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Does Lecturer's Generated Learning Video Matter? A Study of Student Motivation and Engagement in Accounting Class

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ABSTRACT

This study identifies whether learning videos have a benefit for students. We also identify whether learning video generated by lecturer is more effective than the video generated by others. We focus on online learning. We collected primary data from students who have study auditing class. Applying quantitative descriptive method, we find that students need learning video even though they have got the same lessons before. The content that is accordance with lesson plan, exam and easier to understand, motivate students to view learning video generated by lecturer. Since students have high degree of comfort with you tube, depend on their own schedule, feel comfortable with the video, trigger students to be engage in learning process. In general, learning video, particularly generated by lecturer provide benefits for students.

Introduction

Video is a highly preferred medium used by accounting faculty for instructional use (Aahadiat, 2008). It is in line with D'Aquila et al. (2019) that video is a medium commonly used by universities. Especially in term of on line learning, the use of learning video is the best strategy to deliver the lesson. This argument is in line with Wieling & Hofman (2010) that argue that video is a 'rich and powerful' learning medium, terutama dalam online learning. Hal ini dikarekan bahwa it can deliver information in an attractive way. The students may use the learning videos to review the lessons that have been delivered even to find the missed lesson when they 'lost the moment'. Besides, it can be easily accessable at anytime and anywhere.

Zhang et al (2006) argue that online learning and training using video has the same level of effectiveness as the face-to-face learning and training process. Meanwhile (Kaenzig and Keller, 2011) find that You Tube and Face Book are the most widely used in learning processed . It is likely that accounting instructor will increasingly use video for delivery course content (Holtzbiatt and Tshaalert, 2011). Thus, the use of video is highly recommended in the learning process as mentioned by Holtzblatt and Tschalert (2011) that the use of learning video is on of the best strategy to deliver the lesson. It is in line with Albrecht & Sach, (2000) that teachers in accounting field must find the best ways to deliver the lesson in anticipating the development of sustainable accounting education.

However, There are mixed evidenced in term of learning video. Sargent et al., (2011) found that the use of instructional videos had little effect on improving academic performance. Even Draus et al., (2014); Mandernach, (2009) and Vamosi et al., (2004) found that there was no relationship between instructional videos created by teachers and student performance apart from accounting. This inconclusive results are interesting for further research to identify whether the learning video may increase the understanding of accounting students.

Learning videos can be generated from social media or created by the lecturers themself. Of the videos available on social media, YouTube is the most accessed for learning purposes (D'Aquila et al, 2019). In general, the videos created by others (on social media) are indeed in line with the main subject of the lesson. However, in particular, the video may not fully comply with the sub-topics set out in the lesson plan. The content delivered can be more or less than the lesson plan. This condition may cause the overall learning target not to be achieved

The use of video has been associated with favorable perceptions of students (Draus et al., 2014; Hsin & Cigas, 2013; Kohli et al., 2017; Mandernach, 2009). Researchers show that videos generated by their own lectures have a positive impact on overall student satisfaction in lectures. (Draus et al., 2014). Chiu et al (2006) argue that students prefer videos created by their own lecturers compared to videos created by other lecturers, even though the lecturer is a parallel lecturer team for the same course. Students stated that they had a closer relationship with the lecturer and had more personal experience with the lecturer (Mandernach, 2009). The students believe that videos generated by lecturers have significant value (Draus et al., 2014), increase the lesson and guide students to face the examination (Kohli et al., 2017).

This finding indicates that videos created by lecturers who teach courses will be more effective than videos obtained from social media created by others. Thus, this study identifies students' preferences for learning video YouTube generated by their lecturer or others in terms of motivation and engagement.

Literature Review

Learning Video

Previous studies found that instructional videos can be an effective learning tool (Hsin & Cigas, 2013; Kay, 2012; Lloyd & Robertson, 2012; Rackaway, 2012). The design and implementation of effective learning videos should contain a balance of three elements, namely: cognitive load, student engagement and active learning (Brame, 2015). Cognitive load theory (Sweller, 1988) assumes limited working memory and unlimited long term memory. Learner working memory is when thought patterns can be managed into several categories of information namely schema. This schema is then stored in long-term memory, and will be used when needed. Thus, if working memory is limited, then one must be selective in choosing what information to focus on (cognitive load). On average, seven things that can be processed in working memory Cognitive Theory of Multimedia learning introduces the concept of cognitive processing. Someone will use two channels to receive and process information, namely visual/pictorial channel and auditory/verbal processing channel (Mayer & Moreno, 2003).

Motivation of Students

Learning needs motivation. Motivation is one of the most important factors in opening a financial accounting class. One of the challenges faced in online learning is the lack of student motivation in completing assignments (R. Mehta et al., 2017). Digital media that accessible anywhere and anytime can be the key in overcoming the low motivation of students to learn. Integrated multimedia, including videos, is a way to enliven the class and increase the attendance (Das, 2012). We explore the reasons of students to view learning video since Sargent et al (2011) find that the students are more motivated to study when viewing short video clips in the introductory accounting class.

Student Engagement

Student engagement has an important role in the learning process. Revere & Kovach (2011) found that students will be more engaged in the learning process and tend to feel satisfied with learning when the lectures use video in online learning. This argument is in line with Draus et al., (2014); Kohli et al., (2017); Mandernach, (2009); Potter & Johnston, (2006); Sargent et al., (2011) that there is a high level of student engagement in viewing online learning videos. When students engage the lesson, they will enjoy the video. This argument is in line with Draus et al., (2014) that students will see most of the duration of the video. Student engagement can be identified from the frequency of students viewing videos from YouTube.

Method

This study applies descriptive quantitative method. We use primary data collected with questionnaires via Google Form. The question items were adopted from D'Aquila et al., (2019) by applying modifications that are relevant to the research objectives. Questionnaires were submitted to Padang State Polytechnic students and Batusangkar State Islamic Institute. The scope of the respondents are students majoring in accounting who have learnt auditing. Applying Slovin Formula, we have 203 respondents. Besides identifying student motivation and engagement, we also identify the perception of students about the benefits and who generate the videos.

Results and Discussion

Table 2 shows that students really need the learning videos. Most of students (96.6%) still need the video even though they have had an online class before. The content of video that is in accordance with the quiz motivates students (97%) to have preparation for the exam. This result is consistent with Kohli et al. (2017) that students used online videos more than the online study guide or textbook when studying for the exams. It indicates that students enjoy viewing video to study. It strengthens D'Aquila et al (2019) argument that nowadays students have a high degree of comfort with YouTube video. Since this study considers that the use of learning video is to 'exploit' students' habits in accessing and viewing videos, it is easier for lecturers to motivate students learning the lessons.

Other than for quiz preparation, Students (59.6%) also have better understanding than study with live video conference (Zoom, Google Meet, etc). It indicates that there are 'some things' with live video conference format. Internet network problem (37.4%) and run out of mobile data (23.6%) are of the reasons why students prefer learning video (recorded) than live video conference. Unstable internet network often occurs while session class were running. The most terrible effect of this condition is missing the 'underlined' lesson which can be evaluated at the exam.

The needs due to canceled class is not a main issue of this because most of cancelled class will be replaced by the lecturer on another day.

Table 2. Student Motivation

Course Format	N	%
Q1: Do you still need learning video from lecturer after joining live session class via video conference (zoom, google meet, etc)?		
Yes	196	96.6
No	7	3.4
Total	203	100
Q2: Were the contents of video in accordance with the exam/quiz?		
Yes	197	97
No	6	3
Total	203	100
Q3: What is your motivation to view video? (you may choose more than one answer)		
Attendance compensation	28	13.8
Preparation for quiz	162	79.8
Required for canceled class	20	9.9
Better Understand via recorded video than live video confrence	121	59.6
Network problem	76	37.4
Run out of mobile data	48	23.6
Total	203	100

For student engagement, as shown in table 3, Most students report viewing the learning videos to some degree (Q4). Almost all students view the videos a couple of times to frequently. Approximately (76.8%) of students report viewing the videos somewhat frequently and 9.9% frequently. This results is inline with D'Aquilla (2019) that students have the large frequency to view videos. Besides according to Griffiths and Graham (2009) that students can view the videos according to their own schedule. There is no time limit. They can view the videos at anytime and anywhere. Meanwhile, when the student use learning video, they will fell comfort in it. They can use it as they need. Refer to Fordham (1996) student can selectively view material in case for exam review. They can rewind the topics they do not fully understand and skip others. This selective viewing is, perhaps, the most compelling benefit of using videos. Other interesting one is, it also allows more time to do more tasks. Thus, this 'interest' can trigger students to engage in lessons.

Table 3. Student Engagement

Course Format	N	%
Q4: To what extent did you view any of the videos?		
Frequently	20	9.9
Somewhat Frequently	156	76.8
A couple of times	25	12.3
Not at all	2	1.0
Total	203	100

Table 4 shows the students perception of learning video related to the benefits and who generated them. Almost all students (98.5%) believed that learning videos were helpful to understand the lesson (Q5). The students think that the instruction on video were esier to understand (6). When they understand about the lesson they perhaps, will reach better score (Q7) than if they don't view learning videos. In term of who generated the videos, students think that video generated by lecture is more effective than not generated by lecture (Q9). This finding indicates that lectures must be more creative to provide teaching materials for students. Holtzblatt and Tschakert (2011) argue that accounting educators must continually reconsider teaching technics. Moreover by using technology that students are familiar with. According to AACSB (2007) that "innovative use of technologies creates more effective techniques to distributes learning in non-traditional ways". Effective techniques can also mean that lecturer may generate the videos that suitable with the quiz (Q8).

Table 4. Students Perception

Course Format	N	%
Q5: Were learning videos helpful to understand the lesson?		
Yes	200	98.5
No	3	1.5
Total	203	100
Q6: Do you think instructions and explanations were easier to understand in video format?		
Yes	199	98
No	4	2
Total	203	100
Q7: Do you think that your score will be better if you view the videos than not view them ?		
Yes	190	93.6
No	13	6.4
Total	203	100
Q8: Are the videos generated by lectures in accordance with the lesson plan ?		
Yes	201	99
No	2	1
Total	203	100
Q9: How effective are the learning videos generated by lecturers compare to video from aother sources on youtube?		
Very Effective	56	27.6
Effective	143	70.4
Not Effective	4	2
Absolutely Not Effective	0	0
Total	203	100

Conclusion

Learning videos generated by lecturer are usefull for students. This study finds that students still need the videos eventhough they have learnt the lesson before both online and offline. They will be motivated to view learning video if the content of the video is in accordance with lesson plan and the quiz/exam. They think that its easier for them to understand the lesson because there is posibility to re-learn and view the video frequently at any time and anywhere. Besides, some technical issues like networking problem and the unavailability of mobile data encourage them to prefer learning video (recorded) than live video conference class format. Thus, the students enjoy learning the video so understand better dan get the better score of quiz. Meanwhile, cancelled class and attendance compensation are not the issues related to student motivation to view learning videos. The lecturer will arrange substitution class in another day if the class is cancelled. Moreover, most auditing lecture in this study were attended by all students.

We make several contribution to existing studies. Most importantly, our study indicates that learning video generated by the lecturer is more effective than the video generated by others. It will be more effective if the contents are in accordance with lesson plan and the exam. This finding is noteworthy since learning is the foremost goal of any instructional method (D'Aquila et al, 2019). This finding is also consistent with Fordham (1996) and Sargent et al., 2011) about online video and other technology in accounting courses. Unlike some of these studies, however our study focuses on the preferences of who generate the videos. Our study try to encourage lecturers to generate their own videos to help students understand the lesson. Videos have the potential to reduce required resources without losing educational effectiveness, given the extensive use of review in junior and senior level. Thus, video generated

We fill the suggestion of D'Aquilla (2019) that there must be a research to identify the benefit of video in upper class of accounting. Then, we discuss full online class when D'Aquilla et al (2019) discuss hybrid and traditional class. We also find that the ideal durations of video is 11 to 20 minutes since D'Aquilla (2019) argue that students prefer short video (but did not discuss the exact duration)

Fordham (1996) point out there is large variation in students' need for review. When using videos for exams review, they can selectively view materials. They can rewind the topics they do not fully understand and skip topics they have already

mastered. Selective viewing is, perhaps, the most compelling advantage of using videos (D'Aquiela et al, 2019). Exam review via video format also allow more time for other tasks. Our limitation is we do not explore the factors why students skip the videos.

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