



# Content



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# Introduction



UT provides learning materials specifically designed for independent learning.



UT has produced various Information and Communication Technologies (ICT)-based intensives in media delivery systems and instructions



Some doubted whether the lab can be done through distance education

# Literature Review



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Characterize the distance education system

Open Educational Resources (OER)

Dry laboratory program as a virtual lab

Accounting Dry Lab (ADL)

# Research Questions



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What are the users' perceptions on the quality of open educational resources Accounting Dry Lab for distance learning?

Do Accounting Dry Lab for distance learning promote or motivate students to be interested in learning Accounting?

# Methodology - 1



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Respondents in this study were students in Accounting Department with an average age of 26 - 35 years old

Data collection method used is random sampling and through the questionnaire to students

Analysis of their responses to questions concerning **content and feature quality** of accounting dry lab learning materials



## Methodology - 2

### Content quality

- Structure of the content is well organized
- The content is accurate in respect of concept and up to date
- The language used is simple and clear
- The language used is in a personalized style
- The illustrations are suitable and they properly placed in the text
- The illustrations are adequate enough to cover all significant aspect
- Assignments are well structured, attractive and encouraging.

### Features quality

- The layout menu is effective and eye catching
- Interesting animation
- The design of the background, the font, and the color is attractive and appealing
- accessibly
- Visual aids given to represent important themes
- Clear navigation

# Results and Discussions



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No	Information	%
1	Gender	
	Male	40%
	Female	60%
2	Occupation	
	Civil Servant	44%
	Private Company Employee	52%
	Other	4%
3	Age Level	
	16 - 25	16%
	26 - 35	72%
	36 - 45	12%
	46 - 55	0





# Results and Discussions



## Contents

No	items	Strongly Disagree	Disagree	Neither	Agree	Strongly Agree
1	Structure of the content is well organized	0	0	16%	72%	12%
2	The content is accurate in respect of concept and up to date	0	0	24%	68%	8%
3	The language used is simple and clear	0	0	20%	60%	20%
4	The language used is in a personalized style	0	4%	12%	68%	16%
5	The illustrations are suitable and they properly placed in the text	0	4%	28%	60%	8%
6	The illustrations are adequate enough to cover all significant aspect	0	0	20%	72%	8%
7	Assignments are well structured, attractive and encouraging	0	0	16%	72%	12%

# Results and Discussions



## Features

No	items	Strongly Disagree	Disagree	Neither	Agree	Strongly Agree
1	The layout menu is effective and eye catching	0	0	32%	56%	12%
2	Interesting animation	0	28%	56%	16%	0
3	The design of the background, the font, and the color is attractive and appealing	0	4%	32%	56%	8%
4	Accessibly	0	48%	24%	28%	0
5	Visual aids given to represent important themes	0	32%	12%	56%	0
6	Clear navigation	0	4%	12%	76%	8%

# Conclusions



- The users' perceptions on the quality of Accounting Dry Lab for distance learning are very good. Some users claim that the content of the material has been arranged in a systematic and facilitated their understanding of the material.
- In features quality, there is weak quality in accessibility. The networking of internet in educational institutions and home sometimes unstable. This support by Zarlina, Airil, Sheema and Johana (2011) and Leloup an Pontero (2000), internet accessibility is the backbone of online learning.
- Without stable and efficient connection, students will only face a lot of frustrations instead of developing and enhancing literacy based on the new technology.
- Accounting Dry Lab for distance learning motivate students to be interested in learning Accounting.
- In the future, Accounting Dry Lab Program can replace the face-to-face practicum and also can be used by the public as OER
- The limitations of this study are the sampling methods and the sample size. Therefore, the process of generalizing these or other user groups is limited.
- This study is a work in progress and more detailed research into the areas of dry lab as an OER and also its effectiveness will be covered in the future.



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**THANK YOU**