

Accounting Club and Its Impact on Academic Performance of Accounting Students

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Abstract: Nowadays accounting students are faced with the demand to have a standard and global competencies. Moreover, since the launching of MEA. The aim of this study is to investigate the causal relationship between learning communities, Accounting Club, with the academic performance of accounting students in a financial accounting course. Improvement of academic achievement is expected to increase the readiness of accounting graduate to face global competition. Accounting Club is organized by empowering student competencies. This study using quasi-experiment design. Furthermore, the subject of this study is the undergraduate students in accounting who are taking financial accounting courses using purposive sampling techniques. Academic performance collected based on the exam results in the class. The result of One-Way ANOVA shows that Accounting Club has a causal effect on academic achievement. The study recommends universities to manage the student learning community formally to build their competitive advantage and in turn, will improve the university's performance.

1 INTRODUCTION

The launching of the ASEAN Economic Community (MEA) requires the preparation of human resources in various areas of expertise (Fadli, 2012; Pramudyo, 2014), included the accounting profession (Suttipun, 2012). This situation requires the accountant profession to have international standards and competencies to be able to compete in the global market (Herawati, 2012). One of the stakeholders that must take a role in the agenda is the University. It is because the primary function of higher education institutions is to facilitate the intellectual growth to have adequate competence (Fogarty, Zimmerman, & Richardson, 2016).

To become a professional accountant an individual has demanded not only his cognitive accounting skills but also soft skills in applying his knowledge (Herawati, 2012). Therefore, students need activities that produce learning experiences to develop hard skills and soft skills. Thus, accounting program should be able to shift learning activities that previously emphasized the understanding accounting technical knowledge with traditional

learning activities into a process that accommodates students to develop their understanding about the principles and concepts that underpin practices of accounting and business (Flood & Wilson, 2008).

To build an actual and relatively comprehensive understanding individually and collectively is equally essential for students. On many occasions, learning together able to produce sharing knowledge activities even to knowledge creation, which in turn will impact on individual and organizational performance (Dalkir, 2013; Hauptman & Neuringer, 1997). Several studies have examined the concept in the form of community practitioners and learning communities and reviewed the impact on individual and organizational performance.

Balyer, Karatas, & Alci (2015) studied the learning community among teachers that impacted on student academic achievement, on student performance, while Reinl & Kelliher (2014) reviewed the social dynamics through the learning community. Some researchers also built communities for Small and Medium Enterprises (SMEs) with the terminology of entrepreneurial ecosystems to create competitive advantage among SME actors (Ács, Autio, & Szerb, 2014) and others

tested the role of learning communities among students in supporting their academic performance (Chapman, Ramondt, & Smiley, 2005; Cheng, 2010; Leonardi, 2017; Marin, 2015). Interestingly some of the research focused on sharing knowledge with the online community. While the interaction in sharing the knowledge directly in the real world has its virtues (Leonardi, 2017; Marin, 2015; Reinl & Kelliher, 2014).

2 THEORETICAL FRAMEWORK

Theory of organization states that knowledge is the primary input and source of value in the process of producing something. This argument leads understanding to the need for knowledge management to generate innovation in each organization. It exists in the process of transferring knowledge from individuals or groups so that it is useful to others (Dalkir, 2013; Samkin & Francis, 2008). From the perspective of higher education, the new students at the beginning of college consider knowledge as something important, and knowledge itself can not only be obtained from lectures or formal education but can be obtained through non-formal education in the form of organization or community (Hashim & Pa, 2010).

Likewise, previous studies have indicated conflicting results regarding group members' empowerment of group member learning outcomes. Communities or groups can influence and impact to the community member and surrounded people (Datzberger, 2017; Samkin & Francis, 2008). However, not all communities can deliver results as the expectation that matches to the community learning objectives or vice versa (Wygol, 2015; Zhang & Cao, 2017).

Community

All aspects of work and activity should have an association that we know as a community or organization within the academic, business, political and cultural activist elements. One example is the study of the Professional Learning Communities (PLC's), Hudson, Hudson, Gray, & Bloxham (2013) indicates that the community can improve the professionalism of teachers in effective learning practices. It is pertinent to teacher performance.

Not only this study, many studies have indicated that the community has benefits for the performance progress of its members (Dholakia, Bagozzi, & Pearo, 2004; Gougeon, Johnson, & Morse, 2017; Hudson et al., 2013; Liu & Liu, 2017; Sasao,

Konomi, Kostakos, Kuribayashi, & Goncalves, 2017; Wygal, 2015). Thus, the statement can be a reference for the students to follow the same steps especially for accounting students who need analysis discussion which less effective if it is done separately.

Stanley & Marsden (2013) stated that the results of his research on student-centered, student-centered learning with direct practice as an accountant in the field through a program unit are very useful in increasing accounting students entering the workplace as professionals. As a community, faculty with some departments within a university plays an essential role in the quality of the program through the achievement of accreditation (Fogarty et al., 2016). Accreditation becomes the benchmark in assessing and evaluating universities. One indicator that can not be separated from the aspect of the assessment is the activity of the university community in collecting achievements.

The ability to think, experience, and activity are usually created through the learning community. At the State University of Medan, empowering learning community has been done by establishing an Accounting Club. This community supported students majoring in accounting in understanding further understanding about accounting subject. It also assisted students in preparing themselves to enter the real professional accountants that included into one of the tasks which run by the community (Kaenzig & Keller, 2011).

Empowerment

The concept of empowerment started to be used or expressed from 1990, and it became a supporter of government ideology and nursing. And until now, the term empowerment has been used for various subjects ranging from social science, politics, scientific, health, to education as well as more specific issues such as empowering leadership, empowering women, empowering employee and others (Hunt, 1998; Kele, Mohsin, & Lengler, 2017)

Many studies alluded to empowering leadership in the aspects of education, business, economics, and government. Cheong, Spain, Yammarino, & Yun (2016) argue understanding of leadership empowerment was needed in the world of work especially business so it could understand the relationship between employees and owners when working as an entrepreneur (Erkutlu & Chafra, 2015). Creativity needed to be empowered within oneself as an expert; empowerment was a complex process in the sense of employees, leader behavior and interaction of the working environment of every

other person conducting a condition of empowerment phenomenon (Özarallı, 2015). Every individual had a responsibility of leadership both for themselves and others then hence the need for empowerment efforts by actively following the school community that implemented the method of learning to instill a value of cooperation (Ellerani & Gentile, 2013).

Empowerment is a broad knowledge or holistic in social, the potential that exists in every person should be empowered to increase confidence, dignity, and pride. Activity empowerment develops economic, social, and cultural values by forming communities, as well as building self-ability (Neamtu, 2013). The concept of empowerment or equalization is initially associated with management that discusses building management, whereby if empowerment approaches are adapted from the development of skill networks such as designers, trade experts, clients, suppliers and stakeholders with interest in design will require stronger theories (Newcombe, 1996). Realizing empowerment can cover deficiencies, from things we do not know into something we understand and masters, such as empowering scientific writing and the use of information technology (Virtanen, Leino-Kilpi, & Salanterä, 2016). Similarly, the implications in the learning community will strengthen the intrapersonal and social interaction aspects that are the components of empowerment that affect a person who follows a particular activity in the community. The most powerful impact of the empowerment implications is that community leader who unconsciously improves one of these aspects (Li, 2016).

Boyd, McGarry, & Clarke (2016), in their research, stated the result that empowerment could have implications for high and low experience from behavior, attitude, and knowledge point of view. Therefore, specific deficiencies that exist in the human person can be covered by participating in the community. For students, their community-based learning centers on members. The ability to communicate needs to be empowered to understand intercultural behavior and adaptable in many circumstances (Crawford, Roger, & Candlin, 2017; Tarek, 2014).

Futhermore, the development efforts undertaken by government agencies in local communities can empower online education supported by current technology usage (Maasum & Maarof, 2012). Caring for the environment by bringing local people to organize and empower the surrounding natural potentials needs to be done (Azmi, 2012).

Empowering local youth in vocational education as an agent of change was one form of empowerment (Cheng, 2010; Sada-Gerges, 2015). Then, the community culture will affect the empowerment of its members in the dimension of achievement, effectiveness, independence, meaningfulness and self-confidence members. This should be supported by the trust of community members in the participated communities (Shakibaei, Khalkhali, & Nezgad, 2012). Individuals' trust in the participated organizations needs to be empowered to improve performance in various aspects according to the focus of science or occupied work (Wu & Chen, 2015).

Sharing knowledge

Sharing knowledge is a knowledge management process in which this process is an essential part of the system because it is applied to oneself, groups, and organizations regarding sharing knowledge with other members in activities that pass through various paths (Jafari Navimipour & Charband, 2016). By applying knowledge management to overcome problems that require strategic plans to develop existing capabilities (Sompong & Rampai, 2015). Sharing knowledge enables us to do service easily and market our business and awareness of potential strategies in sharing knowledge of daily activities and in the role of improving their implementation (Bhatti, Larimo, & Carrasco, 2016).

Factors of operational activities in sharing knowledge and business knowledge processes play an essential role in contributing to improvements in organizational performance directly (Oyemomi, Liu, Neaga, & Alkhuraji, 2016). Working a little more intelligently in a group necessitates a sharing of knowledge in innovation improvement, the consolidation, and development of our competencies (Olaisen & Revang, 2017).

Sharing knowledge is useful when it is applied in an organization but becomes ineffective when there are indirect interactions such as virtual groups (Eisenberg & Mattarelli, 2017). The process of sharing knowledge raises the barriers to the process. The challenge of sharing knowledge has potential impedes activity and should be in an adequate environment because it has a relationship with information technology which is the most accessible tool to be used (Zahedi, Shahin, & Ali Babar, 2016).

The desire to share knowledge about electronics services by consumers in the online community is very beneficial to businesses and other consumers. Especially when it is applied in the educational community will not only a solution to the existing

constraints but also become helpful for students who have limitations in the lesson. This variety of desires comes from personal factors that are more dominant than e-service factors. And this shows that the motivation of sharing knowledge not only comes from the chairman of a community but also of its members who will improve the ability to share Knowledge (Yuan, Lin, & Zhuo, 2016). Sharing of knowledge collaborated with the learning community and self-confidence factors can help in the process of more effective learning through the learning community (Yilmaz, 2016).

People, who are not active in keeping up the times, may have personal intrapersonal empowerment and low interaction. Understanding the mechanism of empowerment and how it is guided in a variety of behaviors will support social relationships such as professional marketing (Li, 2016). Organizational Implementation is started form activities of the member, the development of a measurement system for assessing performance is done by utilizing the knowledge sharing system (Oyemomi et al., 2016)

In group work, the most critical member role is sharing knowledge because it results in interaction between members and working groups. Sharing knowledge can improve efficiency and add value for the company (Jafari Navimipour & Charband, 2016). Because, an experience can be gained can effectively and intelligently to get innovation in the processes and company product (Bhatti et al., 2016). Generally, the explanation above shows that knowledge management has a substantial contribution to individual performance and in turn will affect the performance of the company

In the context of higher education, Economy Faculty of State University of Medan (FE UNIMED) had an Accounting Club program which has supported students by accounting community learning. This community was formed in 2015 as a forum for the student to share knowledge. The principle of student empowerment has done accounting Club. Based on previous studies, the learning community will result in a sharing knowledge process. The empowerment of students makes the community into a vortex of knowledge, so knowledge does not only happen to the recipients of information but also to the speakers, because there will be a brainstorming process that stimulates its members to keep digging information from various sources. The dynamic of the community will gradually close the knowledge gap among the community members. The process encourages the students to naturally develop their accounting skills

to support the knowledge that has been gotten in the classroom. Hence, we formulate the hypothesis as follows:

H_a = Learning Community has a causal relationship with Student Academic Performance.

3 RESEARCH METHOD

The population of this study was the members of the Accounting Club community. Purposive sampling took the sample because the sample was selected based on a specific purpose (Cooper, Schindler, & Sun, 2006), namely to be able to explain the phenomenon that occurred in the club accounting community. Analysis unit in this research was individual. It referred to the students majoring in accounting in the Faculty of Economics, State University of Medan joined in Accounting Club community. Accounting Club itself has been running since 2015.

Furthermore, the number of samples was taken in the control group by deliberately adjusted by the researchers with the number of samples in the experimental group. It was to control the smoothness of hypothesis testing. The experimental and control groups were partly from the same class and partly from different classes. What distinguished the group was the participation of students in the Accounting Club and the similarity was that the same lecturer gave them a financial accounting course. Those circumstances enabled hypothesis testing in this study.

The results of this study showed the implications of empowering a community in the university environment on the academic performance of students who are members of the community group. The implications are reviewed from the comparison of academic achievement among members of the Accounting Club community with students who are not members of the Accounting Club community. So, this study belonged to a pseudo-experiment conducted in the field (Nahartyo, 2012). The experiment is a research design to investigate a phenomenon by manipulating a condition or condition through a particular procedure and then observing the results of the engineering and interpreting it (Cooper et al., 2006; Nahartyo, 2012).

The phenomenon investigated in this study was the academic performance of the students. Data for educational performance variables were drawn from members of the community Formative test scores, which grouped in the experimental group, namely the score of F1, F2 and F3 on Intermediate

Accounting subject. That was the primary format Unimed have a formative test system to evaluate the teaching and learning process. Generally, formative examinations would be done maximally four times in one semester, although the lecturer had the power to conduct a formative test less than four times. The academic performance was reviewed in descriptive statistic then and tested the difference with the control group, which didn't join in the accounting club. One-Way ANOVA test performed the data analysis.

4 RESULTS AND DISCUSSIONS

The demographics of the sample indicated that the majority of respondents were female. The condition represents the composition of FE Unimed students generally because the composition of FE Unimed students was dominated by women. Otherwise, this situation could still avoid gender bias against the results of research because the composition of women in the control class and experimental class relatively balanced. Furthermore, from sample demographic data, it could be seen that the number of respondents in each group was 23 people, and that number had been qualified for testing experimental hypothesis (Saravanan et al., 2013). Generally, the sample demographics could be reviewed in Table 1 below.

Table 1: Demographics of Research Subject

Information	Demographics		
		Sample	Percentage
Gender:			
	Men	7	15.22%
	Women	39	84.78%
		46	100%
Group:			
Experiment Group			
	Men	3	7%
	Women	20	43%
Control Group			
	Men	4	9%
	Women	19	41%
Total		46	100%

Furthermore, the result of descriptive statistical test was shown in Table 2 that the academic

performance achieved by the experimental group through three formative tests showed a higher mean score than the academic performance achieved by the control group. Although in each group there were students who scored 100 as the maximum score while the minimum score were not far adrift, as well as the standard deviation. In spite average composition indicated that the composition of the score of all members of the experimental group seemed better. However, to ensure the significance of the difference was needed to be done by using *One- Way ANOVA*.

Table 2: Descriptive statistics

Test	N	Max	Min	Average	St. Dev
Experiment Group					
F ₁	23	100	50	84.130	17.428
F ₂	23	100	30	71.521	20.081
F ₃	23	100	40	81.521	16.951
Control Group					
F ₁	23	100	30	52.391	22.606
F ₂	23	100	35	57.391	19.706
F ₃	23	100	40	63.695	14.787

One-Way ANOVA test results between the two groups showed that there was a significant difference between the academic performance of the experimental group and the control group. The conclusion was obtained from the sig number through One- Way ANOVA test result with SPSS 21 software. Sig number on different test results formative exam one (F1) showed the number 0.000. While on the difference test in formative two (F2) shows the sig number at 0.005, and on formative trials three (F3) denotes 0,000.

With reference $\alpha = 5\%$ then the critical point was below <0.05 . The figures above showed the significance of differences in academic performance between control and experiment groups. Thus, it could be seen that the academic performance of students involved as members in the Accounting Club have significant differences with the academic performance of students who did not join the Accounting Club. So the hypothesis was supported. Hypothesis test results in this study could be reviewed in Table 3 below.

Table 3: One-Way ANOVA Test Results

Exam Results	F	Sig.
F1	32.611	0.000
F2	8.564	0.005

F3	14.917	0.000
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These finding addressed and reinforced several previous research (Gougeon et al., 2017; Liu & Liu, 2017; Wygal, 2015) which argue that communities had benefits for the performance progress of their members and the community provide a process of transferring knowledge from individuals or groups so that it was useful for others (Dalkir, 2013; Grant, 1996). On the other hand, this study had also strengthened previous studies on communities that impacted community members and the community surrounding communities (Datzberger, 2017; Samkin & Francis, 2008).

From an academic point of view, this research has recommendations in the practice of community learning on a university regarding synergy between community and community members. It was required quality in the process of sharing knowledge so that community goals to enhance the competitive advantage of its members could be achieved. Community quality must be built from the quality of good interaction between community and community members. Moreover, the study also recommended policymakers at universities to formally accommodate and manage student learning communities which in turn will enhance the university and regional competitive advantage at the national and international scale.

Limitations of this research lied in gender issues because, in this study, it was dominated by women as research subjects and the narrowed scope of samples only 46 samples. Development of an example that lied in gender could not be overcome because it was determined based on the number of members registered in the community. The level of confidence in this research could be improved by conducting lab experiments, by controlling gender and other experimental treatment. The limitation of this study could be a reference for the next researcher.

5 CONCLUSIONS

This study aimed to analyze the influence of Accounting Club community on student academic performance in financial accounting subject in FE UNIMED, accounting study program. This research was necessary because the learning process in the classroom was only up to the provision of knowledge rather than the cultivation of an understanding of critical analysis in accounting. Therefore, this study selected students who were members of the learning community as research

subjects to see the role of student empowerment through the learning community and its impact on academic performance.

This research has been run by the research methods that were designed. Research result showed the learning community has a significant causal relationship to the academic performance of community members. The main thing that happened in this learning community was the process of empowering students in organizing the community so that the process of sharing and development knowledge from the dynamics of the community itself. The empowerment process was able to transform the weakness into the advantages of community members. In this case, the confidence of the members and the values contained in the community would affect the perspectives of other community members and increase community empowerment success (Crawford et al., 2017; Hunt, 1998; Keller et al., 2017; Maasum & Maarof, 2012)

The academic performance of this study was a bound variable influenced by the community as an independent variable. The community had a positive impact on community members and people around the community. The positive effect of the community was to complement the initial capacity of community members and to deepen specific learning materials (Gougeon et al., 2017; Mtika & Kistler, 2017). The community would have a positive impact on community members if the interaction between community members is done well and the community has a goal as the basis for community implementation (Dholakia et al., 2004; Sasao et al., 2017). In this case, sharing knowledge is one of the key communities that could compete competitively (Jafari Navimipour & Charband, 2016).

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