

The Development of Practicum Teaching Materials based on IFRS to Improve Learning Outcomes of Accounting Students'

Erny Luxy D. Purba¹ and Yulita Triadiarti¹

¹*Faculty of Economics, Universitas Negeri Medan, Medan -Indonesia*

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Abstract: The research problem is that the business environment and Indonesian accounting standards are changing rapidly. Therefore, the development of material in practical introductory accounting textbooks must reflect new developments in accounting standards as well as practical business. Since 2012, PSAK refers to the International Financial Reporting Standards (IFRS) which became effective from January 1, 2009. Indonesia's commitment is to support IFRS standards as accounting standards that are accepted globally and continue with the process of convergence of IFRS standards, to minimize gaps between SAK and IFRS. This is the reason for the need for international accounting standards to eliminate barriers to international capital flows by reducing differences in financial reporting provisions, reducing financial reporting costs for multinational companies and costs for financial analysis. The subjects of this study were first semester students majoring in accounting who took introductory accounting practice courses. Data analysis in this study used quantitative descriptive analysis. All collected data were analyzed by descriptive statistical techniques which were quantitatively separated according to categories to sharpen judgments in drawing conclusions. Qualitative data in the form of very inadequate, inadequate, moderate, feasible and very feasible statements are converted into quantitative data with a scale of grades 1 to 5. The results are averaged and used to assess the quality of learning media. Media criteria will be converted into values on a scale of five using Scale Likert. The results of the study obtained that the development of teaching materials was deemed feasible to use and able to improve student learning independently.

1 INTRODUCTION

At present the curriculum used by Universitas Negeri Medan is based on the Indonesian National Qualifications Framework (KKNI) which requires the determination of learning outcomes for four aspects namely attitudes, general skills, special skills, and knowledge mastery in order to be able to answer and shape graduates who answer the needs of users, who need energy professional. One way to realize the achievement of the effectiveness of the implementation of learning is to form a Study Lecturer Group (KDBK) based on the alignment of studies in the course. One of the KDBK in the Department of Accounting is the Financial Accounting KDBK which is a forum for developing professionalism and lecturer performance, especially developing lecturer competencies in developing

teaching preparation such as developing learning processes and materials in financial accounting KDBK courses, each lecturer can discuss and help each other if there is a special difficulty in the implementation of accounting practice courses which are part of KDBK financial accounting.

Renewal of the learning process and teaching materials must be done to improve the quality of learning itself and ultimately will be able to improve the quality of graduates. The renewal of the learning process and introductory accounting practicum materials, especially in the business environment and Indonesian accounting standards change rapidly. Therefore researchers want to develop material in practice accounting interventions to reflect new developments in accounting standards as practical business. This is in accordance with the Statement of Financial Accounting Standards (PSAK) issued by

the Accounting Standards Board (DSAK IAI) under the auspices of the Indonesian Institute of Accountants or IAI. Since 2012, the PSAK refers to International Financial Reporting Standards (IFRS) which are effective since January 1, 2009. Indonesia's commitment is to support the IFRS standard as an accepted accounting standard globally and continue with the IFRS standard convergence process, to minimize the gap between financial accounting standards (FAS) and IFRS

The question arises why adopt International Financial Reporting Standard (IFRS)? Practically speaking, adoption of IFRS is not an option for Indonesia, but a necessity, with hope, foreign investment will continue to enter or even increase and we are not excluded from international relations and even get maximum recognition from the international community. Companies in the world have been and are in the process of adopting IFRS with very impressive developments. Most G20 member countries are also IFRS adopters. This is the reason for the need for international accounting standards to remove barriers to international capital flows by reducing differences in financial reporting provisions, reducing financial reporting costs for multinational companies and costs for financial analysis for analysts and improving financial comparability in providing quality information on international capital markets.

(<http://maiyasari.wordpress.com>, 2012)

The development of IFRS-based introductory accounting practicum teaching materials is one of the efforts taken to be able to improve the ability of student practicum in accordance with new developments in international accounting standards, because accounting is one of the fields of science that is not sufficiently studied only in terms of theory, but accounting is easier to understand with real bookkeeping practices.

2 LITERATURE REVIEW

Definition of Teaching Materials

One of the tasks of educators is to provide a pleasant learning atmosphere. One way to make learning fun is to use fun teaching materials too. (Prastowo Andi, 2011) Teaching materials are basically all materials (both information, tools, and texts) that are arranged systematically, which displays the complete figure of the competencies that will be mastered by students and used in the learning process with the objectives of planning and reviewing the implementation of learning.

Teaching materials that are well designed by

lecturers will be able to make learning more effective and students' understanding of accounting increases. The results of Demaja W's research in (Pujiati, 2007) show that: Learning outcomes of PAK learning strategies between students who use teaching materials for Dick and Carey models with students using traditional teaching materials differ significantly. It was found that the learning outcomes of PAK learning strategies for students who use teaching materials compiled by researchers are higher than students who use traditional teaching materials.

Usually teaching materials are "independent", meaning that they can be studied by students independently because they are systematic and complete. (Paulina, Pannen, 2001). Further explained that:

"Teaching materials designed and developed based on good instructional principles will be able to: 1) assist students in the learning process, 2) assist lecturers to reduce material presentation time and increase lecturer guidance time for students, 3) assist universities in completing curriculum and achieving goals instructional with the time available.

"(Paulina, Pannen, 2001.)

Independent learning shows that students are not dependent on continuous supervision and lecturer direction, but students also have their own creativity and initiative, and are able to work alone by referring to the guidance they obtain (Self Directed Learning, Knowles, 1975 in (Paulina, Pannen, 2001). The main role of the lecturer in independent learning is as a consultant and facilitator, not as an authority and the only source of knowledge.

(Wadjadi Faried, 2004) explained that good teaching materials are materials that: (1) can arouse students' interest in learning, (2) have instructional purpose clarity, (3) present material with good structure, (4) provide opportunities for students to practice and provide feedback to students, and (5) create two-way communication. In addition to the above to stimulate students' creativity and interest in learning, instructional materials are designed as attractive as possible including the use of color, shape, font size and thickening of letters, lacing and lines are also needed to clarify the contents of the message. Like Leshin, Pollock, and Reigeluth, (1992: 280) describes the tools used to be able to

create the focus of the attention of the following readers :

Table 1: Tools used for attention-centering

Equipment	Usage Description
Color	<ul style="list-style-type: none"> • Use color as a pointing device to pay attention directly to something important. • Always be consistent in using color when giving emphasis on key words or items that are important.
Font Style	<ul style="list-style-type: none"> • Use letters that attract the eye, italics, or bold to emphasize keywords or naming. Use of italics is recommended.
Boxes and lines	<ul style="list-style-type: none"> • Staining to surround important information. • Do not use the underscore as a pointing device; this makes words harder to read.
Note: Avoid excessive use of equipment as a pointing device	

Adapted from *Guidelines, Using Tools For Emphasis* (Leshin, Pollock, and Reigeluth, 1992: 280 in (Pujati, 2007)

International Financial Reporting Standards (IFRS) International Financial Reporting Standards

The SFAS has gradually changed according to International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) from 2008 to 2011. The application of this revised PSAK early in corporate accounting and education is strongly recommended, because on January 1, 2012 all new PSAK MUST be implemented. This change in PSAK requires changes in accounting books, both in universities and vocational high schools (SMK) majoring in accounting. (Linda S, 2011)

In December 2008, the Indonesian Institute of Accountants (IAI) has launched a full PSAK to IFRS convergence in 2012. Since 2009, the Financial Accounting Standards Board - Indonesian Accountants Association (DSAK-IAI) has carried out work programs related to the convergence process up to year 2011.

It is targeted that in 2012, all PSAK will not have material differences with IFRS which will be effective as of January 1, 2009. After 2012, PSAK will be updated continuously as changes in IFRS. Not only adopting IFRS that has been published, DSAK-IAI is also determined to play an active role in the development of world accounting standards.

International Financial Reporting Standards (IFRS) is indeed a global agreement on accounting standards supported by many countries and international bodies in the world. The popularity of IFRS at the global level is increasing over time. The G-20 Agreement in Pittsburg on September 24-25, 2009, for example, stated that the authorities that oversee international accounting rules must raise global standards in June 2011 to reduce the rule gap among G-20 member countries. Through global participation, IFRS is indeed expected to become a high-quality theory and principle-based accounting standard. The application of the same accounting standards throughout the world will also reduce problems related to comparability in financial reporting.

Rosita also added that the IFRS 2012 convergence challenge is the readiness of practitioners of management accountants, public accountants, academics, regulators and other supporting professions such as actuaries and assessors. Public Accountants are expected to be able to immediately update their knowledge regarding changes in IFRSs, update SPAP and adjust audit approaches based on IFRS. Management/ Company accountants can anticipate by immediately forming the IFRS convergence success team in charge of updating Management Accountant knowledge, conducting gap analysis and developing IFRS convergence road maps and coordinating with other projects to optimize resources. Academics/ University Accountants are expected to form IFRS convergence success team to update Academics' knowledge, revise curriculum and syllabus and conduct various related studies and provide input/ comments on ED and Discussion Papers published by DSAK and IASB. (Linda S, 2011)

Based on some of the opinions above, it can be concluded that there is a need to develop introductory accounting practicum materials that suit student needs, curriculum demands, international financial accounting standards in this case IFRS, business environment, target characteristics and learning problem solving demands.

3 RESEARCH METHOD

This research uses research and development approach (R & D). Development of Practical Learning Materials Introduction to Accounting follows the Dick and Carey model, using a system approach, because it emphasizes the relationship between each component. The system approach can also increase the opportunities for integrating all the variables that affect learning in learning design. These steps are not the standard things that must be followed; the steps taken can be adjusted to the needs of the researcher. To produce interactive teaching material products, planning, learning design is needed.

The steps for developing teaching materials according to the models of (Dick, W., Carey, L. and Carey, 2005) are as follows: (1) identifying general objectives, (2) conducting instructional analysis, (3) identifying initial behavior / entry behavior lines, (4) formulating performance goals, (5) developing reference test items, (6) developing instructional strategies, (7) developing and selecting instructional materials, (8) designing and implementing formative evaluations, and (9) designing and implementing summative evaluations, (10) revising instructional activities

The development of material substance in accordance with International Financial Reporting Standards (IFRS) and International Accounting Standards (International Accounting Standards / IAS) will be integrated in the following steps:

1. Conduct preliminary research, which includes:
 - a. Identify learning needs and determine Competency standards for introductory An accounting practice courses.
 - b. Conduct an analysis of learning material that Has been given to introductory accounting courses (literature studies).
 - c. Conduct an analysis of learning that has been done so far in introductory accounting practice courses.
 - d. Identify the characteristics and initial behavior of students in practical courses in accounting, namely students in accounting semester 1.
 - e. Write basic competencies and indicators.
 - f. Write a benchmark reference test.
 - g. Develop learning strategies that consist of, (1). Explanation of instructional goals; (2). Explanation of the relevance of the contents of the lecture, (3). Explanation of subject matter Or concepts, principles, and procedures that students will learn, (4). Formative tests and feedback, (5). Follow up.
2. conducting the development stage, which Includes:

- a. Preparation of draft teaching materials
- b. Make Prototypes teach
- c. Material expert assessment
- d. Revision 1
- e. Small group trials
- f. Revision 2
- g. Design and media assessment
- h. Revision 3
3. Conduct testing of product effectiveness
 - a. Pre Test-Post Test control design
 - b. Revision 4
 - c. Field trials (large groups)
 - d. Revision 5
 - e. Final product teaching material

Data analysis in this research used qualitative data and quantitative descriptive analysis. All data were collected by analysis with descriptive statistical techniques that were quantitatively separated according to categories to sharpen the judgment in drawing conclusions. Qualitative data in the form of statements that were very inadequate, less feasible, moderate, feasible and very feasible were changed to quantitative data with a value scale of 1 to 5. However, in frequent measurements, the tendency of respondents to choose more in category 3 is to avoid the likert scale being modified by only using the choice of 4 choices, 4 (Very good); 3 (Good); 2 (Enough); 1 (Less) (Direktorat Pembinaan Sekolah Menengah atas Dirjen Manajemen Pendidikan Dasar dan Menengah Atas, 2008). The data analysis technique in this study uses percentage descriptive analysis through exposure to data or conclusions of data processed using percentage techniques which are divided into four categories with the following formula:

$$\text{Percentage of eligibility (\%)} = \frac{\text{Observe score}}{\text{expected score}} \times 100 \%$$

The collected data is processed by summing, compared with the expected number and obtained by the percentage (Arikunto, 1996).

The product of developing practical teaching materials introducing accounting requires feedback in the context of formative evaluation. The feedbacks were obtained from subjects consisting of 1 learning design expert, 1 material expert, 1 instructional media expert, and product user, namely first semester students majoring in Accounting Faculty of Economics, Medan State University consisting of 8 students to test try small groups and 24 students for big group trials.

4 RESULT AND DISCUSSION

Product Development Results

This research and development aims to produce practical teaching material introducing accounting based on IFRS. The development in this study uses a development model adopted from Dick, Carey and (Suparman, Atwi, 2012). The stages of implementation of development consist of: a) Preliminary Research b) Product development and c) Test the effectiveness of the product

a. The stage of conducting preliminary research

At the preliminary research stage, FGD was held with the introductory lecturer in accounting and practicum introductory accounting to identify learning needs including: a) determining learning achievement standards and learning outcomes in the field of knowledge introducing accounting practice in accordance with the KKNI curriculum by conducting an analysis of learning which had been done so far in introductory accounting practice courses; b) Identifying the characteristics and initial behavior of students in accounting introductory practical courses, namely students in accounting semester 1; c) Writing basic competencies, indicators and developing learning strategies consisting of, 1. Explanation of general and specific instructional objectives, 2. Explanation of the sequence of subject matter needed in developing teaching materials, concepts, principles, and procedures that are in accordance with reporting standards international finance (IFRS) that will be studied by students. 3. Explanation of benchmark reference tests to measure student mastery of the overall material between accounting and improve student knowledge to solve accounting cases / questions in the introductory accounting practice. 4. Explanation of learning strategies to create a more lively learning process so as to encourage students to think more critically by making cases or looking for the latest cases discussed in the class.

b. Product Development Phase

At this stage the sources of teaching materials or literature are collected, preparation and making teaching materials by holding FGDs with lecturers of accounting introductory subjects and accounting introductory practicum's and design experts. At this stage, reviewing the entire introductory teaching accounting material by synchronizing introductory accounting and practicum accounting material so

that students can more easily understand the material / concepts in theory and master accounting practices. The entire material is adjusted to the latest applicable international financial reporting standards. In general in Indonesia (IFRS). Making teaching materials must pay attention to colors, images, language and design (display) to stimulate students' minds, attention and reading interest and certainly encourage students to learn more independently.

c. The stage of testing the effectiveness of the Product

The stage of product effectiveness testing (introductory accounting practice teaching material) that will be developed first is carried out the analysis phase of data processing that has been obtained from observations to find out the learning materials based on the assessment of material experts, design experts, media experts, small group trials, and trials large groups. Then product revisions / improvements are made and conclusions are drawn

1. Data Description Test Material Effectiveness (field of study)

Test the effectiveness of material experts including aspects of content feasibility, language feasibility, and graphic feasibility. The due diligence process is carried out to find out whether the material presented in the teaching material is in accordance with the semester learning plan, the language used is appropriate and graphics are in accordance with the subject matter and to get advice and input on introductory accounting teaching material to be developed. These suggestions and inputs are then analyzed and used to develop practical introductory accounting teaching materials that are in accordance with IFRS-based introductory accounting material so that they can improve student learning outcomes and answer the needs of stakeholders who have made / produced financial reports in accordance with IFRS.

The effectiveness test data of the practicum Materials experts introducing IFRS-based accounting in the development of learning media with case-based / problem-based approaches can be seen in the following table:

Table 2: Scores of Material Assessment

No	Aspect of Assessment	Expected Score	Observation Score	Feasibility
1	Contents Material	47	56	83,92

Based on table 2 above, the average total assessment of this learning material expert obtained 83.92% results. In accordance with the percentage scale the results fall into the category of "proper to use".

The things suggested by material experts are

- 1) There needs to be other sources for learning (in the form of an IFRS based accounting book);
- 2) More transactions are made to sharpen students' understanding of the journal;
- 3) More varied level of difficulty of questions / cases to sharpen students' ability to solve accounting cases / questions

2. Description of Data Test the Effectiveness of Designers

Test the effectiveness of Learning media design experts aims to get input and suggestions regarding the design of practical teaching books for accountants in developing practical teaching materials introducing IFRS-based accounting to improve understanding of concepts/material and mastering accounting practices in making/producing financial reports on accounting introductory practical courses in accounting study programs non education-faculty of Economics Universitas Negeri Medan. The input is then analyzed and used to revise the design of the practical introductory accounting textbook so that it can increase students' interest in reading interest so that it will improve student learning outcomes.

Table 3: Design Expert Assessment Score

No	Aspect of Assessment	Expected Score	Observation Score	Feasibility
1.	Textbook Design	42	52	80,76

Based on table 3 above, the average total Assessment of learning design experts about the Design of the introductory practical accounting Textbook is 80.76%. In accordance with the Percentage scale the results fall into the the category of "proper to use".

The things suggested by design experts are 1) the need for image clarity and image function; 2) Need to clarify the compatibility between tables and

material; 3) Need to pay attention to the accuracy of color selection, and need to pay attention to the number of tables to facilitate student work.

3. Data Description Test the Effectiveness of Media Experts

Test the effectiveness of instructional media experts includes aspects of non-visual communication that can lead to reciprocal benefits so as to be able to solve a problem because teaching materials become the center of the development of knowledge of understanding a material / concept for students. The results of the effectiveness test aim to get input and suggestions regarding taxation textbooks as a medium that will be developed with the approach of working on questions / cases to improve the function of the textbook as a practicum media that can improve conceptual understanding / material and mastery of accounting practices in accounting introductory practical courses in Universitas Negeri Medan Faculty of Economics. The input is then analyzed and used to revise accounting practice teaching books so that it can improve the quality of textbooks that are very feasible to use which will result in high student learning outcomes

Table 4: Media Expert Assessment Scores

No	Aspect of Assessment	Expected Score	Observation Score	Feasibility
1.	Textbook Design	32	40	80

Based on table 4. above, the average total assessment of learning design experts about the design of textbooks with problem solving obtained 80% results. According to the percentage scale these results fall into the category of quite feasible / attractive / motivated to use.

The things suggested by media experts are 1) need to pay attention to aspects of typos and pages that are missing; 2) the concept should be equipped with examples to facilitate student understanding.

4. Small group test results followed by revisions and large group trials followed by revisions

Small Group Test Result

After the effectiveness of teaching materials products is tested by material experts, design experts and media experts, then revised according to suggestions or comments from the valuator. The revised product then enters the testing phase of students as end product users. Teaching materials developed were tested on 9 students called small

groups representing non-first semester accounting students who took accounting introductory practical courses with the criteria of 3 high, medium and low ability students. The assessment aspects given in the small group trials included aspects of the feasibility of content, aspects of graphics, and aspects of benefits. This small group test was conducted to get input or suggestions from prospective users (students) based on the use of practical teaching materials so far. Small group test score scores by students are presented in the table below:

Table 4.4 Student Assessment Scores

Based on table 4.4 above, the average total assessment of learning design experts about the design of textbooks with this problem solving obtained 83.47% results. In accordance with the percentage scale the results fall into the appropriate category for use.

Large Group Test Results

This large group test was conducted to get input or suggestions from prospective users (students) based on the results of the assessment on the questionnaire. The respondents of this large group test were taken randomly as many as 24 of UNIMED's economics faculty business education students who took taxation courses in semester V of the 2018/2019 academic year with categories of 8 high, medium and low ability students respectively. The percentage of large group test assessment data by students is presented in the table below:

Based on table 5 below, the average total assessment of learning design experts about the design of textbooks with this problem solving obtained 83.71% results. In accordance with the percentage scale the results fall into the appropriate category for use.

Table 5: Student Assessment Scores

No	Aspect of Assessment	Expected Score	Observation Score	Feasibility
1	Content Feasibility	720	864	83,33
2	Integrity	481	576	83,50
3	Benefits	326	384	84,89
	Total	1527	1824	83,71

5 CONCLUSIONS AND REKOMENDATION

5.1 Conclusions

Based on the results of research and product development introductory accounting practice

teaching materials that have been stated previously, it can be concluded as follows:

1. From the results of the assessment according to material experts it is "feasible to use" with a score of 83,92,%. The assessment results according to the design expert are "worthy of use" with a score of 80.76%; while the results of evaluations from media experts are "feasible to use" with a score of 80%
2. The use of teaching material products by students shows a score of 83.47% for small groups and large groups 83.71%. This means that the use of instructional materials products developed is deemed feasible to use and able to improve student learning independently, high questioning ability and the better understanding of the transaction settlement cases in accounting material.

5.2 Recommendation

Based on the results of this research and development, it is recommended

1. For lecturers, product introductory practical teaching materials can be used as a source of learning for Universitas Negeri Medan Faculty of Economics students, especially accounting majors.
2. For students, it can be used as an alternative source of independent learning
3. Development of this product is recommended to pay attention to more attractive packaging including matching colors
4. Development of this product is recommended to add transaction and case questions to simplify and sharpen student understanding.
5. The research and development products in the form of teaching materials need to be conducted in a larger field trial for student subjects in the accounting department before being used by all students to improve the quality of the products produced.

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