CONTEXTUAL LEARNING MEDIA MODELS IN FINANCIAL ACCOUNTING

by Agung Listiadi

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ABSTRACT

During this study of accounting is still minimal using a contextual approach. This obviously can lead to students experiencing disinterested, poorly motivated and having difficulty in learning accounting because it is abstract. The purpose of this study is to know how the process of creating a model of contextual learning media in accounting. With the creation of learning experiences in accordance with real-world conditions, so as to grow knowledge and skills in accounting. The method used in this research is Thiagarajan development method (4D), defining (Define), designing stage, development stage, and dissemination stage (Disseminate). The result of the research shows that define of available teaching materials is not sufficient to support the application of scientific approach in implementing. Overall students have a good motivation to learn the material learned in the classroom.

Keyword: Contextual, worksheet and accounting learning

Introduction

Learning process is a series of activities of educators and learners on the basis of reciprocity that takes place in educational situations to achieve certain results. In the learning process, educators are required to have various capabilities in managing the learning process. Learning is a learning process built by teachers to develop

creative thinking that can improve students' thinking ability, and can improve the ability to construct new knowledge as an effort to improve good mastery of the subject matter. Learning is directed to build the ability to think and the ability to master the subject matter, where knowledge is the source from outside the self, but constructed in individual students.

The results of research from Abraham (2006) to High School students in Australia stated that in accounting learning, teaching style affects the student's learning process, the results also show that stimulation of interest include: an easily understood explanation, empathy with student needs, clear goals, and appropriate feedback, is to show a significant positive relationship between teacher's teaching style and good teaching value. According to Abraham (2006), students are disinterested in accounting because the subject matter of accounting is irrelevant / contextual to real life. As according to the results of research Hudson (2007) towards high school students in Central Java shows still many children who still difficult in accounting subjects. This can be seen from the results of midterm's examination with an average value of 4.49, whereas the expected standard of learning mastery is 7.00. These results

indicate that achievement is still far below the expected value. Internal factors that include health conditions, interest in learning, learning motivation and learning habits have a negative effect on accounting learning difficulties in high school students of 28.73%. The higher the quality of internal factors will be followed by the decrease in student learning difficulties, on the contrary the lower the quality of internal factors followed by the increase in student learning difficulties.

Thus the main and fundamental issues to be solved is the need to develop a model of learning and teaching materials that can stimulate interest, contextual or based on real-life reality, able to increase motivation and learning habits and able to overcome the difficulties of accounting learning. Based on the main issues, the specific objectives to be achieved are to develop a learning model that can foster stimulation of interest, is contextual, able to increase motivation and study habits and able to overcome the difficulty of studying accounting subjects. Thus the research of this development model is very important in order to create the learning experience in the students so as to foster stimulation of interest, be contextual or based on real life reality, able to increase motivation and study habit and able to

overcome the difficulties of studying accounting. With the creation of learning experiences in accordance with real world conditions, it is not only able to grow knowledge but also skills in accounting. So the targeted learning experience is that students not only understand accounting theory but students can also practice accounting transactions as in the real business world.

Teaching materials

Teaching materials is a set of tools that contain learning materials, methods, limitations, and how to evaluate systematic and interesting design in order to achieve the expected goal, namely to achieve competence and sub competence with all the complexity. Indonesia National Center for Vocational Education Research / National Center for Competency Based Training reinforces that teaching materials are all forms of materials used to assist teachers or instructors in conducting classroom teaching and learning activities. The material in question can be either written materials or unwritten materials. Teaching materials are all forms of materials used to assist teachers or instructors in carrying out teaching and learning activities in the classroom.

Teaching materials have a very important position in learning, namely as a representation (representative) of the teacher explanation in front of the class. Teacher details, descriptions to be submitted by the teacher, and information that the teacher should present are included in the teaching materials. The types of teaching materials are differentiated over several grouping criteria. According to Allwright (1981), the type of teaching materials based on the subject consists of two types: (a) teaching materials deliberately designed for learning, such as books, handouts and modules; (b) teaching materials that are not designed but can be used for learning, such as clippings, newspapers, movies, commercials or news. Hudson (2007) also stated that when viewed from the function, the teaching materials that are designed consist of three groups of presentation materials, reference materials, and self-study materials. Based on the technology used, the Indonesia Directorate of High School Development (2008) classifies teaching materials into four categories: printed materials such as handouts, books, modules, student activity sheets, brochures, leaflets, wall charts, photographs / drawings, and model / model. Audio hearing materials (audio) include cassettes, radio, LPs, and audio compact

discs. Hearing audiences (audio visual) such as video compact disks, and movies. Interactive multimedia teaching materials such as CAI (Computer Assisted Instruction), interactive multimedia compact disc (CD) and web-based learning materials (web based learning material).

Index Card Matches

The innovations made in order to develop the learning model are by creating index card match that is contextual / relevant to real life and integrated with worksheet in accounting subject. The integrated index card matches the integrated worksheet is creating index cards that use examples of transactional evidence commonly used in real-world financial transactions such as credit / debit notes, invoices, receipts, current account, checks and others attributed to the worksheet in accounting. So with this innovation, students get the learning experience such as facing and feeling their own financial transactions as in the real world.

With the integrated index card match that integrates the worksheet, the implementation of accounting learning is implemented. Thus the target of this innovation is a contextual index card match and integrated with the worksheet in accounting. With the resulting index card match contextual and integrated worksheets in accounting, it can contribute to the development of Human Resources Indonesia through improving the quality of learning, namely in accounting learning not only understand the theory but also able to practice it. There by not only build the knowledge aspect but also the skill related to real life. So that the more spread and use of index card match model that contextual and integrated worksheet, hence more and more human resource that able to manage finance properly in this country. Active learning is a learning model that involves more learners in accessing various information and knowledge to be discussed and studied in the learning process in the classroom, so that they gain experience that can increase their competence (Morable, 2000). In addition, active learning also allows learners to develop analytical and synthesis capabilities and able to formulate new values derived from the results of their own analysis. Literally active learning is the meaning of active learning. Most practitioners and observers call it learning by doing model. His approach, viewing learning as a process of building understanding through experience and information (Horton, 2002). With this approach, the unique perceptions

of learners' knowledge and feelings influence the learning process.

The learning model of active learning is one model in teaching and learning that aims to improve the quality or quality of education by empowering learners actively in the learning process. Active learning is a learning process with the aim to empower learners to learn by using various means or strategies actively (Silberman, 2001). Studies have shown that active learning is an effective approach. Dale's (1969) study has also shown that passive and active learning generally leads to retention of knowledge.

In this case the process of active learning activities is dominated by learners using the brain to find concepts and solve problems being studied, in addition to preparing mental and physical exercise skills. The same thing also expressed by Silberman (2001), according to him that in order to learn to be active then learners must use the brain by studying an idea, solve problems and apply what they learn other than that active learning must be full of spirit, move freely and think hard (moving about and thinking aloud).

How to empower learners not only by using lecture methods, as used by educators (teachers) in teaching and learning activities. Educating with lectures in addition to

causing boredom, learners will be difficult to concentrate longer; this is based on the results of a study that shows that by lecture method learners less attention for 40% of all time lessons. Learners can remember as much as 70% in the first ten minutes, whereas in the last ten minutes they can only remember 20% of the subject matter. This reality corresponds to the pearl given by a Chinese philosopher Confucius. Who says that "What I hear I forget, what I see I remember, what I understand. In order for the active learning process to run properly, then an educator is required to use and master active learning strategies. Active learning strategy is necessary because each learner has different ways of learning besides the use of active learning strategies for educators will be helpful or facilitate in teaching.

The learning model of active learning is a difficult concept to be defined unequivocally, because all the ways of learning contain the element of liveliness of the learner, although the degree of activity is different. Activeness can arise in various forms as mentioned above. However, all of them must be returned to a characteristic of activeness that reflects the active learning itself is the intellectual, emotional involvement in the teaching-learning

activities concerned, assimilation of cognitive accommodation in the achievement of knowledge, actions and direct experience behind the back (Feed Back) in the formation of skills and appreciation and internalization and values in the formation of attitudes.

According to Hudson (2007) learning model is a guideline in the form of program or instruction of teaching strategy which is designed to achieve a learning goal. The guidance contains teacher responsibility in planning, executing, and evaluating learning activity. One purpose of using learning model is to improve ability students while studying. With the selection of methods, strategies, approaches, and learning techniques, it is expected to change from memorizing or memorizing (rote learning) to thinking (thinking) and understanding (understanding), from lecture model to discovery learning or inquiry learning approach, from learning individual to cooperative, as well as from subject centered to learner centered or constructed student knowledge. Cooperative learning model is not a very new thing for teachers. What is the cooperative learning model? The cooperative learning model is a learning model that prioritizes the existence of groups. Each student in the group has different levels of ability (high, medium, low) (Jones, 2008). Cooperative learning model prioritizes cooperation in solving problems to apply knowledge and skills in order to achieve learning objectives.

Jones (2008) suggests cooperative learning is a learning approach through small groups of students to work together in maximizing learning conditions in achieving learning objectives. Cooperative learning is a learning that consciously and systematically develops mutual, caring, mutual-caring interactions. Meanwhile, Bruner in Silberman (2001) explains that joint study is a fundamental human need to respond to other human beings in achieving a goal.

According to Rohrer (2010), all learning models are characterized by the structure of tasks, goal structure, and reward structure. The task structure, objective structure, and reward structure of cooperative learning model differ from task structure, objective structure, and reward structure on other learning models. In the learning process with cooperative learning model, students are encouraged to work together on a joint task and they must coordinate their efforts to complete the tasks assigned by the teacher.

Research methodology

Development model can be a procedural model, conceptual model and theoretical model. Procedural model is a descriptive model, which is to outline the steps that must be followed to produce the product. The application of this development model is a product of Contextual Index Index Card and integrated worksheet. The development model used is the development model according to Thiagarajan (1974) which is the 4D development model consisting of the defining (Define), Designing, Development, and Disseminate.

Research participants

The trial subjects in the development research of index card match which is integrated worksheet on the basic competence of the trading company's accounting cycle are media expert, competent material expert, 20 accounting teachers and 20 randomly selected students.

Data collection methods

In this research, data collection technique is done by questionnaire / questionnaire technique. Questionnaire is a technique or way of collecting data indirectly (researchers do not directly ask questions with respondents).1.Open Questionnaire. This questionnaire contains the main questions or statements that respondents can answer freely. In this study, an open questionnaire is intended to obtain qualitative data in the form of opinions or comments of material experts and media experts on the product and suggestions for improvement during the review process. 2. Closed Questionnaire. Questionnaire is intended to obtain quantitative data to determine the feasibility of intensive index card matches media and know how the learner's response. This questionnaire is used during the validation and trial process is limited. In this study, the data collection instruments used is: a. Questionnaire sheets reviews media experts and material experts. Questionnaire of media experts and material experts is a type of open questionnaire intended to obtain data in the form of suggestions, comments, and inputs which then analyzed descriptively as the basis for revising the product. b. The media expert's validation questionnaire This questionnaire is filled by media experts after viewing the teaching materials with the aim to know the valuation of media experts on the feasibility of interactive multimedia materials that have been developed by researchers. c. The respondents 'questionnaire sheets are used to find out the learners' responses about the

teaching materials product that has been developed, whether the developed product is responded well or not.

Analysis of collected data

After the data collected, the next step taken by the researcher is to analyze the data that has been obtained from a series of development activities in accordance with the formulation of the problem determined previously. Data obtained from questionnaire validation of media experts and material experts are analyzed descriptively quantitative by using Likert scale. Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group against an event phenomenon. Likert scale can be presented in the form of multiple choice and checklist. On the likert scale there are five intervals ranging from very good, good, medium, bad, and very bad. The answer on each instrument item has a gradation from very positive to very negative as follows:

Table 1 Likert Scale

criteria	score
Very good	5
good	4
Acceptable	3
poor	2
Very poor	1

Data is analyzed by the formula:

$$\text{Percentage (\%)} = \frac{\text{Total number of scores (X)}}{\text{Maximum score (Xi)}}$$

Then after calculated the percentage, then interpreted to know the value of the feasibility of the developed teaching materials. Criteria of interpretation can be seen as follows:

Table 2 Interpretation Criteria

Valuation	Interpretation Criteria
0%-20%	Much worse
21%-40%	Somewhat worse
41%-60%	Stayed the same
61%-80%	Somewhat better
81%-100%	Much better

Based on the above criteria, the developed teaching material is said to be feasible if the percentage value> 61%.

Research findings

Presentation of research and development result aims to answer formulation of problem mentioned above. The data to be presented is a series of results of development of print materials Index Card Match that contextual and integrated worksheet that has been developed, on

subject matter accounting cycle of trading companies in high school. This development uses the development model according Thiagarajan, which is 4D (Four D Models) which consists of define, design, develop, and disseminate. However, in this study only carried out until the development stage (develop) just because of the limitations of researchers. The result of the development of integrated and contextual index Card Match which has been developed, on the subject matter of the accounting cycle of a trading company in senior high school is as follows: In this defining phase, the researcher defines and defines the terms of learning. The researcher performs the necessary needs analysis before designing Print Script Index Card Match materials based on Scientific Approach. This define stage includes five main steps, namely front-end analysis, learner analysis, task analysis, concept analysis, and the formulation of objectives.

Educators who still use behavioristic frameworks usually plan the curriculum by organizing the content of knowledge into small pieces that are marked with a certain skill. Then, the parts are arranged from simple to complex. The view of behavioristic theory has been long held by educators. This theory has been criticized for often not being able to explain complex learning situations, because many variables or matters relating to education and / or learning can be transformed into a stimulus and response relationship. This theory is not able to explain the deviations that occur in the relationship of stimulus and response. Behavioristic theory also tends to direct learners to think linear, convergent, not creative and unproductive. The view of this theory that learning is the process of formation or shaping, which brings learners to or reach a specific target, so that students are not free to create and imagine. Whereas many factors that affect the learning process, the learning process is not just forming or shaping.

This flow emphasizes the formation of behaviors that appear as learning outcomes. Behavioristic theory with the model of stimulus response relationship, put people who learn as a passive individual. Response or specific behavior by using drill method or habituation alone. The emergence of behavior will be stronger if given reinforcement and will disappear when penalized. The application of behavioristic theory in learning activities depends on several things such as: learning objectives, nature of subject matter, characteristics of learners, media and learning facilities

available. Learning that is designed and based on behavioristic theory views that knowledge is objective, fixed, fixed, unchanged. Knowledge has been neatly structured, so learning is the acquisition of knowledge, while teaching is transferring knowledge (transfer of knowledge) to the learners or learners. The function of mind or mind is to copy the existing knowledge structure through thinking processes that can be analyzed and sorted, so that the meaning resulting from such thought processes is determined by the characteristics of the knowledge structure. Students are expected to have a common understanding of the knowledge being taught. That is, what is understood by the teacher or teacher that must be understood by students?.

Similarly in learning, learners are considered as a passive object that always requires motivation and reinforcement from educators. Therefore, educators develop a structured curriculum using certain standards in the learning process to be learned by learners. Likewise in the process of evaluating learners' learning is measured only on the tangible and observable so that unobserved matters are inaccessible in the evaluation process.

Discussion and implications

The implications of behavioristic theory in the learning process are felt to give less free space for learners to be creative, experiment and develop their own ability. Students are regarded as robots that only run the teacher's instructions. As a result learners are less able to develop in accordance with the potential that exists in them. Because behavioristic theories see that knowledge is well structured and orderly, the learners or learners must be confronted with strictly defined rules first. Habituation and discipline become very essential in learning, so that more learning is tied to discipline enforcement. Failure or incapacity in the addition of knowledge is categorized as a punishable error and the success of learning or ability is categorized as a rewarding form of behavior. Obedience to rules is seen as a determinant of learning success. Students are objects that behave according to the rules, so the learning control must be held by a system that is outside of itself. The learning follows the order of the curriculum strictly, so that more learning activity is based on textbooks / compulsory books with an emphasis on the skills of revealing the contents of the textbook / textbook.

Education is held with the aim of helping students become independent and independent human beings, and able to contribute to the community. Education makes people easy to manage but cannot drive. Learning not only imitates or reflects what is being taught, it creates itself. The absorption of constructivism in the teaching-learning process produces a teaching method that emphasizes the main activity in the student. The theory of education based on constructivism views the pupil as a person who actively responds to objects and events in his environment, and gains insight into the intricacies of the objects and events.

According to this theory, it is important to realize that students are the main subject in knowledge discovery activities. They organize and build knowledge through experiences that enable knowledge to form. They have to undergo their own experiences that ultimately give a spark of insight about certain knowledge.

The constructivist view emphasizes the importance of the student being aware of the reasons and goals he is learning. For him to be avoided education that only produces people who simply obey and perform orders. Educators are people who teach, model and familiarize students to become independent and play a role in advancing the lives of their people. If there is any reward and punishment, then "the reward and punishment must come alone as a result or fruit of all work and circumstances.
[11] Teaching is not an activity of transferring knowledge from teacher to student but rather an activity that allows students to build their own knowledge. The teaching activity here is a participation in the learning process. Teachers participate actively with students in shaping knowledge, creating meaning, seeking clarity, being critical and giving judgments on things. Teaching is helping students to think critically, systematically and logically by letting they think for themselves.

Teachers should be able to understand and appreciate the thinking of students who often display different opinions even contrary to the teacher's thoughts. What the student said in answering a question is plausible to them then. If the answer is far contrary to the principles of science or harm, then the teacher must be careful in giving direction. Do not let the guidance provided eliminate students' curiosity or cause conflicts between teachers and students.

Learning is a teacher's conscious effort to help students or students, so that they can learn according to their needs and interests. Learning is a part or element that has a very

dominant role to realize the quality of both process and output (graduation) education. Learning also has an influence that causes the quality of education to be low. This means that learning depends on the ability of teachers in implementing or packaging the learning process. Learning that is done well and accurately, will give a very dominant contribution to students, on the contrary, learning that is done in a bad way will cause the potential of students difficult to develop or in empower.

According to the results of the study, that to date there are three models of learning that are often confused with the notion of "teaching". First, teaching is to instill knowledge to learners, with the aim that the knowledge is mastered as well as possible by learners. Teaching in the first type is considered successful if learners master the knowledge transferred by the teacher as much as possible. Second, teaching is to convey culture to learners. This second definition is essentially the same as the first definition which emphasizes the teacher as an active party. Third, teaching is an activity to organize or manage the environment as well as possible and connect it with learners so that the learning process occurs.

The first and second model teaching definitions are widely used in most traditional societies. The result is learners who have a lot of control over the subject matter, but they do not know how to use and develop it. They are like a baby boy given food or drink by his parents, but he does not know where the food comes from, how to make it, and how to get it. Meanwhile, the definition of teaching the third model is now beginning to be widely used, especially in educational institutions in modern society. The result is that learners not only master the lesson, but they know the origin, how to get and develop it. In a global era that requires the birth of a creative, innovative, dynamic, and independent graduate, that third teaching model needs to be done. By applying the third theory, it is not just teaching that produces the mastery of knowledge, but also the learning that results in mastery of the methods of development of science, skills, personality, and so on. In this way, by itself will happen learning activities.

Based on the above study, it is actually expected from the use of the term learning is the effort to guide learners and create an environment that allows the learning process to learn. Contextual learning theory is much influenced by the philosophy of constructivism. The important assumption of

constructivism is the adjacent cognition (cognition placed). This concept refers to the idea that thinking is always placed or conditioned in the social and physical context, not in one's mind. Knowledge is laid and connected to the context in which the knowledge is developed.

Contextual learning has developed in developed countries with different titles. In the United States referred to as CTL (Contextual Teaching and Learning) which essentially helps teachers to relate learning materials with real life and motivate learners to relate knowledge learned with everyday life.

The emergence of contextual learning backed by low quality graduates or learning outcomes is characterized by the inability of most students in terms of connecting the material learned with real life. Education today seems to separate itself from social reality, so that the various problems that occur have not gotten a meeting point settlement. Therefore, it is necessary to study the link between the materials taught and the real world of students, one of them through the application of CTL learning theory (Contextual Teaching and Learning).

In contextual learning, learning is not memorization, but the process of constructing knowledge in accordance with

the experience possessed by learners. Therefore, the more experience, the more knowledge will be obtained. Knowledge owned is expected to affect the behavior patterns, such as patterns of thinking, patterns of action and the ability to solve problems.

Thus, contextual learning leads learners to the problem-solving process. Therefore, the ability to solve problems will make the students develop intact both in terms of intellectual and mental and emotional. Contextual learning is learning how learners deal with problems. Learning is a process of self-experience that develops gradually from the simple to the complex. Thus, contextual learning plays an important role in introducing learners to their social life.

Analysis of the front end is done by analyzing the phenomena that occur in the field, especially in high school. The researchers found some phenomena that occur, as most students perceive and experience difficulties in the subject matter of the trading company's accounting cycle. Understanding of students is also less because the available teaching materials are inadequate, in the sense that the material presented in the material that is available short and less support the application of

scientific approach in the implementation of Curriculum. Meanwhile, according to students, in understanding the subject matter of the use of special journals required other teaching materials. However, students are also less active in their own search activities referencing other learning resources, for example from the internet. Factors that occur are what hinder the implementation of the Curriculum runs less than the maximum. Based on the phenomenon and problems that occur, the researcher has an idea to develop a printing materials index card match based Scientific Approach?

Student analysis is done by researcher by analyzing the characteristic of student, covering academic ability, age, motivation to subject, and also initial knowledge of student. Subjects subjected to the trial of Scientific Approach-based printed materials are class secondary level students whose average age is 17 years. In general, students of class secondary level have good learning motivation to the material learned in the classroom. Cognitive abilities continue to grow during high school (adolescents). Cognitive changes in the high school age leads to increased potential. Sometimes some cognitive abilities degenerate with age. High school age teenagers who are in search and want to determine their identity have an attitude that is too high judge him. They are not yet understand true about social norms that apply in the life of society. Both can lead to less harmonious social relationships, because they are difficult to accept sexual norms with conditions in groups or communities. Resistance and awkward attitude in the relationship will harm both parties. Therefore, it is necessary to develop the social relations of adolescents starting from the family environment, school and community environment.

There are universal changes in adolescence of high school age, that is, the heightening of emotions whose intensity depends on the level of physical and psychological changes, body changes, changes in interests and roles expected by certain social groups to play which then cause problems, change of interest, behavior, and values, being ambivalent toward change. These changes ultimately have an impact on their physical, cognitive, affective, and psychomotor development. In relation to teenage emotions that tend to be daydreaming and hard to guess, the only thing teachers can do is treat students like flavor-filled adults moral responsibility. One of the fundamental ways is to encourage them to compete with themselves.

It should be noted that teenagers in high school age are in a confusing state and difficult to guess their behavior. In many ways, he relies on parents on physical needs and feels obligated to the care they provide when he is unable to take care of himself. However, he also felt that he wanted to be free from the authority of his parents to become an independent adult. It triggers happen.

Conclusion

The result of the research shows that the definition of teaching materials is insufficient in supporting the application of scientific approach in implementing Curriculum. Overall students have good learning motivation to the material learned in the classroom. In the design phase, the draft index card match is integrated into the printed worksheet. Further research is needed to determine the effectiveness of printed materials of Card Match index through the review of material experts, at develop and disseminate stages to gain confidence in the effectiveness of teaching materials. Advanced research is needed to determine the effectiveness of printed materials of Card Match index through the class.

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