

The Effect Of Student Engagement To Understanding Of Accounting Concepts

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ABSTRACT

The purpose of this study is to find out how important the role of student involvement in understanding accounting concepts is. This research was conducted at SMK Negeri 1 Medan The population in this study were all students of class X Accounting at SMK Negeri 1 Medan City for the 2020/2021 academic year which consisted of 144 students and consisted of 4 classes, while the sampling technique used in this study was probability sampling with a sample of 59 students. For the actual data and description of the topic to be studied, the researcher used several data collection methods, namely; interview and Questionnaire/Questionnaire. Data analysis techniques in this study are descriptive statistical analysis, product moment correlation analysis, simple regression analysis. The results of the analysis and discussion conducted regarding the effect of student involvement on the understanding of accounting concepts for students in SMK N 1 Medan City, it can be concluded as follows: There is a positive and significant effect of student involvement (X) on understanding accounting concepts (Y) for class X SMK students NI Medan and Based on the coefficient of determination, student involvement has an influence on students' understanding of accounting concepts by 49.5%. While 50.5% is explained by other factors or variables that are not included in this regression analysis and are not studied in this study.

Keywords: Student, Engagement, Understanding, Accounting

INTRODUCTION

During the current pandemic, classroom learning cannot be done face-to-face, the learning process is shifted to distance learning or what we know as online learning. The learning process is an important thing that needs to be considered, this is because the learning process will determine the final outcome of learning. According to Law no. 20 of 2003 Learning is a process of interaction between students and educators and learning resources in a learning environment. Learning is the empowerment of students which is carried out through interactions carried out by teachers and student behavior, both in the room and outside the classroom (Sutiah, 2020).

The learning process is regulated in the curriculum set by the government, the curriculum used in Vocational High Schools is the 2013 Curriculum. , integrated skills with a focus on competency competencies (Balitbang Kemendikbud 2013) . Haryati (2011) states that the current 2013 curriculum requires active learning in the classroom and external learning through scientific methods (such as inquiry learning, discussion, problem-based learning, project-based learning, cooperative learning, and others). Haryati (2011), states that active learning includes all models, strategies, methods or methods used to actively participate in learning or lectures. In this case, student involvement in learning is the main factor to make learning active in the classroom.

In learning accounting, basic understanding is important to know the flow of a cycle balance. basic accounting that must be mastered by students before the student first learns more advanced accounting material, because in this basic understanding it is the basis for understanding a student to learn accounting.

In the bold learning process at this time student involvement is very important to achieve learning objectives. However, the problem that was obtained after the researchers conducted discussions with the accounting subject teacher was that at the time of distance learning like today the teacher cannot judge how student interaction in learning takes place, the teacher can only see the role of students in learning by presenting assignments to students and the results of activities. ask questions in bold learning, student involvement processes such as working with peers cannot be carried out because there is an answer in the study room, another thing that the teacher cannot judge is when doing the assigned task, whether the student is working independently or with the help of others , another thing that becomes a problem is that there is no academic competition that appears in the next learning lesson. Another problem that is obtained is the student's discipline at the time of daring learning cannot be carried out optimally because the data that is carried out is wrong for each student. given the task of 8 of 34 students who were not active in the learning process, and also these students did not submit assignments on time on the EDMODO application which was used to support courageous learning to be carried out.

The role of student involvement can affect the understanding of student learning in class, when students cannot understand the learning material well, the learning objectives cannot be achieved optimally. Understanding of students' accounting concepts is needed to continue learning in the next material, understanding the basic concepts of accounting which is likened to the main foundation for students to understand accounting science. The basic understanding of accounting in students is the first step for students to continue learning accounting further. Basic understanding of accounting as the basis of accounting learning itself, when students cannot understand the basic concepts of accounting, students will not understand the next accounting material.

The role of student involvement in understanding students' concepts to create an active teaching and learning process, to achieve learning objectives. Student involvement has a role in students' understanding of accounting concepts, because the greater the student's participation, the higher the student's academic achievement (Sa'adah 2018). Student participation is very important to create active learning and create high academic competition among students in class.

One of the factors so that classroom learning becomes active is involving students in learning. Student involvement is the time and energy devoted by students, these activities are empirically related to the expected results of schools and institutions, the goal is to encourage students to participate in these activities, therefore increasing participation will have a positive and significant impact on student learning and results (Kuh, 2009). This statement is supported by the results of research conducted by Dharmayana (2012) which states that student participation is a moderating of emotional abilities on academic achievement, the higher student participation in academic activities, the higher student participation in school, the higher the student's academic achievement. Research conducted by (Khotimah, 2018:7) states that students already have a good understanding of accounting concepts, but not all

student participation factors can be interrelated and have a significant effect on increasing students' understanding of accounting concepts, only SSI (Student staff interaction) can consistently connects and influences students' understanding of accounting concepts.

Based on the background described above, the authors are interested in conducting research with the following title: "The Influence of Student Involvement on Concept Understanding of Class X Students at SMK Negeri 1 Medan in the 2020/2021 Academic Year".

LITERATURE REVIEW

Cognitive Theory

Milfayetty et al (2018: 41) cognitive development is "the process of changing an individual's ability to think". The most popular figure in discussing cognitive development is Piaget, cognitive development in Piaget's cognitive theory includes processes, namely schema, assimilation, accommodation, organization and balance. Piaget also suggested that cognitive development takes place in four stages following the development of the child's age. Based on the individual learning abilities will also follow the development of cognitive abilities or thinking abilities.

Piaget's theory (in Syarif, 2017: 25) states that "Individuals actively build an understanding of the world and experience four stages of cognitive development". Both organizing and adapting processes are the basis for their cognitive construction of the world. To understand the world, we seek to organize our experiences. Cognitive development with other learning approaches develops into a constructivist learning approach where this approach takes place through learning the active role of students in building an understanding of the information they receive. Means with this experience with this approach students understand information with individual desires from within students

Learning Theory

According to Aunurrahman (2016: 34) says "Learning is a process carried out by individuals to obtain new behavior changes, which are the result of the individual himself in interact with their environment." Meanwhile, according to Hadith and Nurhayati (2014: 60) "learning is a change in behavior that occurs as a result of learning activities obtained by students through the learning process in class".

According to Gredler (in Parwati, 2018: 1) states under "For individuals and society, learning is an important aspect for a person". He explained that as a person, learning will help him acquire various abilities and skills that make him "complete" or "complete" as a human being. Meanwhile, according to Mustaqim (2012: 34) learning is "a relatively permanent change in behavior that occurs due to practice and experience". From the expert opinion above, learning is a process carried out by individuals to obtain a change in behavior obtained by students through learning activities in the classroom.

Student Involvement Student

involvement can be interpreted as student participation in activating the teaching and learning process. Student involvement also plays a role as a factor that affects the effectiveness of learning in the classroom. The more students who have self-awareness to be

active and involved in learning, the learning objectives will be achieved optimally.

According to Trowler (2010) states that Student Engagement is participating in the interaction between the time, energy, and related resources invested by students and their institutions to optimize the student experience and improve learning outcomes, and strive to develop the performance and reputation of students and institutions. according to (Gunuc & Kuzu, 2015) The concept of interaction is defined as the quality and quantity of psychological, cognitive, emotional and behavioral responses to the teaching process inside and outside the classroom, to achieve the best learning outcomes.

Based on a survey conducted by AUSSE (2010) and AUSSE (2011) Indicators of student interaction are as follows:

1. Academic

Challenges challenge students' expectations and learning challenges. Academic challenges have a significant influence on student performance (Kuh, 2009). Academic challenges have a positive impact on students' motivation to pursue excellence. Students will study more seriously and try harder to meet the expectations and challenges they face.

2. Active and Cooperative Learning (ACL)

Active learning and cooperative learning (ACL) is an effort for students to actively build knowledge. ASSUE (2010) shows that learning is the extent to which students actively participate in the formation of new knowledge and understanding. According to

3. Student Staff Interaction (SSI) / Interaction with Lecturers

Student Staff Interaction (SSI) or Student Interaction is the level and nature of interaction between students and teachers or teachers. The interaction is not only during learning but also during out-of-hours learning. The interaction between the rest and the teacher is very important because it can increase motivation and interaction.

4. Enriching Educational Experience (EEE) /

Enriching Educational Experience Enriching Educational Experience (EEE) or Enriching Educational Experience is participation in the expansion of educational activities. Every student has the opportunity to expand his potential to improve himself.

5. Supportive Learning Environment (SLE)

Supportive Learning Environment (SLE) is a feeling of justification in the learning environment. A supportive learning environment makes students feel satisfied and comfortable, which has an impact on student involvement more actively in the learning process

Understanding Concepts

In the big Indonesian dictionary, it is explained that the word "understanding" comes from the verb "understand", which means to understand, understand, correct or know. In Krathwohl (2010: 105) states that "the main purpose of learning is to require reference skills, the focus is to remember". However, if the goal of learning is to develop transferability, the focus is on the other five cognitive processes, from understanding to creation.

Krathwohl (2010: 105) states "It is said that students understand whether they can construct meaning from learning information conveyed through teaching, books or computer screens, whether spoken, written or pictured.". Learners to understand or understand what is

being invited, know what is informed and can be communicated and take advantage of what has been taught. In a learning process, the teacher does not merely provide information, but also provides the direction and facilities needed so that learning can be achieved. The learning process contains every activity designed to help students learn the new information that is obtained. In learning, there needs to be a rigid conceptual approach to provide opportunities for students to understand how the information was obtained.

METHODS

This research was conducted at SMK Negeri 1 Medan which is located at Jln. Sindoro No.1, Pusat Ps., Kec. Medan City, Medan City, North Sumatra. The population in this study were all students of class X Accounting at SMK Negeri 1 Medan City for the 2020/2021 academic year which consisted of 144 students and consisted of 4 classes, while the sampling technique used in this study was probability sampling with a sample of 59 students. For the actual data and description of the topic to be studied, the researcher used several data collection methods, namely; interview and Questionnaire/Questionnaire. Data analysis techniques in this study are descriptive statistical analysis, product moment correlation analysis, simple regression analysis.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive data in this section aims to present the data obtained after the data collection process. Descriptive analysis on research variables includes *mean*, *maximum*, *minimum*, and *std. deviation*. Statistics describe data into clearer and easier-to-reach information. The description of each studied variable is presented in table 1 as follows:

Table 1. Descriptive Statistical Analysis of Research Variables

	N	Minimum	Maximum	Mean	Std.	Deviations
	Statistical	Statistics	Statistics		Error	Statistics
of Student Involvement	59	30	58	44.07	,794	6.097
Concept Understanding	59	36	65	49.41	,868	6.665
Valid N (listwise)	59					

Based on the table above, it can be said that the concept understanding variable from 59 respondents had the lowest score (*minimum*) of 36, the highest score (*maximum*) of 65, the average (*mean*) of 49.41 and the standard deviation (*standard deviation*) of 6665. The results of the student involvement variable from 59 respondents had the lowest score (*minimum*) of 30, the highest score (*maximum*) of 58, the average (*mean*) of 44.07 and the standard deviation (*standard deviation*) of 6.097.

Product Moment Correlation Analysis Product Moment

Analysis *correlation* is used to determine the level of interrelationship between variables which is expressed by the correlation coefficient (r). provided that the significant value is < 0.05, then there is a correlation between the second variable, and if the significant value is > 0.05, then there is no correlation between the second variable. The following

Product Moment correlation test is stated in the following table:

Table 2. Calculation Results of Product Moment Correlations

		Student Involvement	Understanding the Concept
of Student Engagement	Pearson Correlation	1	,703
	Sig. (2-tail)		,000
	N	59	59
Understanding the Concept	of Pearson Correlation	,703	1
	Sig. (2-tails)	,000	
	N	59	59

Based on the results obtained from SPSS calculations, it is known that the correlation value of Student Involvement Variable (X) on Student Concept Understanding (Y) of $0.00 < 0.05$. So it can be said that there is a correlation between the variables of student involvement on students' understanding of concepts.

Simple Regression Analysis Simple

Regression analysis was conducted to determine how much influence the independent variable, namely Student Involvement (X) had on the understanding variable, namely Student Concept Understanding (Y).

The regression model used is:

$$Y = a + bX$$

The results of simple regression analysis using SPSS can be seen as follows:

Table 3. Simple Regression Calculation Results for Variable X and Y

Coefficients^{Model}

	Unstandardized	Coefficients		Standardized	T	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	15,526	4,579		3,391,001	,
	Student Engagement	769	,103	703	7,469,000	,

a. Dependent Variable: Concept Understanding

Based on the results described above, the regression model formed is as follows:

$$Y = a + bX$$

$$Y = 15.526 + 0, 0.769$$

Based on the regression model obtained above, it can be interpreted as follows:

1. The constant value (a) is 15.526, which means that if Student Involvement (X) is feasible, then Concept Understanding (Y) is 15.526
2. . The value of the Student Involvement Coefficient (b) is 0.769, meaning that if Student Involvement (X) increases by 1 points, then Concept Understanding (Y) will increase by 0.769 points with the conditions of the independent variable being fixed.

The regression model above illustrates that the more positive or better understanding of the concept will increase or increase the understanding of Accounting Concepts for Class X students of SMK Negeri 1 Medan. For example, if Student Involvement = 1 then Understanding of Accounting Concepts = $15,526 + (0.769 \times 1) = 16,295$. Based on this, it can be improved whether the involvement of students, the understanding of accounting concepts in class X SMK Negeri 1 Medan will increase or increase, and vice versa.

The Effect of Student Involvement (X) on Students' Understanding of Accounting Concepts (Y)

Based on the results of simple regression analysis, it shows that there is a positive and significant influence between student involvement (X) on understanding accounting concepts (Y) of 49.5%. Based on the results of the study, student involvement is important to improve students' understanding of accounting concepts, therefore it is expected that teachers must perform skills well, including teachers must be able to master classroom learning and control classroom conditions well during learning. Teachers can provide space for students to liven up the learning atmosphere, with the more space students have in learning, the more opportunities for students to have involvement in the class. At the time of learning, it is expected that the teacher can direct students to be active in learning so that the interaction of students and teachers can act as a bridge for student interaction in understanding the concept of learning. Teachers can also provide sessions where students can ask and answer the questions given, with student involvement in the class will be higher.

The results of this study are also similar to the results of research conducted by Mukaromah (2018) in his research on Student Involvement in Learning in terms of Self-Efficacy and Self-Regulated Learning. The results of this study indicate that there is an influence between self-efficacy on student engagement ($R^2=0.437$, $p<0.01$), independent learning then also has a significant effect on student engagement ($R^2=0.765$, $p<0.01$). Together, self-efficacy and independent learning have an effect on student involvement in learning ($R^2=0.794$, $p<0.01$). And also research conducted by Sa'adah (2018) in his research on the relationship between student involvement and academic achievement in mathematics in class xi students of SMA Negeri 9 Semarang. The results showed that there was a significant relationship between Student Engagement and academic achievement. This study also found that there were differences in student engagement in the science and social studies majors, where student engagement in science was higher than in social studies (MdnIPA = 59; MdnIPS = 56; $p < 0.000$)

CONCLUSION

The results of the analysis and discussion conducted regarding the effect of student involvement on the understanding of accounting concepts for students in SMK N 1 Medan City, it can be concluded as follows:

1. There is a positive and significant effect of student involvement (X) on understanding accounting concepts (Y) for class X SMK students N1 Medan.
2. Based on the coefficient of determination, student involvement has an influence on students' understanding of accounting concepts by 49.5%. While 50.5% is explained by

other factors or variables that are not included in this regression analysis and are not studied in this study.

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