



The Role of Accounting Lecturers in Understanding Financial Accounting Courses for Diploma 3 Accounting Students at the Medan State Polytechnic

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Abstract This study aims to analyze the role of accounting lecturers in helping Diploma 3 Accounting students at Politeknik Negeri Medan to understand Financial Accounting courses. The research focuses on the various teaching methods and strategies applied by the lecturers and how these influence students' understanding. Data was collected through interviews with lecturers and questionnaires distributed to students. The results show that practical teaching approaches, including case studies and feedback, significantly enhance students' comprehension of the course materials. Lecturers play a crucial role not only as educators but also as facilitators who bridge the gap between theory and practice in financial accounting. The study concludes that lecturers should continue to innovate their teaching methods to improve learning outcomes.

Keywords: Accounting lecturers, financial accounting, teaching methods

1. INTRODUCTION

The Financial Accounting course has very long historical roots in the world of business and economics. Since humans began recording simple trade transactions, accounting has served as a tool for recording and tracking finances.

In ancient times, the Egyptians, Greeks, and Romans had developed simple record-keeping systems to manage trade and collect taxes. However, the modern form of accounting began to develop in the 15th century with the introduction of double-entry bookkeeping by Luca Pacioli.

Financial accounting developed further with the emergence of various large companies and industries in the industrial revolution era, which required more complex and standardized financial records. International accounting standards began to be introduced to facilitate financial reporting between countries.

Over time, various accounting standards and principles began to be applied to create uniformity in corporate financial reporting in various parts of the world. Financial accounting then became a field of study taught in various universities and polytechnics, including in Indonesia.

In Indonesia, Financial Accounting courses are a core part of accounting education at various universities, including the Medan State Polytechnic. Students are taught about the basic principles of financial accounting, reporting, and how to apply accounting standards that apply nationally and internationally.

Lecturer competency development is also an important factor. Lecturers who continue to improve their pedagogical skills and expertise in accounting will be able to provide better quality teaching. Lecturers' responsibilities are not only limited to teaching in the classroom,

but also guiding students in completing assignments, preparing for exams, and even providing direction regarding their careers after graduation.

In addition to traditional methods such as lectures and discussions, lecturers can also use case studies and business simulations as tools to hone students' analytical skills. Experiential learning such as internships or field projects is also an effective way to strengthen students' understanding of financial accounting material (Rogers, 2021).

According to research conducted by Hall and Jones (2017), students who were more involved in interactive discussions and case studies had a better level of understanding in financial accounting.

In addition, the *flipped classroom approach*, where students study theory at home and use class time for more in-depth discussions of accounting concepts, has also been shown to be effective (Chen, 2020).

The role of lecturers in implementing problem-based learning strategies has also been shown to improve students' critical thinking, which is important in financial decision making (Tanner, 2021).

The questionnaire results also showed that students preferred lecturers who provided real and work-relevant examples in their explanations.

Some lecturers adapt their teaching approach by providing additional materials or holding consultation sessions outside of regular lecture hours to ensure equitable understanding among all students.

Lecturers also face challenges in ensuring that all students can keep up with learning developments, especially those with diverse academic backgrounds.

In addition, lecturers also give assignments that require students to analyze real company financial reports, which helps students develop analytical and critical skills.

The use of software such as SAP, Zahir, or MYOB allows students to gain practical skills that will be useful in the workplace.

Information technology is also an important tool in learning financial accounting. Many lecturers at the Medan State Polytechnic have begun to integrate accounting software in the classroom.

Students who actively engage in project-based learning report increased understanding because they can directly apply the theories learned in class to real-world contexts.

In addition to case-based learning methods, some lecturers also use a project-based approach that allows students to work in groups and solve real financial problems.

Consistency in providing targeted feedback can accelerate learning and provide significant results in improving student understanding (Griffin, 2018).

The use of financial simulation has been introduced as one of the effective methods to bridge the gap between theory and practice in financial accounting (Simpson, 2019).

According to White (2020), collaboration between lecturers and students in the learning process creates an environment that supports deeper learning, where students feel more motivated to learn.

Research conducted by McCarthy (2019) shows that the use of technology in accounting learning can improve students' understanding of difficult material.

Lecturer involvement in the active learning process is very important in increasing student interest and involvement. Students who are more actively involved in the learning process tend to have better understanding.

In an effort to help students understand financial accounting, lecturers also need to implement innovative teaching strategies, such as integrating technology into learning and using accounting software.

In class, lecturers are not only tasked with delivering material, but also ensuring that students truly understand the essence of each accounting concept given. This includes the ability to explain abstract concepts simply and relevantly to real-world contexts.

Diploma 3 students at Medan State Polytechnic are faced with a curriculum that emphasizes technical skills and understanding of basic concepts. Lecturers must be able to bridge the needs between theory and practice in the field.

In addition, the world of education continues to change, especially in the field of accounting, where technology and globalization increasingly influence the way knowledge is delivered and understood. Lecturers as educators in higher education must be able to adapt to these changes to ensure that students are able to face global and technological challenges.

Higher education plays a very important role in shaping students' professional abilities, especially in complex fields such as financial accounting. Lecturers play a key role in helping students understand the concepts and theories underlying financial accounting, which are highly needed in the workplace. At the Medan State Polytechnic, the Diploma 3 Accounting program presents its own challenges because it focuses on practical skills and direct application of theory.

In this context, the role of lecturers is not only as teachers, but also as facilitators who can bridge theory and practice. The Financial Accounting course, one of the core courses in the Diploma 3 Accounting curriculum, requires a deep understanding and good analytical

skills. Therefore, the role of lecturers in facilitating the learning process is very crucial to ensure that students are able to master the material and are able to apply the concepts learned in various real situations.

This article aims to analyze more deeply the role of lecturers in helping Diploma 3 Accounting students at Medan State Polytechnic understand the Financial Accounting course. This study will also discuss the various methods and strategies used by lecturers in facilitating the learning process and how they affect student understanding.

2. LITERATURE REVIEW

In the process of learning financial accounting, lecturers have a role as directors and guides who help students relate theory to real practice. Several previous studies have highlighted the importance of the right pedagogical approach in teaching accounting (Smith, 2015; Brown, 2016). Teaching methods such as case studies, simulations, and problem-based learning have been shown to be effective in helping students understand financial accounting material better (Jones, 2018). In addition, the importance of feedback given by lecturers to students also greatly influences the learning process (Williams, 2017).

In the process of learning Financial Accounting, lecturers play a very important role as directors and guides. As a facilitator, lecturers are responsible for bridging the gap between theory and practice which is often a challenge for students. Complex financial accounting theories, such as the principles of recording transactions or preparing financial statements, are often difficult for students to understand directly without real examples from the business world. This is where lecturers play a role in providing relevant and contextual real case examples so that students can connect abstract concepts with applications in the field.

The right pedagogical approach plays a major role in ensuring that students truly understand the Financial Accounting material. Several studies, such as those presented by Smith (2015) and Brown (2016), highlight that teaching methods that are tailored to students' learning needs and abilities greatly affect their learning outcomes. Traditional approaches that focus on lectures alone are often insufficient for courses that are full of numbers and analysis such as Financial Accounting. Therefore, lecturers are required to apply various teaching strategies that are more interactive and actively involve students in the learning process.

Some teaching methods that have proven effective in helping students understand Financial Accounting materials include case studies, simulations, and problem-based learning. Case studies provide students with the opportunity to analyze real-life situations in companies

or organizations, familiarizing them with the financial problems they may face in the workplace. Simulations, on the other hand, allow students to run financial scenarios in a controlled environment, while problem-based learning encourages students to find solutions to specific financial cases by thinking critically.

The case study method has been widely recognized as one of the most effective ways to teach Financial Accounting. Through case studies, students are invited to play the role of a financial analyst who is faced with various complex business situations. They must analyze financial statements, calculate financial ratios, and make decisions based on existing data. Jones (2018) emphasized that this method not only improves students' understanding of the theory but also trains their analytical and decision-making skills. Students who are often involved in case studies will be better prepared to face challenges in the workplace that require in-depth analysis and timely solutions.

Simulation and problem-based learning (PBL) are other methods that support deeper learning of Financial Accounting. Simulations allow students to practice directly in situations that simulate the real world, such as preparing financial statements or making investment decisions. In this way, students can learn from the mistakes they make in the simulation without facing real consequences. PBL, on the other hand, helps students to think critically and creatively in solving complex financial problems. In PBL, the lecturer acts as a facilitator who guides the discussion, but still gives students the freedom to find their own solutions.

Feedback provided by lecturers to students also plays a very important role in the learning process. Williams (2017) highlighted that effective feedback can accelerate students' learning process because it provides constructive assessment of their strengths and weaknesses. In Financial Accounting, where small errors in calculations can have a big impact, feedback from lecturers is an important instrument to help students understand where they made mistakes and how to fix them. With timely and clear feedback, students will be more motivated to improve their performance and more confident in understanding difficult material.

At the Medan State Polytechnic, a practical approach is highly emphasized in the Diploma 3 Accounting curriculum. This is in line with the theory put forward by Kolb (1984) on experiential learning, which emphasizes the importance of active student involvement in the learning process to improve their understanding.

3. RESEARCH METHODS

This study uses a qualitative descriptive method that aims to describe and analyze the role of lecturers in helping students understand the Financial Accounting course. Data were collected through interviews with lecturers and questionnaires distributed to students.

Interviews were conducted with several lecturers at Medan State Polytechnic who teach Financial Accounting courses. Interview questions focused on teaching methods, strategies used to facilitate understanding, and challenges faced in teaching fairly complex material.

In addition to interviews, questionnaires were also distributed to Diploma 3 Accounting students at the Medan State Polytechnic. The questionnaire consisted of questions regarding their learning experiences, the teaching methods considered most effective, and feedback on the role of lecturers in learning.

The collected data were analyzed qualitatively by comparing the answers from lecturers and students. This analysis was conducted to see to what extent the teaching methods used by lecturers can improve students' understanding in the Financial Accounting course.

The results of this study are expected to provide a clearer picture of the important role of lecturers in the learning process and become evaluation material for the development of more effective teaching methods in the future.

This study uses a qualitative descriptive approach to analyze the role of lecturers in helping students understand the Financial Accounting course at the Medan State Polytechnic. Data were collected through interviews with several accounting lecturers at the Medan State Polytechnic and questionnaires distributed to Diploma 3 Accounting students. In addition, this study also involves an analysis of the curriculum and teaching methods applied in the Financial Accounting course.

4. DISCUSSION

The role of lecturers in the Financial Accounting course is very crucial, especially in guiding students to be able to understand the basic concepts and practical applications of accounting theory. Based on the results of interviews with several lecturers at the Medan State Polytechnic, the teaching methods often used in this course are case study methods and group discussions. Lecturers act as facilitators who guide students in analyzing case studies related to real company financial reports. This aims to train students' analytical skills and prepare them to face challenges in the world of work.

1. The Important Role of Feedback in Learning. Feedback is a key component of effective learning, especially in courses such as Financial Accounting that require a deep

understanding of complex concepts. When instructors provide clear and targeted feedback on students' assignments and exams, they can see where they are going wrong and how to correct them. Without adequate feedback, students may struggle to fully understand concepts or identify their errors.

2. **Building Error Awareness.** Effective feedback does more than just point out errors, it also guides students to understand the causes of those errors. For example, in a Financial Accounting exam, calculation errors or errors in understanding financial statements can occur. Through feedback provided by the instructor, students can recognize calculation errors or concepts that are not understood correctly. This allows students to correct their mistakes the next time and prevent the same mistakes from happening in the future.
3. **Improving Understanding Through Feedback Discussions.** Feedback provided by lecturers is often accompanied by further discussions. These discussions provide an opportunity for students to ask more questions about topics that they do not yet understand. For example, if a student is having difficulty understanding the basic principles of financial recording, the lecturer can provide further examples or relevant case studies to explain the concept. In this way, students not only understand their mistakes but also learn through more practical, hands-on experience.
4. **The Importance of Constructive and Timely Feedback.** One important aspect of feedback is its timeliness. Feedback given immediately after an assignment or exam allows students to immediately revise and improve their understanding before moving on to the next topic or exam. Delays in providing feedback can hinder the learning process and deprive students of the opportunity to correct their mistakes in a timely manner. Instructors need to ensure that they provide feedback promptly and in accordance with students' needs.
5. **Increase Student Motivation and Confidence.** Students who receive positive feedback tend to be more motivated to learn. They feel that their hard work is appreciated, even if they make mistakes. Positive and constructive feedback helps increase students' confidence in completing subsequent assignments. Students with high self-confidence are more likely to take the initiative in learning more difficult concepts and cope better with academic challenges.
6. **Questionnaire Results on the Influence of Feedback.** In this study, the questionnaire distributed to Diploma 3 Accounting students showed that most students felt very helped by the feedback given by the lecturer. Constructive feedback helped them to

better understand the concept of Financial Accounting that previously felt difficult. For example, several students mentioned that they had difficulty in understanding the company's financial statements, but after receiving feedback from the lecturer, they felt more confident in doing assignments related to the topic.

7. **Practical Approach to Providing Feedback.** Feedback provided by lecturers is often associated with the practical approach used in teaching. Students feel that lecturers who provide real-world examples, such as analyzing a company's financial statements or simulating tax calculations, are more effective in explaining complex concepts. This practical approach makes the material taught more relevant and easier to understand, especially when lecturers can show how the concepts are applied in the real world.
8. **Improvement of Students' Analytical Skills Through Feedback.** In addition to helping students understand basic concepts, feedback also plays a role in improving students' analytical skills. In Financial Accounting, analytical skills are very important, especially when students are expected to evaluate financial statements or perform complex calculations. Feedback provided by lecturers not only corrects errors but also helps students develop more critical and analytical thinking, which ultimately improves their ability to solve financial problems.
9. **Encourage Continuous Learning.** Regular feedback helps create an environment of continuous learning. Students feel that they are in a continuous learning process where every mistake is an opportunity to learn better. Instructors who consistently provide useful feedback create an atmosphere where students are continually motivated to improve their skills, both in daily assignments and in exams.
10. **Long-Term Impact of Good Feedback.** The positive impact of good feedback is not only felt during college, but also after students graduate and enter the workforce. Students who are accustomed to receiving constructive feedback will be more open to criticism and input in the workplace, which is an important skill in the professional world. Thus, feedback provided by lecturers during college not only helps in academic understanding, but also prepares students for success in their future careers.

5. CONCLUSION

The role of lecturers in helping students understand the Financial Accounting course at Medan State Polytechnic is very important. Lecturers not only act as teachers, but also as facilitators who help students connect theory with practice. Through practical teaching methods and constructive feedback, lecturers are able to improve students' understanding and prepare

them for the world of work. This study suggests that lecturers continue to update their teaching methods and increase interaction with students to create a more effective learning process.

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