

## Social Interaction of Student Online Community in the Utilization of Financial Accounting Materials via Youtube

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### ABSTRACT

This research explores more deeply the social interactions that occur by the online community of students in the use of financial accounting materials through YouTube. By using a qualitative approach and through netnography analysis, it allows researchers to examine the understanding of the content of online community interactions. The results of this study reveal that there are many social values from the interaction that occurs in the YouTube comment column, ranging from a form of appreciation as a positive response, sharing information and solutions, a sense of empathy and concern for questions, observant of learning information to intelligence in understanding the material. The main findings in this study conclude that YouTube is considered effective and efficient as a learning medium other than outside the classroom, in addition to easy access, the delivery of material in the form of watching can be repeated according to the ability of students to understand the material provided. This research is expected to be a consideration to support the latest in the learning process of Financial Accounting outside the classroom.

## **INTRODUCTION**

The learning system from year to year continues to change, be it learning techniques, models, and methods. This is supported by cultural and social changes in each generation, the impact of which is a change in mindset (Halawa, 2021). In the current era of digitalization, people prefer streaming services that are more flexible and easy to access anywhere and anytime by anyone. The streaming service that is more often accessed by the public is the Youtube platform. The success of the teaching and learning process is supported by the tools and media used by educators (Arham, 2023).

Talking about accounting will not be separated between theoretical and practical because accounting will be easier to understand with the practice of analysis, record-keeping, and journaling directly. Therefore, the process of developing the right accounting practicum method is an effort to improve quality and creativity and is a process of student habituation to technology implementation (Ambon et al., 2020). Financial accounting is the basis for the preparation of financial statements. With financial accounting, entities can make reports or information about the company's finances, maintain financial balance, analyze information on the company's assets and assets, provide information about the company, and provide information to stakeholders.

During the learning process, there were some students who had difficulty understanding this course, so the difference found was that students conveyed some of the learning obstacles they experienced, such as dissatisfaction with the explanations of several lecturers (Nuraini et al., 2024), causing them to learn independently through the youtube platform. In recent years, the number of users of the Youtube platform in Indonesia has been increasing. Based on the results of research conducted by the Mildward Brown Firm, it is known that 30% of the number of people in Indonesia, 52% watch videos via the internet. Access to a variety of educational materials, including e-books, scientific journals, learning apps, and educational video platforms such as YouTube and Coursera, can be obtained by using smartphones as a learning tool (Pangestu et al., 2024).

The use of YouTube as a learning medium is increasingly popular, including in financial accounting courses. YouTube videos have improved student performance in various courses that include compared to teaching through lecture methods alone (Ndiwokubwayo et al., 2020). This research is important to fill the knowledge gap about how accounting materials are delivered and received through YouTube. With the results of this research, it is hoped that useful insights can be obtained to improve the quality and effectiveness of digital learning, as well as assist teachers in designing more effective materials. In addition, YouTube can also be accessed easily using devices that students have such as laptops, computers, and smartphones (Saraswati, 2023).

YouTube is designed to be more attractive, therefore students can understand the material faster when compared to the media used in conventional learning (Ariza, 2024). The internet is a supporting medium for the educational process and has a great influence on student learning achievement, because videos on the internet are very effective in the world of education (Syafiq et al.,

2021). YouTube, the world's most popular media website for sharing videos online, also serves as a library of free videos that help teachers and students become independent and creative students (Reza et al., 2023). Some of the most popular applications used as digital-based learning media today include Youtube, Google Classroom, Zoom, WhatsApp, and many more, but with a note that when used it needs to be connected to the internet network (Muktaromin, 2022). The use of learning videos through Youtube accessible online is an alternative solution that can be used to overcome online-based learning problems (Gian Fikriansyah B, Taty Sulastry, 2023).

Recent research shows that students can gain a deeper understanding of teaching practices through the use of YouTube as a platform to watch video content (Rino Vanchapo et al., 2023). In addition, research conducted by Muktaromin (2022) and Kusumaningrum et al (2022) gave results that Youtube as a learning medium is more in demand than Zoom or WhatsApp because students prefer to watch videos that can be repeated rather than reading books or modules. Another study written by Ambon et al (2020), Iranda & Rahmawati (2023) concluded that practicum through youtube received a good response from students as a suitable and effective media implemented during Covid-19 and after the Covid-19 pandemic. Similar research was also conducted by Arham (2023), Pangestu et al (2024) who discussed and concluded that YouTube is the right medium in the use of learning media. So, compared to previous research, this study looks more at the interaction created by the online community, especially students in the YouTube comment column in the use of Financial Accounting materials. This research aims to understand the form of social interaction that occurs in the online community of students when utilizing financial accounting materials through YouTube.

## **THEORETICAL REVIEW**

### ***Social Interaction***

Interaction refers to the relationship or mutual influence between two or more entities. In a more general context, interactions can occur at different levels and in different forms, involving people, objects, or other elements. Interaction is a term and work of sociology while symbolic is the work of communication or communication science (D Ahmadi:2008). In terms of terminology, "interaction" means to act on each other; Related; affect; between relationships. Interaction will always be related to the term communication or relationship. Meanwhile, "communication" originates from the word "communicare" that participates, informs, and belongs to the Joint (Ety Nur Indah 2015). Meanwhile, according to Muslim (2013), social interaction is a relationship that occurs between humans and other humans, both individually and with groups. Likewise with the research of Koko Adya Winata (2021) Social interaction is a relationship that is carried out between individuals or between one human being and another human or individual, in that interaction there is a mutual relationship between the two parties. and according to Siagian & Sarinasiti (2022) social interaction is a mutual relationship that affects each human throughout his life in society.

### ***Online Community***

According to Arindita et al., (2021) The digital era now provides a new forum for people to be able to gather, socialize and affiliate. People who gather and interact with each other through networks/online are often referred to as online communities. An online community is a community that discusses and socializes through online media and has the same interests, goals, and visions. In this community, usually some people comment and interact with each other without having to get to know each other. Those in online communities also usually have one topic of discussion so that it is the beginning of the formation of the community.

### ***Financial Accounting***

Financial accounting is a branch of accounting that deals with the preparation, presentation, and interpretation of financial information of an entity. The main goal of financial accounting is to provide relevant, reliable, and useful financial information for external users, such as investors, creditors, governments, and others, to make good economic decisions. Financial accounting is one of the accounting departments that focuses on its functions and activities in processing accounting data from an entity and preparing financial statements for the benefit of stakeholders and internal decision-making (Hermanto, 2021).

### ***Youtube***

YouTube is one of the online video-sharing platforms that allows users to upload, watch, and share videos. The platform was founded in 2005 by three former PayPal employees: Steve Chen, Chad Hurley, and Jawed Karim. YouTube became one of the most popular websites in the world, and in 2006, Google acquired it. Youtube can be an alternative medium that can be used to help complete assignments and at the same time can be a means of entertainment when tired of various school assignments (Arham, 2023).

## **METHODOLOGY**

This research is a qualitative research with a netnography approach. According to Kozinets (2019), Netnography is a study that focuses on understanding cyberspace in which there are people who interact with each other and are able to form their own culture and social systems. Netnography allows researchers to study more deeply and gain an understanding of the content of online community interaction in the use of financial accounting materials through YouTube. In this study, the approach used is passive. The researcher here is an observer who only monitors the interaction and behavior of members of the online community that is being studied without participating in the discussion. According to Sokarina (2022) The data collection process is carried out passively using existing digital archive data and published on social media sources used so that anyone can actually access the information content in it.

Data collection in this study will be carried out on the Youtube platform. The type of data in this study is archival data and field notes that contain researcher reflections (Fieldnote data), data to be collected in the form of video

content and comment screenshots. From most of the youtube accounts that broadcast financial accounting literacy learning content, the researcher chose the account "*Kuwat Slamet*" as the object of this research. This selection is based on the fact that the "*Kuwat Slamet*" account is recorded to have quite a lot of viewers who are relatively active in commenting and interacting with each other. The average number of viewers per video is 12 thousand viewers. On the *Kuwat Slamet* account, there is a lot of content with various topics related to Accounting and Taxation. From these various contents, *Kuwat Slamet* himself confirmed that this youtube account is specifically for tax students, PKN STAN, and other accounting students who need online learning in addition to offline learning on campus.

The researcher himself chose 19 videos on the playlist "Intermediate Financial Accounting" from the *Kuwat Slamet* youtube account as the object of this research because the financial accounting material in the video content in this playlist is quite detailed in the discussion and quite a lot of viewers and activeness in the comment column. The time span of the video is in 2020-2021 when the covid-19 pandemic was happening in Indonesia. The average number of viewers on the medium financial accounting playlist is 12 thousand viewers and the average likes on videos are 300 likes.

## RESEARCH RESULTS

Students in today's era have their own way to understand various learning materials including Financial Accounting. One of the ways chosen is to learn to use YouTube media on *Kuwat Slamet*'s channel. In the *Kuwat Slamet* channel, there are various Accounting learning playlists, one of which is the Medium Financial Accounting playlist. This playlist provides 19 videos with a total of 227 comments. There are various kinds of reaction comments in student interaction in this video. From the findings of various reactions in the comment column of the video, it is concluded that YouTube is an effective learning medium for students to understand Financial Accounting material. As one of the online learning platforms, YouTube offers easy access to materials flexibly and can be adjusted to individual needs. This is reflected in the comments and interactions on the "*Kuwat Slamet*" channel, which shows high appreciation from students for the explanation of Financial Accounting material. YouTube is considered effective for helping those who have difficulty understanding the material in class, especially because of its audiovisual nature, easy accessibility, and ability to display the material in detail.

The social interaction that occurs in the comment column, both in the form of questions, solutions, and appreciation, also strengthens the effectiveness of this platform in creating an interactive and supportive learning environment. The audience not only receives information, but also has the opportunity to discuss and share understanding. In addition, the presence of the replay feature allows students to repeat the material at any time, so they can deepen their understanding independently. However, there are still challenges such as limited access to technology and the digital divide that need to be considered. In this context, educators and students are expected to use YouTube as a complement to

conventional learning methods, so that they can overcome existing obstacles and improve their understanding of the material as a whole. With the right approach, YouTube is not only an alternative, but also an effective solution to support the modern learning process.

## DISCUSSION

### *YouTube as a Learning Medium*

The development of digital communication media has had a great impact on the internet user community. YouTube, as one of the main platforms in the digital age, provides a space for its users to upload, watch, and interact with different types of video content. In recent years, video content uploaded on the YouTube platform has become increasingly popular thanks to advances in network technology and people's increasing interest in digital content. According to Fikriyah & Malang (2024), YouTube can also be one of the additional learning media for students and students in the classroom. This is because users are more free to interact directly through the comment feature on videos they are browsing and watching.

The learning materials available on the YouTube platform are very diverse, one of which is the Financial Accounting learning material. According to Budiyaning & Dailibas (2020) Financial Accounting is a science in accounting that consists of three processes starting from identifying, recording, to reporting as the final process. Due to the complexity of the stages that are passed to understand this financial accounting material, many students do not understand enough if they only rely on the learning process in the classroom. This resulted in them starting to look for other alternatives as learning media, one of which was through the YouTube platform.

This research focuses on assessing the interaction that occurs between online communities through the YouTube comment column. Kuwat Slamet's YouTube account is one of the many YouTube accounts that broadcast Financial Accounting learning videos. On Kuwat Slamet's YouTube account, there is a playlist "Medium Financial Accounting" which airs 19 videos and was selected as the object of research. The following is a table of video data that the researcher chose as the object of this study.

Table 1. Analyze posts on the "Intermediate Financial Accounting" playlist

No	Video	Like	Commentary	No	Video	Like	Commentary
1	Video 1	295	19	11	Video 11	376	14
2	Video 2	196	11	12	Video 12	124	9
3	Video 3	486	33	13	Video 13	200	10
4	Video 4	324	21	14	Video 14	117	4
5	Video 5	228	9	15	Video 15	173	9

6	Video 6	460	23	16	Video 16	248	13
7	Video 7	227	5	17	Video 17	88	3
8	Video 8	95	2	18	Video 18	153	6
9	Video 9	361	17	19	Video 19	90	13
10	Video 10	225	6				

The table above shows the number of likes and comments from each video in the "Medium Financial Accounting" playlist. The number of likes on the entire video reached 4,466 likers with an average of 236 likers. Meanwhile, the overall number of comments on the video is 227 comments with an average of 11 comments in each video.

***Form of Appreciation as a Positive Response***

On the Medium Financial Accounting playlist, there were many comments that showed gratitude and appreciation for the delivery of material by Kuwat Slamet. The comments that often appear are the audience's responses who understand or understand the explanation of the material by Kuwar Slamet as well as good prayers to Kuwat Slamet because it makes it easy for them to understand the material that they previously found difficult to understand. Comments like this reflect that YouTube is quite effective as a learning medium for Financial Accounting because it is felt to be able to be another alternative for students who feel that they do not understand learning in the classroom. . This result is reinforced by the findings of Mutoharoh et al (2022) who concluded that YouTube can be another alternative media in learning because it can make students and students start learning more interesting and effective, as well as make learning activities more relevant. Here are some examples of comments that show these expressions of appreciation:

*"Thank you, sir. The explanation is easy to understand"*

*"Thank you sir for the explanation, it is very easy to understand if you look at your channel, I hope you are always healthy, sir"*

*"Thank you for the explanation... very easy to type. Waiting for the next chapter sir... very helpful to us"*

*"Thank you, sir, the explanation is very helpful for me as an accounting student"*

*"Thank you, the explanation is very easy to understand"*

In addition to comments about words of appreciation and prayers, there are also several comments that say that the video from Kuwat Slamet is expected

to help them in doing the exams that are being or will take place. The following are comments related to the expectation of maximum results after watching this learning video:

"Thank you for the material, sir, hopefully it can go smoothly in NHT tomorrow"

"Thank you, sir, I hope your knowledge will launch my exam today. Always healthy, sir"

"Thank you, sir, please pray for me to be made easier tomorrow uts, thank you"

"Thank you, sir. The discussion was very helpful in my preparation for UTS."

In the comments of each video, the data obtained is also not only in the form of words. In the video, there are also several comments accompanied by *emoticons* supporting the comments written. Here's what the *emoticons* look like in the video comments:



**Figure 1. Expressions of Appreciation using supporting emoticons**

These comments reflect that their understanding of the material presented is effective and easy to understand. They expect that the videos they have watched can help them in learning Financial Accounting. This also led to the publication of comments referring to their prayers about the hope for the success of the exam that will be taken as well as prayers for the health of Kuwat Slamet as the material giver so that he is always in good condition. Based on the conclusions related to the findings of the kiomentar above, YouTube is now considered effective as a learning medium, this is also supported by the findings of Iranda & Rahmawati (2023) who concluded that YouTube is very efficient in online learning methods because it significantly increases learning outcomes from before starting learning using YouTube to after using it.

### *Sharing Information and Solutions*

Another topic found in this research is sharing information and solutions related to learning Financial Accounting material. Many comments contain questions and answers so that they support social interaction in terms of sharing information and solutions with each other. Comments that show questions can indirectly increase the understanding of students and the audience regarding Financial Accounting learning materials. Not only in the form of questions, comments on solutions/answers are often found. This happens because the audience provides each other with solutions/answers related to questions they know. Comments on this solution can indirectly help Kuwat Slamet in answering the various questions given, and of course can create social interaction from the audience of this learning video. This kind of interaction shows that the audience of *Chanel* Kuwat Selamet also shows more empathy or attention to help fellow viewers in order to understand the material more deeply. Here are some examples of comments related to sharing information and solutions:

*"Sir, what if the amount of construction debt is greater than the amount of expenditures, sir?"*

*"I'm sorry sir, let me ask you, sir, PPE is commonly called Fixed Assets... The question is whether this PPE can be a tangible asset and an intangible asset, sir? Thank you, sir."*

*"Allow me to ask, sir, is a special purpose entity the same as a shell company?"*

*"May I ask you, sir, in the retail inventory method, why are the cost and retail values different, sir?"*

*"Permission to help answer, inventory is still recorded as part of the company's control, if it is not recorded, there is a possibility that there will be lost stock that is not known to the company. That's in terms of control"*

In the comments of this Financial Accounting learning video, not only comments in the form of ordinary questions, there are also comments accompanied by *emoticons* that represent the audience's feelings when asking questions are also often used when commenting.



**Figure 2. Questions with supporting emoticons**

The social interaction that occurs in the Financial Accounting learning video is not only carried out by each viewer. The social interaction that occurred was also carried out, of course, by Kuwat Slamet as the provider of the learning material. Kuwat Slamet often answers every question given by the audience regarding the material he explained. Here is a screenshot of the interaction that occurred between Kuwat Slamet and the audience in sharing information and solutions:

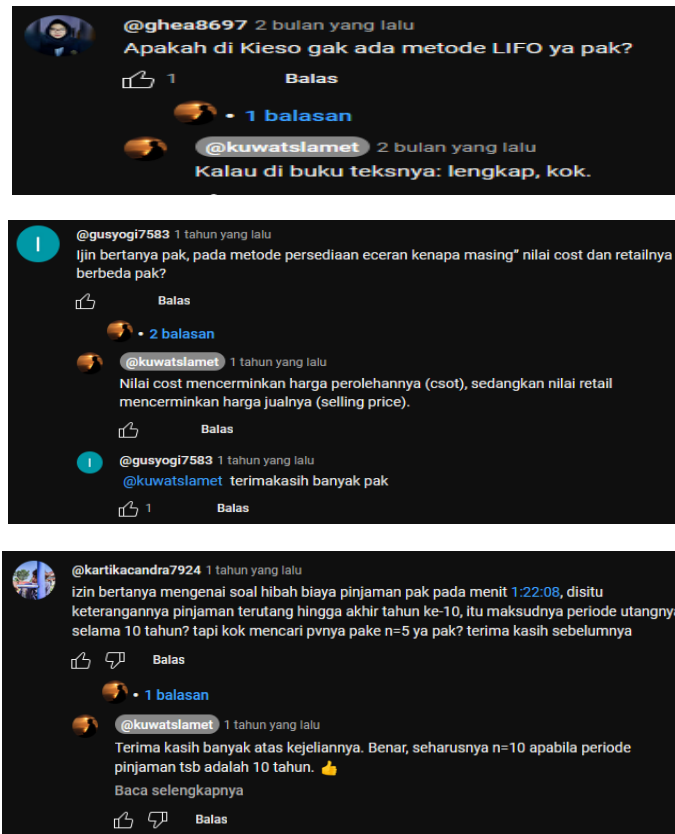
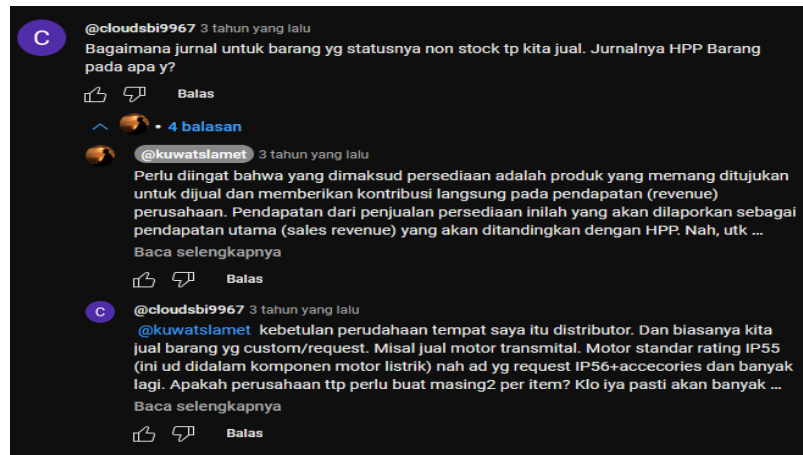


Figure 3. The interaction that occurred between Kuwat Slamet and the audience

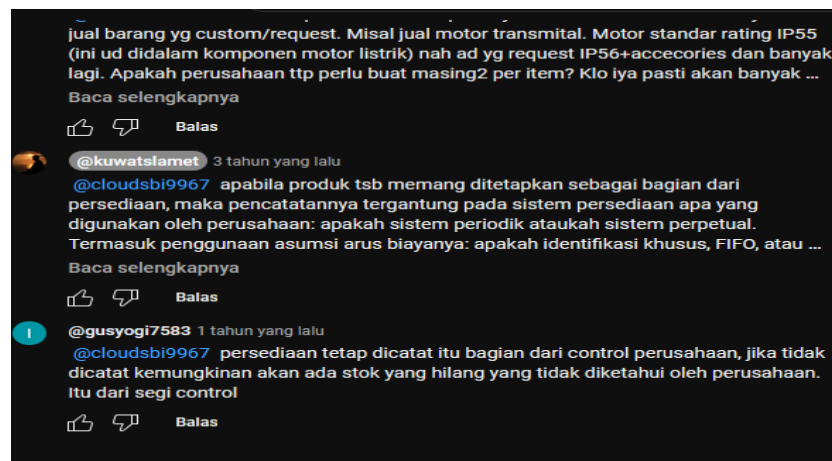
These comments refer to the discovery of various additional information and solutions related to Financial Accounting learning materials. One of the audience members asked questions related to the material and the questions were given responses/answers by the other audience. Not only the interaction that occurred between the audience, Kuwat Slamet as the material provider also provided answers related to the material asked by the audience, so that various kinds of additional information related to learning materials other than those in the video were found. This kind of interaction further helps viewers to understand more deeply related to the material explained.

### *Empathy and Concern for Questions*

In daily life, empathy and care are the basis for building harmonious social relationships. Empathy is the ability to feel and understand the feelings and circumstances of others, while caring is the real act of providing help or support to those in need. According to Southeast et al. (2023) This sense of empathy allows a person to build better social relationships, reduce stereotypes, and avoid discrimination against individuals from different groups. The sense of empathy shown in Kuwat Slamet's YouTube comment is the presence of one viewer who helps Kuwat Slamet in answering other viewers' questions. Here are the comments received:



In the picture above, there is one of the audience who asked questions regarding the material provided. Kuwat Slamet as the presenter tried to answer the questions given.



The image above shows that @gusyogi7583 account helped Kuwat Slamet in answering the questions given. This attitude shows that social interaction in the YouTube comment column in the use of financial accounting materials can also provide a sense of empathy and care. Providing answer assistance is not only conveying information, but also reflecting concern for the understanding and needs of others. By being empathetic, we not only help provide solutions, but also create a comfortable and respectful environment. This attitude also builds confidence for the person who asks the question, as they feel valued and supported in seeking answers. In addition, by helping to explain things clearly and patiently, we participate in creating a positive and inclusive learning culture. Thus, having empathy and care in answering questions is not only about sharing knowledge, but also about building better social relationships, strengthening a sense of togetherness, and fostering mutual respect in daily life.

### *Observation of Learning Information*

The delivery of learning methods is now increasingly diverse. Online learning today is the best choice for students. In this case, various accesses in

learning are very much considered in order to achieve ease of the learning process. Access to learning refers to the ability of an individual or group to obtain a quality education without geographical, economic, social, or cultural barriers. This topic has become a global concern, especially in the context of educational equity efforts. In the comment column of the learning video by Kuwat Slamet, students were not satisfied with just watching the material that was aired. This conjecture is strengthened by the discovery of the following comments:

*"Hello sir, thank you very much for the explanation in advance. May I ask for the Intermediate Accounting module that you have?"*

*"Sir, may I ask for the material that you explained?"*

*"Very useful, sir, the explanation is also very detailed. Previously, please allow me to download the material for my coursework, is it allowed, sir? Thank you, being healthy is always very useful, sir, the explanation is also very detailed."*

*"Allow me to ask, sir, can I ask for a copy of the ppt that you explained? Thank you"*

*"Hello sir! Thank you in advance for making many accounting explanation videos, if you may know if you have opened an online class for secondary accounting lessons outside the campus, sir? Thank you."*

In addition to comments in the form of writing, there were also comments accompanied by supporting emoticons in the interactions that occurred:



Figure 4. Comments on additional learning access

These comments reveal that the access needed in online learning is not only on the video that is currently airing. Viewers need access to more detailed learning, this is due to their different understandings regarding the videos that are aired. In the interaction that occurred, the audience needed access to the material displayed by Kuwat Slamet. In addition to access more detailed materials, the audience also wants material to be aired according to the *requests*

given. In this case, it resulted in a lot of interactions that occurred about various learning accesses obtained apart from the viewing of learning videos by Kuwat Slamet.

Digital technology has emerged as one of the innovative solutions to expand access to learning. Online learning platforms now allow students to learn anytime and anywhere. However, the potential of this technology is often hampered by the digital divide, where many regions do not yet have adequate internet access. The reliance on technology also raises questions about the gap between students who have digital devices and those who don't. This is supported by Suharsono's (2021) research which concludes that technology is now a very easy access for accounting students in the use of learning. In addition, according to him, YouTube can also be one of the access options that can be used by students in learning Accounting. Now, technology has developed well in the use of learning access, students should use it as best as possible so that the learning obtained is optimal.

### *Intelligence in Material Comprehension*

Understanding of learning material is a person's ability to absorb, process, and apply the information conveyed. The success of material comprehension is influenced by various factors, such as the quality of delivery by educators, the level of difficulty of the material, students' interests and motivations, the learning environment, and suitability with individual learning styles. A clear, interesting, and according to the student's ability level can increase absorption. This can be seen from the reaction shown by the audience in the comment column of the Medium Financial Accounting playlist video from the Kuwat Slamet channel. The satisfaction that shows that they understand the material presented is reflected in the following comments:

*"IT'S EASY, SIR, MY GRADES ARE A THANK YOU"*

*"Okay, see you, sir. Thank you very much, sir. Finally my confusion was answered"*

*"Hopefully you will get a good reply from Allah because you don't know anything before watching this. Alhamdulillah, now I understand a little"*

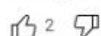
*"The explanation... very easy to type. Waiting for the next chapter sir... very helpful to us"*

Other comments that show understanding reactions accompanied by supporting emoticons are as follows:

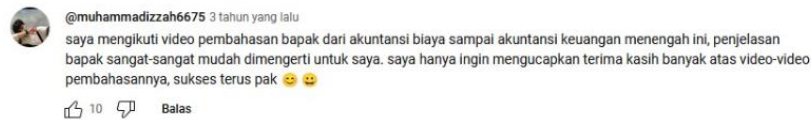


@husnatulsoraya8342 1 tahun yang lalu

Pembahasan nya sangat jelass, terima kasih sudah membantu saya untuk belajar, semoga akan trs berkelanjutan sampai semua pembahasan ❤️



Balas



The comments above show that the audience understands the learning material that is being aired. So it can be said that the use of technology, such as learning videos and online simulations, also makes it easier for students to understand more abstract concepts. However, challenges such as differences in knowledge backgrounds, time constraints, and language barriers are often a hindrance in this process. However, regular evaluation, through tests, projects, or direct observations, is no less important for students to ensure the success of their comprehension of the material. With the right approach, not only are they able to receive information, but also understand it deeply and apply it in their daily lives. This is supported by the research of Kusumaningrum et al (2022) which concluded that the use of YouTube media can display a share screen, can also be associated with other software so that it can enhance the display in the classroom, YouTube media also consumes less quota, learning with YouTube can make it easier to repeat material because the nature of YouTube is stored in the channel so that the material video can be repeated as needed. So it can be concluded that YouTube can be an alternative to other learning methods so that students better understand material that cannot be understood during the learning process in the classroom.

## CONCLUSIONS AND RECOMMENDATIONS

This research focuses on the social interaction of students who are members of the online community in the use of YouTube as a learning medium for Financial Accounting. However, this study only focuses on 1 channel and 1 material topic discussed. Further research can examine the effectiveness of other accounting materials through various types of social media as an alternative learning medium.

## FURTHER STUDY

Further studies can also examine social interactions in different online communities to understand the factors influencing student engagement. Employing a broader research methodology, such as a combination of qualitative and quantitative approaches, can yield more comprehensive results. Moreover, long-term studies can be conducted to measure the impact of YouTube usage on students' understanding and academic performance more accurately.

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