

Analysis of Student Learning Differences in Learning Accounting Basic Financial 2

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Abstract

This study aims to determine the perceptions of students on the implementation of lecture of Financial Accounting Basics 2 in the Economics Program, to find out what materials are difficult to feel by students in studying Basic Financial Accounting 2 in Economic Studies and to find the effort to be done Lecturer in tackling the difficulties studying students in the lecture of Financial Accounting Basics 2 in Economics Program. The method used in this research is descriptive research analysis. Data analysis used is data analysis through mean calculation (mean) score with the help of SPSS release 21.0 for Windows. The result of research learning difficulties caused by internal and external factors are in enough criteria good and basic financial accounting 2 are in pretty good criteria. Based on the analysis of data that has been done then the results obtained research shows, there are 47masiswa students who have difficulty because it has interpretation percentage of test results above 60% and there are 31masiswa students who did not experience difficulties because the percentage of test results fewer than 60%. The number of students who experienced difficulties in accounting learning as many as 47 people or 60.26% and the number of students who did not experience difficulties in accounting lessons as many as 31 people or 39.74%. The conclusion of the research can be accepted, as the end of the study the suggestion for lecturers should trying to understand the learning difficulties experienced by students in basic financial accounting courses 2.

Keywords: learning difficulties, basic, financial accounting, learning 2

1 INTRODUCTION

The success of a lecturer in the learning process is not on the ability to develop science, but rather the ability to carry out interesting and meaningful learning for the students. Lecturers are expected to prepare students to become educators in public and vocational schools and teach the material obtained in the university. According to Degeng in Sugiyanto (2007, p.18) says that the attractiveness of a course (learning) is determined by two things, first by the course itself, and second by way of teaching the lecturer. The learning process is an activity that can produce behavioral changes. The changes that occur in the learner include changes in the cognitive, affective and psychomotor fields. But in reality the learning process has not achieved the expected

results. Similarly, what happens in the process of learning subject of Financial Accounting Basics 2 (AKD 2) in Economic Education Studies Program FKIP UNPAS. The 2nd Basic Accounting course taken by students in the second semester is a compulsory subject that underlies the other courses. This happens because most of the concentration courses require students to have a firm foundation in accounting. In other words, if students lack the competence for the Basic Financial Accounting course 2, they will have difficulty in taking other relevant courses. The success of learning between students with one another is not the same, because it has different capabilities in following the learning and learning process. The indicators used as benchmarks in the learning process can be said to succeed is the ability to absorb the lessons taught and student

behavior. Uzer in Rizqoh (2009, p3) stated that the results achieved in accounting teaching and learning activities have not reached the expected target. One of the objectives of Basic Financial Accounting Study 2 in Economics Program FKIP UNPAS is as a compulsory subject underlying accounting courses which will be pursued in the coming semesters. This happens because most of the concentration courses require students to have a firm foundation in accounting. In other words, if students lack the competence for the Basic Financial Accounting course 2, they will have difficulty in taking other relevant courses. To achieve these general goals, students are expected to improve their ability in mastering Basic Financial Accounting course 2. It also needs to know and understand the state of students related to the potential, talent and nature of the students, it can be done to overcome student learning difficulties. Because some students consider accounting as a difficult subject, saturating and frightening and some even hate it.

a. Difficulty learning

According to Blassic and Jones, as quoted by Warkitri, et al. (2010, pp. 83) Learning difficulties are the existence of a distance between expected academic performance and the academic achievement gained. They further state that individuals who have learning difficulties are normal individuals of intelligence, but exhibit one or more important shortcomings in learning, perceptions, memories, attention, or motor function.

According to Abin Syamsudin Makmun (2011, p308) students have learning difficulties when:

1. Students are said to have learning difficulties when not performing tasks given based on ability.
2. Students are said to have learning difficulties if within a certain time limit does not reach the size of understanding of subject matter.
3. Students are said to have learning difficulties if unable to follow the lesson on the next subject.

Based on the opinion of some experts above can be stated that the difficulty of learning is the existence of a distance between the expected academic achievement with academic achievement obtained, caused by interference in one or more of the psychological process, so said to have learning difficulties if within a certain time limit concerned does not reach the level of understanding of lecture materials. b. Analysis of learning difficulties to know where the location of student learning difficulties and what causes and how the alternative solution so that in the learning activities difficulties that occur can be solved alone, it is necessary diagnosis of student learning difficulties. According to Thorndike and

Hagen in Abin Syamsudin Makmun, (2011, p308), the diagnosis can be interpreted as:

1. Attempt to find out what weakness or illness a person experiences through thorough testing and study of the symptoms.
2. A careful study of the facts about a thing to find essential characteristics or weaknesses.
3. Decisions reached after a careful study of the symptoms or factors about a thing.

Based on the above understanding, it can be stated that in the work of diagnosing not only identifies the type, characteristics and background of a particular weakness, but also implements an attempt to predict the possibility and suggest the action of the solution. One of the procedures and techniques in diagnosing student learning difficulties based on Ross and Stanley in Abin Syamsudin Makmun (2011, pp 309) as follows:

- 1) Anyone who is having an interruption?
- 2) Where are the mistakes allocated?
- 3) Why do those weaknesses occur?
- 4) How can the weakness be prevented?

b. Analysis of learning difficulties

According to the shah (2010, pp 184) is an alternative problem solving student learning difficulties that identification (recognize the symptoms carefully) first by the lecturer against the phenomenon that indicates the possibility of learning difficulties that hit the students.

The steps to analyze student learning difficulties according to Weener & Sent procedures in shah (2010, pp 185) are as follows:

1. Conduct class observations to see students' deviant behavior when following lessons.
2. Checking eyesight and hearing of students in particular who are suspected of having learning difficulties.
3. Interviewing parents or guardians to learn about family issues that may cause learning difficulties.
4. Provide diagnostic tests of certain skills field to know the nature of learning difficulties experienced by students.
5. Provide intelligence ability test (IQ) especially to students who are suspected of having learning difficulties.

By linking the above understanding can be defined diagnosis of learning difficulties as a process effort to understand the type and the characteristics and background of learning difficulties by gathering as much information as possible as to facilitate in making conclusions in order to find possible alternative solutions.

c. Accounting Learning

According to Sugandi Achmad (2008, p.9) "Learning is an activity of delivering the subject

matter by the teacher to the students with the purpose of changing the students themselves according to the predetermined learning objectives". The learning process includes the activities of learners in achieving, receiving, processing information, engaging in social interaction, acting and acting, organizing and establishing behavior. Basic Accounting 2 learning function is to develop knowledge, skills, rational attitude, accurate, honest, and responsible through recording procedures, grouping, summary financial transactions, preparation of financial statements and interpretation of companies based on Financial Accounting Standards - Entities Without Public Accountability - ETAP) that aims to equip students in taking further accounting courses with various basic competencies, so that they master and be able to apply the basic concepts, principles and procedures of accounting are correct, so that students do not experience difficulties. The main characteristic of accounting learning is the interaction that occurs between students with good environment with lecturers, other students, tutors, learning media and / or other sources. Biggs and Telfer in Dimiyati and Mujiono (2008, p.32) suggest that among the students' learning motivations that can be strengthened by means of learning. The opinion indicates that the lecturer is required to enable students to think critically during the lecture. The learning process is no longer centered on the lecturer but on the students. Lecturers not only transfer knowledge to students, but help students to form their own knowledge.

2 METHODS

This research is a descriptive study of percentage, which describes students' learning difficulties in learning Basic Financial Accounting 2 FKIP Economic Studies Program Unpas. According to Nasir (2005, p.89) analytical descriptive research method is "a research method used to describe the situation or occurrence, so this method is not about to accumulate baseline data, but in the sense of a broader method of research." Descriptive studies include broader methods of research from outside the historical and experimental methods and are more generally given a survey method. A method that compares between events actually with the theories put forward by other experts. This is in accordance with the research that will be done.

The population in this study is all students of the first level of Economic Studies FKIP Unpas which amounted to 119 students according to data obtained by the author of SBAP-Economic. The criteria are as

follows: 1) Student of Economics Program FKIP UNPAS level I academic year 2015-2016. 2) Basic Financial Accounting Learning 2

Data collection in this study is to use the following way; documentation, questionnaire and interview. Documentation used to obtain data of first grade students of Economics Study Program Unpas FKIP academic year 2015-2016 which made the population in research.

Questionnaire is structured to find out the difficulties of first grade students in learning Basic Financial Accounting 2. The purpose of this study is to determine the location of student learning difficulties in learning Basic Financial Accounting 2 Economics Program FKIP UNPAS. The questions in this study are divided into: a. Questionnaire student difficulties on the subject of Financial Accounting Basics 2. b. Questionnaire on Basic Financial Accounting Study 2. In compiling this questionnaire using an alternative answer by providing the scores for each answer as follows;

Answer a given score of 5 categories strongly agree, b is given a score of 4 categories agreed, c is given a score of 3 hesitant categories, d is given a score of 2 disagree categories, e is given a score of 1 category strongly disagree.

Interview is a dialogue conducted by the interviewer (interviewer) to obtain information from the interviewee (interviewee). (Arikunto, 2010, pp. 270) Interview method is used by researchers to complete the data obtained through questionnaires that is to determine the factors that affect student learning difficulties in learning Basic Financial Accounting 2 Economics Program FKIP UNPAS.

3 RESULTS AND DISCUSSION

In this case the researcher will discuss about the research questionnaire that has been implemented that is in the form of data processing in the form of statistical calculations obtained from 78 respondents. The results of data processing are done to prove the research questions that have been raised in the previous chapter. To the authors will describe the results of the validity and reliability test aimed at knowing how far the measuring tool in this questionnaire measure what you want measured. Testing the validity is done by correlating each item score with total score done with the help of the computer that is through the program SPSS version 21.0 for windows. According to validity test results, it is known that the variable learning difficulties in basic financial accounting teaching 2 all valid items because the value of r correlation greater than critical

r (egg: $0.796 > 0.30$). Reliability analysis in this research used Alpha Cronbach reliability measurement method, with criterion of magnitude of reliability coefficient must be at least met by a measuring instrument is 0.70 which means that the overall measuring tool has a consistent reliable. From the results of data processing on learning difficulties students in basic financial accounting learning 2 used through the tool program SPSS version 21.0 for windows, known that the value of reliability.

Table 1. Reliability Test Results

Cronbach's Alpha	N of Items
,734	19

The reliability value gives an indication that the reliability of the questionnaire used in student learning difficulties variables in the basic financial accounting learning 2 as a measuring tool included in the category of strong correlation r because the value is greater than 0.7. a. Student Perceptions of the Implementation of Basic Financial Accounting Lecture 2 The variable of student's learning difficulties in accounting study consists of 2 (two) dimensions corresponding to the table of operationalization of variables, namely student learning difficulties and basic financial accounting lesson 2. The dimension is used to measure student learning difficulties in basic financial accounting 2 data using questionnaire scale. The indicators of student learning difficulties dimensions as follows; 1) Dimensional Difficulties Student Learning Here is the average calculation of 12 statement items on the dimension of learning difficulties in order to know how big the level of student learning difficulties in basic financial accounting lessons 2 caused by internal and external factors. Presentation and interpretation of data can be seen as follows table 2.

Based on the results of table 2 shows that the average item statement on the dimension of student learning difficulties caused by internal and external factors are in the category of "Good enough" is shown with average weight of 3.24 with a percentage of 64.8% . This indicates that the internal and external factors become factors in terms of student learning difficulties in the basic financial accounting lesson 2 according to the average respondent. 2) Basic Learning Accounting Dimension 2 Here is the average calculation of the 6 items statement on the dimensions of learning basic financial accounting 2 in order to know how much the level of learning difficulties students in basic financial accounting lessons 2 caused by internal and external factors.

Presentation and interpretation of data can be seen as follows table 3.

Table 2. Recapitulation of Mean Interpretation of Score and Percentage of Respondents' Answer about Learning Difficult Dimensions

N o.	Ite m	Weigh ting	Percentag e (%)	Interpret ation	Interpret ation
1	x1	4,12	82,4%	Good	Almost entirely
2	x2	2,76	55,2%	Pretty good	Majority
3	x3	3,55	71%	Good	Majority
4	x4	2,87	57,4%	Pretty good	Majority
5	x5	3,94	78,8%	Good	Almost entirely
6	x6	2,66	53,2%	Pretty good	Majority
7	x7	3,44	68,8%	Good	Majority
8	x8	3,44	68,8%	Good	Majority
9	x9	2,85	57%	Pretty good	Majority
10	x10	3,05	61%	Pretty good	Majority
11	x11	2,79	55,8%	Pretty good	Majority
12	x12	3,44	68,8%	Good	Majority
Total		38,91			
Average		3,24	64,8%	Pretty good	Majority

Table 3. Recapitulation of Mean Interpretation of Score and Percentage of Respondents' Answer Concerning Basic Learning Accounting Dimension 2

N o.	Ite m	Weight ing	Percentage (%)	Interpreta tion	Interpreta tion
1	x1	3,44	68,8%	Good	Majority
3	x3	3,12	62,4%	Pretty good	Majority
4	x4	2,73	54,6%	Good	Majority
5	x5	2,94	58,8%	Good	Majority
6	x6	2,92	58,4%	Good	Majority
7	x7	3,10	62%	Good	Majority
8	x8				
Total		18,25			
Average		3,04	60,83%	Pretty good	Majority

Based on the results of table 3 shows that the average item statement on the dimensions of learning basic financial accounting 2 caused by internal and external factors are in the category of "Good enough" is shown by average weight of 3.04 with a percentage

of 60, 83%. This indicates that the internal and external factors become factors in terms of student learning difficulties in the basic financial accounting lesson 2 according to the average respondent b. Basic Financial Accounting Material 2 Which is Considered Difficult By Students of Economics Program FKIP UNPAS The written test data consists of 15 (fifteen) questions. The question is used to reinforce the results of the responses of respondents on the dimensions of basic financial accounting learning 2 and to know the basic financial accounting material 2 which is considered difficult by the students of the participants of basic financial accounting 2 in the data collection using a matter of written test that is disseminated to students of Level I Economics FKIP Unpas. Based on table 4:29 above, from 78 students there are 47 students who have difficulties because it has the percentage of test results below 60% (<60%) and there are 31 students who have no difficulty because the percentage of test results above 60% (> 60%). Here is the recapitulation of written test results.

Table 4. Results of Student Writing Test Level I Economic Studies FKIP Unpas

Test Results	Amount	%
Experience difficulty	47	60,26
Not Having Difficulty	31	39,74
Total	36	100.00

Based on Table 4, it can be seen that most (consisting of 60.26%) with the number of students 47 people have learning difficulties and almost half (consisting of 39.74%) with the number of students as many as 31 people have no learning difficulties. Material that is considered difficult by the students of the written test result of basic financial accounting equation 2 that is;

- a. Calculations in adjusting entries using the profit and loss approach and the balance sheet.
- b. The calculation determines the cost of goods sold in the income statement of an enterprise.
- c. Special journals on trading companies.
- d. Efforts That Should Be Lectured Lecturer Basic Financial Accounting 2

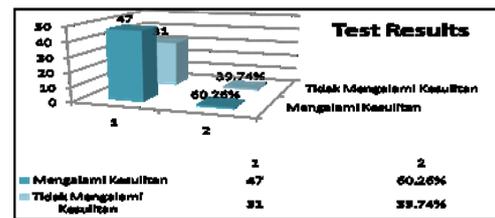


Figure 1 Results of Student Writing Test Level I Economic Studies FKIP Unpas

In Overcoming Students Learning Difficulties In Economic Studies FKIP UNPAS, the results of the discussion obtained on the written test of basic financial accounting equation 2 obtained materials that are considered difficult by the students of the participants of basic financial accounting 2 as follows: 1) Calculations in adjusting entries using the profit and loss approach and the balance sheet. 2) The calculation determines the cost of goods sold in the income statement in a company. 3) Special Journal on trading company. Student perceptions on basic financial accounting learning materials 2 on item 14 statement about basic financial accounting 2 lesson material given according to it can be seen that most (consist of 48,7%) student expressed hesitate and a small part (consist of 1 , 3%) students stated strongly disagree. Average perceptions of the students of the basic financial accounting students 2 on the basic financial accounting learning materials 2 that is given is appropriate is 3.12 (good enough), it means that there are still students in the basic financial accounting students 2 who consider the basic financial accounting study materials 2 which is given is appropriate and there are also students who consider the basic financial accounting learning materials 2 given not appropriate. Based on the results of research that has been done to the first grade students of FKIP Unpas Economic Studies that to be able to reduce the level of learning difficulties of students in basic accounting learning 2:

- a. Lecturer is expected to provide deepening of basic financial accounting material 2 more to the students.
- b. In the process of learning basic financial accounting 2 lecturers should use the method of learning that is considered effective and efficient so that students do not feel saturated when receiving the material given.

The material given by the lecturer is expected to be adapted to the curriculum development.

4 CONCLUSIONS

Based on the results of research and discussion about the analysis of student learning difficulties in the basic financial accounting lesson 2 Fiscal Economics Study Program Unpas academic year 2015-2016, it can be concluded as follows:

- 1) The results of 12 studies on the dimensions of learning difficulties indicate that the average item is in the category of "Good enough". When viewed from the calculation of interpretation average score and percentage of dimensions learning difficulties showed an average weight of 253.40 (65.0%). It can be concluded that indicators of learning difficulties such as internal factors (health, intelligence, interest, talent, maturity, preparedness, fatigue, discipline) and external factors (teaching methods, curriculum structure, learning facilities, family economic condition) students in basic financial accounting lesson 2 according to the average respondent.
- 2) The results of research as many as 6 statements on the dimensions of basic financial accounting learning 2 shows that the average item statement is in the category of "Good enough", when viewed from the calculation of interpretation average score and percentage on the dimensions of learning basic financial accounting 2 shows the average -weight of 238.0 (61.0%). It is concluded that the indicators of curriculum structure, learning materials, lecturers, learning methods, students, learning facilities become factors in student learning difficulties according to the average respondent. As for the results of research as much as 20 test questions write basic accounting equation 2 to strengthen the results of research on the dimensions of basic financial accounting learning 2 shows that the number of students who have difficulty in basic financial accounting learning 2 as many as 47 people or 60.26% and the number of students who do not experienced difficulties in the basic financial accounting learning 2 as many as 31 people or 39.74%. It is concluded that the first grade students of Prodi Economics have difficulty learning in basic financial accounting lesson 2 and the material perceived difficult by students in studying Basic Financial Accounting 2 in Economics Program, that are:
 - a. Calculations in adjusting entries on the profit and loss approach and balance sheet.
 - b. The calculation determines the cost of goods sold in the income statement of an enterprise.
 - c. Special journals on trading companies.

- 3) The results of research on the efforts that have been done by lecturers in tackling students' learning difficulties in the lecture of Basic Financial Accounting 2 in Economics Program are:
 - a. Lecturers provide understanding of basic financial accounting material 2 more to the students.
 - b. At the time of explaining the lecturers' materials to get students to ask questions about things that have not been understood.
 - c. Lecturers use learning methods that are considered effective and efficient.
 - d. Facilities and infrastructure on campus should be able to support the teaching and learning process.
 - e. Increase the exercises working on basic financial accounting equation 2.
 - f. Reading and searching sources and resource persons (students, mentors or siblings level) about material that is considered difficult.
 - g. Conducted learning group.

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