



## Conservation-Based Teaching Materials of Financial Accounting: A Learning Innovation

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### Abstract

This study aimed to determine the effectiveness of conservation-based teaching materials of financial accounting that have been developed. This research was a Research and Development. The research flow scheme was adapted from Borg & Gall's development research. The population of this study was all students of cooperative education, class of 2019, totaling 120 students. The research sample consisted of 60 students who were divided into the control class and the experimental class. The sampling technique used simple random sampling. Data collection techniques used observation, interviews, questionnaires, document analysis and student test results. The data analysis technique used paired sample T-test. Testing of teaching materials was carried out on cooperative education students who took financial accounting courses. The results showed that there was a significant difference between the mean value of learning outcomes before and after treatment. It can be concluded that conservation-based teaching materials of financial accounting can effectively improve student learning outcomes.

### How to Cite

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## INTRODUCTION

Education is one important aspect of human life. Along with the development of the times it is necessary to improve the quality of education in all aspects to produce quality human resources. Therefore, education must be implemented as best as possible by preparing factors which support the improvement of the quality of education. The quality of learning is often associated with effectiveness and efficiency in teaching because it determines the success of students.

According to Sadlo (2014) the quality of learning can be seen in terms of the process and the results of the learning process. The government has made efforts to improve the quality of education in Indonesia. However, the implementation still needs improvement. According to Stephens (2003) the level of learning quality is strongly influenced by input, namely in the form of human resources and supporting resources. Supporting resources include facilities and infrastructure including teaching materials, so that the high and low quality of learning can be measured from the level of input readiness. The higher the readiness of the input is, the higher the quality or quality of the input is (Depdiknas, 2001). This is also in line with the opinion (Andrea et al, 2016) which stated that all these variables are interrelated in supporting the achievement of educational goals.

According to Mudlofar (2012), teaching materials are all forms of materials used to assist teachers or instructors in carrying out teaching and learning activities. Teaching materials are important in order to help students achieve the expected competencies. The systematic design of teaching materials has a major influence on the development of individual human resources and facilitates the management of the teaching and learning process (Degeng, 1989).

Problems that arise from the learning process in the classroom include learning that is still teacher-centered and the application of ineffective learning models (Rahmadany &

Achadiyah, 2017). Learning that is still centered on the teacher results in students becoming passive and saturated during learning. Graduates are required not only to understand concepts but also practice and be able to solve problems in the real world (Che Ghani et al., 2018).

Currently, the Economic Education Study Program of the Cooperative Education Concentration is implementing the 2019 curriculum based on competency and conservation. One of the demands of the curriculum is that students have academic and/ or professional abilities, in the field of accounting education in accordance with the development of science and technology and the world of work, are honest with ethics, have social responsibility and uphold conservation values. One of the courses that students must take to support the achievement of these competencies is financial accounting courses. Through these courses, students are expected to have competent abilities. So far, the teaching materials used have been obtained from the general market. The teaching materials are written by the author outside Universitas Negeri Semarang. Thus, the suitability of teaching materials with user needs is still lacking.

The weakness of the teaching materials currently used by external parties is that not all of the material presented is relevant to the demands of the curriculum in the Economic Education Study Program. In addition, the lack of innovation in learning media and inaccessible prices for teaching materials causes the learning process to be ineffective. It is often enough for students to buy a lot of reference books because the material needed is not suitable, not a single unit, but separately taken from several reference books. This is what causes the learning motivation of students to be low so that it has an impact on low learning achievement.

As prospective teachers, they are not only required to master scientific substances related to the field of study, but must master personal abilities that reflect personality (Dahlan et al, 2020). The values of life need

to be developed into an integral part of the educational curriculum, because in fact, even though academically, students get high scores, they fail to treat life properly so they often take unwise actions. Effective educators and learning are very important in the learning process (Hisyam, 2011). According to Mahat et al (2019) that teacher quality lies in teacher competence and determines the quality of learning and student learning achievement.

Referring to this problem, the development of conservation-based teaching materials of financial accounting courses where the concepts in basic competencies contain the characteristics of the values of life, so that students do not only gain theoretical knowledge but the values of life contained. In order for the demands of learning to be able to produce competencies in accordance with expectations, these concepts must be linked to the material. The character conservation values carried in this teaching material contain character values developed by UNNES, including religious, honest, caring, tolerant or respectful, democratic, polite, intelligent, and tough. Conservation-based choices will be very relevant to the problem of students' lack of knowledge of the environment and the values of life contained. With this conservation basis, it will be able to improve the character of students, namely the character of conservation values and be able to support Universitas Negeri Semarang program that has a conservation perspective. Therefore, there is a need for teaching materials that internalize the values of conservation to bridge these needs.

Teaching materials carried in this study are presented in the form of electronic books or e-books so that the learning process is effective, interesting, interactive and fun. According to Mukhtar and Iskandar (2010) with computer technology, the development of learning programs becomes more focused, flexible, able to increase the imagination of students, concrete abstract concepts through modeling, animations and learning more interesting and interactive. This is in accordance with Dryden and Vos (2000) that the purpose

of multimedia-assisted learning is to make students involved and be more active in learning, make communication more effective, facilitate forums, increase interest and motivation to learn. The importance of mastery of multimedia by educators, namely educators will be assisted in delivering material to students, both material that is memorization, calculation, observation and conceptual understanding.

E-books are a form of independent presentation of learning materials arranged in a systematic way in an electronic format (Andrea, Jenny, Joanna & Amalia, 2016: 10); Letchumanan, Malathi & Tarmizi, 2010: 580). Students can broaden their horizons by studying the material presented in the form of an e-book. E-books have many advantages over other types of educational media, namely that they are easy to use for learning in various places, can be used at any time, increase student motivation, increase student activity so as to increase academic achievement (Nguyen, 2015: 94; Ebied & Rahman, 2015: 79). These advantages will be able to motivate the learning independence of students and can trigger the enthusiasm for learning for students so that it can improve learning outcomes for students. This study aimed to determine the effectiveness of conservation-based teaching materials of financial accounting. The benefit of this research is the arrangement of financial accounting teaching materials that have been adjusted to the curriculum content and have adopted the latest accounting regulations and at the same time can be used in financial accounting courses.

## METHODS

This research was a research and development which aimed to develop conservation-based teaching materials of financial accounting. The research and development method is a research method that aims to develop, produce new products, and test the effectiveness of these products so that they can be accounted for. (Sugiyono, 2015; Sukmadinata, 2013; Putra, 2014). The research

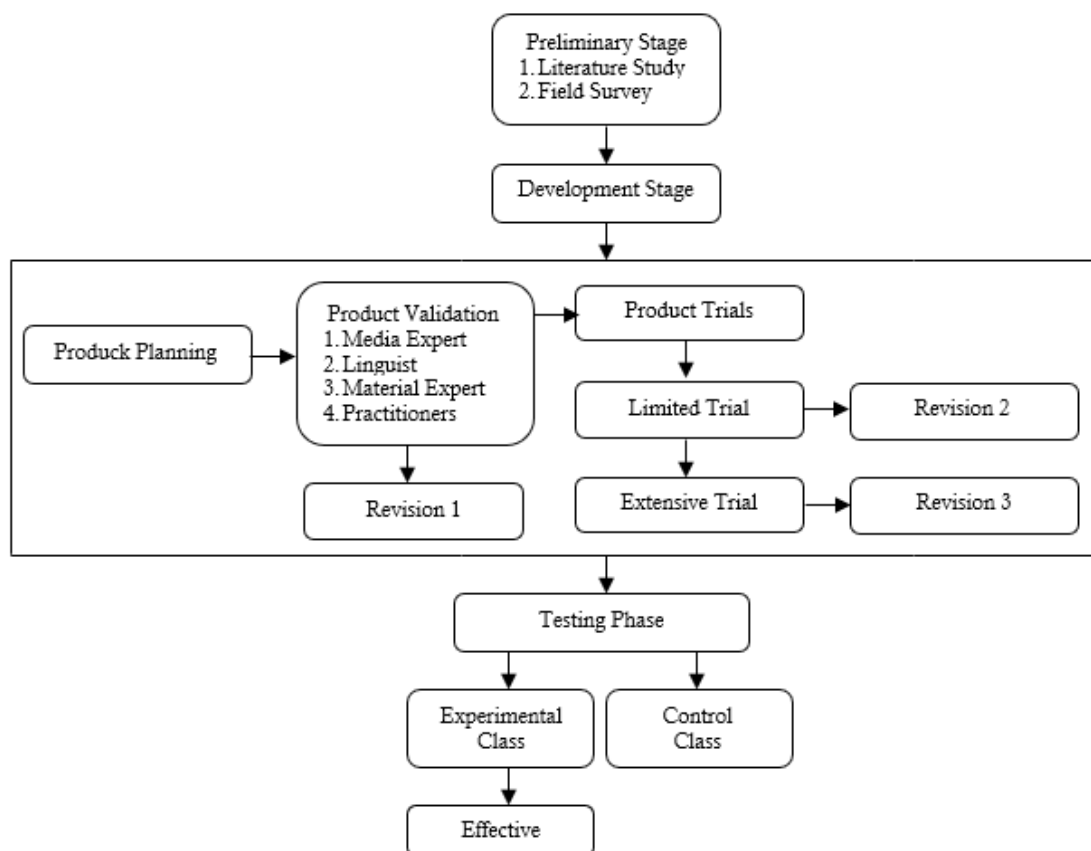
procedure used is a research and development consisting of a preliminary study stage, a development stage, and an evaluation / testing stage. The research flow scheme used in the implementation of this research is adapted from Borg & Gall's development research (Sugiyono, 2015), namely (1) Research and Information, (2) Planning, (3) Develop preliminary form of product, (4) Preliminary field testing, (5) Operational field testing, (6) Operational product revision, (7) Main field testing, (8) Main product revision, (9) Final Product revision, (10) Dissemination and implementation. From the flow scheme, the research and development procedure are then made into three main parts, namely the preliminary stage, the development stage, and the testing stage, which can be seen in Figure 1.

This research was conducted at the Faculty of Economics, Universitas Negeri Semarang. The study involved lecturers as expert validators and students of the Economic Edu-

cation Study Program as respondents. The population of this study was all 2019 Cooperative Education (P.KOP) students, totaling 120 students. The sample consisted of 60 students who were divided into control class and experimental class, namely Class P.KOP 2019 A and Class P.KOP 2019 B with a total of 30 students each. The sampling technique used was simple random sampling.

The types of data used in this research are qualitative and quantitative. The types of data used include 1) initial data in the form of qualitative data obtained during observations and interviews of needs analysis, 2) data on the development of teaching materials in the form of quantitative data from product validation questionnaires, trial questionnaires, post-product testing questionnaires to measure product feasibility, and 3) data on learning outcomes obtained through tests.

Data sources determine which sources are needed and appropriate to be used in re-



**Figure 1.** Research Procedure and Teaching Material Development  
Source: Processed Primary Data (2020)

search, so that research will produce understanding with the right conclusions. Sources of data used, namely from student sources to obtain information about the learning process before and after the research was carried out, the events or activities in this study were the process of learning financial accounting using conservation-based teaching materials and documents, in the form of learning designs and teaching reference books.

In order to obtain the data needed in a study, data collection techniques are needed. Data collection techniques in this study used observation, interviews, questionnaires, document analysis and tests. To obtain the required data, researchers used data collection instruments in the form of: (1) validation sheets, (2) questionnaires, (3) observation sheets, (4) test questions. Before the final test was given to students, first a test or instrument trial was held to determine the validity of the questions, the reliability of the questions, the difficulty level of the questions, and the different power of the questions.

Data analysis was used to process data obtained after conducting research, in order to obtain conclusions about the object under study in its actual state. Data analysis in this study includes data analysis with the following stages. First, descriptive statistical analysis is used to analyze data by describing or describing the data that has been collected without intending to make general conclusions or generalizations (Sugiyono, 2015). Descriptive statistical analysis was used in analyzing expert validation data and questionnaire results. Before teaching materials was used to collect data, it was necessary to test the validity. Expert validation data included material experts, linguists, media experts, and practitioner experts. Data analysis used a percentage descriptive system, which compared the number of answers from the subject with the highest number of answers. The percentage obtained was then transformed into a table for easy reading of the research results. The percentage range and qualitative criteria had a range of 0-100%, where the data qualifications were

classified into five, namely very poor, poor, sufficient, good, and very good. From these data, if the qualification results showed very poor, poor, and sufficient, the teaching materials needed to be improved according to the advice of the expert validation team, However if the results showed good and very good, then the product can be used for product testing to students. Next, students filled out a questionnaire for responses to these products. Student questionnaire data on product trials were analyzed using a Likert scale with a range of 1-4 with extreme angles very good and very poor. If the qualification results showed that it was very poor, poor, and sufficient, the teaching materials needed to be improved according to the input of students. However, if the results showed good and very good then the product can be used for learning.

Second, inferential statistical analysis is a statistical technique used to analyze sample data and the results are applied to the population. These statistics will be suitable if the sample is taken from a clear population, and the sampling technique from that population is carried out randomly (Sugiyono, 2015). Inferential statistical analysis was used to determine the effectiveness of the teaching materials that had been made. The effectiveness was seen based on inferential statistical analysis which was preceded by a prerequisite test, namely the normality and homogeneity test. If the data normality requirements were fulfilled (normally distributed data), then in data analysis to determine the effectiveness of conservation-based teaching materials of financial accounting, the paired sample t-test was used. If it was not normal, then the non-parametric statistical test 2 related samples (Wilcoxon) was used. The prerequisite test analysis used the SPSS statistical analysis software.

## RESULT AND DISCUSSION

The first step in this research was planning with a preliminary study. The preliminary study aimed to explore initial data as materials for developing teaching materials. A prelimi-

nary study was important because prior to the development of teaching materials, information on the analysis of the needs of educators and the needs of students was needed to use as material for product development planning that can be used to solve the problems of student learning outcomes.

The results of the analysis of the needs of educators obtained data that educators wanted to carry out learning activities using more innovative media. Educators also wanted to make learning financial accounting courses more active, interesting, fun and easier for students to understand. The role of educators in innovation and development of learning media was very necessary considering that educators played a very important role in the teaching and learning process in the classroom and should be able to cultivate their abilities to make effective and efficient learning media.

In addition, educators also said that it was still difficult to develop instructional media so that the learning process was still teacher-centered. In fact, the desired learning activity was student-centered learning. This was in line with the opinion of Retnawati, Hadi, & Nugraha (2016: 34) "the objective of the new curriculum will be attained by paying attention to the educational content, switching the learning paradigm from the teacher-centered approach to the student-centered approach". From this explanation, it can be understood that the purpose of the new curriculum was to pay attention to the content of education, to shift the learning paradigm from a teacher-centered approach to a student-centered approach.

Educators who dominated learning activities in class had an effect on students becoming less attractive and interactive in learning. Financial accounting was a subject that had factual characteristics and conceptual planting so that educators must present innovative and interesting material so that students can easily understand teaching material. Educators said that it would be very effective if financial accounting courses were applied using innovative and interesting media by internalizing

conservation values in the teaching materials used. Students can learn independently, especially in the present time which required implementing online learning.

The results of the analysis of the students' needs showed that students were less interested in the way educators delivered material because the methods still used the lecture method and the teacher center. In addition, educators had not used innovative learning media, learning still used textbooks. This caused most students still had score below Minimum Completeness Criteria (KKM). The results of interviews with students showed that students wanted to take fun lectures and supported the use of innovative and interesting learning media.

Based on the results of the needs analysis and as a basis for media development planning, the researcher developed a learning medium, namely a conservation-based financial accounting e-book. Learning carried out with e-books can improve student learning outcomes by attracting the attention of students in the lecture process focused on what was explained by educators, motivated in learning because what was displayed was not only material but was equipped with conservation values developed by UNNES. These conservation values were presented in the form of quotes on each page of the material, which included religious, honest, caring, tolerant or respectful, democratic, polite, intelligent, and tough values.

In line with the research results of Park, Kim, & Yoo (2012: 221) stated that the ability of students increased after using digital text (e-books) compared to textbooks and from the results of the survey on e-book user satisfaction the results were very positive, meaning that they were satisfied to learn by using e-books. Furthermore, Chen, et al. (2013: 309) and Yoon (2013: 23) stated that increased understanding significantly increased through e-books. Lai (2016) and Chen (2013) showed that e-books can improve quality, function and help students and educators in the learning process. When using the e-book, learning was

student-centered. Moody (2010) showed that e-books greatly supported the learning process in the classroom and increased students' interest in reading books. This was supported by Johnson & Buck (2014) which showed that educators preferred teaching using e-books compared to printed books, students were more motivated to read subject matter, and the results can improve students' abilities.

The planning results obtained by the preliminary study became the basis for researchers to plan the development of conservation-based teaching materials of financial accounting in the form of e-books. Researchers raised the e-book media because of the many problems faced by educators when carrying out the financial accounting learning process. It was feared that this would greatly impact the students' understanding of the material to be delivered which cannot be received optimally. The media was expected to help students learn independently and understand the material more easily. So, with the developed learning media it can improve learning outcomes.

### Preliminary Field Testing

The financial accounting e-book product that has been compiled then carried out a limited trial of 12 students of the 2018 Cooperative Education Study Program. The trial was carried out by carrying out a learning process using financial accounting e-books. After the learning process was complete, then the researcher provided student response sheets about the e-book media developed by the researcher. Student questionnaire sheets contained media assessments consisting of media aspects and media effectiveness aspects. Limited trials

were carried out to obtain information, suggestions and input from students as material for consideration for product improvement and refinement so that they can be tested more widely.

Based on the results of the student questionnaire assessment, the next researcher recapitulated and analyzed it with a quantitative descriptive system. A recapitulation of the results of students' questionnaires during a limited trial is presented in the Table 1.

Based on Table 1, it can be seen that the results obtained from limited trials through a questionnaire on students' responses in providing an assessment related to the e-book aspect got a score of 91.0% with very good criteria, the results of the assessment of the media effectiveness aspect for students got a score of 92.7 % with very good criteria, so that the total score was 91.9%. Thus, financial accounting e-books were suitable for use in the learning process. The questionnaire given to students in the limited trial was equipped with a column of suggestions and comments, but in this limited trial there were no suggestions and comments from students, so there was no need to make revisions.

### Main Field Testing

The broad trial assessment involved 32 students of the Cooperative Education Study Program. This extensive trial was also to determine the responses of students to the e-book learning media that had been developed. At the end of the meeting the students carried out a product assessment using a questionnaire. Based on the results of the student's questionnaire assessment, the next researcher

**Table 1.** Recapitulation of Assessment Results in Preliminary Field Testing

No	Aspect	$\Sigma ni$	$\Sigma N$	%	Score	Criteria	Information
1	Aspects of Media	262	288	100%	91,0	Very Good	Worth without revision
2	Aspects of Media Effectiveness	356	384	100%	92,7	Very Good	Worth without revision
Total Score		618	672	100%	91,9	Very Good	Worth without revision

Source: Processed Primary Data (2020)

recapitulated and analyzed using a quantitative descriptive system. The following will be presented a recapitulation of the results of the students' questionnaire during the broad test.

Based on Table 2, it can be seen that the results obtained from the main field testing through the student response questionnaire in providing an assessment related to the media aspects of the e-book got a score of 91.0% with very good criteria, the results of the assessment of the effectiveness of the media for students got a score of 90, 3% with very good criteria, so that the total score was 90.6%, thus the conservation-based financial accounting e-book was appropriate for use in the learning process. The questionnaire given to students was also equipped with a column of suggestions and comments, but there were no suggestions and comments from students, so there was no need to make revisions.

### Product Effectiveness

After carrying out preliminary and main field testing, the next step was the implementation stage to assess the effectiveness of the product. At the implementation stage, this was carried out in four face-to-face with the Pre-test and Post-test Control Group Design. The test was carried out in class P KOP 2019

A and P KOP 2019 B.

At this stage the e-book learning media was applied to the P KOP 2019 A class, which consisted of 30 students as the experimental class, while the P KOP 2019 B class, which consisted of 30, was the control class. The selection of the experimental class and the control class was chosen randomly. During testing, researchers were assisted by teachers of financial accounting courses to make observations on student learning outcome improvement.

The pre-test results between the control class and the experimental class showed that the pre-test mean result of the control class was 58.83, while the pre-test mean of the experimental class was 58.17. This showed that the pre-test mean of the control class was greater than the mean of the control class. Furthermore, to prove that there was a significant difference between the learning outcomes of the experimental class and the control class, the t-test was carried out and a significance value of  $0.795 > 0.05$  was obtained, while the t-count was  $-0.261 < 1.693$  (t-table), so that  $H_0$  was accepted and  $H_1$  was rejected and it can be concluded that there was no significant difference between the learning outcomes of students in the experimental class and the control class at the time of the pre-test.

**Table 2.** Recapitulation of Assessment Results in Main Field Testing

No	Aspect	$\Sigma ni$	$\Sigma N$	%	Score	Criteria	Information
1	Aspects of Media	699	768	100%	91,0	Very Good	Worth without revision
2	Aspects of Media Effectiveness	925	1024	100%	90,3	Very Good	Worth without revision
Total Score		1624	1792	100%	90,6	Very Good	Worth without revision

Source: Processed Primary Data (2020)

**Table 3.** Pre-test Results for Experiment Class and Control Class

		Group Statistics			
Group		N	Mean	Std. Deviation	Std. Error Mean
Pre-test	Experiment Class	30	58,17	9,330	1,703
	Control Class	30	58,83	10,396	1,898



Independent Samples Test											
		Levene's Test for Equality of Variances			t-test for Equality of Means						
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference		
										Lower	Upper
Pre-test	Equal variances assumed	,551	,461	-,261	58	,795	-,667	2,550	-5,772	4,438	
	Equal variances not assumed			-,261	57,334	,795	-,667	2,550	5,773	4,439	

Source: Processed Primary Data (2020)

**Table 4.** Post-test Results for Experiment Class and Control Class

Group Statistics						
Group		N	Mean	Std. Deviation	Std. Error Mean	
Post-test	Experiment Class	30	83,33	7,350	1,342	
	Control Class	30	77,17	7,953	1,452	

Independent Samples Test											
		Levene's Test for Equality of Variances			t-test for Equality of Means						
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference		
										Lower	Upper
Post-test	Equal variances assumed	,130	,720	3,119	58	,003	6,167	1,977	2,209	10,124	
	Equal variances not assumed			3,119	57,643	,003	6,167	1,977	2,209	10,125	

Source: Processed Primary Data (2020)

The results of the post-test assessment obtained mean of the experimental class of 83.33 while the control group was 77.17. This showed that the experimental class mean was higher than the control class. Furthermore, the

t-test obtained a significance value of 0.003 <0.05, while in the t-count the number was 3.119 > 1,693 (t-table), so that H<sub>0</sub> was rejected and H<sub>1</sub> was accepted and it could be concluded that there was a significant difference bet-

ween the learning outcomes of the experimental class students and the control class at the time of the post-test.

Based on the pre-test and post-test scores carried out in the experimental class and the control class there was an increase in the mean of learning outcomes in the experimental class by 25.17%, while the increase in the mean of learning outcomes in the control class was 18.33%. So it can be said that the increase in learning outcomes in the experimental class was greater than in the control class.

Yoon's research results (2013: 23) explained that 90% of respondents stated that using teaching materials was effective in increasing understanding. In addition, e-books can make it easier and arouse interest in reading. Furthermore, the results of research by Hidayati & Wuryandari (2012) stated that digital media can be used by educators as a learning tool to provide material in class through effective learning media. The purpose of this media was to facilitate educators' teaching materials, create a fun atmosphere and interactive and effective learning. This was also in line with research conducted by Roesnita & Zainab. (2005: 18) in a journal entitled *The Pattern of E-Book Use Amongst Undergraduates In Malaysia: A Case of to Know is to Use*, that e-books were easy to use and needed especially for writing assignments and projects. This showed that the teaching materials were effectively used in learning.

Based on the analysis of researchers and previous research studies, it showed that the use of multimedia learning was effective in improving student learning outcomes. This was in line with Dryden and Vos (2000) that the purpose of multimedia-assisted learning was to make students involved and be more active in learning, make communication more effective, facilitate forums, increase interest, learn motivation, so that students' abilities can increase. Furthermore, Mukhtar & Iskandar (2010) stated that with computer technology, the development of learning programs became more focused, flexible, able to increase

students' imagination, concretize abstract concepts through modeling, animation and learning that were more interesting and interactive.

Singh, O'Donoghue & Worton's (2012) research proved that learning using e-learning had considerable benefits for both students and educators. For students, e-learning provided learning innovations so that they could learn independently outside of classroom learning whereas for educators, the existence of e-learning became more professional in teaching and developed their technological abilities. Wani (2013) explained that the existence of e-learning supported learning because it utilized computer technology that was currently developing. The acquisition of statistical calculations that showed a significant difference between the mean of the pre-test and post-test learning outcomes for the assessment of financial accounting teaching materials, showed that the teaching materials developed proved to be effective in the learning process.

## CONCLUSION

Based on the results of testing the effectiveness of teaching materials, the results showed that financial accounting teaching materials were effective in improving student learning outcomes. This can be seen based on statistical calculations that showed a significant difference in the mean of pre-test (before treatment) and post-test (after treatment) learning outcomes. Further researchers, can develop for other topics on more innovative media by complementing interesting learning methods for a wider scale.

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