

MASTER-D W-MOOC PLATFORM BASED MEDIA AS AN ONLINE LEARNING SOLUTION FOR DYSLEXIC ACCOUNTING STUDENTS



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Abstract

Health protocol rules during the New Normal period due to the COVID-19 virus pandemic in Indonesia are serious obstacle, especially the online learning process in universities. Accounting students are required to excel in attending lectures and online practice, including accounting students with dyslexia. This study uses a qualitative descriptive method with naturalistic and interpretive paradigms that describe solutions for dyslexic students in adjusting to being able to complete their education and can be realized at the time of graduation. Subjects consisted of senior professional educators from Dyslexia Center Indonesia (DCI). The Open Online Course (W-MOOC) is needed for people with dyslexia as a learning solution to improve the innovation ability of applied accounting skills, and prepare graduates' competencies according to their field of study.

INTRODUCTION

Policy of the online learning system in this new normal era presents obstacles for students, because there is gap a significant indicators of mental load and work difficulties between online learning methods. According to the World Health Organization (WHO), the COVID-19 pandemic has attacked at least 90.2% of students worldwide, of which 1.57 billion students are absent from school and 191 countries including Indonesia have closed schools and changed learning methods significantly by implementing an online learning system. However, the ability to capture learning materials, economic background, and the lack of work resources when learning online are the main obstacles for accounting students, especially vulnerable groups, including accounting students with dyslexia. Dyslexia is a disorder centered on the nervous system, where sufferers have difficulty in reading, writing, spelling, or it can be said that it is difficult to recognize letters and manage words (Nurfadhillah et al., 2022). Errors in choosing learning methods for dyslexic individuals will affect academic achievement from elementary school to college. When new students with dyslexia are able to adjust to their learning methods in a high school environment, they are faced with new online learning habits in processing information and data with a high level of academic difficulty, namely at university. Moreover, accounting students are required to have a fairly complex understanding and reasoning both theoretically and practically against the applicable Accounting Standards (SAK). Moreover, the Indonesian Institute of Accountants (IAI) has issued standards

for micro, small and medium-sized entities to help micro-enterprises become more transparent, efficient and accountable (Tjandrakirana, 2022). Accounting students are expected to have self-study motivation to prepare themselves for the preparation of final assignments, theses and become reliable, competent, and professional accountants graduates with tougher challenges due to the COVID-19 pandemic.

Basically, online learning has two types, namely synchronous and asynchronous. The implementation of learning synchronous requires educators and students to access the internet simultaneously and allows direct interaction. Educators provide learning materials in the form of papers or presentation slides and students can listen to presentations directly via the internet. Synchronous training is a Figure of a real class, but it is virtual (virtual) and all students are connected via the internet (Hartanto, 2016). A platform is needed to assist students in the learning process by utilizing computer-based learning, web-based learning, virtual classrooms, virtual schools, and virtual zoom. In contrast to the asynchronous method, which is a learning strategy that is carried out independently, wherever and whenever. Learning can be done by reading, listening, seeing and paying attention to learning objects in various types. Media that can be used can be via the internet, video/youtube (Komang et al., 2022). Several studies discuss the use of multiple platforms for online learning during the COVID-19 pandemic. Utilization of the applications used, including zoom, google classroom, and edmodo, is considered effective, but there are obstacles in the form of internet connection problems that are not supported (Windhiyana, 2020). Then learning models such as problem solving become an additional attraction for students to be motivated in learning. Available applications include google classroom (Nasution, 2020). However, it should be noted, when the online learning process is complete, the criteria for understanding the learning material in a lesson are determined by the students themselves. Knowledge will be found on their own and students must be independent. So that the independence in learning for each student is what makes the difference in different learning outcomes (Novita & Astuti, 2022).

As many as 84.2% of the 43 teaching staff respondents use the whatsapp application. The learning method using the whatsapp application is carried out by discussion in a group (Salehudin, 2020). The obstacles faced by accounting students in the online learning process are the first, the application used. For whatsapp groups and google classroom applications, it can be said to be effective because lecture information is distributed quickly. For the Zoom application, it becomes an obstacle for students, sometimes the material is not conveyed and the time is felt to be ineffective because it is only 40 minutes, it is felt that it is not effective to absorb the knowledge given by the lecturer. Second, unstable internet network. Most students have been facilitated with study quotas. However, due to the limited quota, it sometimes hinders students in their lecture process. Third, the knowledge given has not been conveyed properly. Thus, it is hoped that effective efforts from all elements complete online learning facilities so that the pandemic that occurs does not reduce performance and performance but can continue to be improved even during the COVID-19 pandemic (Usmany & Cecilia, 2020).

Of course, this application-based learning will be difficult for accounting students, especially people with dyslexia. There are differences in understanding abilities in reading and managing words, a special platform with integrated and integrated services is needed so that accounting students with dyslexia can adapt in higher education by finding effective, inexpensive, flexible learning methods, suitable for honing applied skills in their competence field to face the world. work and innovation. Many software applications for dyslexic children have been developed. However, the availability of this type of platform for more complex learning in universities especially accounting students and related research is still rare in Indonesia. Some of the applications developed only focus on basic problems of dyslexic individuals, such as problems with letter sounds or spelling of words, while applications with more complete content are needed in order to learn comprehensively and faster.

The authors design a platform that can be used as a learning support in helping accounting students with dyslexia in this new normal era to hone and improve their skills in order to achieve the goal of developing strong interpersonal and analytical skills to create sustainable learning outcomes. This platform accommodates a wider range of content compared to previous research by bringing new innovations. The platform is called MASTER-D which is a platform Skill Booster based on the Massive Open Online Course (W-MOOC). This platform is a learning solution during the pandemic that is designed to meet the needs of accounting students in an effort to increase the mastery of applied skills by focusing on additional competencies that can improve abilities and prepare accounting graduates who are measurable, reliable, and have high credibility.

As a method that has been scientifically proven effective, this research adopts the approach Web Massive Open Online Course (W-MOOC). W-MOOC as an online course has a learning objective that must be achieved at the end of the specified learning period. The learning of accounting students with dyslexia will be more focused because the system will divide the topics into several sub-topics that are studied within a span of one week and delivered sequentially. It is hoped that with the scheduled goals, students with dyslexia can actually harmonize their understanding of applied material. In addition, the word open (open) in W-MOOC means that course materials can be accessed by anyone for free without charging a fee. Of course, this is a solution to

overcome the economic constraints of accounting students with dyslexia. In the online learning process, the MASTER-D learning approach uses multisensory and phonic methods by covering all stimulus modalities, which technically involve all sensors, such as combining auditory and visual utilization of dyslexic sufferers by naming letters according to their sounds. It should be noted that the multisensory method is said to be a method that combines and maximizes the use of all five senses in the process of inculcating learning concepts so as to strengthen understanding of a subject matter and be able to assist students in applying it in everyday life (Supena & Dewi, 2020). The method is implemented in learning videos, Online Lab Learning, and Optical Character Recognition.

MASTER-D uses the linguistic method, which is a method that emphasizes words that have similarities. With the aim that users can practice simply, to distinguish basic words in a sentence or phrase. In addition, online discussion facilities are also provided to train dyslexics to interact and discuss with other dyslexic sufferers. Online quizzes that are held can also help test understanding of the sub-topic being studied. It is hoped that through this feature, users can support applied science that will be used in real life. By following the W-MOOC, they get courses with a structured curriculum, but it does not require a strong commitment, both in terms of time and cost. From this point of view, the W-MOOC can be used as an experimental class goal for new sufferers, or as a knowledge sharpener to study topics for dyslexic accounting students.

METHOD

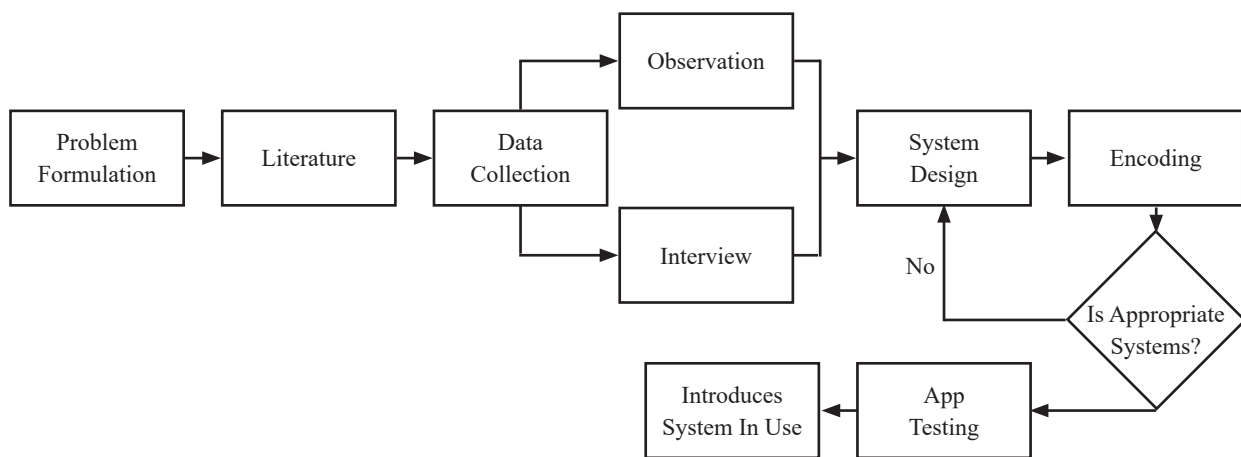


Figure 1. Research Methodology

This study uses a qualitative research approach with a naturalistic and interpretive paradigm because the researcher considers that the problems studied are quite complex and dynamic so that the data obtained from the informants can be filtered by the interview method direct. The research uses data collection techniques, namely first a simple literature study by developing theoretical and practical aspects. Literature review of reference books, reports, online/offline research journals, news, and other sources is intended to strengthen the theoretical foundation for the development of the platform Massive Open Online Course Web (W-MOOC).

The first stage is to determine the formulation of the problem based on the needs of people with dyslexia. This includes all needs comprehensively in the form of what the main problems are, which are in charge of cause and effect. Then proceed with the aim of improving the system in order to overcome user limitations. However, it should be noted that all aspects of these services must be based on health personnel. And whether users can practice knowledge in the real world without significant limitations.

Next is the second stage in the form of information data analysis and research literature searches that are traced when they have gone through semantic scientists, research gates, and sciencedirect using the keywords accounting, covid-19, dyslexia students; online learning, massively web open online courses (W-MOOC) in different combinations. No limitations for literature review were found. The titles and abstracts of all journals are carefully checked. If you are sure of the title and abstract, download the full journal. And continued with literature selection, namely in the selection of literature/journals inclusion and exclusion must be determined because they can help focus on the relevance of research to the topic. Inclusion criteria can be determined by the suitability of the objectives, while the exclusion criteria can be identified by not meeting the objectives as well. And mark keywords, then proceed with checking the list of references taken from the first search results. In each article only take the essence / results that are in accordance with the purpose of the thesis. After most of the journals are obtained, the next selection is processed and the process is recorded in a summary diagram.

The processing technique, at the data processing stage, the articles that have been collected and sorted, are then matched with the results of interviews with related parties. When finding common ground, proceed with system design and coding. If the test of this application does not meet the target, it is returned to the system design before being introduced to the user. This research will take atopic studies related to web development and design in a psychological approach as well as semi-therapeutic education with the use of learning types that will be easily accepted by dyslexic accounting students. In addition, reviewing previous journals in the same research field, namely Azrai Sirait's Research entitled Applications of Educational Games for Dyslexic Children to Support Learning with the Jigsaw Method. Its use as a secondary data source and research reference.

And followed by the third stage with data collection techniques in the form of online interviews with dyslexia students using social media which is intended to strengthen the practical basis, the Indonesian dyslexia association, Dyslexia Center Indonesia (DCI), namely Mr. Dr. Eng Sumarsono, ST, MT, OCP through interpersonal communication. Third, researchers conducted direct online observations through video conference (zoom meeting, Google Hangout), Youtube live streaming, and social media. Observations focused on emotional states, learning techniques, characteristics and levels of understanding that reflect the dyslexia condition suffered. Observations are carried out non-participant, where the researcher only acts as an observer of the phenomenon under study. Observations were carried out directly to get a complete Figure of the research focus. Furthermore, non-factual data is data that has been obtained both manually and online, then critical discourse analysis is carried out where language is analyzed not only describing linguistic aspects but connecting it with certain goals and practices. Next, the data analysis focused on the consumption and interpretation of the text.

RESULTS

Dyslexia is a disorder centered on the nervous system that causes dyslexic individuals to have difficulty reading or it can be said to have difficulty recognizing letters. This is influenced by several things such as physiological, intellectual, environmental, and psychological factors. This factor is the most dominant carried over into adolescence and adulthood. People with dyslexia in adolescence and early adulthood tend to be difficult to say as sufferers. Due to their physical appearance, they are like normal people in general. Mr. Dr. Eng Sumarsono, ST, MT, OCP said in his interview,

“70% of dyslexic sufferers are caused by heredity, 30% is another factor, in Indonesia there are 2, ADI for health, if we are DCI for education sector. So, friends, you can ask ADI, we don't understand or we don't deserve to talk about this. Patients can be detected when the second grade is 7 years old. Because at this level the teacher requires students to read on their own. If grade 1 is still being read, then the trigger is in grade two.”

“Offline diagnosis can be done with low, moderate, and severe screening stages, at the end of this process it will be found that dyslexia is mild, moderate or severe. Medium level can read, when the reading is too long, he doesn't know the contents. If he is intermediate, reading is limited, he doesn't even understand. If the level is heavy, it is difficult to distinguish the letters like a garden read by a friend. The main or special characteristic of a person with dyslexia is short working memory. It's like a computer, and its RAM is low. What does it mean? It takes a long time to load, it's easy to forget when memorizing something.”

This is intended to support the benefit of human with diverse backgrounds. Therefore, there is a need for a new educational breakthrough, in order to create a safe, healthy, creative space, while still paying attention to aspects of privacy and respect for integrity for those with different statuses. The determination of a person being said to be a patient must be based offline or face-to-face with a standard assessment multisensory with the DCI adhering to Clinsen Clirical Education US in the UK. This standard of learning is not limited to the reader, and listening but using all the senses. For example, someone who has difficulty with visual or auditory processing can find learning information just by reading or listening. In addition, as long as users are on a phonological level awareness test, good and bad readers involve the same brain area but at different levels of intensity (Kershner, 2021).

DISCUSSION

Those who live in areas with minimal medical facilities can identify themselves as dyslexic or not by carrying out an examination recommended by DCI in an interview saying

“Initial screening examination, Indonesian form, then complete eye text. When his eyes are healthy but his performance is poor, then he is dyslexic. As well as an IQ test, because dyslexics have a high IQ score, not a low one. This means that a high IQ, poor performance, then he is dyslexic. Regarding the treatment, it depends on the level of dyslexia, once we know we will handle it. The treatment system varies greatly”

1. Initial Screening Early

Identification of dyslexia is carried out with 21 questions regarding indications of the possibility of a person having dyslexia or not



2. Advanced Screening

If indication screening show dyslexia positive dyslexia in recommended to see a specialist to get a professional diagnosis the results of the

4. Perform therapy and find out the right learning method

3. Meet a mental service provider

Figure 2. Dyslexia Examination Flow

Source: Data processed by the author (2020)

Table 1. Test Table Screening Initial (Pre-Diagnose Form for Dyslexia Age 7 to 17 Years Old)

| No. | Checklist | Answers | |
|-----|--|---------|-------|
| 1 | Does he have difficulty in spelling? | Never | Often |
| 2 | Does he have difficulty naming letters? | Never | Often |
| 3 | Does he have difficulty in pronouncing letter sounds? | Never | Often |
| 4 | Does he experience slow reading? | Never | Often |
| 5 | Is his reading ability below the ability of his peers or equal in education? | Never | Often |
| 6 | Does he need help at school because of problems reading at work? | Never | Often |

Source: Dyslexia Center Indonesia Form 2-DS (2019)

Table 2. Test Table Screening Initial (Pre-Diagnose Form for Dyslexia Age 7 to 17 Years Old)

| No. | Checklist | Answers | |
|-----|--|---------|----|
| 1 | Do you read slowly? | Yes | No |
| 2 | Do you have difficulty in learning, how did you read when you were in school? | Yes | No |
| 3 | Do you often repeat reading two or three times before finally being able to understand the content of the reading? | Yes | No |
| 4 | Do you feel uncomfortable if you have to read aloud? | Yes | No |
| 5 | Do you often miss, swap, or overdo letters when you read or write? | Yes | No |
| 6 | Even though you have done a spell check, do you do it often? | Yes | No |
| 7 | Do you have difficulty pronouncing uncommon multisyllable words while reading? For example: whistling, bathing, and scary can simply be interpreted as a word that has more than one vowel a, i, u, e, o | Yes | No |
| 8 | Do you prefer to read articles over reading books and novels? | Yes | No |
| 9 | Did you find it difficult to learn a foreign language while you were in school? | Yes | No |
| 10 | Do you avoid work or projects that require a lot of reading? | Yes | No |

Source: Dyslexia Center Indonesia Form 2-DS (2019)

Learning in accounting education today, is often found in two methods in delivering material. The first uses the method Synchronous which allows direct interaction between educators and students online. Synchronous training is a Figure of a real class, but it is virtual and all students are connected via the internet.

For people with dyslexia, this learning system tends to make it difficult for them to develop especially their self-confidence. In the interview, DCI said, "Back to his level again, if he is heavy, we protect his confidence. Because dyslexic children can fight to the death, but for other people there is no result. I'm a lecturer, I can identify my students with dyslexia or not. What is difficult is that the students themselves do not want to know themselves."

In basic level courses such as basic accounting, taxation, cost accounting, intermediate financial accounting, advanced financial accounting, and management accounting, students are required to not only understand theory but also to be skilled and logical in perform calculations, record, and solve problems. So in these courses, just understanding and believing in yourself is not enough. Students must be skilled at solving problems by doing work quickly and correctly. Because of this purpose, in the exam there are many case questions and rarely questions that ask for definitions, methods, or ask for procedures for something. Students are asked to do calculations, record, make reports, to make decisions. Therefore, a learning strategy with good therapy is needed.

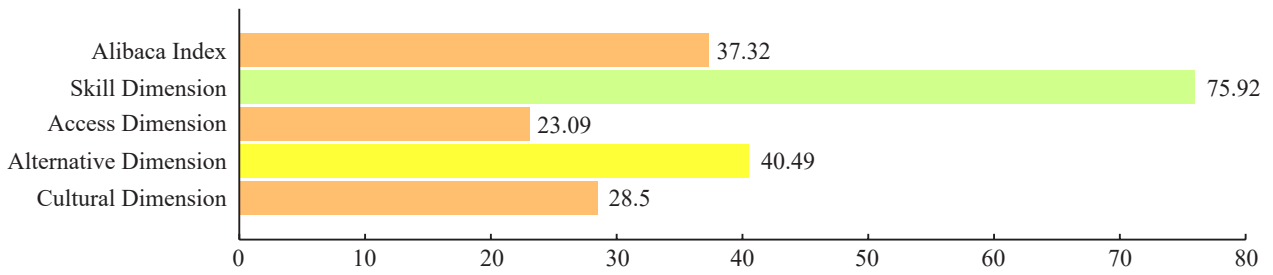


Figure 3. National Alibaca Index

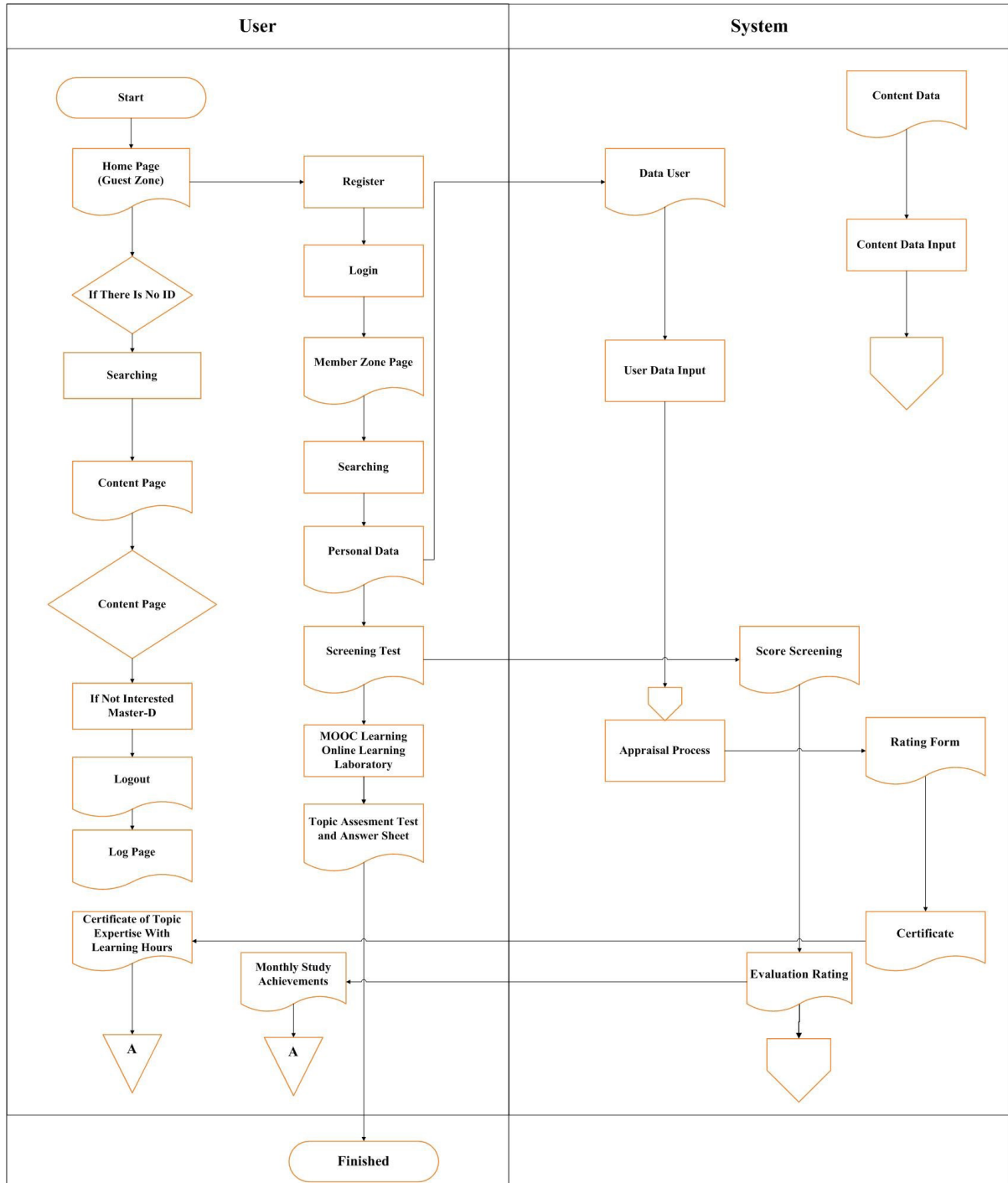



Figure 4. MASTER-D Front Page


Source: Data processed by the author (2020)


Home
About Us
Course
Contact

Multisensory Method

The multisensory method is a learning method that utilizes the functions of each of the senses. The multisensory method is based on the assumption that students will learn better if the subject matter is presented in a variety of modalities

🔍 Search..



100% Online
Can be accessed using the internet network

Free Access for Life

Time Flexible
Can be accessed anytime and anywhere

Certificate
Obtaining a certificate of expertise


Data Security
Guarantee of confidentiality of personal data

Evaluation of Learning
Outcomes
Overall learning evaluation results

Screening Method

❏ **Verified and Official Tests from Professional Experts**
➔


❏ **About Dyslexia**
➔




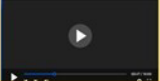
Online Laboratory Simulation

Simulation Structured and Real

Start Learning ➔







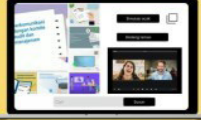


Figure 5. MASTER-D Front Page

Source: Data processed by the author (2020)

Learning method Asynchronous which means not at the same time. Asynchronous is popular in e-learning because students can access learning materials anywhere and anytime. Learning can take the form of reading, animation, simulation, educational games, and quizzes. For people with dyslexia, this learning system will increase their mental confidence. And become the carrying capacity of a good corporate governance mechanism in shaping an ideal performance of the company's capabilities after graduation. This refers to the conservative accounting applied will affect the implementation of existing corporate governance, namely the increase in strong monitoring of institutional investors. Of course, by involving and empowering dyslexic students to continue to create and contribute to the economy (Syifa, et al. 2017).

The Web Massive Open Online Course (W-MOOC) system implemented on the MASTER-D platform makes it easier for accounting students with dyslexia. This platform learning method has characteristics in its use, namely first, it has a time limit and purpose. Like conventional classes, MASTER-D as an online course has a learning objective that must be achieved at the end of the specified learning period. Usually MASTER-D divides the topic into several sub-topics that are studied in a span of one week and delivered sequentially. Open, cheap, and efficient. There are several interpretations of the word open (open) in MASTER-D, namely course material can be accessed by anyone without the need to have proof of learning at the previous level such as a diploma and of course it is free. Further access to core material such as articles, lecture notes or videos free of charge.

MASTER-D global design is defined as an overview, and planning sketch with the aim of providing a general Figure to the user about the design of the system to be made. Users, namely accounting students with dyslexia enter the site, if they are not registered as members, the user must register first by completing personal data, username, and password. Next is logging in and conducting an initial screening test to find out indications of dyslexic individuals as well as searching for the required content. Learning will be carried out with a schedule and topics that will be selected according to needs user. Each topic has many choices of learning methods and ends with an evaluation test as a condition for obtaining a certificate.

The start page (Figure 5) is the opening page on the MASTER-D website which contains the logo and a description accompanied by a choice of services and features that can be selected and accessed with a skill boast option which will then be directed to the registration menu to login / enter. master-d has an integrated system so that learning runs effectively and according to needs, guaranteed data security, officially certified, free, and can be accessed anywhere, anytime and not limited by learning devices. This is the main focus because the Internal Control System (SPI) is said to be important for compiling reliable financial reports, one of which is that the financial statements are prepared based on a good internal control system (Alfiani, et al. 2017).

Figure 6. MASTER-D List Page

Students are required to register on the registration page (Figure 6) by inputting personal data which will later be used as identity user and certificate creation. enter. then you will be directed to enter using the user id and password that has been created (Figure 4). The whole process can be connected to social media accounts such as Google and Facebook.



Yes (Grade = 1) ; No (Grade = 0)

Do you read slowly?

Yes No

Did you have difficulty learning to read when you were in school?

Yes No

Do you often repeat reading 2 or 3 times before finally being able to understand the content of the reading?

Yes No

Do you feel uncomfortable if you have to read aloud?

Yes No

Do you often miss, swap, or overdo letters when you read or write?

Yes No

Even after doing a spell check, do you often make spelling mistakes when writing?

Yes No

Are you having trouble pronouncing uncommon 'multi syllable' words while reading? For example this word for example: Whistling, bathing, and terrible. It can simply be interpreted as a word that has a vowel (A, I, U, E, O)

Yes No

Do you prefer to read short articles or magazines over longer readings such as novels?

Yes No

Did you have trouble learning a foreign language while you were in school?

Yes No

Do you avoid work or projects that require reading?

Yes No

Total calculation is
 If the total score is more than 7 for the YES answer, then the person has a significant dyslexia tendency.
 We recommend that you immediately take yourself to see a doctor so that a formal diagnosis can be carried out thoroughly.

Figure 7. Test page Screening MASTER-D Dyslexia

Source: Data processed by the author (2020)

In Figure 6 there is a test page screening for people with dyslexia, which is officially verified which is listed on the DCI (Dyslexia Center Indonesia) website as a dyslexia education service center in Indonesia. This test must be filled out by all MASTER-D web users after logging in for the purpose of initial identification for students. This system only outputs the possibility that a web user (accounting student) is a person with dyslexia, not a diagnosis. The diagnosis can only be made by a competent professional. This test uses parameters of spoken language, written language, social language, mathematics, working memory, motor skills and others. The results of this test are used as the basis for the certificate assessment and individual development evaluation every month.

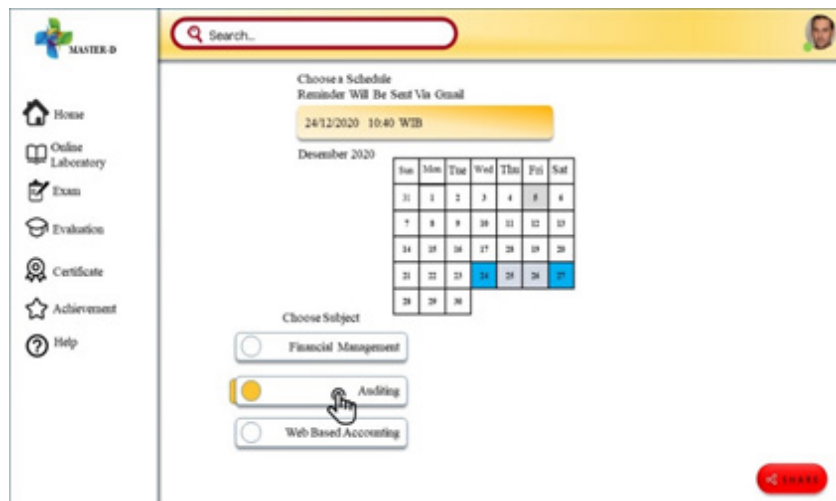


Figure 8 Schedule and Course Selection Page

Source: Data processed by the author (2020)

The schedule and course selection page (Figure 8) is a page that shows students' freedom to choose a schedule that is adjusted to the class schedule on the campus of each university. Although you can access the material at any time, each course has a start and end schedule. It is hoped that with the scheduled goals, students with dyslexia can harmonize their understanding of applied material in real terms.



Figure 9. Learning Opening Page

Source: Data processed by the author (2020)

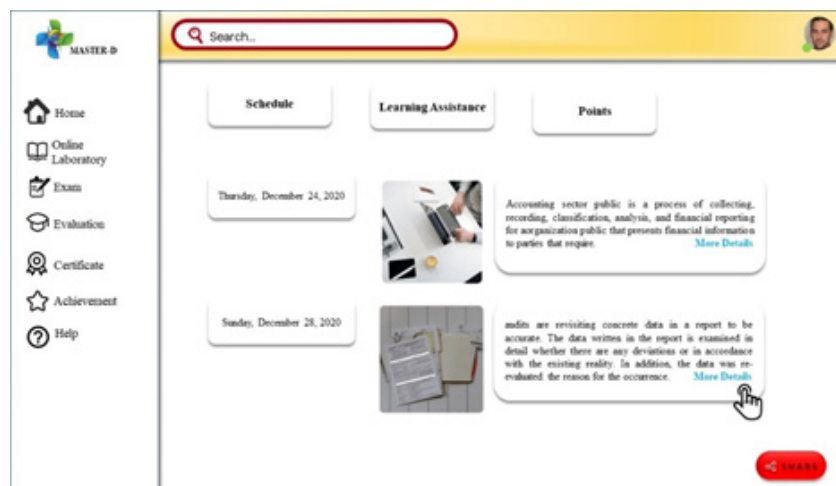


Figure 10 Learning Plan Main page

Source: Data processed by the author (2020)

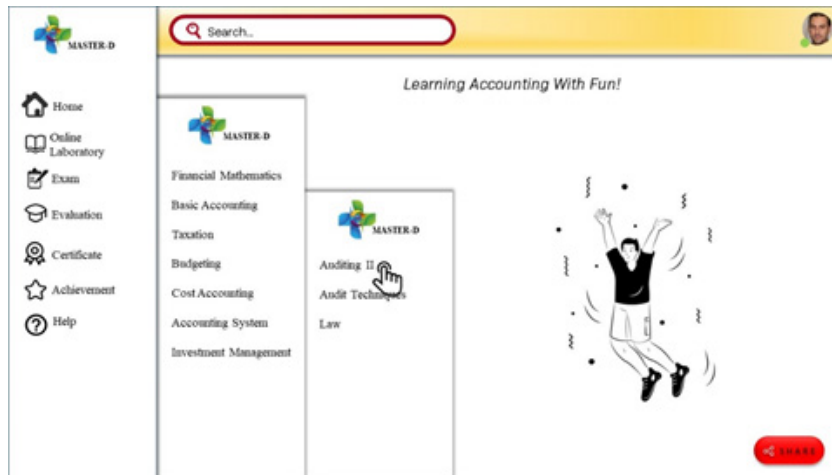


Figure 11. Learning Material Details page

Source: Data processed by the author (2020)

Learning begins with the learning opening page (Figure 9) followed by the main lesson plan page (Figure 10) which contains the study plan profile of each account with the schedule and selection of skills and interests and applied courses that have been selected on the schedule page. In addition, there will be a recapitulation of values and analysis charts for each individual so that each account is controlled and integrated. then each topic will be detailed into sub topics so that learning is structured and evenly distributed (Figure 10). As a trial class for new sufferers, or as a knowledge sharpener to study a topic without being interested in certificates or diplomas.

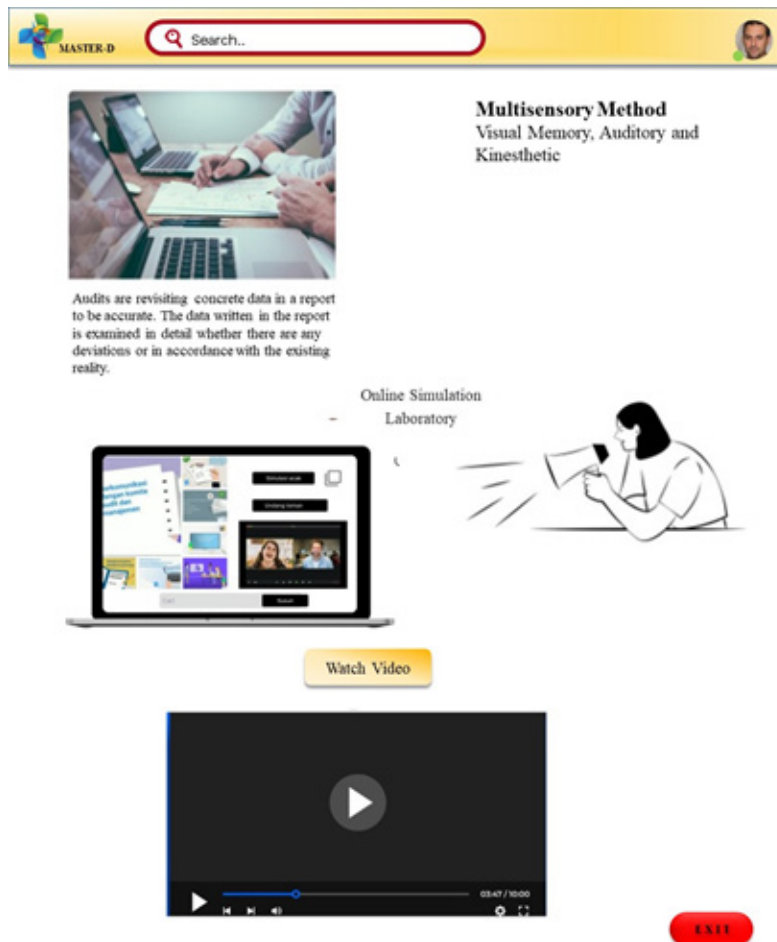


Figure 12. Material and Skill Concentration Page

Source: Data processed by the author (2020)

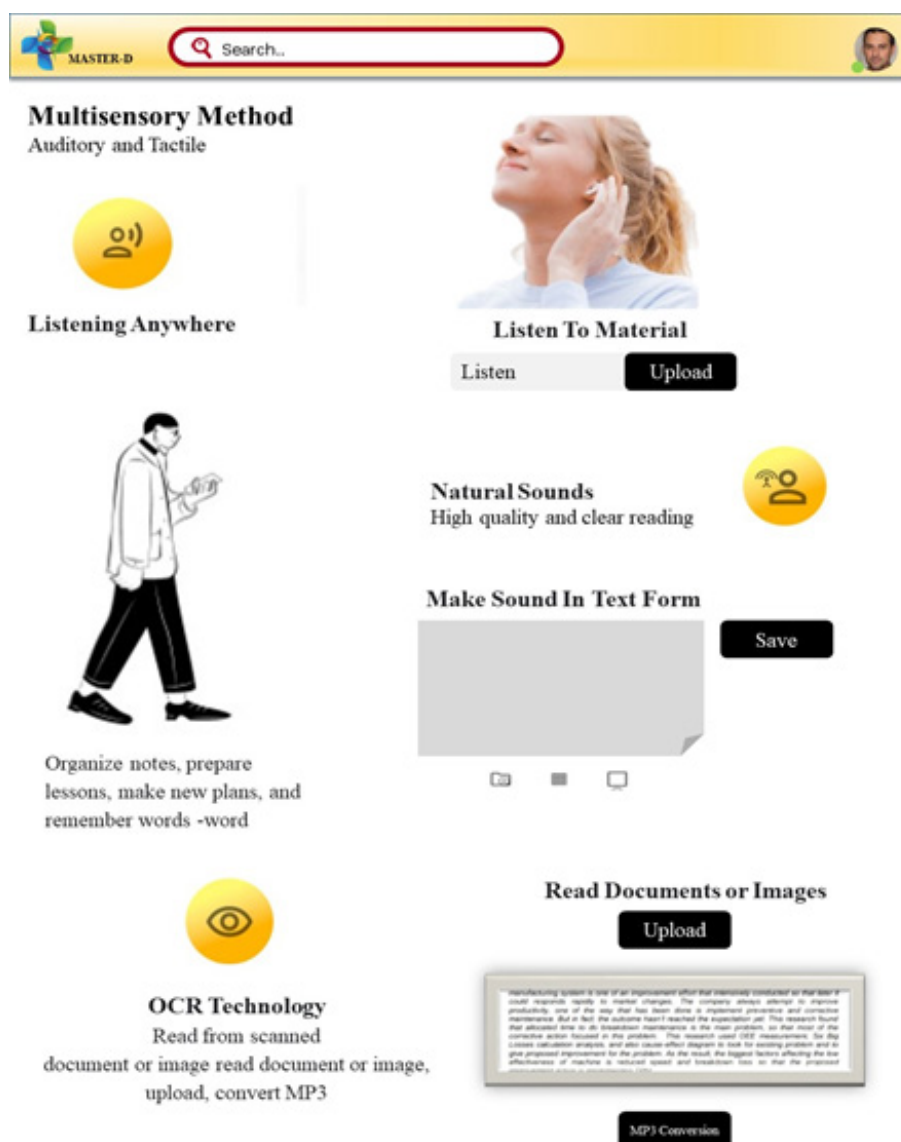


Figure 13. Online Lab Learning

Source: Data processed by the author (2020)

It is this video content that is expected to support the phonic method, which is a method that utilizes the auditory and visual abilities of people with dyslexia by naming letters according to their sounds, and can imply linguistic methods, which is a method that emphasizes words that are similar to the presence of emphasis, is expected to make students able to conclude for themselves the pattern of relationships between letters and their sounds. On the other hand, the online discussion facilities provided will be able to help dyslexic sufferers who takkkke virtual lectures to be able to interact with each other and discuss the same topic. Online quizzes that are held can also help test understanding of the sub-topics being studied. By joining W-MOOC, they get courses with a structured curriculum, but do not need a strong commitment, both in terms of time and cost.

Users are also provided with auditory and tactile services in the form of a natural voice listening feature containing material, which can be accessed anytime and anywhere. Moreover, the sound that is heard is of high quality, which improves the quality of absorption of materials flexibly during the pandemic era. These types of primary services tend to be best for capturing information when someone is listening to it. The audio specifications that are heard are in the form of loud pronunciation, and require an explanation of something orally. In addition, the sound of the material being listened to can be made into text, to support the plan of learning notes, and to remember words. This feature system is similar to RRT technology, which is a computerized training enhancement program that oversees reading practice in the context of music. RRT activities are designed to deal with several sub-processes, in particular syllable mixing, syllable reading, word recognition, and sublexical (Cancer et al., 2021). This type of audio is also packaged in the form of

Podcasts (Play-on demand and Broadcast) such as radio, which allows users to communicate with others as well as share interesting and important information. Podcasts can be defined as programs in digital form (either audio or video) that can be downloaded from the internet. Similar to radio, podcasts present programs on various topics. In general, one topic of discussion or discussion is presented in one episode. When viewed from the listener's perspective, podcasts provide the freedom to choose the topics to be listened to (Himmah & Mulyono, 2021). Moreover, the podcasts provided are free from excessive advertising than radio. This platform also features OCR technology, which functions to "read" or extract handwriting without the need to type or enter text manually. Or in other words OCR is an application that can translate image characters into text form through adjusting the patterns of the characters in each line to the patterns contained in the storage in the system (Mulyanto et al., 2021). The way this system works will produce a final file summary (Recognition result output) which means that each image has been converted into letters or numbers, OCR will produce a file with text formats such as Microsoft word, Microsoft Excel, TXT, Rich Text and Searchable PDF. This is very useful for users, when they have difficulty understanding the material given during online lectures. Not to forget, tactile services are also included in this website, namely learning styles using the "movement" method for mobility in accounting learning using hands or body to contact objects. Not without reason, this encourages users to use their fine motor skills in creating or controlling newly learned subject matter or courses that are considered difficult. Or in other words, applying augmented reality (AR) is a variation of virtual reality (VR), where VR brings users into a virtual environment (Ahmadi, et al. 2017). They can concentrate better when they can make learning manuals in real form. For example, making learning index cards with writing in their own writing style, to make it easier to remember the names of the public accounting cycle. Under optimal conditions, balance can work cooperatively to divide the allocation of limited concentration resources between defensive behavior, central to coping with adverse socio-emotional events, and complex cognitive processes necessary for independent learning. Resilience of user stress systems modulates short-term and long-term changes between genetic programs for stress/growth sufferers (Kershner, 2021).

CONCLUSION

Over these years, online learning for dyslexic students has not been widely discussed and has not received special attention for academic and non-academic purposes, so solutions are needed to overcome these problems. MASTER-D's massive Web-based Open Online Course (W-MOOC) can be used to enhance skills and help dyslexic students discover their learning methods. The implications of this preliminary study show the urgency of developing the booster MASTER-D Web-based platform Massive Open Online Course (W-MOOC) which focuses on skill development for academic and non-academic purposes as an effort to improve the applied skills of dyslexia students. Skill development through the MASTER-D platform based on the Web-Massive Open Online Course (W-MOOC) is the right step, because by using MASTER-D, all dyslexic students get solutions in the midst of online learning in the new normal era through healthy and capable methods. make practical therapy for debriefing in the field. The author's limitation in conducting MASTER-D research is system development. However, in this study only reached the system design stage, did not reach the system implementation stage due to limited time and research resources. This research was successfully carried out with the assistance of various parties on an ongoing. For this reason, the researchers would like to thank the Dyslexia Center Indonesia (DCI), namely Dr. Eng Sumarsono, ST, MT, OCP and Center for Policy and Cultural Studies of the Ministry of Education and Culture of the Republic of Indonesia for their scientific contributions and good cooperation in this research. So as to be able to create breakthrough innovations for higher education students to be able to increase post-campus competitiveness with the provision of qualified applied knowledge.

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