

Implementation of Project Based Learning through Video Learning Practice of APBD Preparation for Accounting Students.

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Abstract

The practice of preparing the APBD is important to know, especially for accounting students because the APBD is a systematic process regarding the annual financial plan of the local government which contains the revenue, expenditure and financing budgets carried out by the local government in one year. Therefore, it is appropriate for accounting students to understand how the APBD preparation process works. Through the Project Based Learning learning model, students are expected to be able to increase their understanding of the preparation of the APBD. The purpose of this study was to determine student responses from video media regarding the APBD preparation process through learning videos published on social media. The benefits of implementing learning videos, namely increasing material understanding, motivation and quality of learning for accounting students. The method used in this research is descriptive analysis. Data obtained from observing views and likes from Youtube and Instagram social media for three months from March-May 2024, and strengthened by the results of interviews with several students of the Public Sector Accounting study program, Faculty of Economics, State University of Jakarta on the learning video for the practice of APBD preparation. Based on the results of the researcher's observations, it can be concluded that the learning video for APBD preparation practices is effective for public sector accounting students and audiences because it is published on social media which is crowded and easily accessible to people in Indonesia, especially students.

Keyword: regional budget (apbd); social media; video learning; project based learning

1. Introduction

The practice of preparing the Regional Budget (APBD) is an important process for accounting students to understand, especially accounting students who will pursue public sector accounting. This is because the APBD is an annual financial plan for local government that contains the revenue, expenditure, and financing budgets carried out by the local government in one year. A good understanding of the APBD preparation process will help accounting students in understanding the role and function of local governments in managing local finances, as well as in preparing themselves to work in the field of public sector accounting.

However, in practice, accounting students often experience difficulties in understanding the APBD preparation process. This is due to several factors, including the lack of relevant learning materials such as learning materials in class are often not enough to provide a thorough understanding of the APBD preparation process. Furthermore, traditional learning methods, such as lectures and discussions, these methods are often ineffective in helping students understand complex concepts such as the APBD preparation process and accounting students rarely get the opportunity to practice directly in preparing the APBD.

Therefore, an innovative and effective learning method is needed to help accounting students understand the budget preparation process. One method that can be used is Project Based Learning (PjBL). Project Based Learning is a project-centered learning method. In Project Based Learning, students will learn by working on real projects related to learning material. This method is proven to be effective in improving student understanding, learning motivation, and critical thinking skills.

This study aims to apply Project Based Learning through a learning video of APBD preparation practice for accounting students. This learning video is expected to help students understand the APBD preparation process more easily and effectively.

2. Literature Review

2.1 Regional Revenue and Expenditure Budget (APBD)

The Regional Revenue and Expenditure Budget (APBD) is an annual financial plan for local governments in Indonesia approved by the Regional People's Representative Council (DPRD), the APBD is stipulated by Regional Regulation. The APBD budget year covers a period of one year, starting from January 1 to December 31. The APBD consists of a Revenue. Budget consisting of Regional Original Revenue and Balancing Fund Shares, an expenditure budget that is used for the purposes of carrying out government duties in the region, and Financing, which is any revenue that needs to be paid back or expenditure that will be received back, both in the relevant fiscal year and in subsequent fiscal years.

According to Ateng Syafruddin, the APBD functions as the basis for financial policies that will be implemented by local governments during one fiscal year. As a grant of power from the legislature, namely the DPRD to the regional head as the executive leader to make expenditures in order to run the wheels of regional government. APBD has an important role in encouraging sustainable regional development. Through the APBD, local governments can allocate funds for various programs and activities aimed at

improving the welfare of the community. For example, infrastructure, education, health and economic development.

2.2 Project Based Learning

Project Based Learning (PjBL) is an innovative method that provides opportunities for accounting students to learn actively and constructively through real projects that are challenging and meaningful. PjBL encourages students to think critically, solve problems, and work together in completing the Regional Budget (APBD) preparation project. This approach is proven effective in improving the understanding of accounting concepts, problem solving skills, learning motivation, and communication and collaboration skills. PjBL is a promising learning solution to produce competent accountants who are ready to face real-world challenges.

2.3 Video Learning

The digital era opens the gate for innovation in the world of education, including in accounting learning. The application of video learning as a complement to Project Based Learning (PjBL) is one of the promising approaches to improve accounting students' understanding and skills. Video learning with a combination of images, sound, and structured text, has proven effective in improving students' understanding of complex accounting concepts (Mayer, 2009). This multimedia format helps students visualize abstract information and facilitates the learning process (Robert, 2013). Interesting and interactive videos are able to increase students' motivation to learn accounting (Marques, 2012). Creative and dynamic delivery of material through video can attract students' attention and focus, encouraging their active participation in the learning process.

Video learning allows students to access learning materials anytime and anywhere, supporting independent and flexible learning (Gardner, 2000). In addition, videos can be utilized in collaborative learning, where students can discuss and analyze videos together to deepen their understanding. Video learning can be effectively integrated with PjBL to create a more in-depth and meaningful learning experience for accounting students.

3. Material and Method

3.1 Design Study

This research uses a descriptive analysis method. Descriptive analysis method is a research method used to obtain a description or description of the object under study. Descriptive analysis methods are usually also used to seek deep understanding and meaning about a symptom, fact, or reality that occurs. This research was conducted using social media platforms, namely Youtube and Instagram. The subjects in this study were all Accounting Students in Indonesia.

The data collection techniques used were documentation, interviews, and literature studies. Data was obtained through observing the number of views and likes on Youtube and Instagram social media in a span of three months, starting from March to May 2024. Interviews were conducted with Accounting students at the State University of Jakarta. In addition, researchers also reviewed existing journal literature reviews to obtain library data,

record and read as well as manage research materials. Qualitative descriptive data analysis techniques in the form of data collection, reduction, presentation, and conclusion drawing.

4. Result

The results of the research were based on observations of the number of views of learning videos on APBD preparation practices for three months, namely March to May through Youtube and Instagram social media, as well as interviews with 10 accounting students at the State University of Jakarta obtained the following data.

Table 1. Social Media Viewing Results March to May Period

Social Media Platform	Number of Views
Instagram	2.913 views
YouTube	743 views

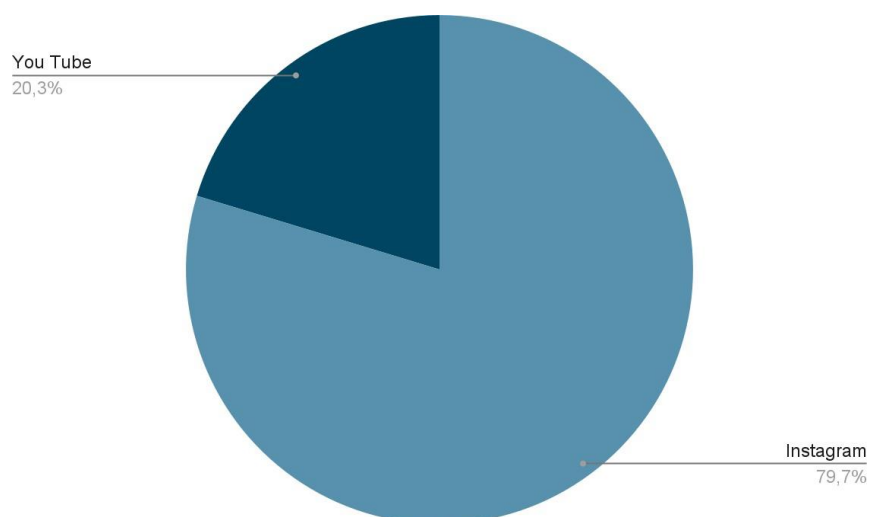


Figure 1. Diagram of Viewing Results on Social Media Instagram and Youtube

Table 2. Interview Results

Respondents	Interviewee's Opinion
Respondent 1	This learning video is effective because it provides an overview of how the APBD is prepared. However, the long duration makes the audience bored quickly. The material should be further summarized so that the audience is not bored and feels interested in watching.
Respondent 2	The audience reach on YouTube is wider because keywords are easily searched and found than through Instagram, which does not have a keyword search feature. Because the reach on Instagram is only for people who follow each other, it rarely appears in the Instagram explorer so it is quite difficult to find the information in the video.
Respondent 3	The learning video explained quite clearly about the process of APBD preparation and regulations to its impact on society. Through learning videos, it provides a deeper understanding of the preparation of a good APBD, so that the funds allocated are truly utilized for the needs of the people. In addition, learning through videos is effective because it can be watched repeatedly.
	Project-based learning through the YouTube platform is more efficient
	because the video visuals are very easy to understand and provide a brief overview of the APBD preparation process. Then, in determining priorities, it must also consider the impact and potential of development on the community, so that it is hoped that the budget prepared can have a maximum impact.
Respondent 5	The material on APBD preparation is very good as it provides knowledge on how the government works while preparing the budget and listening to the aspirations of the community through NGOs. Learning videos uploaded through Youtube provide ease of uploading videos, compared to Instagram reels which take longer. The use of the Youtube platform is also more effective for others to see.
Respondent 6	It is better to upload videos through platforms that choose many users and are easily accessible such as Instagram, Facebook or Twitter than on YouTube because it takes up more quota and there are sometimes annoying advertisements.
Respondent 7	The process of preparing the APBD is presented completely and clearly so that it is easy to understand. Sometimes the information provided in one video is not enough and it is necessary to watch another video. However, learning through videos also has disadvantages because there is no direct interaction and can only utilize the comment column feature which is sometimes unanswered.

Respondent 8	Learning videos uploaded via Youtube are more effective because videos with a long duration are more comfortable to watch via Youtube than via Instagram and are more affordable to the audience.
Respondent 9	<p>The video on APBD preparation practices is very good because it adds knowledge about how the government prepares APBD, as well as the roles and responsibilities of each party in APBD preparation and the importance of public participation in its preparation.</p> <p>This video of APBD preparation practices has a long duration so it is better to upload it on Youtube. In addition, it is also easier to be found by everyone who is interested in knowing information about the preparation of the APBD through a search.</p>
Respondent 10	The learning method through video learning is quite effective and easy to understand for students. Video learning provides the flexibility to study anytime and anywhere, making it possible to repeat material that is not understood. The visuals and audio presented in the video help students understand the concepts better than just reading. Video learning is also more interesting because it provides a new learning interface.

5. Discussion

5.1 Views on Social Media

Based on the results of the study, it shows that PJBL learning videos on Instagram have a much higher number of viewers compared to Youtube. This shows that Instagram is more effective in reaching a wider audience, especially Accounting students.

The popularity of Instagram among young people, including students, is one of the main factors for the high number of views. Instagram's easy-to-digest content formats, such as photos, short videos (reels), and active interaction through comments, direct messages, and polls, make it more attractive to students.

In addition, research by Veronica L Thomas et al. (2020) also shows that Instagram is a promising tool to support participant engagement, especially if the content is presented in an engaging manner and appropriate for the target audience. This is in line with the findings of this study, where PJBL videos that are attractively packaged and relevant to the needs of Accounting students prove to be more effective in attracting their attention and increasing their participation in the learning process.

5.2 Interviews

Based on interviews with 10 respondents of Accounting students at the State University of Jakarta, information was obtained that 6 out of 10 respondents chose Youtube as a project-based learning platform compared to other platforms. The reason they choose Youtube is because it is easy to find information related to the material they want to learn through the keyword search feature. Meanwhile, the other 4 respondents chose Instagram as their project-based learning platform. The reason they chose Instagram is because they often use the platform and there are no advertisements that appear when watching videos or viewing images on Instagram.

This research shows that the ease of access and curiosity of students are important factors in choosing a learning platform for PJBL. The video format that shows the actors in the process of preparing the APBD is considered easier to understand than reading a book. In addition, information delivered in image, audio and video formats is considered more interesting and stimulates students' interest in learning.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

This study evaluates the effectiveness of implementing Project Based Learning (PJBL) through learning videos on social media Instagram and YouTube, focusing on Accounting students. The results show that both social media platforms have their advantages and disadvantages in reaching and supporting student learning. The Instagram platform, with its popularity among young people, proved to be more effective in reaching a wider audience. The engaging content format, such as photos, short videos, and active interaction through comments, direct messages, and polls, make it more appealing to students. This is in line with the research of Veronica L Thomas et al. (2020) which shows that Instagram is a promising tool to increase user engagement, especially if the content is presented attractively and in accordance with the target audience.

However, in terms of efficiency and ease of access to information, YouTube is the

preferred platform by most of the Accounting students interviewed. The keyword search feature on YouTube allows students to easily find information related to the material they want to learn. In addition, the longer video format and ad-free access on YouTube provide convenience for students to learn in depth.

In conclusion, Instagram and YouTube have their advantages and disadvantages in supporting Accounting students' PJBL learning. Instagram is superior in reaching audiences and increasing interaction, while YouTube offers efficiency and easy access to information. Therefore, it is important for educators and learning content creators to utilize both platforms strategically to maximize student participation and learning effectiveness.

6.2 Implication

The application of Project Based Learning through video learning practice of APBD preparation provides many positive implications, both for accounting students and for researchers as follows.

• For accounting students:

- a. Improve practical skills where students can practice directly the APBD preparation process.
- b. Project-based learning methods that use learning videos of APBD preparation practices can make the teaching and learning process more interesting and interactive.
- c. Learning videos of APBD preparation practices can be used as teaching materials that complement classroom learning, allowing students to learn anytime and anywhere.
- d. Project-based learning that uses learning videos of APBD preparation practices can help students to develop adaptability to new situations and conditions.
- e. Learning videos with clear and easy-to-understand visualizations can improve student understanding of the APBD preparation process.

• For researchers:

- a. More modern learning techniques through the use of technology by using learning videos on social media are easily accessible and in accordance with the times.
- b. Uploading videos via Youtube and Instagram can increase the reach of a wider audience, including students from other universities and the general public.
- c. Learning videos can be a collaboration platform between researchers from various agencies to produce better quality learning videos that are useful for Accounting students.
- d. Learning videos can be used by researchers as publication material for scientific journals or conferences.

However, the application of PJBL through learning videos can also have negative implications if misused and information about learning must not always be or lacking for students and other individuals to learn, such as:

- a. Not all learning materials are suitable to be taught with project-based learning method.
- b. Project-based learning may not fit with the existing curriculum, so adjustments need to be made.
- c. Not all students are ready to learn with project-based learning method, some students may be less accustomed to self-learning and collaboration will have difficulty in following the

learning.

- d. Students' learning motivation may decrease if they do not understand the purpose and benefits of project based learning.

6.3 Recommendation

Based on the results of this study, the following are recommended:

- Increase the number of learning videos on APBD preparation practices for various accounting topics.

Expansion of learning video topics can include various other accounting topics that are relevant to student needs. This can help accounting students understand various accounting concepts more comprehensively. Learning videos also need to be made with various levels of difficulty, ranging from basic to advanced levels. This can improve students' ability and understanding through learning videos. Learning videos can also be packaged in various attractive formats, such as animations, infographics, and interactive presentations. The duration of the video also needs to be adjusted to the topic discussed so that it is not too long and boring for students.

- Improve the quality of learning videos by using interesting animations, graphics, and sound effects.

Visualization enhancement can be used by using interesting animations, graphics, and sound effects so that it can increase student engagement and focus when watching learning videos. Attractive visualization can also help students understand abstract concepts more easily. Clear and easy-to-understand audio quality is very important to ensure the smooth delivery of material in learning videos.

Narratives in learning videos need to be delivered clearly, straightforwardly, and interestingly so that they are easily understood by students. The use of easy-to-understand language and relevant examples can also help improve student understanding. In addition, learning videos can be made more interactive by including quizzes, discussion questions, and other activities that encourage active participation from students.

- Utilize other social media to distribute learning videos, such as Facebook and Twitter.

To expand the reach of learning videos so that more accounting students can access them, various social media platforms such as Twitter and TikTok can be utilized. Active interaction with audiences on social media can increase student engagement and interest in learning videos. This can be done by answering questions, responding to comments, and holding online discussions.

- Conduct further research on the effectiveness of Project Based Learning through learning videos for other accounting courses.

Further research needs to be done to find out the effectiveness of PJBL through learning videos in other accounting courses. This can help develop more effective learning methods for various courses in the accounting study program. Research on the long-term impact of PJBL through learning videos on the understanding and skills of accounting students also needs to be done. This will provide a clearer picture of the long-term benefits of this learning method. Research on factors that influence the effectiveness of PjBL through learning videos, such as student learning styles, lecturer characteristics, and infrastructure availability, also needs to be conducted. The results of this research can help improve the implementation of PjBL through video learning in the future.

7. References

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