

The Development of Role Play Learning Model in Management Accounting Course

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Keywords: Role-Play Learning Model, Student-Centered Learning.

Abstract: This research aims to evaluate the implementation of Role Play Learning Model (RPLM) in achieving the course's expected learning outcomes. This is an applied research using primary data collected through survey and observation. The population consists of 182 management accounting students in the 2nd semester of 2017/2018. This research uses census sampling. Of the total respondents surveyed, 95% returned their questionnaires. The questionnaire is developed by using five Linkert scales (5 for highly agree). The study reveals that students agree to implement RPLM on management accounting course. RPLM can improve students' grades as none of them got D and E grades. The number of students who got C grade dropped from 17% to 4% while that of those who got A-, B+, B-, and C+ grades increase by 8%, 1%, 5%, and 8% consecutively. This proves that the implementation of RPLM can (1) build a good teamwork, (2) improve the understanding of learning materials, (3) increase the motivation of students, (4) build the self-confidence of students, (5) make students more innovative and creative, and (6) make teaching and learning process more interesting for the students.

1 INTRODUCTION

Job markets require high competencies that include hard skills and soft skills. Active, creative, and innovative learning methods should be developed to help graduate students' acquire high competencies. Teacher-centred learning (TCL) approach is no longer adequate to make students active, creative, and innovative. Previous research found that student-centered learning (SCL) approach is better than teacher-centered learning (TCL) approach. Hadi (2007) and Kurdi (2009) argue that SCL allows students to have high motivation to achieve their desired competencies. SCL approaches include (i) Small Group Discussion (SGD), (ii) Role Play, Games, and Simulation (RPGs), (iii) Case Study (CS), (iv) Discovery Learning (DL), (v) Self-Directed Learning (SDL), (vi) Cooperative Learning (CL), (vii) Collaborative Learning (CbL), (viii) Contextual Instruction (CI), (vix) Project-Based Learning (PjBL), and (x) Problem-based learning and Inquiry (PBL) (LPPPM Unand, 2014). In this research, role play learning model is developed for management accounting course. Role play is a learning method that enables students to understand the concept [3]. The steps of Role Play Learning Model are (1) the

lecturer develops the learning scenario, (2) the lecturer requests students to learn the scenario, (3) the lecturer requests students to make a group to discuss the role of each member, (4) the lecturer requests students to make a presentation of discussion results, and (5) The lecturer provides advisory, conclusion, and reflection (Ngalimun, 2012).

Management accounting is a compulsory course offered in the 4th semester. The current learning methods of this course are lecture and case solution presentation. At the beginning of the semester, the student group is established. Each group should present the solution of the assigned case by using power point. Student assessments include group assessment, mid-term exam, final exam, presentation skills, and class participation. Rubric assessment has not been used for soft skill assessment. 51% of management accounting students got E, D, C, C+, and B- grades. This significant number should be improved since job markets require the minimum cumulative GPA of 3 (4 for the highest).

The weaknesses of the current learning method are (i) lack of team work, since one person might only do the group tasks, (ii) less communication skills, (iii) less understanding of the concept between group members, (iv) less innovation and creativity, and (v)

high possibility of plagiarism (only copy paste other group's case solution)

Problem definition can be formulated as follows: is role play learning model more effective in achieving the both the program's expected learning outcomes (PELOs) and management accounting course's expected learning outcomes (CELOs)?

The research objective is to evaluate the effectiveness of role-playing learning model in achieving PELOs and CELOs. The research benefit is to provide an input for undergraduate accounting study program and lecturers in developing the effective learning methods in order to achieve PELOs and CELOs.

2 RESEARCH METHOD

This is an applied research that focuses on practical problem solving directed to answer the specific questions for policy development, action or particular performance (Indrianto and Supomo, 1999). This research is the evaluation research used for the evaluation of the effectiveness of an action, activity or program (Indrianto and Supomo, 1999). This research is a qualitative approach that uses data in the form of written sentences or verbal, behavioral, phenomena, events, knowledge, or the object of the research (Maleong, 2006). Qualitative research is concerned with developing the explanation of social phenomena. It aims to help us to understand the world in which we live and why things are the way they are (Hancock, 2002).

The subject of this research comprises Andalas University's accounting students enrolled in management accounting course. The population consists of all Andalas University's accounting students enrolled in management accounting course for the second semester of 2017/2018. The research uses census data, that is, all Andalas University's accounting students who are taking management accounting course. 182 accounting students took management accounting in the second semester of 2017/2018. The research was conducted in the second semester of 2017/2018 for six months (January – June 2018).

The research uses primary data gathered through questionnaire and observation. Data were collected by using two methods: observation and survey. Observation was conducted when the students were presenting their video project. The observation aims to assess the achievement of course's expected learning outcomes and lesson's expected learning outcomes that include the understanding of concepts,

communication skills, team work, innovation and creativity, the results will then be compared to the previous learning method. The questionnaire was distributed to students on the final exam schedule. Questionnaire was developed using 5 Linkert scales: 1 (highly agree), 2 (agree), 3 (neutral), 4 (not agree) and 5 (highly not agree).

2.1 Planning

A learning plan was developed to achieve the program's expected learning outcomes (PELOs) that have been formulated by the Undergraduate Accounting Study Program. Learning plan includes program's expected learning outcomes (PELOs), course's expected learning outcomes (CELOs), lesson's expected learning outcomes (LELOs).

A learning plan was developed by using *role play learning model*. Students will be given the group project assignment of video creation by using *role play learning model*. Each group member acts as a manager who solves the company problem. She/he could be a marketing manager, a production manager, a finance manager or an accounting manager.

2.2 Implementation

The lecturer develops a case based on topics discussed in management accounting course. The case reflects the real condition of the companies. Each group is given the project assignment of video creation learning. Each group member acts specifically as a director, division manager, marketing manager, production manager, finance manager, accounting manager or another manager who solve the company's problems. Each group should create an interesting video which lasts 10 minutes maximum and submit it to the lecturer at least one day before the presentation schedule. Students are free to choose the *Spot* of video creation. The Video Project Assignment will be assessed by using the assessment rubrics.

The steps of data analysis are: (1) tabulating the questionnaire, (2) calculating the average score of each question by dividing total score with the total number of respondents, and (3) drawing the conclusion.

Besides the questionnaire, the effectiveness of the learning method will also be assessed by looking at the grade differences before and after the learning method development, and also by the observation results of the video presentation.

3 RESULTS AND CONCLUSION

Of the 182 questionnaires distributed, 173 questionnaires (95%) were returned and could be processed. Students agree that role-play learning method should be used in management accounting course as indicated by the overall average score of 3,66. Students highly agree that Role Play Learning Model can build good teamwork and communication skills as indicated by the above average score of 4 (Appendix 1). After the implementation of *Role Play Learning Model*, no student has had D and E grades. The students who got C grade also dropped from 17% to 4% or decreased by 13%. The number of students who got A-, B+, B-, and C+ grades increase by 8%, 1%, 5%, and 8% consecutively (Appendix 2). This proves that role-play learning model can improve students' grades, which will also affect students' cumulative GPA.

It can be concluded that the implementation of *Role Play Learning Model* can (a) build good teamwork, (b) improve the understanding of the given materials, (c) encourage student s' motivation to learn, (d) build students' self-confidence, (e) make students more innovative and creative, and f) make lecturing activities more interesting to students.

It is suggested that firstly, role play learning model needs to be implemented for management accounting course and other courses and secondly, faculty or study program needs to support the facilities for the effectiveness of role-playing learning model implementation.

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APPENDIX

Survey Results

No.	Question	Average
1.	Role play learning model makes it easier for me to understand management accounting materials	3,51
2.	Role play learning model boosts my learning motivation	3,34
3.	Role play learning model makes me more innovative and creative	3,44
4.	Role play learning model gives me more self-confidence	3,49
5.	I participate actively in to video creation	4,13
6.	I have no difficulties in creating the learning video	3,32
7.	Participate actively in preparing the scenario	4,11
8.	I participate in getting the understanding of the case and solution	4,05
9.	I give ideas in the creation of learning video	3,94
10.	I suggest that this model should be implemented in management accounting	3,35
11.	I get many benefits from the implementation role play learning method	3,55
	Average	3,66

Before and After the Implementation of Role Play Learning Model.

Grade	2nd Smt. 2016/2017 (Before)	1st Smt. 2017/2018 (After)	Description
A	11%	11%	Unchanged
A-	8%	16%	Increased by 8%
B+	14%	15%	Increased by 1%
B	15%	14%	Decreased by 1%
B-	23%	28%	Increased by 5%
C+	4%	12%	Increased by 8%
C	17%	4%	Decreased by 13%
D	4%	0%	Decreased by 4%
E	3%	0%	Decreased by 3%