

# Development Of Work Sheet Of Accounting Basic Education Practicum Model

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**Abstract:** Subjects The basics of accounting are the courses of study programs taken by first semester students. Accounting is a field of science that is not sufficiently learned from the theoretical side, but accounting is easier to understand with real bookkeeping practices. The development of this Worksheet aims to produce a valid practical and effective Worksheet. The model used in the development of this learning tool is the Thiagarajan Model which is better known as the 4-D Model. This model has four stages of development, namely Define, Design, Develop and Disseminate. But in this study, researchers modified the 4-D model. But this development modifies by simplifying the model by using three stages of the four stages, namely define, design, develop. The results of the development show the worksheet of the practicum model developed is valid, and effective for students of the University of Jember Economic Education Study Program.

**Index Terms:** Practical Model Worksheets, Accounting Basics, Valid, Practically, Effective.

## 1 INTRODUCTION

The subjects of accounting basics are courses, which have a semester credit unit 2 credits. This course discusses accounting and the environment, transactions, journals, ledgers, adjusting journals, service and trade company line balances, financial statements of individual, partnership and corporate trading companies, differences in accounting and manufacturing company accounting, lane balance sheets and manufacturing companies' financial statements. Where the final goal of this course is that students are expected to be able to understand the techniques and procedures in the accounting process for service, trade & manufacturing companies and can prepare financial statements in accordance with financial accounting standards. Some problems arise in textbook modules, as well as worksheets that have been used as a reference in lectures to a theoretical concept, not yet emphasizing real practice. Due to the unavailability of applicative references on accounting basics practicum, so that the alternative student worksheets are compiled. In an effort to improve the ability of students to understand how to implement financial accounting standards in financial bookkeeping records using a practicum system, it can be started by compiling and developing learning designs. Soekartawi, Suhardjono, Hartono, and Asyarullah (1999) argue that to improve the learning process the first step that needs to be implemented is to improve the learning design. This learning design will facilitate students to learn (Degeng, 1997).

With the development of science and technology that requires a paradigm shift in education and learning, it is necessary to develop quality and applicable teaching materials and in accordance with the characteristics and needs of students. This is in accordance with the opinion of Sahertian (2004) about the importance of worksheets as an effort to improve the

quality of learning. The results of Sahertian's research (2004) conclude that worksheets have a significant influence on learning outcomes. Developer expectations through the worksheets developed can be used as student performance. Thus it can overcome the problem of limited reference as one of the learning resources in achieving learning goals. Practicum is a learning strategy or form of teaching that is used to teach together psychomotor skills (skills), understanding (knowledge) and affective (attitude), (Zainuddin, 2005). Practicum is a form of teaching that is considered quite effective, because it can at the same time cover three domains, namely cognitive, psychomotor and affective domains. The practicum will be truly effective if the design of the activity is structured and explicitly the training of the three domains. According to Pujiati (2006) in a study entitled Development of Practicum Teaching Materials Introduction to Accounting for Students, the Accounting Department concluded that there was an effect of the use of teaching materials on the ability of introductory accounting practicum for students in Class A and Class B of the D-3 Accounting Department STIE Darmajaya Bandar Lampung. After further testing it was found that between the high groups in class A with the high group in class B were not different; Likewise, the middle group in class A with the middle group in class B is no different, and between the lower groups in class A and the lower class students in class B are also not different in ability. This shows that the text of introductory accounting practicum teaching materials is able to overcome differences in characteristics and abilities of students, namely the two test classes have practicum abilities that are not different after using the text of the instructional material developed. Meanwhile, according to Sugiarta (2007), in a study entitled Introduction to Accounting Practicum Learning Methods Using Microsoft Excel in the Department of Accounting at Bali State Polytechnic, concluded, the results showed that the application of this method could improve the students' practical ability in accounting, as well as improve student learning outcomes 86%. To assess the quality of the learning device developed, quality criteria are used according to Akker, JVD, Branch, RM, Gustafson, K., Nieveen, N., Plomp, T, (1991: 126-127 in Hobri, 2010: 27) which states that a material is said to be quality, if it meets the criteria of validity, practicality and effectiveness. Furthermore, Akker, J.V.D., et al (Hobri, 2010: 27-28) stated

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that the aspect of validity is associated with two things, namely (1) whether the model developed is based on strong theoretical rationales, and (2) whether internal consistency is obtained. For practicality aspects are also associated with two things, namely: (1) whether experts and practitioners state that the model developed can be applied and (2) in the real field, the model developed can be applied with good criteria. While the effectiveness criteria of a model are associated with 4 things, namely: (1) completeness of student learning outcomes, (2) the activities of students and lecturers show good categories, (3) the ability of lecturers to manage learning well and (4) positive responses from students. Based on the above problems, the developer wants to develop a worksheet of the Accounting Basics practicum worksheets for students of the Jember University FKIP Economic Education Study Program specifically designed as an effort to support the achievement of the expected learning goals.

## 2 METHOD OF DEVELOPMENT

The development model used in the Accounting Basics worksheet uses the Thiagarajan, Semmel & Semmel Model known as Four-D models (Model 4-D). The development model of teaching materials suggested by Thiagarajan, Semmel & Semmel (1974: 5) is a 4-D model. This model has four stages of development, namely Define, Design, Develop and Disseminate. But in this study, researchers modified the 4-D model. Modifications made are as follows: 1) Simplification of the model by using three stages from the four stages, namely define, design, develop. 2) Concept analysis and task analysis must be parallel, converted into sequences from concept analysis to task analysis. This is done because in the Basics of Accounting the material is structured, so the task sequence depends on the order of the material / concept. 3) In the development stage added readability test activities. Readability testing is done with the aim to find out whether the language used in developing worksheets is the Accounting Basics course. The first stage in the development of this worksheet begins with investigating the basic problems encountered in lecturing on the basics of accounting so that it takes the development of a practicum model worksheet, identifying the student's character namely the cognitive background of students taking courses in accounting basics, identifying key skills what is needed and describes it into more specific skills, identifying concepts that must be taught by arranging the concept into a hierarchy so as to form a concept map, converting the results of task analysis and concept analysis into learning objectives. The second stage, the drafting of the initial draft, the preparation of test criteria, selecting the appropriate media to present the contents of learning, determining the learning format that refers to the teaching strategy, and preparing various learning activities. The third stage produced research instruments and final drafts of teaching materials through product trial activities, namely expert validation tests to obtain suggestions to improve the material, readability tests to get student ratings about the developed worksheets, and field tests to determine the parts that need revision so as to produce effective practicum model worksheet. The trial of development is a very significant step to find out whether or not a product is developed successfully.

That is, the trial aims to determine the extent to which this product is true, feasible and able to achieve the goals that have been targeted. Given the limitations possessed by the researcher, the product trial design will only be implemented for packaging worksheets, limited to the recording stage, namely recording all financial transactions that occur in the trading company into the proof of cooperative accounting transactions and recording them chronologically ( according to the time / event) all proof of the transaction is in a diary called a journal, which is aimed at students who are taking courses in accounting basics. Product testing in this development consists of: (1) trial design, (2) trial subjects, (3) data types, (4) data collection instruments, and (5) data analysis techniques. The trial was conducted in order to determine the level of validity, practicality and effectiveness of the product. The product worksheet model of the practicum subject to accounting basics as a result of this development is tested the level of validity, practicality and effectiveness. Validity aspects of worksheets are related to two things, namely (1) whether the worksheets developed are based on strong theories, and (2) whether the teaching materials have been validated by experts. Thus the level of validity of teaching materials can be known through the results of the analysis of validation activities by two validators. Practical aspects of teaching materials are also related to two things, namely (1) whether teaching materials are easy to do, and (2) whether the expert states that the developed teaching materials can be applied. Thus the level of practicality of teaching materials can be known through the results of the analysis of field trial activities, by asking the lecturers of Accounting courses to become observers during field trials. While the aspects of the effectiveness of teaching materials are three things, namely (1) completeness of student learning outcomes, (2) student activities, and (3) positive responses from students. Thus for the level of effectiveness of teaching materials is known through the results of the pretest and posttest on student learning acquisition, student response questionnaire, and the results of observations of student activities during field testing. As for knowing the level of significance of the difference between pretest and posttest, the t test was used. The subjects tried the development product consisting of content experts (Accounting material), learning experts and students of the Economic Education Study Program of the University of Jember who took accounting basics courses. Data types are categorized into three parts, namely (1) first stage evaluation data in the form of trade company expert content (material) accounting data, (2) data from small group trial evaluation and (3) field test data in the form of pretest data and student postes, data on responses and observations of student activities, as well as observational observations of instructional materials developed. From the overall data obtained, to simplify the analysis are grouped according to their nature, namely qualitative data and quantitative data. To measure the level of validity, practicality, and effectiveness, a research instrument was prepared. This instrument is also said to be a data collection instrument using (1) validation sheets, (2) implementation sheets (3) observation sheets, (4) questionnaires, and (5) learning outcome tests. There are two validation sheets, namely the student worksheet validation sheet and the student evaluation sheet (test) validation sheet.

The test is used to determine student learning outcomes before and after using student worksheets material trading company accounting cycle with practicum models. Implementation observation sheets are used to see the product's performance. Activity observation sheets are used for student activities during field testing. Questionnaire was used to collect student response response data during the readability test and student response to the worksheet during field testing. All instruments of data collection before use, are first validated by experts (experts) to test the validity of these instruments. The technique used to collect data about the level of validity of the instructional material developed was by giving the instrument a validation sheet to the subjects at the time of expert testing. The technique used to collect data about the practicality level of instructional materials developed was by giving observation sheet instruments to subjects during field trials, as well as questionnaire instruments given to subjects trying to read and test the field. The technique used to collect data about the effectiveness of the worksheets developed was to provide observations for student activity instruments to observers, student response questionnaires and tests for subjects trying to test the field. For the subject of student activity trials, 3 students were selected from the low quartile group, 3 students from the middle quartile group and 3 students from the high quartile group. Quartile groups are obtained from the value of pretest. Subjects try learning outcomes and student responses are students who are taking courses in Accounting Basics.

### 3 DEVELOPMENT RESULTS

The validation test results of the two validators on the worksheet of the practicum model are 3.31 and the result of the validation test on the evaluation is 3.28. Based on the validity criteria included in the valid category. Readability test results, students stated that the practicum model worksheet can facilitate and help students' understanding in learning the basics of accounting. While the results of the field test for practicality of teaching materials, the average of the two meetings obtained 3.4 included in the high category in other words the practical model teaching material is practical. While the results of field tests for the effectiveness of worksheets include (1) mastery of the material through tests, (2) student activities and (3) student responses. Mastery of the material of the trading company accounting cycle, especially at the recording stage obtained from the pretest and posttest scores, with a significant level of 5%, the average pretest and posttest scores were significantly different from the significant 0,000, namely the average pretest of 63.56 with standard deviation 18.96 and post 798.63 with a standard deviation of 7.55. The results of the average of the two meetings of activities for each type of activity entered the effective criteria, namely between 10-20%, except for the 7th type of activity (student activities that are not relevant to learning) between (0-5)%. Whereas the results of the student response questionnaire (1) on the design of worksheets were obtained more than 89.2%, the content of worksheets was 87.8%, the implications of worksheets were 90% and the impact of worksheets was 92.5%. Thus teaching materials can be said to be effective.

### 4 CONCLUSION

The conclusions of this study are as follows: this teaching material was developed by applying 4 (four) stages of development commonly called 4-D or Four-D Models (Thiagarajan, et al, 1974), namely defining, designing, develop, and disseminate stage, then be subjected to expert-revised, assessed by user-revised candidates, and tested for students as users. Based on the field test, the practicum model worksheet has met the criteria for validity, practicality and effectiveness, hereinafter referred to as the final worksheet, which is a valid, practical and effective practicum model worksheet. Based on the records during the field tests that have been carried out, then to optimize the use of worksheets, the developer provides the following suggestions: a) the worksheet of this practicum model is arranged according to the characteristics of students so that students are expected to be able to use independently, b) Lecturers still have to improve motivation of students to use learning tools and add practice questions, c) Development of teaching materials for this practicum model does not carry out dissemination (dissemination) stages. However, if desired for the dissemination process, several things that need to be considered are the learning tools prepared based on the characteristics of students of the Jember University Economic Education FKIP. If you want to be reproduced, you should do some revisions in accordance with the characteristics of other users. d) These development products have been made minor revisions in accordance with expert advice, lecturers of Cooperative Accounting courses and students as users. But to further improve the quality of teaching materials, if you want to develop further, it should be developed for other materials in the Accounting Basics course.

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