

Development of Learning Model Courses Introduction to Accounting and Content Utilization Documents

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Abstract: This study aims to produce a model of Introduction to Accounting Learning Development and Utilization of Document Content. Lecturers have an important task, which is to determine the concept of learning that is in accordance with the document content, which is a method of learning through a gradual process. This goal is based on current conditions. The facts after the introduction of the introductory course of content-based accounting study documented the results of changes in the teaching and learning process, where a lecturer who used the method of learning process with question and answer, contributed 44 percent and 36 percent of lectures. KKNi's competence in knowledge acquisition contributes 27 percent, managerial ability contributes 30 percent and work ability contributes 26 percent. Students and Lecturers in the Assumption of difficult material contributes as much as, 29 percent, Motivation to learn to contribute as much as, 33 percent, and learning techniques to contribute 25 percent. The quality of learning in Document Content contributes to, 26 percent, and Lecturer Readiness contributes, 38 percent. The transparency of knowledge given by the lecturers to the students gives positive results, where the students become active and creative, motivated to learn to understand the material independently and can develop its potential, by optimizing its capability by capturing the phenomenon that occurs in the business world.

Keywords: Learning Model, Introduction to Accounting, Utilization of Document Content.

INTRODUCTION

The transparency of knowledge given by lecturers to students gives positive impact, where students become active and creative, motivated to learn to understand the material independently and can develop their potential, by optimizing their capability by capturing the phenomenon that occurs in the business world

For that learning process should pay attention to balance of innate factors (interest and motivation) and environmental factors (society and education). Alignment between innate potential and the environment will bring about the achievement of learning goals as expected by the students themselves. Because the lecturer holds the role of facilitator, innovator, motivator for student learning, the individual learning process becomes very important by having the learning method that leads to the discovery of ability and ability in accordance with the desire and interest in accounting. Professional and competent lecturers are required to be able to modify: student responses so

students can grow and enjoy accounting lessons oriented towards the use of document content.

To reduce understanding and presentation in document content such as using invoices; receipts, bills, etc. then designing KKNi-based learning model and the use of document content in the course of accounting introduction is still very needed by student. It is intended to improve the quality of financial statements presented in accordance with Statement of Financial Accounting Standard through: 1). Providing guidelines for the structure of financial statements including the minimum requirements of each major component of the report, accounting policies and notes to the financial statements and; 2). Prepare practical requirements for matters relating to Materiality, business continuity, selection of accounting policies in the absence of arrangements by PSAK, consistency and presentation of comparative information.

LITERATURE REVIEW

The learning model is one of the constructivist-learning models, which gives opportunity

to the students to find and find their own concept by using problem solving approach. Students are encouraged to be able to explore, obtain concrete data, process information obtained and draw conclusions based on existing facts. Students can work actively to gain meaningful knowledge for themselves through activities based on the scientific method. Learning can empower the overall learning outcomes in terms of knowledge, attitude and skills [1, 2].

However, the model of learning done in the classroom with the number of students too much will make it difficult for teachers to control student activities. Students with high comprehension skills will be more dominant and faster master concepts [3]. Conversely, students with low comprehension skills will be left behind [4]. In addition, learning requires mental preparation of students to be able to follow the learning well. Kemendikbud [5] notes the weaknesses of the existing model, among others, that the model developed based on student assumptions already have the readiness of the mind in learning. As a result, students who are less clever will have difficulty thinking and expressing the relationship between concepts, whether written or spoken so as to be frustrating. Learning sometimes less attention to aspects of student emotion. Implementation of learning models also often takes a long time because students are required to obtain the concept independently [6]. The weakness of the learning process can be overcome by integrating it with other appropriate learning elements. One alternative learning model that can be combined with learning that utilizes document content.

The use of document content is a learning model that has a tendency to be flexible, joyful, self-serving, purposeful, cooperative, humane, multidisciplinary, caring, emphasizing activity as well as involving emotional and physical mentality that can create a positive and enjoyable learning environment for students by accommodating various styles student learning. One of the principles of this model is the importance of learning through collaborative group collaboration. It can be used to improve students' learning ability so that students can learn faster and can occur even distribution of concepts among students. More fun learning atmosphere can be created and become an active interaction between teachers with students so that learning can take place effectively. Learning can improve students' cognitive, memory, and learning abilities [7, 8]. A variety of techniques for rapidly learning creatively and how to improve memory are also one of the stages in this learning model. However, the existence of freedom of learning has not led students to learning activities that develop the characteristics of biology learning as a science [9]. Therefore, it is necessary to apply a learning model that utilizes the content.

The procedure of utilizing the learning model of content utilization begins with self-concept. Self-concept also aims to create a positive learning environment. Good relationships with teachers and students and students with students can be intertwined, so it is expected to be influential in improving the delivery of good instructional and better learning outcomes [10]. Having a sense of comfort with teachers and other students can develop students' self-confidence and ability to convey ideas and opinions [11]. The next activity is stimulation Activities in stimulation aims to increase student interest in learning materials. At this stage the teacher exposes the student to something that attracts students' attention. Teachers do not start lessons just like that, but rather pay attention to aspects of students' feelings and emotions. Teachers have a challenge to stimulate student interest, attract and keep their attention, to get students to learn the materials that are the learning objectives. The application of problem statements is the next step and this is in accordance with the opinion Cooperstein [12] argues that constructivist learning usually begins with questions, a case or problem. Students work on problem solving and teachers play only when needed so that students have the right understanding. Exploration becomes an important stage to prepare for student learning. This activity is done to prepare the brain to be familiar with learning materials [13]. The exploration phase is related to the students' initial knowledge of the learning materials that have been built before through the initial concept sheet. Initial concepts that students have about the concepts to be studied are very important to assist students in instilling new knowledge of a material and solving a problem. Followed by Data collecting (which is the activity of collecting and collecting information needed to test the proposed hypothesis) Data collection can be done by observation, interview, literature study.

Data processing is the next activity that is processing data and information that have been obtained by students either through interview, observation, and so on, then interpreted. Data processing functions as the formation of concepts and generalizations. From the generalization students will get a new knowledge about alternative answers or solutions that need to get a logical proof. At this stage students conduct collaborative discussions and collaborations with peers to solve problems. Interaction with people in the environment can stimulate and encourage cognitive growth [14].

Triggering your memory is an activity that students do to facilitate students remembering the concept that has been obtained. The triggering stage of your memory becomes the application of the need for multiple codes to be able to remember better information with various memory techniques. Sprenger [15] describes the mnemonic technique as a memory aid. Mnemonic techniques that can do include acrostics, acronyms, song making, linking keywords with certain

objects, making stories related to keywords in the form of a memorable concept. In relation to factual coding can be done by selecting meaningful words, introducing the words and meanings with the images already held, letting the students live their meaning and images, then asking students to create a picture to associate. Implementation of this step is done by keyword and mind mapping techniques. Learning theory: Information processing.

Exhibiting what you know means the activity of presenting concepts that have been obtained at the syntax stage of data collection and synthesis. Each study group is given time to present what they already know and earn, while other groups are given the opportunity to ask questions and express their ideas and ideas. Learning will also be more meaningful if we teach to others.

Reflection is the last stage in learning. Activities at this stage consist of concluding learning and evaluation activities. Reflection aims to determine the extent to which students master the indicators provided and know what obstacles experienced in learning to be improvement. Reflection becomes important in learning, not just for students but for teachers as well. Teachers can know the barriers that occur and also the extent to which students master the concept of learning objectives [12].

RESEARCH METHODS

This research was conducted at the Muhammadiyah University of North Sumatra and other PTS, as a comparison and refinement with the student population in 2 (two) universities, namely North Sumatra Muhammadiyah University and North Sumatra Islamic University with samples of 1st semester students in 2 (two) universities namely University of Muhammadiyah Sumatera Utara and Universitas Islam Sumatera Utara. This research is seen from its purpose including development research because research work steps start with exploration activity, experimentation model, evaluation and revision model. The data analysis technique used is a structural equation model.

FINDINGS AND DISCUSSION

This structural equation model is indicated by Chi-Squares = 82,682 with Degrees of freedom = 31, and probability of $p = 0,000$. So also with the value of other criteria such as GFI = 0.944, AGFI = 0.901, TLI = 0.695 whose value is above 0.70 and also the value of RMSEA = 0.080. The probability value is 0 where the value is above 0.05 and other criteria that mostly fulfill well. These results show that the structural equation model meets the fit model criteria.

Testing model in Structural Equation Model done with two tests, that is conformity test model and significance test of causality through regression coefficient test. The variables proposed as indicators of the Learning Process are questions and answers and lectures. The confirmatory factor analysis (CFA) test results in Fig-1.

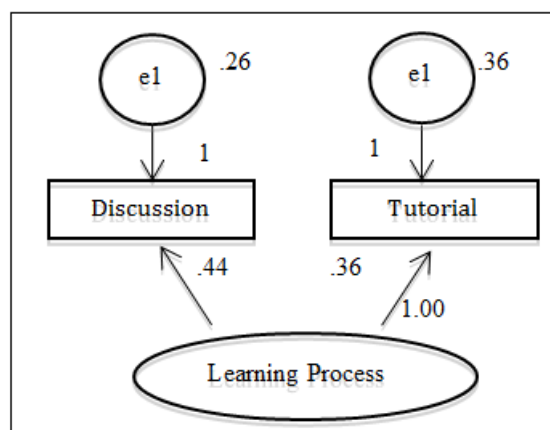


Fig-1: Confirmation factor analysis model of learning process

Of the two indicators of the learning process, they are: "Questions and answers, and lectures" contribute to the learning process, the biggest contribution is question and answer of, 44 percent.

The variables proposed as indicators of IQF competence are the mastery of knowledge, the ability of the managerial field, and the ability of the field of work. The confirmatory factor analysis (CFA) test results in Fig-2.

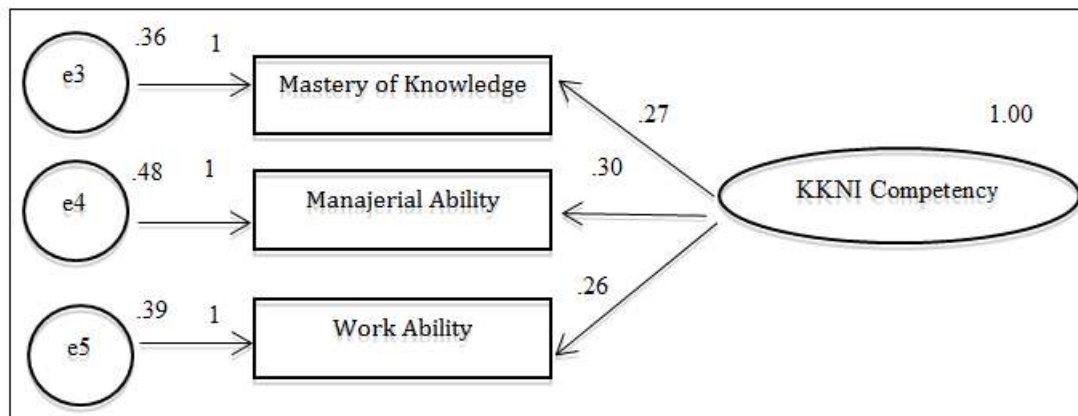


Fig-2: Confirmatory factor analysis model KKNi's Correlation

Of the three indicators KKNi Kopetensi namely: "knowledge mastery, managerial skills and ability of field work" contribute to KKNi's competence, the largest contribution is managerial ability of 30 percent.

The variables proposed as indicators of Students and Lecturers are the assumption of difficult material, learning motivation, and learning techniques. The confirmatory factor analysis (CFA) test results in Fig-3.

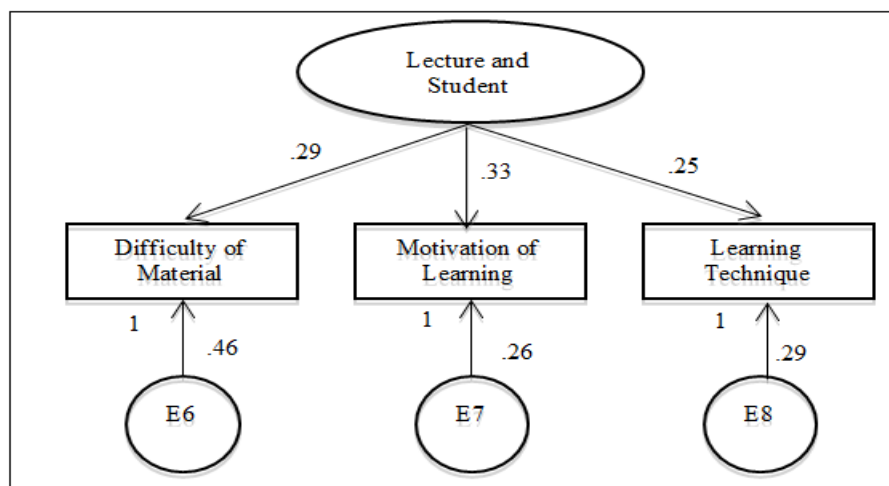


Fig-3: Confirmatory factor analysis model of Student and Lecturer

Of the three indicators of students and lecturers, namely: "difficult material assumptions, learning motivation and learning techniques" contribute to students and lecturers, the biggest contribution is learning motivation at 33 percent.

The variables proposed as indicators of learning quality are Document Content and Lecturer Readiness. The confirmatory factor analysis (CFA) test results in Fig-4.

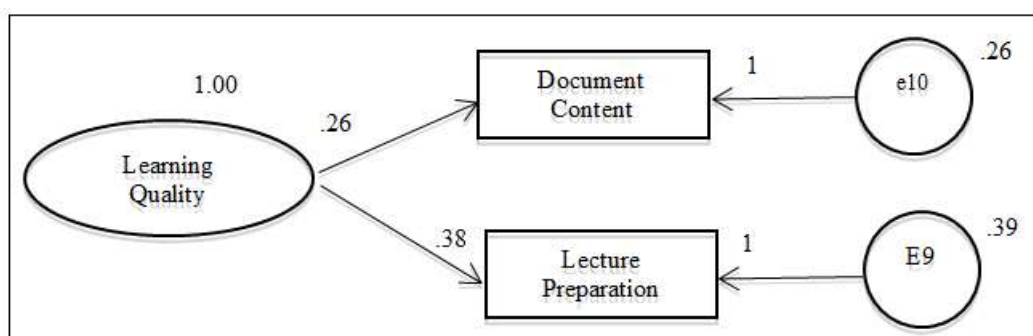


Fig-4: Confirmatory factor analysis model Quality of learning

Of the two indicators Quality of learning is: "Document content, and readiness of lecturers" contributes to the quality of learning, the greatest is Lecturer Readiness of 38 percent.

Furthermore, by including a significant indicator variable, a complete model test is done which explains the relationship of learning process with KKNi

Competence with students and lecturers with the quality of learning with Structural Equation modeling model.

From the evaluation of the proposed model, it turns out that all of the criteria used show good results with the data. Based on modification indices, the results in this case will be shown Structural Equation Modeling learning process.

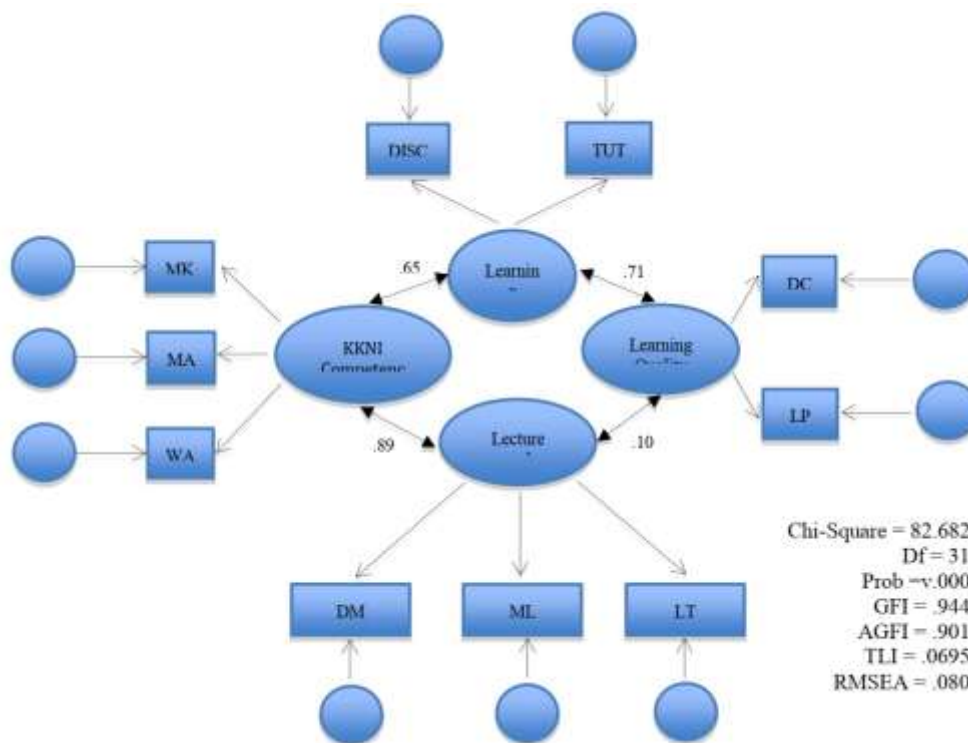


Fig-5: Structural Equation Modeling

To examine the relationship between the learning process, KKNi and Student and Lecturer Correctional with the following learning quality is

presented coefficient of path showing the causal relationship between the variables. The relationship is shown in the equation of LP structural equation modeling:

$$Z = 0.65 X_1 + 0.89 X_2 + 0.10 X_3 + 0.71 X_4 + e$$

$$Y = 0.71 + 0.65 X_1 + 0.85 X_2 + 0.10 X_3 + e$$

Here are the results of the analysis through the AMOS program. There are two parts that we discuss the

estimation value of each parameter and the value of the model accuracy.

Table-2: Standardized Regression Weights: (Group number 1 - Default model)

	Estimate
X11 <--- X1	0.653
X12 <--- X1	0.513
x23 <--- X2	0.382
x22 <--- X2	0.400
X21 <--- X2	0.412
x41 <--- X4	0.434
x42 <--- X4	0.527
x33 <--- X3	0.427
x32 <--- X3	0.535
x31 <--- X3	0.400

The process of contributing learning is measured in conventional methods and lecture methods with standardized coefficient values of 0.653 and 0.513 and significant at 0.000. , KKNi's contribution contributes to the mastery of knowledge, the ability of managerial fields and the ability of the field of work with standardized coefficient values of 0.412, 0.400 and 0.382, significant values at .000, Students and Lecturers

contribute measured on difficult material assumptions, learning motivation and learning techniques with the standardized coefficient value is 0.400, 0.535, and 0.427 significant value at 0.000. The quality of contributing learning is measured in document content and lecturer readiness with standardized coefficient values of 0.434, and 0.527, significant values at 0.000

Table-3: Intercepts: (Group number 1 - Default model)

	S.E. Estimate	C.R.	P-Value	Labels
X11 <--- X1	0.435	7.208	0.060	*** par_1
X12 <--- X1	0.357	6.344	0.056	*** par_2
x23 <--- X2	0.258	4.925	0.052	*** par_3
x22 <--- X2	0.303	5.129	0.059	*** par_4
X21 <--- X2	0.272	5.249	0.052	*** par_5
x41 <--- X4	0.263	4.564	0.080	*** par_6
x42 <--- X4	0.385	4.913	0.078	*** par_7
x33 <--- X3	0.254	5.276	0.048	*** par_8
x32 <--- X3	0.326	6.344	0.051	*** par_9
x31 <--- X3	0.295	4.955	0.060	*** par_10

The output is the learning process, what is interesting is that the mean latent values for 0.435 and 0.357 significant 0,000 of these values can be seen in the output with the intercept title for X11 (conventional) and X12 (lecture). Whereas the latent mean for KKNi competence is 0.272, 0.303 and significant 0.258 0,000 this value can also be seen from the intercept output for X21, (knowledge mastery) x22 (managerial field capability), and X23 (work field capability), while the mean latent for students and Lecturers are 0.295, 0.326, and 0.254 significant 0,000, this value can also be seen from the intercept output for X31 (difficult material assumptions), X32 (learning motivation), and X33 (learning techniques). And the latent mean for learning quality is equal, 263 and 0.385 is significant 0,000, this value can be seen from the output intercept for X41 (document content), and X42 (readiness of the lecturer).

CONCLUSIONS AND RECOMMENDATIONS

This structural equation model is indicated by Chi-Squares = 82,682 with Degrees of freedom = 31, and probability of $p = 0.000$. So also with the value of other criteria such as GFI = 0.944, AGFI = 0.901, TLI = 0.695 whose value is above 0.70 and also the value of RMSEA = 0.080. A probability value of 0 in which the value is above 0.05 and other criteria that most meet well. These results show that the structural equation model meets the fit model criteria. Transparency of knowledge given by lecturers to students gives positive result, where students become active and creative, motivated to learn to understand the material independently and can develop their potential, by optimizing their capability by capturing the phenomenon that occurs in the business world seen from the indicators of the learning process: group and lecture "contributed to the learning process, the largest contribution of question and answer of 44 percent.

KKNi Competence indicator that is: "knowledge mastering, managerial ability and work ability" contribute to KKNi's competence; the biggest contribution is managerial ability of 30 percent. Indicators of Students and Lecturers are: "difficult material assumptions, learning motivation and learning techniques" contributes to Students and Lecturers, the largest contribution of learning motivation of 33 percent. indicators The quality of learning is: "Document content, and readiness of lecturers" contributes to the quality of learning, the greatest is Lecturer Readiness of 38 percent.

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