

The Implementation of Project Based Learning on Introduction to Accounting 1 Subject

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ABSTRACT

This study aims to evaluate the implementation of project-based learning in the Introduction to Accounting I class. In this regard, three measures were used to evaluate the implementation: student perception, assignment score distribution, and achievement of learning outcomes. Twenty students registered in the Introduction to Accounting I class have participated in this study. Based on the student's perception, project-based learning can increase student knowledge, communication skills, integrity and ethics, student's accuracy, teamwork, critical thinking, and innovativeness. The student's assignment score also supports this result. In this regard, 15 students (75%) got higher than 85, while 5 students (25%) got 76-85. This result implies that the implementation of project-based learning on the Introduction to Accounting I class has been running successfully as planned

Keywords: Project Based Learning, Accounting, Financial Statement

1. INTRODUCTION

It can be denied that education practitioners have long criticized the teacher-center learning (TCL) model due to its inability to encourage students to think creatively and innovatively. This method has been replaced by the Student Centered Learning (SCL) method. In the SCL method, students are encouraged to actively participate in the learning process through discussions, presentations, case and project creation.

There are several types of SCL and one of them is project-based learning. Project-based learning is defined by Goodman and Stivers (2010) as a teaching approach built on learning activities and real tasks that provide challenges for students to solve particular problems in groups. Then, Afriana (2015) revealed that project-based learning is a student-centered learning model and provides a meaningful learning experience. Students' learning experience and the concept are built based on the product produced in the project-based learning process. This method is considered suitable to be applied to the *Introduction to Accounting I* subject.

The *Introduction to Accounting I* is a compulsory subject for Accounting Study Program students. This subject is one of the core subjects in the financial accounting field and is offered in the first semester. This subject explains the basic concepts of accounting, business process, accounting equations and explains the

accounting cycle for services and trading companies. One of the learning outcomes of this subject is that the students can prepare a financial statement of a services company or trade company. This ability certainly can be trained by performing a project related to the preparation of these financial statements. This method has only been applied this semester; therefore, it is necessary to evaluate its implementation.

1.1 Descriptive of Introduction to Accounting 1 subject

Introduction to Accounting I is a core subject in the accounting study program. It is offered in the first semester, and it is compulsory for accounting students. This subject aim (1) to develop a working knowledge of the fundamental terms, definitions, and principles used by accountants in the accounting process and in the preparation of financial statements, (2) to prepare financial statements of services and merchandise company, (3) gain an understanding of a financial statement, and its building blocks, (4) communicate the business and accounting elements of a transaction and compare components of the financial statements of one company to another.

1.2 The contribution of the Subject to Graduate Learning Outcomes

The accounting study program has formulated graduate profiles based on its vision and mission, which is "having strong analytical skills and ability to exercise

professional judgments in accounting and related fields by taking into account sustainability and ethic in decision making as well as committed to life-long learning". This profile is then breakdown into five attributes, namely (1) having strong analytical skills, able to consider principles of (2) sustainability, and (3) ethics in (4) exercising professional judgments and having a solid commitment to (5) life-long learning. Then based on the graduates' profiles, The Accounting Study Program has defined 10 Graduate Learning Outcomes (GLO), as follows:

Table 1. Graduate Learning Outcomes

No.	Domain of Learning	Graduate Learning Outcome (GLO)
A.	Knowledge Proficiency	1: Having knowledge and skills in accounting, assurance, finance, & taxation 2: Having knowledge and skills in governance, risk & compliance (GRC)
B.	Work Skill Capability	3: Able to apply knowledge and skills in accounting, assurance, finance, & taxation 4: Able to apply knowledge and skills in governance, risk & compliance (GRC) 5: Able to utilize information systems and technology
C.	Managerial Competency	6: Able to exercise professional judgment 7: Able to work in a team 8: Having good communication skill, both oral and written
D.	Value And Attitude	9: Having a strong character, attitude, and integrity 10: Able to adapt current and future issues in accounting, finance, assurance, and taxation

The *Introduction to Accounting I* subject has been designed to give a contribution to the achievement of GLO. In this regard, the contribution of CPMK Introduction to Accounting I to GLO is as follows:

1. Know terms, definitions, and basic principles in preparing financial reports (GLO A.1, B.1)
2. Able to compile company financial reports (GLO A.1, B.1)
3. Able to work in a team (GLO C.3)
4. Able to communicate the business and accounting elements of a transaction (GLO B.1, C.4)
5. Have high ethics and integrity (GLO D.1)

2. METHODOLOGY

In this study, classroom action research was performed. Classroom action research means that the research is conducted in the classroom by giving some treatments to the class to achieve subject learning outcomes. In this study, the treatment given is to do a particular project or what we called as *project-based learning*. Lestari (2015) revealed several stages in *project-based learning*: problem recognition, designing a project, scheduling the project, implementing and monitoring the project, and evaluating the project. Therefore, in this study, these stages are implemented.

2.1 Problem Recognition

In this stage, it is started with the big question. As accounting students, the students must have the ability to prepare a financial statement for business entities. Theoretically, business entities can be classified into three categories based on their activities: services company, merchandising company, and manufacturing company. Since *Introduction to Accounting I* class focuses on services companies and merchandising companies, the big question for this class is how to prepare the financial statement for services company, especially for micro, small and medium enterprises (MSME).

2.2 Designing Project

After the problem has been recognized, the next is designing the project. In this case, the student will divide into six groups. Each group consists of two or three students, and they should find one services company in their area and collect any kind of transaction of the company for a certain period.

2.3 Scheduling the Project

The next stage is scheduling the project. In this stage, each group should prepare the schedule for the project, which consists schedule for each accounting process. There are several steps for accounting process, which are identify business transaction, record the transaction into the journal, post to the general ledger, prepare the trial balance, prepare the adjusting entries, post the adjusting entries into the general ledger, prepare adjusted trial balance, prepare the financial statement, prepare the closing entries and prepare trial balance after closing entries. The project should be completed in seven weeks (before the mid-term exam).

2.4 Implementation and Monitoring

In this stage, the student should perform any process in time as scheduled before. The student submitted their project every week as scheduled in www.fekon.ilearn.unand.ac.id. Then, the projects were discussed in the class.

2.5 Evaluating the project

In this stage, the lecturer evaluated the project through 3 measures, which are (1) the student perception of this method, (2) the distribution of assignment score (3) the achievement of learning outcomes.

3. RESULT AND DISCUSSION

The implementation of Project-Based Learning in the introduction to Accounting I class was started at 3 of August 2021. In this class, there are 21 students registered. However, in the middle of August 2021, one student has resigned due to some reasons. Therefore, only 20 students have participated in this class. The tables below describe the characteristic of respondents based on gender and residence.

Table 2. Gender

Gender	Frequency	%
Female	17	85%
Male	3	15%

Table 3. Residence

Region	Frequency	%
Batusangkar	1	5%
Bukittinggi	2	10%
Kab. Solok	3	15%
Kab. Kuantan Singingi, Riau	1	5%
Kota Bukittinggi	1	5%
Kota Padang	9	45%
Kota Payakumbuh	2	10%
Kabupaten Padang Pariaman	1	5%
	20	100%

Table 2 above shows that the majority of respondents in this study are female students, 17 people (85%), while male students are 3 people (15%). Then, Table 3 shows that most of them are from Padang (9 students or 45%), while the rest are from various region in West Sumatera, such as Bukittinggi (3 students, 15%), Solok (3 students, 15%), Payakumbuh (2 students, 10%), and Batusangkar, and Lubuk Alung. The Table also shows that only one student is coming from outside West Sumatera, which is Riau. It reflects that most of the international accounting students that registered in 2021 come from West Sumatera.

In this study, the respondents were also asked about the quality of internet connection in their residence, and most of them revealed that the quality is good enough. For more detail, it can be seen in Table below:

Table 4. Internet Quality

Internet Quality	Frequency	%
Good	17	85%
Very Good	2	10%
Not Good	1	5%
Total	20	100%

Even though most students come from rural areas in West Sumatera, the internet quality is still good and very good. Only one of the students reported that the internet connection is not good. Based on this data, it reflects that the internet connection quality in West Sumatera is good.

3.1 Student Perception

As previously described, student perception about project-based learning is used to evaluate the implementation of project-based learning. In this regard, the students were asked whether the project can assist them in increasing their knowledge, improving their communication skills, encouraging in working in team, increasing their integrity and ethics, improving their skill in term of problem solving, increasing their accuracy and also improving their critical thinking and innovativeness.

Below is the Table that shows student perception about project-based learning.

Table 5. Student's Perception

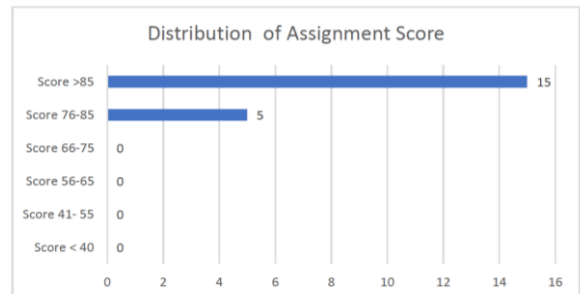
Student Perception	Strongly Agree	Agree	Disagree and Strongly Disagree	Total
Increase Student's Knowledge	10	10	0	20
Increase Communication skills	6	13	1	20
Encourage working in team	10	10	0	20
Increase Student's Integrity and ethics	8	12	0	20
Improving student's ability in term of problem solving	11	9	0	20
Increase student's accuracy	10	10	0	20
Improve student's critical thinking and innovativeness	10	10	0	20

Table 5 shows the student perception about the implementation of project-based learning on the Introduction to Accounting I class. It is shown that all students agree and strongly agree that project-based learning help them in increasing their knowledge, their ability to work in team, their integrity and ethics, their accuracy, and their critical thinking and innovativeness. However, in the table also shows that one student reveals that project-based learning does not have an impact on their communication skills. At the same time, the rest of the class agreed and strongly agreed that the project positively impacts their communication skills. Therefore, based on the table above, we can conclude that project-based learning has many advantages for the Introduction to Accounting I student.

3.2 Distribution on Assignment score

In this study, besides student perception, the assignment score is also used to evaluate the project-based learning. Below is the figure of the distribution of Assignment Score

Figure 1. Distribution of Assignment Score



The Table above shows that most students (15 students) have achieved the highest score, which is higher than 85, while the others (5 students) have scores between 76 – 85. This condition implies that project-based learning has a positive impact in improving the assignment score of the student.

3.3 The Achievement of Learning Outcome

As mentioned previously, there are five Subject Learning Outcome of the learning outcome for Introduction to Accounting I are knowing terms, definitions, and basic principles in preparing financial statements, able to compile company financial reports, able to work in a team, able to communicate the business and accounting elements of a transaction, and having high ethics and integrity. Based on the explanation above, all of the student learning outcomes have been achieved.

4. CONCLUSION

Based on the explanation above, the implementation of the project-based learning on Introduction to Accounting 1 seems a success. It can be seen from the three indicators used, which are (1) the student perception of this method (2) the distribution of assignment score (3) the achievement of learning outcomes. All of the indicators show that project-based learning has positive impacts for students in terms of increasing knowledge, communications skills, integrity and ethics, teamwork, critical thinking, and innovativeness.

Similarly, the distribution of assignment scores also shows that all of the students have achieved a high score between 75 to 100. This result implies that the implementation of project-based learning on the Introduction to Accounting I class has been running well and shows satisfactory results.

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