

# Improving the Quality of Learning Accounting Through Contextual Cooperative Learning Model in Students of Economic Program in IKIP Budi Utomo Malang 2019

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**Abstract.** The new paradigm of learning expects learning to be more student-oriented because such learning methods will contribute to creating an enjoyable learning atmosphere and students function as active learners. Based on teaching experience for 20 years, learning Accounting has been discovered as not reaching good achievement. Students' achievement rate was low for the last five years, as students' interest to study is considered low and passively participate in the classroom. This present study is a Classroom Action Research (CAR) aiming at increasing the process and result of learning Accounting course. This CAR is planned to integrate between cooperative learning method with contextual learning approach so that there will be a modification in the step from the model of cooperative method. In the cooperative model, teacher submits items, but in this method, students develop themselves their understanding about one item then presenting it. Research results indicate that process of study become more active compared to using the conventional method, in which student involve since the beginning of the learning by seeking of items, presentation until making of a task in group and also individually. Student liveliness process also mount from cycle to cycle study. Learning achievement increases compared to the previous year (51,5) whereby the end of cycle two, students' achievement is to reach 72,9. The learning achievement from cycle to cycle also shows growth. This means the cooperative method with the contextual approach is successfully improve the quality of learning Accounting.

**Keywords:** cooperative contextual model, process, learning achievement.

## INTRODUCTION

The new paradigm of learning expects learning to be more student-oriented, because such learning

methods contribute to creating a learning atmosphere that is fun/joyful learning and students function as active learners [1], [2]. In conducting learning to IKIP Budi Utomo students, there are many obstacles faced by educators, including the experience in teaching the Fundamentals of Accounting course. The obstacles faced mainly are lack of students' understanding of the course material and being passive during the lecture and that the ability of students in private tertiary institutions is not as good as students enrolling in state tertiary institutions. Therefore, in this present research, blending a contextual learning system with cooperative learning methods is a way to improve the quality of students' understanding of this course. The formulation of the problem of the research are 1) How is the improvement of the quality of learning in the subjects of Basic Accounting through cooperative learning methods with a contextual approach? 2) How to improve the learning process of Basic Accounting courses through cooperative learning methods with a contextual approach? 3) How to improve the learning outcomes of the Basic Accounting course through cooperative learning methods with a contextual approach?

The research process is limited to group division, group material selection, the process of searching and compiling material by student groups with the guidance of lecturers, writing material and making multimedia-based summaries by student groups, presentation of results by groups, practice questions by all groups, question and answer session, and discussion. The learning process and Results of the Basic Accounting course are all activities that can ultimately describe the ability of a student to follow the Basic Accounting course.

This class action research aims to improve the process and learning outcomes of Basic Accounting courses through cooperative learning methods with a contextual approach in the Economic Education Program. The success of the "process" is illustrated by the activeness of students during the preparation and presentation of the material through the

assessment of the preparation and presentation of the material [3]. The success of the "results" is illustrated by an increase in students' grades/achievements through an assessment of (1) papers/material (2) presentation material (3) written tests in the form of tests in class or at home, and (4) quiz. While the contextual approach (Contextual Teaching and Learning / CTL) is a learning concept that helps teachers link material taught with real-world situations of students and encourage students to make connections between the knowledge they have with their application in their lives as family and community members [4].

With this concept, learning outcomes are expected to be more meaningful for students. The learning process takes place naturally in the form of activities students work and experience, not transfer knowledge from teacher to student. Learning strategies are more important than results. [5] CTL approach in class is quite easy. Broadly speaking, the steps are (1) Develop the thought that students will learn more meaningfully by working alone, and construct their new knowledge and skills (2) Carry out as far as possible inquiry activities for all topics (3) develop students' curiosity by asking questions (4) Create learning communities (5) Present models as examples of learning (6) Reflect at the end of the meeting (7) Perform actual assessments in various ways [6].

**METHOD**

In the First Cycle 1) Action Plan, the lecturer prepares a number of learning tools that are needed, namely: (a) preparing the Lecture Unit "Basic of Accounting" with cooperative learning model Student Teams Achievement Divisions. In teaching plan include: (1) Division of groups and materials where the class is divided into 10 small groups, each group consisting of 3-4 heterogeneous members. (2) Guidelines for working on assignments (3) Guidelines for assessing students both the assessment process and results. (b) Prepare a research instrument that includes an assessment of process and results. (c) Planning group collaboration, after the learning tools are available and each group has got a topic/material, then all groups learn the material from various sources in the library, the internet, etc. [7], [8], [9] (2) Implementation of Actions, this stage of action will be done in a) group presentations b) Completion of tasks and group summaries c) Individual class assignments d) Evaluation and Quiz. Group Presentations, carried out by students guided by the lecturer. 3) Observation, carried out simultaneously with the implementation of actions using various observation formats that have been prepared. At the time of presentation, the assessment was carried out by 1 lecturer of design and learning strategy, 2 lecturers in the study group who were joined in the

research group, as well as other student groups. 4) Analysis and reflection are done at the end of the first cycle, all data from report values and written test scores are analyzed. The excess will be retained, while the deficiencies will be corrected in the second cycle.

Location and Time to development of this research was carried out in the Faculty of Social Sciences and Humanities Education (FSSHE), in Economic Education Study Program Budi Utomo Malang in August 2019 to February 2020. The research subjects were students of class 2019 A class of as many as 1 class, which in the semester 2019/2020 enrolled in the Basic Accounting courses which amounted to 40 but because 4 people were rarely present then the number of the research population was determined to be 36 people.

The research instrument consisted of a) *PROCESS* of Assessment Instrument consisting of (1) Rubric of student activities in groups during the process of making assignments (2) Rubric of student activities in groups when presenting results. (3) The rubric of student activities in groups b) *RESULTS* of Assessment Instrument consisting of (1) Paper assessment and summary guidelines (ppt version) (2) Materials, assessment guidelines and answer keys for home practice questions per discussion (3) Materials, assessment guidelines and answer questions for practice questions in each class (4) Material, assessment guidelines and Quiz answer key for each discussion (5) Material, evaluation guidelines and evaluation key for each cycle [9]. Data were analyzed descriptively based on an assessment of the process and results of research activities. To obtain the values, the following formula was used:

$$\begin{aligned}
 \text{Nilai Akhir} &= \frac{NP + NH}{2} \\
 NP &= \frac{PT + PP + PD}{3} \\
 NH &= \frac{MK + MP + PRR + SK + (2X NE)}{6}
 \end{aligned}$$

Dimana :  
**NP = Nilai Proses , terdiri dari :**  
 PT = Proses Tugas  
 PP = Proses Presentasi  
**NH = Nilai Hasil, terdiri dari :**  
 MK = Nilai Makalah  
 MP = Nilai Materi Presentasi  
 PRR = Nilai pekerjaan rumah

To measure the success of the learning process of Basic Accounting courses in the FSSHE IKIP Economic Education Study Program Budi Utomo Malang through cooperative learning methods with a contextual approach, the table below was used:

Table 1. Process assessment indicators

| Range    | Liveliness in discussion |
|----------|--------------------------|
| 0 - 20   | Very Inactive            |
| 21 - 40  | Not Active               |
| 41 - 60  | Sufficiently Active      |
| 61 - 80  | Active                   |
| 81 - 100 | Very Active              |

Table 2. Results assessment indicators

| Range     | Achievement Criteria |
|-----------|----------------------|
| 80 - 100  | A = Very High        |
| 60 - 79,9 | B = High             |
| 45 - 59,9 | C = Medium           |
| 20 - 44,9 | D = Low              |
| 0 - 19,9  | E = Very Low         |

The success of the results is illustrated by an increase in students' grades/achievements. While the final result of the research is to increase students' understanding of the course material, which is stated by improving the process and results that are realized in the form of increased grades.

**RESULT & DISCUSSION**

Results of the Learning Process of Basic Accounting in Economics Education Study Program FSSHE IKIP Budi Utomo Malang through cooperative learning methods with a contextual approach in the first cycle until the last cycle is described as follow:

Table 3. Students' activity in discussion during cycle 1 – cycle 3 of the experiment

| Range    | Liveliness in discussion | F Cycle 1 | % Cycle 1 | F Cycle 2 | % Cycle 2 | F Cycle 3 | % Cycle 3 |
|----------|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 0 - 20   | Very Inactive            | 0         | 0         | 0         | 0         | 0         | 0         |
| 21 - 40  | Not Active               | 4         | 11%       | 6         | 16        | 0         | 0         |
| 41 - 60  | Sufficiently Active      | 4         | 11%       | 4         | 12.5      | 8         | 22.2      |
| 61 - 80  | Active                   | 6         | 17%       | 14        | 38.2      | 26        | 72.2      |
| 81 - 100 | Very Active              | 22        | 61%       | 12        | 33.3      | 2         | 5.6       |
|          | Amount                   | 36        | 100%      | 36        | 100%      | 36        | 100%      |

Learning Outcomes was also divided into three major stages namely cycles 1, 2 and 3. To assess the results of the learning process of Basic Accounting through cooperative learning methods with a contextual approach in cycle 1 until cycle 3 of this experiment, it was assessed student success through summary assessments, class assignments, and homework assignments.

In Cycle 1, it is recorded that the final value of the process ranges from 30.33 - 85.67. This means that the level of students' activity in the lecture process is still very varied, ranging from inactive to very active. In cycle 2, the inactive students were still quite high at 27.8%. However, 66.6% of students were active at presentations. This is indeed related to the ability of students in private tertiary institutions which are very diverse, where the abilities of our students are indeed below those of students in public tertiary institutions. In Cycle 3, the whole process of cycle 2 it can be seen that the level of students' activity is categorized as active,

carrying out the learning process starting from finding data to presentation and doing assignments. That means that almost all students participate in making papers and group presentation materials. As in the Process, the results of students in the first cycle of this experiment range is very high, from low to very high. The average achievement of 58.41 is relatively low. Therefore, teachers are striving to arouse the enthusiasm of students to excel by giving rewards in the form of prizes to students who excel in cycle 1 of this experiment, with the hope of stepping on the real cycle 1, it is expected that better results are attained.

Table 4. Learning Outcomes of the Basic of Accounting through cooperative methods with a contextual approach.

| Range     | Achievement Criteria | Range    | F Cycle 1 |      | F Cycle 2 |      | F Cycle 3 |      |
|-----------|----------------------|----------|-----------|------|-----------|------|-----------|------|
|           |                      |          | 1         | 1    | 2         | 2    | 3         | 3    |
| 80 - 100  | A = Very High        | 0 - 20   | 4         | 11.1 | 0         | 0    | 2         | 5.5  |
| 60 - 79,9 | B = High             | 21 - 40  | 12        | 33.9 | 14        | 38.9 | 28        | 77.8 |
| 45 - 59,9 | C = Medium           | 41 - 60  | 2         | 5.5  | 22        | 61.1 | 6         | 16.7 |
| 20 - 44,9 | D = Low              | 61 - 80  | 18        | 50   | 0         | 0    | 0         | 0    |
| 0 - 19,9  | E = Very Low         | 81 - 100 | 0         | 0    | 0         | 0    | 0         | 0    |
|           | Total                |          | 36        | 100% | 36        | 100% | 36        | 100% |

The results of the Cycle 1 examination are quite encouraging compared to the previous cycle wherein the previous cycle, 50% of students had a very low category of the test results, this cycle had increased. Students who are categorized as very low are only 5%. Increased to a low 77.7%. Although it is still in the low category, it has increased. The highest group value in this cycle is held by group 3. In cycle 2, there were several revisions to the research steps carried out. Assignment papers are one group of one paper, separated into two with the same topic, with the hope that all students are active at work. Summaries are made individually. The results of the study are still obtained from the paper grades, PPT scores, summary values, take-home assignments, class assignments, and Final Cycle 2 test scores. With a slight change in learning strategies, the overall results were quite encouraging. In cycle 3, students' performance was good, where students in the high category in cycle one 39% rose to 77.8%, with an average achievement of 66.2. This shows a very encouraging improvement compared to the previous cycle, wherein the previous cycle, 61% of students categorized had moderate results, in this cycle the category was 16%. All rose to high and very high.

Achievement in making papers is quite good where 94.4% of papers from students are categorized as good. The results of the 3 end Cycle Examination had an increase compared to the

previous cycle where in the previous cycle 77.7% of students had a low category of test results, in this cycle, there had been an increase wherein the low categorized students were only 27.8%. Students who are categorized enough are 22.2% and good 27.8% wherein cycle 1 students who are categorized enough are only 5%. From the entire research process since September 2019, it can be concluded that there has been an increase in the quality of learning, where the value of the process and results from cycle to cycle has increased.

Based on the indicators that have been compiled that the final result of the research is an increase in students' understanding of the lecture material, which is stated by improving the process and results that are realized in the form of increased grades. This value is then compared with the average students' achievement in the same subject in the previous year, it can be concluded that the learning on Basic of Accounting course in FSSHE IKIP Economic Education Study Program Budi Utomo Malang through cooperative learning methods with a contextual approach has increased quite encouraging. That means the cooperative learning model with a contextual approach has succeeded in improving the learning process and learning outcomes of the Basic of Accounting Subjects at the Faculty of Economic Education Study Program IKIP Budi Utomo in 2019.

#### CONCLUSION

Based on the results of this study, it can be concluded that the problem of construction is: 1) Cooperative learning methods with a contextual approach have succeeded in improving the learning process of the Constitutional Court on Basic of Accounting course in the Faculty of Economic Education Study Program IKIP Budi Utomo Malang. 2) Learning outcomes of the courses in Accounting Basic of Economic Education Study Program at FSSHE IKIP Budi Utomo Malang through cooperative learning models student team achievement divisions with contextual approaches

from cycle to cycle has increased 3) Overall, the cooperative learning method with a contextual approach has succeeded in improving the quality of learning in the Basic of Accounting course in the Faculty of Economic Education Study Program IKIP Budi Utomo Malang.

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