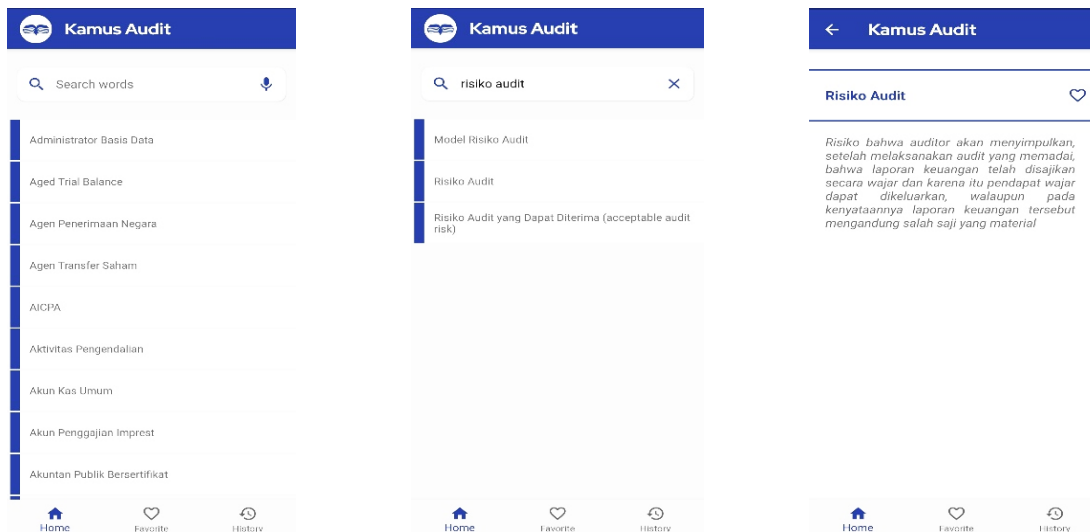
## RESULT

This research is an R&D research conducted on auditing courses using the Borg and Gall model. This research begins with a survey conducted on 35 students taking auditing courses. The survey was conducted by providing three questions via a google form. The first question asks yes or no answers to a statement, that is, I have difficulty understanding the terms used in auditing courses. The second question is an open-ended question that asks about the difficulties encountered in studying auditing. The last question asked for input regarding the improvement of audit learning. 82.8% of students had difficulty understanding the definitions of terms used in auditing courses. The answer to this question is also strengthened from the answer to the second question. Most of the students (67.74%) repeated the answer that the main obstacle in learning to audit was the difficulty in distinguishing and understanding the terms in auditing. While others argue that the difficulty of learning auditing lies in the technicalities of online learning. Regarding this difficulty, some students proposed a glossary or a collection of terms as a solution. Based on this survey, a gloss audit was developed to assist students in defining related terms.

The audit dictionary (Glosaudit) is an android-based application in which there are more than 500 terms in the audit field. This application file is 18 MB in size, with a size that tends to be small, so this online dictionary application is easy to access. Not only that, Glosaudit is available offline so users don't have to worry about internet connection. The three main features provided by Glosaudit are Home, Favorite, and History. The description of the features in this application is as follows.

### 1) Home

On the home menu, students can find certain terms. Students can search for terms by typing in the word search panel. In addition, the search for terms can also be done through pronunciation by pressing the speaker symbol. When doing a search by typing or speaking the application will work and find these words. Then, students can click 1 time on the selected word to be used as a bale to read the definition of the word or term.



Picture 4.1 Home Menu Layout

## 2) Favorite

The favorites menu consists of previously marked terms. The favorites menu allows students to easily find frequently used terms. In this favorite menu, students can also delete the list of favorite terms. The layout of the favorite menu is as follows:



**Picture 4.2 Favourite Menu Display**

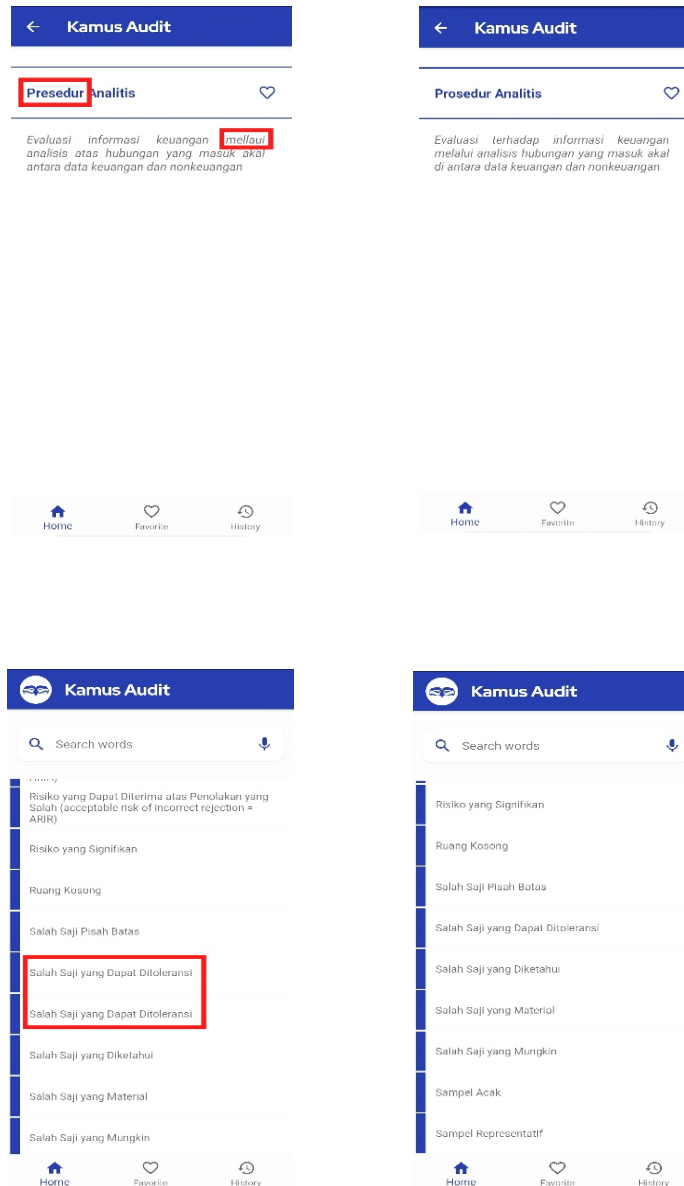
## 3) History

The history menu consists of terms that have been searched for in the Home Menu. The history menu makes it easier for students to search for previously searched terms. The layout of the history menu is as follows:



**Picture 4.3 History Menu Display**

The next step to develop an audit dictionary (Glosaudit) is the validation process. The validation process is carried out by involving two validators. The first validator is a material validator that ensures the feasibility of the material aspect, while the second validator is a media validator that ensures the feasibility of the media aspect. The score obtained in this validation process is equivalent to 90. Based on the validation of the material, the audit is valid material and is feasible to be used as an auditing learning tool. Glosaudit provides precise definitions of related terms. Therefore, glosaudit allows students to understand the terms used in auditing. This understanding is important as the first step in conducting an examination or audit of financial statements. With this understanding, it can improve student competence in the field of auditing. Furthermore, based on media expert validation, Glosaudit is an easy-to-use application. The buttons provided are familiar with a simple layout. However, there are suggestions regarding the neatness of the presentation of terms. The media validator found some misspelled words and some double terms in the Glosaudit dictionary. This suggestion was implemented in the first revision as shown in the Picture below.



**Picture 4.4 Application of Glosaudit Before Revision and Glosaudit After Revision**

Furthermore, this study not only conducted expert validation tests but also conducted limited field tests on 35 students who took auditing courses. The trial was conducted by distributing audit dictionaries (Glosaudit) to students. After receiving the Glosaudit, students are asked to find a definition related to the audit they need. In addition, students are also asked to give their opinion on Glosaudit. The results of the limited field test received positive responses from students equal to 95. Students can find related audit terms in Glosaudit. In addition, students perceive Glosaudit as a media in the form of an audit dictionary that is easy to operate. Thus, it can be concluded that Glosaudit is suitable to be used as a learning media in auditing courses.

## CONCLUSION

This research was conducted using the Research and Development (R&D) method in auditing courses. The research implementation process consists of initial situation analysis, product design, product manufacture, expert validity test, first product revision, limited field test on students, second product revision, and final product manufacture. In the first step, it was found that students had difficulty in defining the terms used in auditing. This difficulty certainly has an impact on the achievement of the expected learning outcomes. Glosaudit assists students in understanding the definition of the term audit as the first step to realizing audit competence. With a score of 90 expert validity results and a limited field test of 95, it shows that Glosaudit is valid and feasible to be used as a learning media in auditing courses. Therefore, Glosaudit can be a complementary media in audit learning. In the future, a web-based Glosaudit will be developed so that it can be used by more students, especially those who do not use Android.

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