

Student Perceptions of Teaching Materials Introduction to Accounting and Six Tasks in Accounting Study Programs FE Unimed

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Abstract: Quality requirements that are capable of accounting study program graduates in the era of the Asean Economic Community and Industry 4.0 cannot be served. Efforts to implement the IQF with six tasks in the accounting study program have been carried out. The purpose of the research is to explore deeply the perceptions of students towards introductory accounting teaching materials and six tasks. The student's perception was focused on the positive impacts and constraints and the relation of the availability of teaching materials with six tasks. Respondents of introductory accounting students in semester 1 of class A, B, and C of accounting study program 2018/2019. Data collection techniques with interviews and focus group discussion (FGD). The data analysis technique is qualitative descriptive analysis. The results show that: first, there are no pre-tentative accounting introductory teaching materials used in Indonesia, there are teaching materials for foreign books, domestic textbooks and lecturer material collections. Second, the learning material has been described in the KKNi-based semester recovery plan (RPS) and has been completed with six assignments but has not been tested by experts. The positive impact of the 6 IQF tasks according to the students: first, for students who are diligent and like to work hard to master accounting introductory books, it almost certainly works optimally, while for students who are lazy things become hard and difficult. Second, students should not know in advance the learning material through Routine Tasks (TR) and the complexity of books in the form (CBR) but do not work in accordance with the reality of students, only some of them can follow it. Constraints, for students, are first difficult to understand foreign language books and prefer to use existing teaching materials, so it is very necessary for standard and up-to-date accounting introductory teaching materials. Second, the introduction of accounting teaching materials has not yet been created in line with the six main tasks, mini research assignments (MR), engineering ideas (RI) and project assignments (PR). Third, the students were overwhelmed with making six assignments, so they were busy making six assignments and lacking in material, and the results tended to be made and made from paste. For students, it is difficult to manage time so that students have difficulty in studying accounting material because they are too focused on the 6 tasks of the IQF.

1 INTRODUCTION

1.1 Background

UNIMED has implemented an Indonesian National Qualifications Framework (KKNi) curriculum that emphasizes aspects of attitude, general skills and mastery of specialized knowledge to answer the needs of current users to improve learning effectiveness Introduction to Accounting by

encouraging Study Groups Lecturers (KDBK) The phenomenon of this research is that the business environment and accounting standards of Indonesia are rapidly changing, while the teaching materials taught by introductory lecturers are still very behind. As a result, it is indispensable textbook introductory accounting that follows the change.

Introduction to Accounting Accounting is a basic, compulsory and very important subject in the accounting department and includes the financial KDBK accounting. Accounting introductory books have been found, but presentative introductory accounting teaching materials to be used in Indonesian lectures in the accounting department have not been found.

The above phenomenon is reinforced by empirical reality that occurs in Accounting Study Program, Universitas Negeri Medan, showing that first, in the 2017/2018 academic year there were 28 students who did not graduate in the Introduction to Accounting courses. This number increased considerably compared to the 2016/2017 school year, which was 15 students. This raises a question mark why this can happen even though the KKNI curriculum aims to improve student competence, which is reflected in the student graduation rate in the Introduction to Accounting course. Second, students are busy making six assignments from each subject, so they are less able to manage time to explore and inspire the introductory course of accounting as the main subject in the accounting department. Third, in the 2016/2017 academic year, introductory accounting has 4 credits and added 1 credit practice so that it becomes 5 credits. Then, in the pre-accounting 2017/2018 school year, 4 credits were reduced by 1 so that there were only 3 credits. This SKS reduction, has a negative impact, namely first, the lack of depth in understanding each introductory accounting material taught. Second, there is no accounting introduction material that needs special emphasis. Third, there is less maximum fighting power from students to master accounting introductory subjects.

In the learning process students are required to be actively involved in teaching and learning activities by using the Student Center Learning (SCL) to be able to help students to play an active role in the learning process and be more fluent and able to make and complete financial reports properly and correctly.

The presentative introductory accounting teaching material means, first, the results of research through an in-depth study based on the IQF, second, materials introductory teaching must meet the most basic knowledge and skills that must exist. Third, introductory accounting teaching materials must be easily learned by students. Fourth, teaching materials must be completed with Semester Lecture Plans (RPS).

1.2 Formulation of the Problem

Based on the background research, the problem of this research can be formulated as follows: Is the existing KKNI-based introductory accounting

teaching material optimizing six tasks? Does the introductory teaching material for accounting already have the most basic knowledge and skills? Is the introductory teaching material for accounting guaranteed to be easily learned by students equipped with RPS? Has an evaluation of the advantages and disadvantages of the implementation of an accountat introductory teaching material been carried out to make improvements?

1.3 Research

Objectives This study aims: To produce introductory accounting teaching materials based on KKNI by optimizing six tasks, forming accounting introductory teaching materials that have the most basic knowledge achievements and the most basic skills, ensuring that introductory teaching materials are easily learned by students equipped with RPS, evaluate the advantages and disadvantages for further improvement.

2 THEORETICAL FRAMEWORK

2.1 Learning Materials Teaching

Materials must be made fun so that students can easily understand the material presented so that one of the obligations of the lecturer is to provide a pleasant learning atmosphere. Teaching materials are one way to make learning fun. Mulyasa (2006: 96) revealed that teaching material is something that contains a message of learning, both special and general in nature that can be utilized for the benefit of learning. Prastowo (2012: 17) teaching materials are basically all materials that are arranged systematically, which displays a complete figure of competencies that will be mastered by students and used in the learning process with the aim of planning and reviewing the implementation of learning. Well-designed teaching materials by lecturers will be able to make learning more effective and students' understanding of accounting increases.

Wadjdi (2004: 105) explains that good teaching materials are materials that: (1) can arouse students' learning interest, (2) have instructional clarity, (3) present material with good structure, (4) provide opportunities for students to practice and provide feedback to students, and (5) create two-way communication. In addition to the above matters to stimulate creativity and interest in student learning, teaching materials are designed as attractive as possible including the use of colors, shapes, font sizes and letter thickening, as well as lines and lines needed to clarify the contents of the message.

2.2 Competenzen Introduction to Accounting

Based on the semester lecture plan (RPS) competency achievements are presented as follows: Competent to explain the meaning of accounting (accounting), information users accounting, and the field of specialization accounting. Competently compile the company's accounting equation (accounting equation), categorize it types of financial statements and their components. Competent explains the characteristics, sorting stages in the Cycle, Accounting analyze transaction (transaction), record the transactions to in the general ledger (general journal) and specialized journals (special journal), post journals to the general ledger (ledger) and prepare a trial balance or The trial balance (trial balance), analyze transaction data related adjustment (adjustment entries) adjusting entries, prepare a work sheet / paper work (worksheet), compiling financial statements (financial statement), prepare journal entries closing (closing entries), preparing reversing entries for service and trade companies.

2.3 Six Tasks

In accordance with the Indonesian National Qualifications Framework (KKNI), the structured and independent tasks for introductory accounting courses are explained as follows:

Routine Tasks, carried out independently. There are 10 routine assignments given at the end of each discussion in accordance with the semester learning plan. The Critical Book Report assignment is given in group 2 meetings (1 group of 3 people), with the task given is to criticize Jerry J. Weygandt's Book, Paul D. Kimmel, Donald E. Kieso-Accounting Principles-Wiley (2015).

Review Journal is given at meeting 7 independently, with the task given is reviewing 1 journal related to the accounting cycle of a service company. Engineering ideas were given at the 6th meeting independently, with the task given was to make a paper with the theme determined by the lecturer. Mini Research is given at 10 meetings in groups (1 group of 3 people), with the task given is to conduct a mini research on one MSME (trading company). In general, the hypothesis that wants to be proven is that MSMEs do not carry out the accounting cycle in preparing their financial statements. Projects are given to the 13th meeting in groups (1 group of 3 people), with the task given is to run the correct accounting cycle on one MSME (services and trade) starting from the collection of transaction documents (real) to the preparation of financial statements for the past one month.

2.4 Development of Teaching Materials Introduction to Accounting

This research is research and development or Research and Development (R & D). Development conducted in the form of teaching material accounting introductory. Development of Teaching Materials Introduction to Accounting uses a systems approach, emphasizing the relationship between each component. The system approach can also increase the opportunities for integrating all variables that affect learning in learning design. These steps are not standard things that must be followed, steps taken can be adjusted to the needs of the researcher. To produce teaching material products interactive, planning, learning design is needed.

3 RESEARCH METHOD

This study was conducted in the Department Accounting of the Faculty of Economics, Universitas Negeri Medan, in the academic year 2018/2019. The implementation period is from September to December 2018.

The research subjects are Accounting Department students from the Faculty of Economics, Universitas Negeri Medan, using the focus group discuss method. The development of the substance of the KKNI-based accounting introductory material by optimizing six tasks will be integrated in the following steps: Making questions about perceptions students about 6 KKNI assignments, conducting FGD (Focus Group Discuss) about student perceptions of 6 KKNI assignments, recapitulating data that has been collected, analyzing and discussing 6 tasks that have been discussed, discussing the relationship between teaching materials and the 6th KKNI, and make suggestions and conclusions regarding the 6 claims of the IQF.

Data analysis in this study used quantitative descriptive analysis using the Focus Group Discuss (FGD) method.

4 RESULT AND DISCUSSION

4.1 Student Perceptions of 6 KKNI

Tasks Routine Tasks

The benefits of routine assignments are that students become more active and creative in understanding lecture material. Trained students and accustomed to working on introductory accounting questions, in the form of making financial statements of a company in

detail and complete. Students become challenged and motivated in mastering the material being taught. Students prepare material before entering hours lecture. The constraints of making routine tasks are the proportion of very dense assignments and many, making students unable to fully understand due to routine tasks whose proportions are relatively large. Students in managing these routine tasks are said to be lacking, because each subject other than the introductory accounting course also has other subjects. So that students still cannot take advantage of the time in carrying out this routine task because they have received various routine tasks from various other subjects. So, the average student does the routine in H-1 before the assignment is collected. This becomes ineffective and inefficient.

The solution to the constraints of making routine tasks is the proportion of routine tasks minimized by creating tasks without reducing the level of quality of the routine tasks. So that students are not depressed by the large proportion of many routine tasks and can control the routine tasks of other courses. Based on the above, students can practice managing time during routine tasks.

Critical Book Report

The benefits of CBR assignments are to train students to criticize a book with other books for the better, so that the best books are obtained as teaching materials that will be used in lectures. Train students in formulating and concluding the results of book criticism. The obstacle of making CBR is that students do not understand how to criticize the right according to CBR writing in general. The interest in reading average students is less, due to various aspects. Can be seen from the nature of CBR assignments in groups, usually students in the process are only a few people who work so that those who do not participate.

The solution to the constraints of making a CBR is that each student must have a clear RPS course and if there is a part of a systematic assignment that is less clear, he can ask the lecturer or senior class who have experience in this CBR assignment. In increasing student interest in reading, this task should be individual or independent with different material based on the sub-chapter.

Critical Journal Review Benefits task

CJR is menambah information that is fundamental from an article research, of scientific know the systematic manufacture journal of the kindest, students samakin good at criticizing, comparing,

finding and determining the essential information in a journal, is able to develop the knowledge, even making own journal about a material that is indeed in its field. Constraints from making CJR isa semester student first, students have never worked on CJR so that new students are often confused and need a relatively long time to finish it, not knowing how the location and structure of the journal is so often wrong to do it. For the 3rd semester students and onwards, this task was only a formality and only through copy paste from the senior or making it carelessly. The solution to the problem of making CJR was asking the lecturer directly during the lecture and looking for references from senior brothers and fellow friends, finding out how is the systematic creation of CJR, making deadlines for each task so that the tasks that are not piled up, work on the tasks together so that when things are found thatn't we dounderstand we can discuss them together.

Engineering ideas

The benefit of RI's duty is to expand students' minds so they can find new ideas in ccouting, helping students to run their own businesses. Constraints in making RI is the difficulty of finding new ideas in accounting so students often copy-paste other people's ideas.

The solution to overcoming the constraints of RI's duty is that this task is better combined with Mini research assignments because it is in line to make students easier in their work.

Mini Research

Benefits of MR task is to add insight and thinking ability to train students to conduct research in a simple, investigate the situation existing problems, find solutions to a problem, knowing something previously unknown, solve various problems in SMEs.

The constraint of the MR assignment is the time needed to carry out a relatively long mini research and the relatively large amount of material used.

The solution to overcome the obstacles in making MR tasks is to make mini research assignments in line with engineering ideas and projects so that the time and material spent can be minimized. Determine a mini research site in advance so as not to rush when tasks will be collected.

Projects

The benefits of project assignments are training students to deal with real problems not only theories,

developing initiatives and responsibilities, one of the ways to develop what has been learned in the workplace in the world, training and getting used to communicating and discussing, training in teamwork, giving experience on the field and meeting outsiders, trained students report their work on the field, train students to speak in public.

Obstacles in making project tasks are too much time consuming, there is no knowledge of children in the first semester so that it is difficult for first semester children to conduct research on the problem so that the project runs poorly, the project becomes difficult to implement if the lecturer explains vaguely, the number of tasks so that thinking becomes rigid so that it does not produce a quality project. The solution to overcome the obstacles in making project assignments is that lecturers must guide students continuously so that the results obtained are satisfactory and students must make projects in accordance with the Republic of Indonesia that they have raised.

4.2 Linkages Teaching Materials

Towards 6 Routine Task Tasks, The majority of students said that routine assignments were closely related to teaching materials because the routine task was to re-discuss the material explained by the lecturer.

Critical Book Report, The majority of students said that CBR was very much related to teaching materials because students would re-discuss books or teaching materials taught by lecturers.

Critical Journal Review, The majority of students say that CJR is not too related to teaching materials because it is difficult to find journals that are truly in accordance with the material being taught by the lecturer.

Idea Engineering, the majority said that RI was related to teaching materials but it was very difficult to find engineering ideas that were truly new and could be applied directly.

Mini Research, The majority of students say that MR is very related to teaching materials because MR is a direct application of teaching materials given by lecturers.

Project, The majority of students said that the project was related to teaching materials because the project of implementing RI directly but requires relatively longer time.

4.3 Excess weaknesses and solutions

RPS Strengths in this RPS were made systematically and clearly because of each point given information. Starting type, font size, line distance, margins, paper

size and any contents of each sub-title such as abstracts, contents, goals, methods, conclusions and suggestions.

The disadvantages of RPS are that the assignment given is not always in accordance with the material being taught, and the student does not contradict the RPS because of the lack of assertiveness from the lecturer, but students often ignore RPS. In addition, there changes is no clear explanation of materials such as the journaling method with the old and new methods.

The suggestion for the weakness of the RPS is that the lecturer should make the assignment in accordance with the material so that the students understand the task. Lecturers should be more assertive in instructing students to always carry the RPS so that there is no confusion about the lecture material and the task writing systematics. The value given for each task is too little to make students trivial with the tasks they are doing. The value given should be in accordance with the difficulty of the assignment.

5 RESULTS

The results of the research on the development of Teaching Materials for Problem Based Learning Strategy include: 1) student worksheet; 2) learning strategy material; and 3) problem-based evaluation instruments.

Student worksheets are developed to help students understand the teaching material for learning strategies. Student worksheets are designed to adopt problem-based learning steps which include: 1) problem orientation; 2) learning organization; 3) individual or group investigations; 4) development and presentation of problem solving results; 5) analysis and evaluation of the problem solving process.

Teaching materials designed include: 1) learning theory in learning; 2) basic concepts of learning strategies; 3) 21st century learning strategies; 4) learning approach; 5) learning methods and techniques; 6) learning models; 7) teaching factory; 8) strengthening character education.

Evaluation instruments designed include: 1) problem-based problem instruments; and 2) assessment guidelines.

6 CONCLUSIONS

Conclusion of this article is that there are presentative accounting introductory teaching materials used in Indonesia, there are teaching materials for foreign books, domestic books and lecture material collections. The learning material has been described in the KKNI-based semester RPS recovery plan and has been completed with six assignments but has not been tested by experts. Students who are diligent and like to work hard to master an accounting introductory book are almost certain to be maximally successful, while for students who are lazy things become hard and difficult. Constraints, for lecturers, are first difficult to understand foreign language books and prefer to use existing teaching materials, so it is very necessary to present presentative and up-to-date accounting introductory teaching materials. Second, the introduction of accounting teaching materials has not yet been created in line with the six main tasks, mini research assignments (MR), engineering ideas (RI) and project assignments (PR). Third, students were overwhelmed with making six tasks, so they were busy making six assignments and lacking in understanding the competencies of the material, and the results tended to be made and made from pasting. Fourth, the lecturers were over whelmed to correct six tasks so that they did not give maximum input to 6 tasks. Constraints, for students is difficult to manage time so that students have difficulty in studying accounting material because they are too focused on 6 KKNI tasks. The advice of this article is that accounting materials should be presentative and relevant to the present and easily understood by students.

The KKNI task should be made as simple as possible and in accordance with the ongoing material accompanied by guidance from the lecturer.

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