

THE EFFORTS TO INCREASE ECONOMIC LEARNING ACHIEVEMENT IN ACCOUNTING MATERIAL AS INFORMATION SYSTEM THROUGH THE PROFIT NETWORK MODEL BASED ON INFOCUS LCD MEDIA

Rosmalinda SINAGA*

Abstract: This study aimed to determine the effect of the use of the LCD Infocus Media Assisted Spider Web model as an effort to improve learning achievement of accounting material as an information system for subjects in Economics towards the students of Class XII Social Science 1 State High School 2 Bandar 2019/2020. This study used Classroom Action Research (CAR) as the methodology which conducted at State High School 2 Bandar, Semester 1 in 2019/2020 academic years. The subject chosen was accounting material as an information system along with 27 students of XII Social Science 1 State High School 2 Bandar as the research subject. While the research collaborators were *consisted of teachers who taught other subject*. This research was carried out using two cycles, namely the first cycle and the second cycle. The results of this study indicated that the students' learning outcomes were enhanced with the application of learning improvement activities using the LCD Infocus Media Assisted Spider model in learning. Therefore, the learning process using the LCD Infocus Media Assisted Spider Web model could attract students' attention and improve their achievement especially in Economics for the accounting subject as an information system.

Keywords: Economic, Learning Achievement, Accounting, Information System, The Profit Network Model.

Jel codes: A2, A20, A29.

INTRODUCTION

Learning is an interaction process between student and teacher and its learning sources in a learning environment in which both of them are mutually exchange for information. Learning is a process to help student to study well. Learning process is experienced throughout a human's life and can be applied anywhere and anytime¹.

* Lecturer, PhD., Faculty of Education, Department of Education and Culture, University of North Sumatera, Indonesia; E-mail: roseline@nusa.ac.id

¹ Shodiq Abdullah, *Evaluasi Pembelajaran: Konsep Dasar, Teori Dan Aplikasi*, Semarang, Rizki Putra, 2012, p. 78.

Learning has similar definition to teaching but with different connotation. The teaching material them uses several books whose material is still separate from one another, so it is necessary to the combine to be studied².

Learning achievement or academic performance is a disclosure of ideal learning outcomes including all psychological domains that change as a result of students' learning experiences and processes³. However, the disclosure of changes in behavior throughout the domain, especially the whole domain of student perception, is very difficult. This is happened due to the changes in learning outcomes that are intangible.

However, in the Class of XII Social Science 1 of State High School 2 Bandar, the student learning achievement is low on accounting material as an information system. It occurred since there are many problems in the economic learning process the learning process tend to be one way and less variable, the lack of guidance in implementing the exercises, the delivery of teaching materials is too much while the time is less, the material is abstract and complex, and the lack of facilities and infrastructures affect students' laziness. Based on the middle semester data, there are still many students who do not pass the teaching completeness criteria, as in the class of XII Social Science 1 State High School 2 Bandar which is consisted of 20 students and only 7 of them passed the criteria (KKM). Therefore, it needed a high learning motivation to reach the good learning result and adequate learning process.

To reach the success through Economic Learning, the teachers are striving to develop and determine the most effective and efficient learning strategies to help students in reaching their goals⁴. The Presentation of various teaching methods and its applications in teaching Economics to make students and teachers have extensive knowledge on the methods and have the skills to apply⁵.

Therefore, it needed a right methodology in giving learning material due to increase the students' learning achievement, hence the researcher took the LCD Infocus Media Assisted Spider model as a method in teaching economics for accounting material as an information system. The Spider Web Model is an integrated learning that uses an economic approach as a learning center which is elaborated in several activities and areas of development⁶.

The terms of spider web are used to the model name because the design is like a net made by spider, with the discussed theme as the center or the spider.

² Zulyadaini Zulyadaini, *Development of Teaching Materials in Numerical Methods*, in "Ukrainian Journal of Educational Studies and Information Technology", 2020, vol. 8, no. 1, available at <https://uesit.org.ua/index.php/itse/article/view/268>

³ Abu Ahmadi, Widodo Supriyono, *Psikologi Belajar*, Jakarta, Rineka Cipta, 2013, p. 55.

⁴ Hamzan B. Uno, *Model Pembelajaran Menciptakan Proses Belajar Mengajar Yang Kreatif Dan Efektif*, Jakarta, Bumi Aksara, 2007, p. 67.

⁵ Oemar Hamalik, *Proses Belajar Mengajar*, Jakarta, Bumi Aksara, 2014, p. 78.

⁶ Trianto, *Model Pembelajaran Inovative Berorientasi Konstruktivitik*, Jakarta, Prestasi Pustaka, 2007.

Based on the theme, the sub themes are specified which will clarify the main theme by using several basic aspects that one wanted to be developed.

The spider web model starts with determining the theme then developed into a sub theme with the relevance of the theme with related subjects. From the sub theme it is expected that the student activities can be developed by itself. The purpose of learning spider web model used to develop the basic science with using several activity that related with the cognitive ability, language, psychology and motoric skills⁷. This approach places students as the subject of learning, while the teacher is more as a facilitator. With direct experience students are confronted with something tangible or concrete as a basis for understanding abstract things.

Whereas, the LCD Infocus aims to understand text and help the weak student to understand and remember the information or text that contains in the picture, and give them the chance to see the direct learning material that will be served.

This research aims to know the effect of using the LCD Infocus Media Assisted Spider web as an effort to increase economic learning achievement in accounting material as information system for subjects in Economics after the students of Class XII Social Science 1 State High School 2 Bandar 2019/2020.

METHODOLOGY

This research is using the Classroom Action Research (PTK) method. Classroom Action Research is a reflectional activity that is implement based on rational considerations or uses solid and valid theoretical concepts to make corrective actions in an effort to solve a problem that occurred or to determine the appropriate action to solve the problem or fix something⁸.

This research is implemented in State High School 2 Bandar, Semester 1 2019/2020 academic year with 27 students as the research subject. The chosen topic is accounting material as information system. This research is implemented on August 1st 2019 until November 30th 2019. The research subject: Class XXI Social Science 1 State High School 2 Bandar 2019/2020 academic year, consisting of 27 students and research collaborators consisting of other subject teachers.

This research is implemented using 2 cycles, that is the first cycle and the second cycle. Before implementing the first cycle, the pre-cycle should be implemented first, the preparatory stages are implemented as below:

- a. Make a learning plan
- b. The teacher divides the group into five groups.
- c. After the formation of the group, the researcher then took the observation tool to find out the enthusiasm and activeness of students in the learning process.

⁷ Oemar Hamalik, *Kurikulum Dan Pembelajaran*, Jakarta, Bumi Aksara, 2001, p. 36.

⁸ Suharsi Arikunto, *Penelitian Tindakan Kelas*, Jakarta, Bumi Aksara, 2014; Suharsimi Arikunto, *Prosedur Penelitian: Suatu Pendekatan Praktik*, Jakarta: Rineka Cipta, 2013, p. 89.

In this research, the collecting data process is observation and documentation technique. Observation technique is implemented when applying or using a spider web model assisted by LCD Infocus media. The direct observation is implemented by researcher and collaboration (subject teacher) to observe and collect data from users of spider web model assisted by LCD Infocus media. Data analysis techniques are using students' data such as planning data, implementation data, observation data, and reflection data.

RESULT AND DISCUSSION

In this discussion, it explained about the learning result in pre-cycle or before improvement and after improvement which is in the cycle I and cycle II.

A. Pre-cycle

Pre-cycle test result showed that students whose grades are complete (KKM=60) were only 7 students (29,03%), while those who do not have grades complete grades were 20 students (70,97%).

Table 1.
Pre-cycle formative test results:

No	Interval value	Total of student	information
1	30–39	0	Incomplete
2	40–49	2	Incomplete
3	50–59	18	Incomplete
4	60–69	1	Complete
5	70–79	2	Complete
6	80–89	2	Complete
7	90–100	2	Complete
Total of number students		27	
The average class		49,65	
Complete level		29,03%	

Source: own study

Based on the results of formative test score data before the improvement in the table above, it can be said that the author has not been successful in learning. Realizing only 29.03% or 7 students out of a total of 27 students can be declared complete. While 70.97% or 20 students out of 27 students were declared incomplete. So the authors try to improve the learning process better in the first cycle by making and compiling a more perfect learning improvement plan.

B. Cycle I

The results obtained in the implementation of the first cycle by focusing on the LCD Infocus Media Assisted Spider web model was done in order to obtain better learning outcomes than before the improvements were made.

Formative test result cycle I show the data as follows:

Tabel 2.
Hasil Tes Formatif Siklus I

No	Interval value	Total of student	information
1	30–39	0	Incomplete
2	40–49	7	Incomplete
3	50–59	5	Incomplete
4	60–69	2	Complete
5	70–79	8	Complete
6	80–89	4	Complete
	90–100	1	Complete
Total number of students		27	
The average class		57,93	
Complete level		58,06%	

Source: own study

Based on the results of formative test score data before the improvement (cycle I) it can be said that there is an increase in learning outcomes. This shows there is improvement in formative test result; which the initial completeness was only 7 students (29.03%) to 15 students (58.06%).

At the end of the first cycle, the reflection phase was implemented with observers and school principals. Also, was recorded all the findings that emerged in the first cycle of learning, whether they were deficient or excessive. The researcher is focused more on learning model through the Spider Assisted LCD Media Infocus web model.

The advantages in cycle I can be seen as follows:

- 1) Through the model approach of the Spider Media Assisted LCD Media Infocus can increase student interest in following the lesson.
- 2) The activeness of students increases.
- 3) The learning process is more varied.

The weakness in the cycle I can be seen as follows:

- 1) Some students are bored with the implementation of writing lessons
- 2) Teachers use methods that have not been maximized so that learning does not attract students' attention.
- 3) Students look scared in expressing questions.

C. Cycle II

The results obtained in the cycle II by focusing on the media or LCD Infocus Media Assisted Spider model net. The implementation of learning and action in the cycle II based on the evaluation result and analysis on the cycle I learning with focusing the learning centre on teacher. In the learning cycle II teacher prepares clippings about the structure of the family structures either in reading books or on the internet with the aim of explaining to students about learning material.

Formative test in the cycle II obtained the results as follows:

Tabel 3.
Hasil Tes Formatif Siklus II

No.	Interval value	Total of student	Information
1	30–39	–	
2	40–49	1	Incomplete
3	50–59	2	Incomplete
4	60–69	3	Complete
5	70–79	6	Complete
6	80–89	10	Complete
	90–100	5	Complete
Total of number students		27	
The average class		73,10	
Complete level		90,32%	

Source: own study

Based on the above table, it can be seen that students who got the score 50–59 are 2 students, 60–69 are 3 students, 70–79 are 6, and 80–89 are 10 students, and 90–100 are 5 students.

Based on the results of Formative Cycle II test score data above the writer has succeeded in learning even though it is not said as the whole completeness. But the completeness has reached over 60% which mean surpassing the standard. The percentage of the completeness is 90.32% with 24 students within, whereas 3 students are scored less than 65 which declared as incomplete and needed to be followed up with assignments.

At the end of Cycle II there is a passibility that the students have already been in accordance with the planned scenario. Some things found at this stage are very satisfying because of the increased activity of students and more confident in expressing questions and opinions. Moreover, the teacher has optimized the delivery of material. The second cycle learning process is considered good because it matches the desired learning objectives.

The advantages in Cycle II as follows:

- 1) Learning activities are more varied.
- 2) The use of appropriate learning models and methods.
- 3) Students have a higher level of understanding.
- 4) Increase in satisfying grade grades.

The weakness in the Cycle II as follows:

- 1) Teachers find it difficult to focus dividing attention on study groups.
- 2) The teacher prepares more material because students have a higher level of understanding.
- 3) Students still look bored with the learning material.

DISCUSSION

From the results of student's data processing before repairs or pre-cycle with the approach of the spider-assisted web model LCD Infocus Media in Class XII Social Science 1 semester 1 State High School 2 Bandar 2019/2020 Academic year, showed that of the 27 students, there were only 7 students who have completed learning which means that there are 20 students or 70.97% who have not yet completed the standard, thus it needed improvement of learning.

On the basis of these problems, to improve student learning outcomes in Economics subject matter; Accounting material as an information system in Class XII IPS 1 semester 1 2019/2020 academic year, researchers make improvements through the pattern of Writing Classroom Action (PTK) to improve learning cycles I.

After the improvement in learning cycle I there is an increase in student learning outcomes of 27 students of Class XII Social Science 1, originally there were only 7 students from 15 students whose grades are in accordance with KKM or above KKM.

The improvement of student learning outcomes is succeed because researchers are carrying out learning improvement activities using learning methods through the LCD Media Infocus assisted Spiders. By using this method the completeness of student learning outcomes as indicated by the completeness percentage is increased from 29.58% to 58.06 %.

From the data processing and discussion with school's observers and principals as well as mentors, the researchers made improvements in the second cycle, to complete the learning outcomes of students, which results showed better improvement. In the improvement of cycle I, from 27 students, there were 15 students who scored ≥ 60 or 58.06% and in the second cycle it increased to be a member of 24 students or 90.32% achieving completeness.

The improvement in the second cycle occurred because it was used the LCD Infocus Media Assisted Spider web model in learning activities that attracts

students' attention and in accordance with the learning material. Besides, the improvement was done in other model as the focus of writing, such as lectures, assignments, questions and answers. So the learning process is not monotonous and the make the atmosphere in the classroom more vivid.

Based on the analysis above, it can be concluded that the improvement of the student learning happened because the researcher using the LCD Infocus Media Assisted Spider web model in learning, by using this method the percentage of completeness is increased from 29.58% to 58.06%.

The following graph show the increasing learning achievement from pre cycle, cycle I to cycle II

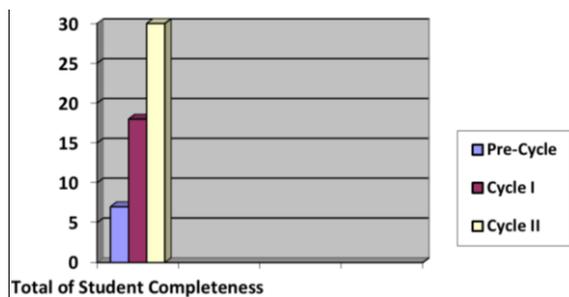


Fig 1. Improvement of learning achievement from pre cycle, cycle I to cycle II.

Source: own study

CONCLUSIONS AND SUGGESTIONS

CONCLUSIONS

Learning process with using the LCD Infocus Media Assisted Spider web is able to attract the students and in accordance to the material, thus it can improve student learning achievement of Class XII Social Science 1 State High School 2 Bandar in the 2019/2020 academic year, especially Economics subjects' semester 1 Accounting subject matter as an information system. In the Pre-Cycle there were only 7 students (29.03%) who complete the criteria. Then the researcher is conducting improvements to Cycle I learning and the results were 15 students or 58.06% who had met the KKM in other words there were still 12 students who had not yet completed. Thus, the researcher is implementing the improvement of learning in cycle II. In the cycle II, the formative test result of student Class XII Social Science 1 State High School 2 Bandar are increased to were 24 students or 90.32% that meet the KKM. Whereas, the remaining 3 students scored less than 65 and declared as having incomplete knowledge and needed to followed up with more assignments.

SUGGESTIONS

1. For teacher
 - a) Optimize existing learning resources.
 - b) Increase innovation in developing learning methods in accordance with the material.
 - c) Use the right model and method.
2. To student
 - a) To focus more on the material taught by the teacher.
 - b) To be more active in the learning process with questions and answers about the material being taught.
3. For educational policy

This report can be used as a discussion in the Subject Teachers' Conference (MGMP) and can be used as material for consideration in making policies.
4. Follow-up

We hope that this report can be a reference in improving the learning of Economics Class XII Social Science 1 Studies of the actions and problems of the new material which need to be solved for the improvement of student learning achievement.