

E Newspaper Literacy: A Practical Model of Increasing Students' Accounting Ability in Introduction to Accounting Learning in Higher Education

Dessi Susanti^{1*}, Nurzi Sebrina², Armiami Armiami³, Rose Rahmidani⁴

^{1,2,3,4} *Universitas Negeri Padang, Padang and Indonesia*

*Corresponding author. Email: dessisusanti@fe.unp.ac.id

ABSTRACT

This study aims to produce an E_Newspaper Literacy-Based Introduction to Accounting learning model to optimize the students' critical thinking/problem solving of students in colleges. Accounting problems in everyday life can be found in newspapers. Accounting is close to the business. Introduction to accounting is one of the basic courses taught at universities in economics. Introduction to Accounting at college must be contextualized and linked to real-world environments. This study is a follow-up to the results of previous research on the development of E_Newspaper Literacy-Based Accounting learning model in higher education. The development of an E_Newspaper Literacy-Based Introduction to Accounting learning model was done by using the Plomp model. In previous studies, the validity test was done through expert judgment. At this stage, the practicality test is carried out through one-to-one, small group, and field tests. the results of the lecturers' responses are 89% (practical). The results of student responses are 91% (very practical).

Keywords: *Learning Model, E Newspaper Literacy, Practicality*

1. INTRODUCTION

The worldwide requires the bachelors to have applied skills. As a result, students must be prepared to understand not only textual challenges, but also real-world problems that are pertinent to the topic of research being studied.. Accounting is used to handle difficulties in the real world, such as economic and business issues. As a result, accounting education must be continually improved, and accounting lecturers must have a clear aim in order to attain effective learning goals.. Newspapers are a vital source of information in today's world. Newspapers cover a wide range of topics, including accounting activities. Newspapers can be used to study accounting so that students are accustomed to understanding real-life problems related to Accounting. To involve newspapers in learning, We need a mechanism to assist learner in comprehending and interpreting the lessons found in newspapers.

The literacy view, which refers to world reality, is closely tied to literacy approaches through mass media. Understanding the accounting difficulties given in newspapers requires a methodical approach, which is

referred to as the newspaper literacy cycle. There are multiple things to accomplish, including assigning various roles to students in small groups, such as discussion leader, presenter, note taker, time tracker, counter, and summarizer. Accounting learning that involves newspapers must be well-designed in order to meet learning objectives. The lecturers' ability in applying learning models is needed to improve the students accounting skills. Problem Based Learning is one of the learning approaches that is based on real-life challenges (PBL). Researchers created a learning model based on the E Newspaper Literacy-Based PBL methodology, which went through a one-to-one practicality test, small group, and field test phase. This article discusses the applicability of the learning paradigm in one-on-one situations, small groups, and field testing.

2. LITERATURE REVIEW

PBL is an active learning model that uses unstructured issues as a learning stimulus. [1; 2]. PBL is a model that can help students to build knowledge and problem-solving skills to help students in mastering

important knowledge. Problem-based learning presents contextual challenges that are relevant to everyday life [3; 4].

The components of PBL consist of Unstructured problems in everyday life (structured problems), partial information, which helps students to become independent learners in problem-solving (questions that belong to students), and a cooperative effort to solve cases are all components of PBL. [5; 6]

Student orientation to problems, arranging learners to study, guiding individual and group investigations, producing and presenting work, and analyzing and evaluating problem-solving processes are the five steps of problem-based learning activities [7; 8].

The capacity to utilize critical thinking skills to evaluate the trustworthiness and credibility of news reporting, whether in print, on TV, or on the Internet (E Newspaper), is learned through problem-based learning through newspaper literacy [9; 10]. The ultimate goal of news literacy for students is for them to become more regular and skeptical news readers, observers, and listeners who can evaluate if the information is trustworthy enough to make conclusions, make decisions, or take action.

Newspapers have long been utilized in education. Context-based science education through newspaper story problems:: A study on motivation and learning effects revealed that the use of newspapers as a contextual-based learning resource. The newspaper can be used to support learning that can increase learning motivation and critical thinking [11; 12] The use of newspapers as a contextual-based learning resource can be done at all levels of education and lessons can be designed to be adapted to the national school curriculum. Several instructions are needed to apply the E Newspaper Literacy cycle, including presenting diverse role models to students in small groups, and worksheet to record information on the roles that have been determined [13; 14].

When students read an article with a specific concentration and make important notes in their worksheet, they are ready to share knowledge with their small groups. Readers should be able to contribute comments to other student material in addition to repeating stories from the worksheet and asking other students questions. If there are no further comments after each student has stated their area of expertise, the discussion leader will recap what has happened in the group. Literacy should be done by 3 to 5 participants each group in E Newspaper.

Accounting ability refers to the word's ability and accounting. Ability (ability, skill, and dexterity) is the power to do something. Ability is the potential to master a skill to do something that is done through actions or activities. The ability to involve students so that students

learn as much as possible [15]. Paul Grady defines accounting as a science, which is a refinement of the AICPA definition: "Accounting is the body of knowledge and functions concerned with systematic originating, authenticating, recording, classifying, processing, summarizing, analyzing, interpreting, and supplying, of dependable and significant information covering transactions and events, which are, in part at least of a financial character; required for the management operations of an entity and for the report that has to be submitted thereon to meet fiduciary and others responsibilities."

The above definition reveals that accounting is not only an art regarding a process of the clerical activity or Accounting framework procedures but also has led to the Accounting function. One of them is the external function of Accounting, its role as a tool of accountability and a tool in making economic decisions.

Problem-solving Learning is a systematic procedure that must be implemented to achieve a specific solution to a cases[15; 16]. The goal of problem-solving is to find a solution to a problem [17; 18]. "The existence of a problem-solving process is a key aspect in combining real-life problems [19]," according to the study's findings. Understanding the problem, designing a plan, carrying out the plan, and looking back are the stages of problem-solving [20].

3. METHOD

The Plomp Model was implemented in this research as the development model. The model is split into three stages: 1) preliminary research, 2) development or prototyping, and 3) assessment, as shown in Figure 1 below.

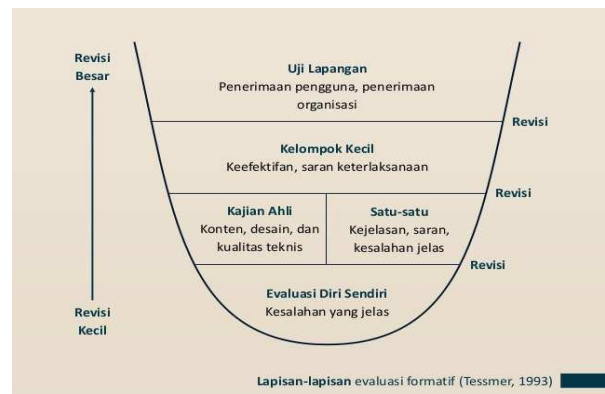


Figure 1. Assessment Phase Model Plomp (2013)

Based on Figure 5 above, the Assessment Phase is implemented through self-evaluation; expert review; one-to-one evaluation; small group evaluation; and field test [21].

The first year of research has been done and obtained a valid E_Newspaper Literacy-Based Learning Model

design in Optimizing Critical Thinking/Problem-Solving in Higher Education. While the research activities implemented in the second year are the Assessment Phase which is a continuation of the Development or Prototyping Phase in the first year.

The Assessment Phase is implemented in the form of model testing in the Introduction to Accounting 1 class as a compulsory subject for students at the Faculty of Economics, Padang State University so that the practicality of the model can be figured out. The Assessment Phase activity is an activity to assess the quality of the developed model so that it is guaranteed to be recommended as a learning model that can optimize students' critical thinking/problem-solving in Higher Education. Data collection activities for achieving research objectives are by observation, lecturer response questionnaires and student response questionnaires. Student and lecturer responses to the learning model are recapitulated and practicality analysis is done.

Practicality = Mean Score: Max Score x 100

Table 1. Practicality Criterias

Practicality (%)	Criteria
90 < tp ≤ 100	Very easy to use
80 < tp ≤ 89	Easy
65 < tp ≤ 79	Quite easy
55 < tp ≤ 64	Difficult to use & understand
0 < tp ≤ 54	Very difficult to use & understand

Source: Boslough & Watters: 2008

4. RESULT AND DISCUSSION

This is the second year of study that has been undertaken by following Plomp's development stages. There are three steps to the Plomp model: 1) Phase of preliminary research, 2) Phase of development or prototyping, and 3) Phase of evaluation. Self-assessment, expert review, one-on-one evaluation, small group evaluation, and field tests are all part of the Assessment Phase. The first-year research has arrived at the Assessment Phase through self-evaluation and expert review so that the research in the second year is a continuation of the Assessment Phase which through one-to-one evaluation; small group evaluations; and field tests. The results of the research can be described as follows:

4.1. One-To-One Evaluation

The researcher involved two students consisting of one student with low ability and one student with high ability. The techniques applied to the One-To-One Evaluation are:

- a. Lecturer gives student books to each student
- b. Students are asked to read books and detect the incomprehensible parts
- c. Students are given a questionnaire
- d. Recapitulation of the questionnaire to calculate practicality

Practical results can be seen from the questionnaire filled out by 20 students who apply for an introduction to Accounting course. The following presents the practical results of the E_Newspaper Literacy-Based Learning Model by students at the One-To-One Evaluation stage:

Table 2. Practical Results of E_Newspaper Literacy-Based Learning Model by students at the one to one evaluation stage

No	Aspect	Score		%	Category
		1	2		
1	Introductory accounting learning on E_Newspaper Literacy-Based is very fun	5	5	100	Very Practical
2	I can easily understand the introductory accounting material presented on E_Newspaper Literacy-Based.	4	5	90	Very Practical
3	I can easily play a role in the E_Newspaper Literacy cycle	5	4	90	Very Practical
4	I can work in a team to solve economic and business problems presented in lectures	5	4	90	Very Practical
5	I like the cover of the book	4	3	70	Practical
6	I feel the benefits of introductory accounting learning	4	3	70	Practical
7	I can clearly understand the steps in the process of E_Newspaper Literacy cycle	4	4	80	Very Practical
8	I am interested in participating in the next lesson using the E_Newspaper Literacy-Based learning model	4	3	70	Practical
9	I can solve the problem in the book according to the allotted time	4	3	70	Practical
10	The layout, pictures and colors of the book don't interfere my vision	5	5	100	Very Practical
11	I can easily read every letter, number, word and sentence in the book	5	5	100	Very Practical
Average				84	Very Practical

Based on the table above, it is known that the average student response reaches 84% which shows the very practical category. This means that in general the practicality criteria have been fulfilled.

4.2. Small Group Evaluation

Researchers conducted small group trials through five students in one group. The students were given roles according to the role of the newspaper literacy cycle. In the practicality test in the form of student responses, an average score of 90% was obtained so that it met the very practical criteria. Based on the average score, it is known that the practicality criteria at the small group evaluation level have been fulfilled. The Following are the results of the student response questionnaire analysis (Small Group):

Table 3. Practical Results of E_Newspaper Literacy-Based Learning Model by students at the small group evaluation stage

No	Aspect	Students					%	Category
		1	2	3	4	5		
1	Introductory accounting learning on E_Newspaper Literacy-Based is very fun	4	3	3	4	4	90	Very Practical
2	I can easily understand the introductory accounting material presented on E_Newspaper Literacy-Based.	3	4	3	4	4	90	Very Practical
3	I can easily play a role in the E_Newspaper Literacy cycle	4	3	4	4	4	95	Very Practical
4	I can work in a team to solve economic and business problems presented in lectures	4	4	3	4	4	95	Very Practical
5	I like the cover of the book	4	3	3	4	3	85	Very Practical
6	I feel the benefits of introductory accounting learning	4	4	3	4	4	95	Very Practical
7	I can clearly understand the steps in the process of E_Newspaper Literacy cycle	3	4	3	4	3	85	Very Practical
8	I am interested in participating in the next lesson using the E_Newspaper Literacy-Based learning model	4	3	4	4	4	95	Very Practical
9	I can solve the problem in the book according to the allotted time	4	4	3	3	4	90	Very Practical
10	The layout, pictures and colors of the book don't interfere my vision	3	4	4	4	4	95	Very Practical
11	I can easily read every letter, number, word and sentence in the book	4	3	3	4	4	90	Very Practical
12	I feel helpful in understanding introductory accounting lessons with the E_Newspaper Literacy-Based learning model	4	4	3	3	4	90	Very Practical
Average		90					90	Very Practical

4.3. Field Tests

Field tests were conducted on Economics Department students, Faculty of Economics, UNP. The practicality test in this study was obtained through observations of the implementation of PBL Introduction to Accounting on E_Newspaper Literacy-Based and questionnaires filled out by lecturers and students. The results of respondents' responses to the practicality of PBL introductory accounting on E_Newspaper Literacy-Based are described as follows:

- 1) Practical results of E_Newspaper Literacy-Based Introduction to Accounting PBL model on lecturers.

Practicality questionnaires were given to two lecturers of an introductory accounting course. The description of the lecturer's response to the model book is presented in the following table:

Table 4 Lecturer Response Questionnaire Results on the Practicality of E_Newspaper Literacy-Based Introduction to Accounting PBL model

No	Aspect	Question items	Lecturers' assessment		%	Category
			1	2		
1	Useable	1	4	4	100	Very Practical
		2	4	4	100	Very Practical
		3	3	3	75	Practical
		4	3	4	87,5	Very Practical
		5	3	3	75	Practical
2	Time compatibility	6	4	3	87,5	Very Practical
3	Readability/Language	7	4	4	100	Very Practical
		8	3	4	87,5	Very Practical
4	Attractiveness	9	4	3	87,5	Very Practical
		10	4	3	87,5	Very Practical
Average					88,75	Very Practical

From the table above, it is figured out that the lecturer's assessment of the practicality of E_Newspaper Literacy-Based Introduction to Accounting PBL model is

very practical. The highest rating is found in statement items 1, 2, and 7. This proves that the lecturers strongly agree that E_Newspaper Literacy-Based Introduction to Accounting PBL model is very helpful for developing students' accounting skills, the syntax of the model makes it easier for lecturers to carry out E_Newspaper Literacy-Based Introduction to Accounting PBL model and a language that used according to the Indonesian spelling.

- 2) The results of the practicality test of E_Newspaper Literacy-Based Introduction to Accounting PBL model on students

The E_Newspaper Literacy-Based Introduction to Accounting PBL model of practicality questionnaire was given to 20 students majoring in economics education. the questionnaire was given after the implementation of E_Newspaper Literacy-Based Introduction to Accounting PBL model.

Table 5 results of student response questionnaires on the practicality of E_Newspaper Literacy-Based Introduction to Accounting PBL model

No	Aspect	%	Category
1	Introductory accounting learning on E_Newspaper Literacy-Based is very fun	93,75	Very Practical
2	I can easily understand the introductory accounting material presented on E_Newspaper Literacy-Based.	93,75	Very Practical
3	I can easily play a role in the E_Newspaper Literacy cycle	83,75	Practical
4	I can work in a team to solve economic and business problems presented in lectures	96,25	Very Practical
5	I like the cover of the book	83,75	Practical
6	I feel the benefits of introductory accounting learning	96,25	Very Practical
7	I can clearly understand the steps in the process of E_Newspaper Literacy Cycle	96,25	Very Practical
8	I am interested in participating in the next lesson using the E_Newspaper Literacy-Based learning model.	88,75	Very Practical
9	I can solve the problem in the book according to the allotted time	93,75	Very Practical
10	The layout, pictures and colors of the book don't interfere my vision	90	Very Practical
11	I can easily read every letter, number, word and sentence in the book	86,25	Very Practical
12	I feel helpful in understanding introductory accounting lessons with the E_Newspaper Literacy-Based learning model	88,75	Very Practical
Average		91	Very Practical

In the table above, it is known that the average practicality test results by students of Economics Education FE UNP are between 83.75 to 96.25% or are in the very practical category. The average total practicality of E_Newspaper Literacy-Based Introduction to Accounting PBL model is 91% with very practical criteria. Based on the results of the recapitulation of student response questionnaires, it can be concluded that the students appreciate the E_Newspaper Literacy-Based is practically used in introduction to Accounting learning in higher education.

5. CONCLUSION

Based on the explanations that have been disclosed in previous chapters, it can be concluded:

1. This research has been carried out and has produced a practical E_Newspaper Literacy-Based Learning

Model in Optimizing Critical Thinking/Problem-Solving in Higher Education.

2. Currently, the research is in the implementation phase of the Newspaper Literacy-Based Introduction to Accounting learning model in optimizing Critical Thinking/Problem-Solving Skills in higher education, to test the practicality of the Newspaper Literacy-based Introduction to Accounting learning model which has been tested for practicality.

AUTHOR'S CONTRIBUTIONS

D.S. devised the theoretical framework, carried out the analytic computations, conducted the numerical simulations, and monitored the project. The final version of the manuscript was co-authored by NS, A.A., and R.R.

REFERENCES

- [1] Barrows, H. S., & Tamblyn, R. M. *Problem-Based Learning: An Approach to Medical Education*. New York: Springer.1980.
- [2] Yew, E. H., & Goh, K. Problem-based learning: An overview of its process and impact on learning. *Health Professions Education*, 2(2), 75-79. 2016.
- [3] Kyu, M., & Ph. K. *Models of Learning Progress in Solving Complex Problems: Expertise Development in Teaching and Learning. contemporary educational psychology: <http://doi.org/10.1016/j.cedpsych.2015.03.005>*. 2015
- [4] Günter, T., Akkuzu, N., & Alpat, Ş. Understanding 'green chemistry'and 'sustainability': an example of problem-based learning (PBL). *ReseaRch in science & Technological educaTion*, 35(4), 500-520. 2017.
- [5] Duch, B.J., Groh, S.E., & Allen, D.E. Why Problem Based Learning? A case study of instutional change in undergraduate in duch, Groh, & Allen, (Eds). *The Power of Problem Based Learning* (pp3-1) sterling, VA: Stylus. 2001.
- [6] Dan, P., Liling, W., & Yun, W. Influence of the components in problem-based learning system on critical thinking ability of undergraduate medical students. *Chinese Journal of Medical Education*, 38(5), 705. 2018.
- [7] Arends, Richard. *Learning to Teach*. Jogjakarta: Pustaka Pelajar. 2008.
- [8] Gerstein, M., Winter, E., & Hertz, S. Teaching accounting ethics: a problem-based learning approach. *Journal of Accounting, Ethics and Public Policy*, 17(1). 2016.
- [9] Press, J. *Toward 2020: New Directions in Journalism Education*. Canada: Ryerson Journalism Research Centre. 2015.
- [10] Lund, J. Heterogeneity in Digital Innovation: A Study of the e-Newspaper Case. *International Journal of Social and Organizational Dynamics in IT (IJSODIT)*, 6(1), 1-16. 2017.
- [11] Namata, W. *Newspapers as Tools of Literacy in Ugandaa Case Study Of Daily Monitor's Newspapers In Education (Nie) Programme Addressing Literacy-Related Issues In Uganda's Primary Education*. University of Oslo. 2010.
- [12] Kuhn, J., & Müller, A. Context-based science education by newspaper story problems: A study on motivation and learning effects. *Perspectives in Science*, 2(1-4), 5-21. 2014.
- [13] Shaw, D. *Thoughtful Literacy Using the Newspaper. Sun-Sentinel: News in Education (NIE)*. 2004.
- [14] García-Carmona, A., & Díaz, J. A. A. Learning about the nature of science using newspaper articles with scientific content. *Science & Education*, 25(5), 523-546. 2016.
- [15] Julita. *Mengembangkan Kemampuan Berpikir Kritis Matematik melalui Pembelajaran Pencapaian Konsep. Prosiding Seminar Nasional Pendidikan Matematika Program Pasca Sarjana STKIP Siliwangi*, 27 November. Bandung. 2014.
- [16] Eggen, Paul Don Kouchak. *Strategi dan Model Pembelajaran*. Jakarta: PTIndeks. 2012.
- [17] Liu, Min. *Motivating Students Through Problem-based Learning*. University of Texas – Austin. 2005.
- [18] *Problem-Based Learning: A New Approach to Teaching, Training & Developing Employees*. Online available from: <http://www.sacpd.org/RCPI/>
- [19] Maryam Sajadi, Parvaneh Amiripour, Mohsen Rostamy Malkhalifeh. The Examining Mathematical Word Problems Solving Ability Under Efficient Representation Aspect. *International Scientific Publications and Consulting Services. Journal of Mathematics*. 2013.
- [20] Polya, G. *How to Solve it*. New Jersey: Princeton University Press. 1973.
- [21] Plomp, T. *Educational design research: An introduction*. Dalam T. Plomp & N. Nleveen (Penyunting), *Educational design research* (hlm. 10-51). Enschede: SLO Netherlands institute for curriculum development. 2013.
- [22] Boslaugh, Sarah & Watters, Paul Andrew. *Statistics in a Nutshell*. O'Reilly. 2008.