Inovation of Accounting

by Henny Zurika

INNOVATION OF ACCOUNTING LEARNING THROUGH MODEL ADDIE

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Abstract

This research aims to: 1) developed a model of accounting learning through models of ADDIE in improving the quality of learning processed. 2) developing learning materials 3) developing learning media accounting in the form of a learning CD. This research uses research methods "Research and Development or R & D Cycle, which is done in two years. The first year of use, experts review the literature, research, and analysis of the needs for knew the initial conditions of the existing field. Data collection techniques used are observation, study documentation, interviews and question form. Methods of data analysis using qualitative descriptive. Based on the results of the study in the first year that students learning activities of students tend to just listen to the explanation lecturer, noted and working on the problem. then to it required learning activities are varied and innovative. Hence the need for an innovation learning Accounting via ADDIE model to help lecturers, in creating a learning program that is effective, efficient, and attractive so that learning outcomes on introductory accounting can is reached.

Keywords: *Innovation, Learning Accounting, ADDIE Model*
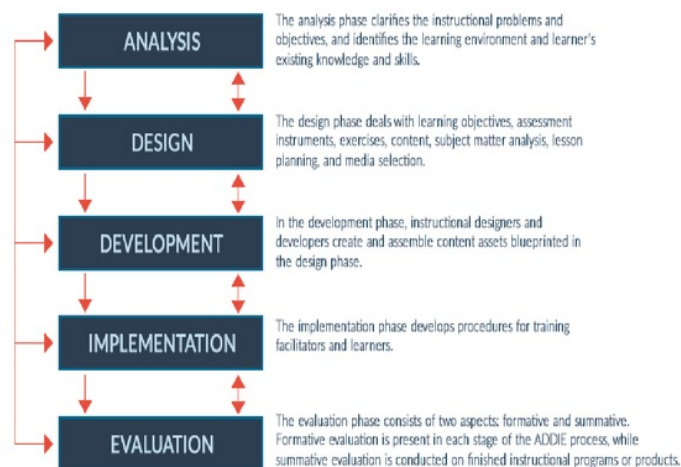
Introduction

Learning is a process of interaction (reciprocal links) that occurs between lecturers and students or learners, along with elements in it. Learning objectives are getting high student learning results and there is a positive change in behavior in the students who manifest in the motivation of learning. To achieve that goal, it should be held in the learning process of quality supported by the implementation of various elements of learning. Elements of learning include learning objectives formulated clearly, the subject matter is arranged in order and up to date, adequate learning facilities and infrastructure, comfortable learning conditions, the use of appropriate learning methods, the use of the media is capable of supporting learning students learn better, learning resources that are not limited to the textbook but using digital media easily accessible and evaluation is done by involving the students.

The learning conditions, in fact, show different things, as long as this Organization of the learning process is still ignoring some elements of learning, among other learning objectives, have not been formulated clearly, lecturers are still using traditional learning media limited print module that makes students become passive and will have difficulty learning because accustomed to receiving lessons from professors and get used to looking at a lecturer as a primary source in the study so the use of a variety of sources, methods, and media into the tribulation. Technological developments increasingly growing day. This development provides convenience to man to run all daily activities, e.g. development of technology is the mobile phone or mobile. Communications technology is evolving very rapidly because it costs a quite economical and easily obtained. Nowadays everyone has mobile phones ranging from Governments to the border. This technology is helpful and beneficial to human life, for example, to communicate over long distances.

However, not all Indonesia society able to utilize this technology well and right on target. In the world of education, for instance, many students who use a mobile phone during the teaching and learning activities take place (KBM). Moreover, the functions of the current mobile phones not only to send short messages only but to access the internet primarily social networking,

video call and play games. Thus, students prefer to use his cell phone for fun than learning. Problems that occur in particular to the study of accounting course that in practice, the learning process is done still focused on Lecturer, still use many methods of lectures in the learning process processed, the average lecturer teaching-learning models do not distinguish on the basis of competence to be achieved in the curriculum, which means that all the material in the curriculum is delivered with a uniform model, from the model of lectures, discussion and assignments, There are no special model designed for certain competencies, competency to be achieved with an accounting matter, still less, and the learning model used lecturers also still do not vary and are monotonous and learning to account is still centered on the professors, so that the independence and the liveliness of the students processed low and this resulted in the understanding of the accounting of material learned so appreance or student skill in drawing up the financial statements the standard for competencies in accounting courses especially introductory accounting is still low. Having regard to the above description, it is very urgent and need to be examined. To that end, in order to improve the quality of learning and understanding of accounting then researchers will conduct an innovation learning accounting through model ADDIE (Analysis, Design, Development, Implementation, and Evaluation).

Learning is a series of learning experiences that form learning activities in an attempt to pursue mastery of basic competencies and indicators of learning. Learning according to Oemar Hamalik (2011:54) is "a combination composed elements of human, facilities, equipment, and procedures affect each other to achieve the goal of the learning itself." Development of the device there are some instructional design models, one of whom was ADDIE Model. ADIE model is one of the models of instructional design stages – stages of basic learning systems are simple and easy to learn. ADDIE model was released in 1990, which was developed by Reiser and Molenda. ADDIE model can also be applied for the professionalism of teachers and educational personnel in the institutions – institutions. This model uses a development stage, namely Analysis, Design, Development, Implementation, Evaluation. So from the development phase are used, this model is often referred to as ADDIE model.

ANALYSIS	The analysis phase clarifies the instructional problems and objectives, and identifies the learning environment and learner's existing knowledge and skills.
DESIGN	The design phase deals with learning objectives, assessment instruments, exercises, content, subject matter analysis, lesson planning, and media selection.
DEVELOPMENT	In the development phase, instructional designers and developers create and assemble content assets blueprinted in the design phase.
IMPLEMENTATION	The implementation phase develops procedures for training facilitators and learners.
EVALUATION	The evaluation phase consists of two aspects: formative and summative. Formative evaluation is present in each stage of the ADDIE process, while summative evaluation is conducted on finished instructional programs or products.

Research Methods

This research uses a type of development research (Research and Development). According to Sugiyono (2011:297) "method of research and development is a research method that is used to produce a particular product, and test the effectiveness of such products". The population of this research is the lecturer and students at private universities in Medan especially at the Faculty of

Economics of accounting courses. Sampling technique used was a random sampling. Data collection techniques used are observation, study documentation, interviews and question form. Methods of data analysis using qualitative descriptive.

Results and Discussion

The first stage researchers are doing i.e. analyze performance or performance to know and clarify the problems faced by teachers in learning to account especially subject introduction to accounting that is done through interviews to the lecturer subject introduction to accounting that leads to learning as a solution to solve the problem of learning encountered. Based on the results of interviews with researchers professors about the learning process, a lecturer in General still teaching by conventional means and methods of teaching have not been learning media, which is often used like whiteboard markers, laptop ,and InFocus, as well as textbook as a learning resource, not to use the media to multimedia learning interact and interesting.

Next on the second stage of the researchers conducting a needs analysis is necessary to determine the skills or competencies that need to be understood and studied by students in improving learning outcomes or achievements learning to learning in accounting. At this stage the researcher doing the giving question form to students who have attended the subject introduction to accounting. Based on the student's interest in learning the question form of accounting known that students have a good interest by category agree of 68.5% meaning in learning accounting subjects, in particular the respondents expressed interest Learn to account even though there is still material that is poorly understood, caused due to student learning activities tend to just listen to the explanation lecturer, noted and working on the problem. It will make students tied to the lecturer, made a lecturer as the sole source of learning. And does not cover the possibility of students easily bored with how to learn like it every day. researchers concluded that students need varied learn activities do not continuously use only lectures. Required media learning interesting and not boring.

The design phase is the phase of designing the media which includes the preparation of the material, and the answer to the question, making the background, image, and the button will be included in the application and creation of media design as a whole (storyboards). Storyboards describing the overall image of the application to be loaded. Storyboards serve as a guide as a map to facilitate the process of making media. Storyboards were displayed on the media

The development phase (Development) Media can be created using any hardware, in this case, the researchers using the hardware specs hard drive 320 GB, 2 GB RAM and Windows 7 Operating Systems. At this stage of implementation (Implementation). At this stage the researcher doing a test run the application at the same time the validation question form of media experts, expert materials and assessment of students. The first trials at once the validation are done by media expert media namely Dra. Nurhikmah, M.Si on tuesday, February 28th, 2017 at 16.30 GMT was located on the campus of UMSU Jl. Kapten Mukhtar Basri. Based on the assessment Of the now also obtained that the material did not provide expert advice on the matter from both the question and the answer keys that exist in the application, so the researchers didn't do revisions to the material. The stage of the evaluation (Evaluation) at this stage, after validation and revision at this stage before the final product, is obtained in the form of media study accounting. The feasibility study stage is known through media validation and assessment of students. Based on the actual score conversion table becomes the qualitative categories as follows:

Table 4.5
Actual Score Conversion Guidelines be Qualitative Categories.

No	The formula	Category	Classification
1	X > 4,2	4,21 - 5,00	Very Decent
2	3, 4 < X ≤ 4,2	3,41 - 4,20	Worthy
3	2,6 < X ≤ 3,4	2,61 - 3,40	Enough
4	1,8 < X ≤ 2,6	1,81 - 2,6	Less Worthy
5	X ≤ 1,8	1 - 1,80	Very Less Worthy

Source: Sukarjo (2005:55)

By looking at the average score obtained eligibility results obtained on each phase of the overall assessment that can be seen from the following table:

Table 4.6
Appropriateness of Media and materials

No	The Assessment Phase	The Amount Of Score	Average Score	Classification
1.	Media Expert Assessment	63	4,50	Very Decent
2.	Expert Assessment Of Material	63	4,20	Worthy
Avaerage			**4,35**	Very Decent

Source: average score of attachment 5

Based on the graph above that of assessment of the media expert of 4.50 stated very worthy material judgments of experts and gain value of 4.20 with the decent category so that the media can be used in accounting learning subjects introduction accounting processed. Tests done to students in classes A and B, against 68 students, student response against the media learning accounting showed the score of 4.31 in class-A, whereas in class-B shows the average score of 4.23. It can be inferred the media drew attention to accounting students learning.

Conclusions and Suggestions

Conclusion

That with the innovation of accounting learning through model ADDIE can help the lecturer, in creating a learning program that is effective, efficient, and attractive so that learning outcomes on subject introductory accounting can be achieved. This is apparent from the eligibility test by experts against the media learning accounting and media tests that have been done to the student with the results showing that media accounting is well worth learning because it can attract the attention of the students.

Suggestions

1. The necessity of innovations or the development of new learning methods/models and analyze the feasibility and terms of the development of new learning methods/models based on ADDIE.
2. That by using model ADDIE can help teachers or lecturers and instructors can create and implement a learning program that is effective, efficient and engaging.

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