

THE CONTROL PROCESS SKILLS OF INTRODUCTION ACCOUNTING SUBJECT FOR STUDENT IN DEPARTMENT OF ECONOMIC EDUCATION FACULTY TO FULFILL THE INDUSTRIAL NEEDS

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ABSTRACT: *Accounting as one of the disciplines in the world of business and industry has an important position in college. To that end, the proper application of teaching approaches in the course Introduction to Accounting is required in order to improve students' ability to master all competencies that have been determined in the course. This study was conducted to determine whether there are differences in learning outcomes in students studying the process skills approach. The population in this study was all students on the first semester of economic education program of study with a sample of 90 people, divided into two classes, namely sample of 47 people were in the classroom Experiments and 43 in the control class. Based on testing descriptively and statistically derived level sig. 0.031 smaller than $\alpha = 0.05$, which means that there is a difference in learning outcomes of students studying with the skills approach in the course Introduction to Accounting. It can be concluded more students master the learning services company with using the approach to the learning process skills compared with conventional approaches.*

Keywords: Accounting Education, Process Skill Approach

I. INTRODUCTION

A wide variety of disciplines that can be studied by students in Indonesia[1]. The scientific disciplines such as social sciences, natural sciences, arts and literature. In general, the purpose of studying these sciences is the public welfare[2]. Although each discipline has a concentration on certain issues, but these disciplines must be a single unit that will be able to achieve that goal[3]. One of the discipline is accounting.

Knowledge of accounting in his way a lot of benefits in the business world. Meanwhile, business activity perceived by most humans is a manifestation of art (art) so that, using the chain of logic (logic chain), then this led observers to conclude that accounting is accounting art.

Accounting education in Indonesia was developed in accordance with the mandate of the 1945 Constitution and the Law on National Education System of 2003: education is the means to create an atmosphere of learning and the learning process so that the growth potential of learners who have the intelligence, character and skill. Knowledge of accounting knowledge has important meaning among knowledge skills (profession) that can be practiced in the real world and as a discipline that is taught in college. Universities have an important role in the dig, cultivate and develop the potential of students[4-7].

The course Introduction to Accounting as an object of knowledge in higher education is given to students of the Department of Economic Education in the early half of the lecture [8,9]. Introduction to Accounting directed that the students have the basic skills to prepare themselves to the level of advanced accounting. Learning Introduction to Accounting that had been taught in Unimed impressed to transform knowledge which is only oriented to the organization of the course in accordance with the academic calendar regardless of competence which should be owned by the students.

In addition, the introduction of learning accounting is very much different from the practices that will be encountered in the field. The problem would be difficult for students to

better understand the basic concepts of accounting completely and thoroughly. In fact, when examined in the classroom, the successful mastery of the course Introduction to Accounting is still low and does not meet the planned target. Students have not been able to attain competencies to be mastered is compiling and interpreting financial statements. This can be seen when the researchers looked at the ability of students in the following semester for advanced accounting courses. It is apparent that students had difficulty to study advanced level accounting. Of course, it is very disappointing researchers as lecturers. Researchers hope that students can master the introductory accounting course completely and thoroughly in accordance with the competencies that have been defined.

Furthermore, when discussing with some lecturers introductory accounting course they complain about the lack of mastery of introductory accounting. Competencies are expected to have when studying the introduction of accounting is not yet in line with expectations so on advanced accounting, students have difficulty especially in advanced accounting material to be studied more complex than introductory accounting.

From the evaluation of the results, one of the causes and the root of the problem lies in the learning process. The learning process that has been applied has not been able to accommodate the introduction of accounting mastery of the material. To address this necessary effort to optimize the learning process. One effort to optimize the learning process by using process skills approach.

Process skills approach is an approach that emphasizes growth and development of a number of specific skills in self students to be able to process information so discovered new things that are useful in the form of facts, concepts, and the development of attitudes and values [10,11]

The application of skills development can be obtained from the approach of science process skills. This is due to several reasons, among others:

1. The development of science takes place more quickly so it is no longer possible lecturers teach facts and concepts to students
2. Psychologists generally agree that students easily grasp the concepts are complicated and abstract if it is accompanied by concrete examples and reasonable in accordance with the circumstances at hand, with its own efforts to practice the invention concept through treatment.
3. The discovery of science is not an absolute right one hundred percent, but its discovery is relative. One theory might be refuted and rejected by the people who obtain new data able to debunk a theory espoused. Reappears new theory, which in principle contains a truth that is relative.
4. The learning process should not be separated from the development of the concept of development of attitudes and values of student self [12,13].

This approach emphasizes the learning process because the learning process will determine student results. The consequences of this process skills approach, the students served as a subject in the study. Students no longer just recipients of information, but instead as an information search. Therefore, students must be active and skilled to be able to manage what they have learned, study results or experience.

Improvements in the learning process is expected to improve the mastery of introductory accounting courses to be a provision for students studying advanced accounting materials[14-16].

II. MATERIALS AND METHODS

- a. This type of research used in this study is an experimental research. The design study is the Control Group Pre-test-post-test. Because the observations done 2 times that before the experiment (O1 / pre-test) and after the experiment (O2 / post-test)[17]
- b. Furthermore, the observation of student activity during the learning process, student response to learning, and thoroughness of student results. Experiments are used to determine mastery of concepts Introduction to Accounting through the application process skills Introduction to the concept of the learning process Introduction to Accounting on Economic Education Department students FE Unimed first semester of Academic Year 2016/2017 can be seen in Table 1. (educational background, class schedule during the experiment day).

Table 1. Number of Students of Economic Education Semester 1 Academic Year 2016/2017

No.	Class	Total	Annotation
1	Reguler B	47	Experiment
2	Independently	43	Control
3	Reguler A	42	-

Furthermore, the observation of student activity during the learning process, student response to learning, and thoroughness of student results.

III. RESULTS AND DISCUSSION

In advance of carrying out this study, research studies have devised an experimental procedure which is a guideline for researchers in conducting research. Research procedure that researchers do have several stages, among others:

1. The preparation phase
 - a. Establish a schedule of research activities
Schedule this study will be held in the school year 2016/2017, namely September to December 2016.
 - b. Develop learning plans
The lesson plan prepared before doing research.
 - c. Determining the population and sample
In this study, the sample was two classes that have a sufficient degree of homogeneity to conduct research experiments.
 - d. Preparing for an authentic assessment tool
Ratings on the tool in question is in the form of an assessment of the matter, such as the level of difficulty, different power, validity, and reliability so that the results can be analyzed and more convincing. The test results obtained through the calculation that there are two pieces of matter which was revised from 32 questions overall.
2. The implementation stage
Learning materials are given in both classroom based curriculum KKNi applicable. Both classes are given the same learning materials, but with different learning approaches.
3. Completion Stage
The stage of completion of this study is:
 - a. Provides the final test in second grade sample after learning, research ends, in order to see the results of the treatment given.
 - b. Process the data from the two samples, both experimental class and control class.
 - c. Draw conclusions from the results obtained in accordance with the technical analysis of the data used.
At the beginning of the implementation of the study authors give preliminary tests on samples of students in both classes in order to determine the extent of the initial knowledge of students about the material services company. After giving the initial tests completed is known that there is minimal student mastery of the material services company, which had been studied during high school.
 - d. The value of the initial test two sample groups is outlined in Table 2 below:

Table 2. Descriptive Statistics Table Values Grades Pre Test Samples

	N	Min	Max	Mean	Standard Deviation	Variants
Pretest experiment	47	0	84	47.72	16.143	260.596
Pretest control	43	19	69	42.67	11.627	135.177
Valid N (listwise)	43					

Based on Table 2, the highest value is obtained by the students in the experimental class is 84 and the lowest value 0 with an average value of 47.72. In the control class highest value being 69 and the lowest value of 19 with an average value of 42.67.

Based on interviews with several students, their lack of mastery of the material service companies because they tend to forget with such material, while some others claimed not to know about the material. Through this statement, the conclusion that students are lazy to repeat or even learn the material that has not been studied in college.

Furthermore, after giving a pre-test to both groups of samples. Author implement the learning process with the material services company for both. In this case, there are two different treatments for both groups of samples, where the experimental class will be given treatment with process skills approach while the control class as the class of the comparison by the carrying out by conventional methods. The provision of this treatment is given 4 times a meeting for both classes of samples.

Once the material has completed services company awarded authors provide post-test in both groups of samples. Based on the post test result is known that an increase learning outcomes for the two groups of samples. Improved learning outcomes for both sample groups is the result of giving treatment during the learning process. For more details, the following will describe the learning outcomes for the two groups of samples.

Table 3. Descriptive Statistics Table Post-Test Value Class Sample

	N	Min	Max	Mean	Std. Deviation	Variance
PostTest Eksperimen	47	22	91	65.55	15.288	233.731
PostTest Kontrol	43	31	88	58.74	14.114	199.195
Valid N (listwise)	43					

Based on Table 3 shows that the control class earn the highest score is 91 while the experimental class is 88. The average value for that control class and experimental class 65.55 58.74

Furthermore, research completed in the second grade sample values obtained student results in introductory accounting courses. By administering the test the experimental class and

control class can be seen comparing learning outcomes of the treatment given.

The experimental class learning process is done with the process skills approach while in grade control with conventional approaches. By using the process requires the skills of students involved in the exploration, express, discover besides also feel and appreciate some of the feelings and the satisfaction of scientists, while developing skills in accordance with the process field. Teaching should be transformed into a student-centered and oriented to the discovery, investigation, solving problems using or while developing process skills.

The role of the lecturer is as tutors. lecturer tried to be a good listener, accept the statement of the students, and guided by way of asking questions, asking and giving experiences more. The involvement of students in each experience is important. Experience is the basis for the formation of concepts, concept development, skill development and personality formation. Therefore, professors are encouraging students actively involved in every experience [18]. Evidenced by testing the hypothesis outlined in Table 4 below.

Table 4. Analysis of Variant (ANOVA) Calculation Results

		Sum of Squares	df	Mean Square	F	Sig.
Pre Test	Between Groups	572.443	1	572.443	2.852	0.095
	Within Groups	17664.846	88	200.737		
	Total	18237.289	89			
Post Test	Between Groups	1041.097	1	1041.097	4.792	0.031
	Within Groups	19117.803	88	217.248		
	Total	20158.900	89			

ANOVA calculation results in Table 4 are known level sig. post test obtained by the 0,031 smaller than $\alpha = 0.05$, then the hypothesis in this study received. This means that students who are taught to approach the higher skills learning outcomes compared to students who are taught by conventional methods.

It can be concluded that the process skills approach can be used as an alternative approach to learning in the course Introduction to Accounting for even more courses in the field of social science. Because the process skills in science teaching is an alternative models of learning or science that can involve; students in the behavior and mental processes, such as scientists[19-21].

Improved student learning outcomes in the classroom experiments indicate that students master the material they have learned. Values student results can be used by lecturers as a tool to assess mastery and progress of the students in the study[22,23].

IV. CONCLUSION

Skills approach the process is an approach to learning that leads to insight to find the facts and concepts and skills development of intellectual, social and physical sourced from abilities fundamental that have enabled learners that principle had been in self-learners so as to grow the number of specific skills in self-learners themselves. Through the application of this approach can be concluded that the approach process skills can be applied in the course Introduction to Accounting because it can improve student learning outcomes. The learning outcome indicates that the material has been mastered by the student learners.

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