

Interactive Multimedia Based ICT to Enhance Accounting Learning Strategy in Vocational School

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Abstract—This study aims to explain the needs of the use of ICT-based learning media in vocational school used interactive multimedia. The population in this study are all eleventh grades students of accounting at SMKN 1 Surabaya who has obtained bank reconciliation material. The sample was taken by purposive as many as 60 students. The type of this research is survey research using interview and observation data collection technique. From the results of the research shows that curriculum used is Kurikulum 2013 which requires students to be more active and independent in learning with the utilization of ICT in accordance with technological developments. The facilities provided by the school are sufficient for implementing ICT-based learning. The teacher expressed difficulties in understanding students about bank reconciliation materials and students tend to be passive in learning so that the development of ICT-based learning media is needed. As many as 100% of students expressed the need for the development of ICT-based learning media so students more easily understand the material and make learning becomes more interesting using interactive multimedia. Development of ICT-based multimedia learning accounting can provide a direct learning experience so that students not just remember the material but can understand the material in depth.

Keywords: *interactive multimedia, ICT, learning strategy, vocational school.*

I. INTRODUCTION

Vocational school is a secondary education that intends to produce graduates who are ready to work in certain fields. The vocational school aims to form a highly skilled, competitive and competent workforce. Therefore with the graduate of vocational school is expected to reduce the unemployment rate. To create skilled workers, the field of study should be studied in depth into the provision to enter the workforce. However, in-depth study program has not been implemented

optimally. This is due to the limited learning media available to the vocational school. Especially in the learning activities, vocational school do more practice than the theory. Learning media can be used to clarify and facilitate the delivery of information to the student and overcome the limitation in the learning process [1]. The use of appropriate learning media can make students get a concrete experience, facilitate students in understanding the material and avoid the mistakes of perception of the material presented.

Today, Information and Communication Technologies (ICT) is not a foreign thing used in the learning process and proven to improve learning outcomes [2]. Utilization of ICT can be used to develop learning media tailored to the needs and objectives of learning. The use of learning media based ICT can create a learning process that is easy to understand, effective, interesting, fun, memorable, providing a hands-on learning experience for students [3]. This is supported by the results of research Zweekhorst and Maas which states that learning using ICT makes students feel more interesting learning so that students are more involved in learning and can improve the interaction between teachers and students [4]. ICT based learning media is also as a complement in direct face-to-face learning such as presentation, assessment, student monitoring, and students can acquire, share and build their knowledge and skills [5].

One of ICT based learning media that began to be developed is multimedia. Multimedia is a combination of several learning media that combine text, graphics, sound, animation, and video that together display information as a whole [6]. The use of multimedia can create more effective learning because it can integrate learning activities by combining various types of media that appeal to the various senses of human beings so as to potentially improve students' cognitive, motivational and interest learning [7] [8]. ICT

based learning activity by utilizing multimedia can also be used as an easy-to-understand learning alternative for students so as to improve students' mindset thoroughly, sustainably and provide deep insight as it bridges the gap between theory and practice [9] [10].

ICT based learning activity also began to be applied in vocational school learning. One of the areas of study in vocational high schools is the Accounting proficiency program. From the preliminary observation in one of the vocational high schools that have accounting skills program that is SMKN 1 Surabaya, it appears that the material that is difficult to be understood by students is the material of bank reconciliation on the subject of financial accounting. Given the availability of media used to help the learning process is still limited, learning becomes focused on teachers rather than on students. The level of student understanding is also low seen from the students' skills in working on the problem. The lecture method is still often used, whereas without the proper use of learning media, the students' knowledge will be more abstract, the students only know without understanding and understanding the material presented [11]. Therefore, to be able to achieve learning objectives and understand students should be conditioned by the use of appropriate learning media.

II. METHODS

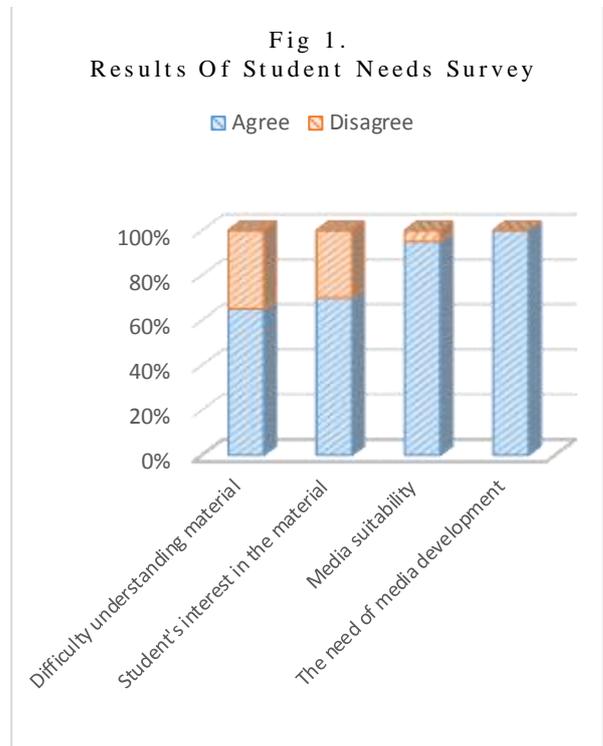
The population in this study are all eleventh grades students of accounting at SMKN 1 Surabaya who has obtained bank reconciliation material. The sample of this study used the purposive technique to obtain 60 samples. This study is survey research using interview and observation data collection technique. In this study, the author determines the needs of multimedia interactive in accounting learning to enhance student's ability to understand the learning materials.

III. RESULTS AND DISCUSSION

From the observation, it is known that the curriculum applied in SMKN 1 Surabaya is Kurikulum 2013. Kurikulum 13 (K13) is a student-oriented curriculum in attitude, knowledge, and skill aspects. Therefore K13 requires students to be more active in learning and able to explore information independently. The curriculum also requires teachers to use ICT in learning to improve the skills of teachers and students to face technological developments. The availability of facilities and infrastructure in SMKN 1 Surabaya is also adequate. There is already a computer lab, wifi that can be accessed for free, and every class is provided LCD and

projector. With such conditions, learning activity based ICT is feasible because facilities are adequate.

To know the needs of students about the development of instructional media, conducted a survey by distributing questionnaires to students. The results of the survey can be illustrated in Fig 1 below:



From figure 1 can be seen as much as 65% of students stated that the material bank reconciliation is a difficult material to understand. Student difficulties lie at the moment students must understand the terms of the bank reconciliation because students are only given knowledge of the theories that lead to differences in bank reconciliation. It makes the students simply memorize but do not really understand where the differences in bank reconciliation should be recorded in the company report or bank statement. From the material aspect studied, as many as 70% of students declare bank reconciliation is learning interesting and fun. This is because students feel challenged to understand bank reconciliation, while the rest are not interested because they find it difficult to understand the material.

From the survey results also known 95% of students stated that the learning media used today is appropriate even though still using textbooks alone because it covers all the material taught. However, 100% of students stated that there is a need for the development of instructional media used. Students feel the learning is monotonous and boring because almost all subjects only use textbooks and sometimes only rely on

explanations from teachers. Learning becomes less independent because it depends on the teacher when the curriculum wants learning that makes students more active.

From the results of interviews with accounting teachers at SMKN 1 Surabaya obtained information that the teacher must explain the material several times because students have not understood and when students are given the problem in a slightly modified form, students are confused in doing the problem so that learning becomes ineffective. Students also tend to be passive in learning because of the dominant listening to lectures from teachers. The results of student evaluation also indicate that there are still many students who score below the specified standard. This can be an indication that the level of student understanding is still low.

Based on the above conditions, it appears that accounting learning is still traditional which makes the accounting learning world become narrow, so the teacher must change the teaching behavior by acting as a facilitator in delivering the material to the students [12]. The enthusiasm and problems experienced by students should be a consideration of teachers to improve the learning process, one of which can be done with the selection of appropriate learning media. The selection of instructional media in the form of textbooks is not yet optimal because the facilities and infrastructure provided by the school are complete and the availability of ICT-based facilities. Whereas one of the demands of the curriculum is the pedagogic skill of teachers in the form of teacher skills utilizing ICT during the learning process.

Teachers as facilitators in the classroom need an interesting, interactive, and fun learning media so that students are stimulated to be active in the learning process. Therefore it is necessary to develop accounting learning media on reconciliation materials of the bank in the form of interactive multimedia accounting which is a combination of various forms of ICT based learning media designed to support the learning process by emphasizing the process of solving problems scientifically so that students not only memorize the material bank reconciliation, but through this media students are motivated to seek information and actively communicate to be able to conclude on their own. Interactive multimedia is an appropriate tool and enables students to actively engage in learning and facilitate learning, and enable students to make decisions or take active action involving them in the learning process [13]. The direct learning experience by seeking information independently will make the students not just memorize but can understand the material in depth and the students are motivated to like the lesson so interested to learn more [14].

IV. CONCLUSION

From the results of this study can be concluded that interactive multimedia can be used to answer the needs in accounting learning. Development of ICT-based multimedia learning to account for bank reconciliation materials that can provide a direct learning experience so that students are not just remembering the bank reconciliation material but can understand the material in depth. Through the utilization of ICT-based learning media is expected to familiarize teachers and students in the face of technological developments. Moreover, the level of computer skills does have a direct correlation with improving student academic achievement [15]. Thus interactive multimedia is expected to enhance the strategy in accounting learning in vocational high schools.

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