

THE DEVELOPMENT OF CONTEXTUAL ACCOUNTING IN LESSON PLAN BASED ON LESSON STUDY IN SENIOR HIGH SCHOOL

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Abstract: The purpose of the study are to analyze and describe the development of contextual accounting in lesson plan based on lesson study in Senior High School of Surakarta. This study use research and development approach. The subject of the study are Senior High School' teachers in Surakarta. The method of collecting data are observation, interview, and documentation. This study also use focus group discussion. Technique analyzing data use interactive analyzing which are including collecting data, data reduction, data display, and verification. The result of the study shows that: The Development of Contextual Accounting in Lesson Plan done by accomodating 7 main components of learning. They are as follow: (1) constructivism, (2) inquiry, (3) questioning, (4) learning community, (5) modeling, (6) reflection, and (7) authentic assessment, they are implied in lesson plan that contain SK, KD, Indicator, Learning Materials Identification, Learning Purposes, Development of teaching learning, Used Varieties of Assessment, Time Allocation, and Previous Studies.

Keywords: accounting, lesson study, lesson plan

INTRODUCTION

Along with the development of information technology and communication need learning strategy which appropriate with the development of technology and sciences (IPTEK). One of the problem in education is the weakness of learning process. Learning process that has been exist all the time make student burdened with material that given by the teacher, so that the student feel bored in the classroom. And also in accounting learning process is less effective because of the learning method is monotonous, the atmosphere is not fun, the student does not interest with the material which delivered by the teacher. Almost all the teachers don't understand about standard of the content, less capable to develop a syllabus and main material, also the teacher difficult to formulate the indicator. The teacher in teaching are still book oriented, abstract, and there are few teacher who connected the leraning material with students' daily life. The teacher don't know about the students' condition so the teacher is less capable in motivated students to learn (Sutama, 2011: 28-32). Supposedly in the learning process the teacher can use the environment as a basic of learning, because it can help the teacher and students to achieve the learning purposes (Sarjono dan Suyatmini, 2014: 12). The same thing also done by LSM Sari in do the learning process (Sarjono dan Suyatmini: 2013: 102). In the learning process which based on the environment also can stimulate the students to be confident. And also in problem

based learning, the result of the study shows that class atmosphere becomes more active-creative, and able to improve students' independence (Wafroturrohmah dan Suyatmini, 2008: 162).

Based on the ideas above and in the urgent condition, the teacher should be focus on learning management with the strategy as needed, that is developing contextual accounting learning process based on lesson study. Johnson, (2009:15) stated that contextual learning process can stimulate children knowledge to give a respon to the environment. Lesson study is a model of educators professional training through learning assessment in a manner collaboratively and continuously based on the principles of mutual learning collegiality to make a learning community (Susilo, dkk., 2009: vi). it is suitable with the principle of curriculum 2013 implementation, there are students must get the quality education services, also get the opportunity to express themselves freely, dynamically, and happily.

Accounting subject is a less desirable subject or avoided by some students and less patience that accounts in the accounting means to have a rationally, carefully, efficiently, and effectively thinking. Creativity of the teacher to teach accounting subject becomes an important factor so that accounting becomes fun and interesting lesson in the class. Hamalik (2008:11) stated that a good teacher is not just mastering in the knowledge but also must understanding about human learning process, teaching technique, using the media, assessing technique, etc. The fact is there are a lot of teachers don't understand it, and the accounting teachers' ability in curriculum 2013 implementatin is not as expected. Most of them still predicate as curriculum executive and their activities is routine. The teachers is not ready to face various changes, access to the latest material is limited, insight and skill are also limited. Their learning process is meaningless. the accounting had been given to students is only a boring number. The students don't understand why they learn acoounting. The modules and learning material is different from the learning purposes. The books are filled with a collection of principles and questions whose truthis determined by the teacher. The worst is the books used as the main source of assessment for learning outcomes. Cockroft (1982) stated that the students must learn about accounting with a reason, accounting is a strong, careful, and not confusing communication media. But, learning accounting approach for Senior High School in Surakarta most of them still centered to the teachers. It called teaching activity not learning activity. Teachers' dominating in teaching can affect communication in learning accounting doesn't effective. The problems that should be addressed immediatedly are accounting teachers' ability to develop learning contextual accounting based on lesson study. It begins from developing contextual accounting in lesson plan based on lesson study.

APPROACH & RESEARCH METHOD

The overall of this study use reaserch and development. Research and development is a process to develop a product that has been existing and can be

accountable (Sutama, 2012:183; Gall, Gall, and Borg, 2003). The location of this study is Senior High School in Surakarta, Central java. The subject of this study is accounting teachers in Senior High School in Surakarta. The methods of collecting data are observing interview and documentation. Technique of analyzing data use interactive analyzing which are collecting data, data reduction, data display, and verification. The validity of the data use triangulation methods and souches.

RESULTS AND DISCUSSION

The compilation of lesson plan must appropriate with the syllabus and curriculum which have been set. Teachers' activity when make a learning material referring to basic competence and competence standard which is in the syllabus. Development of the syllabus in form of accounting lesson plan is the material for learning in the classroom, because the teachers must have a plan for do a teaching learning process, if the teacher doesn't make a lesson plan then teaching learning activities in the classroom will not work well and will lead a differences in the classroom.

Based on the interview and observation result shows that accounting teachers in Senior High School in Surakarta have not develope an accounting lesson plan by themselves and most of them have not implemented curriculum 2013. Curriculum fo Senior High School in Surakarta still use two kinds of curriculum, such as Kurikulum Tingkat Satuan Pendidikan (KTSP) and curriculum 2013, the researcher observe to the students grade XI and XII still using KTSP that mixed with curriculum 2013. While the 2013 curriculum starts in class X students and so on. It is relevant with Kirkham (2013:77) that stated curriculum approach can improve an effective learning and good experience to understand accounting appropriate with a curriculum and it is a good approach for the students learn accounting. This study can be interpreted that curriculum approach to improve learning experieces in accounting, in improving students' learning achievement.

The development of lesson plan with contextual approach means designing learning activity that accomodate 7 main components of contextual learning. In learning contextual accounting, lesson plan have a meaning as teachers' activity, which contain learning scenario step by step about things that the teacher will do with students related to the topic or subject to be studied in order to achieve the basic competencies that have been set. The learning plan is more of a teacher's "individual" plan that contains the learning steps that will be carried out in the classroom. The function of lesson plan are as a reminder for the teachers about the thigs that should be prepared, such as media, technique, assessment system, etc. Generally, there is no differences between format of learning based on contextual and the others, what distinguishes both of them are about the substance and emphasis. In learning that is generally known, the lesson plan emphasizes the description of the objectives to be achieved, while the contextual learning emphasizes the learning scenario. In the

development of contextual accounting lesson plan accomodates 7 main components in designing accounting learning activities as follows:

Constructivism. Constructivism views that knowledge is not given to students instantly, but must be constructed by students themselves through their active involvement in learning activities. The students build their own knowledge step by step through steps designed in such a way by the teacher.

Inquiry. Inquiry is a central part of contextual learning. Knowledge and skill obtained by students are expected not be a result of memorizing, but are obtained by students through inquiry process. Learning designed in such a way thus providing opportunity for the students find a concept or knowledge with the guidance of the teachers.

Learning Community. The students can construct their knowledge well through social interaction, such as group discussion, their knowledge will fixed through discussion.

Questioning. For students to ask is an important part of inquiry-based learning, namely digging information, confirming what they already know and directing attention to the aspects that are not yet known. The teachers should design a quality question which can stimulate students creativity. Besides, the students must have a free opportunity to raise a questions so that they can understand the concept well.

Modeling. Learning accounting need a model can be imitated. For the example, the teacher acts as a bookkeeper who must record company transactions in accordance with the accounting cycle. Students can also act as a model that gives example to their classmates.

Reflection. Reflection is a students' respon to an incident, activity, or knowledge that had been studied by students. The teacher implemented this component by making a review with students about learning materials that had been studied, and also about what students have understood or not understood.

Authentic assessment is a process of collecting various data which can give an overview of students learning progress. This data is taken as long as the learning activities take place not only when learning is complete.

The seven main components of the contextual approach must be implied in the lesson plan. In addition, in the learning plan it is also designed how to integrate life skills in the learning series. The steps to design a lesson plan as follow: (1) syllabus assessment; (2) identification of learning material for the students; (3) determination of learning purposes; (4) implementation of learning process; (5) the description of the various assessments that will be used; (6) determination time allocation; (7) determination of previous studies for the students. The steps can be interpreted as follow:

Syllabus assessment, generally each main material in syllabus that has been given there are 4 KD appropriate with KI aspects (attitude to god, self attitude and to the environment, knowledge, and skills). To get 4 KD achievements, the syllabus has formulated for students' activities in learning process generally based on standard

process. These students activities are actually details of exploration, elaboration, and confirmation, there are: making observation, asking, collecting the information, managing the information, and then communicating. These activities are then described in more detail in the RPP that will be developed. The form is steps for the teachers to do in learning process, so that students involve in active learning. The study of syllabus beside on the above is also by formulating KD indicators and completing with the assessment.

Identifications of learning material. The teacher and the RPP developer identify the learning materials which can support the achievements of KD. The identification of learning material for students must depend on many things, such as: (a) students' potential; (b) relevant of the region characteristic; (c) the current level of physical, intellectual, emotional, social and spiritual development that students have; (d) the benefits for students; (e) sciences structures; (f) the actuality, depth, and breadth of learning material; (g) relevance between student needs and environmental demands; (h) time allocation.

The determination of learning purposes. Learning purposes can be organized to including all KD and also it can be organized in every meeting. Learning purposes must depend on the indicator, or it must contains two aspects: Audience and Behaviour.

The development of learning activities. Every learning activities in RPP is designed in such a way so can give a quality learning experiences for students, it contains mental and physical process occur through the interaction between the students, students with teacher, environment, and other learning resources to achieve KD. Learning experiences in generally can be realized through the use of varied learning approaches and student centered.

Learning activities for every meeting is steps scenario which must be done by the teachers thus stimulating students to actively learning. This activity is organized into activities: Introduction, Core, and Closing. The core activities are further elaborated in the details of exploration, elaboration and confirmation activities, in the form: observe, ask, collecting an information, associate, and communicate. Whereas in learning which aimed at mastering procedures for doing things (procedural knowledge), learning activities can be carried out by the teacher in the form of modeling / demonstration (modeling) by the teacher or expert, imitation by students, checking and giving feedback by teachers, and advanced training.

Description the types of assessments that will be used. In the syllabus a reference has been given regarding the type of assessment that will be used for each lesson. Assessment of KD achievement by students is based on indicators that have been developed previously. The assessment use test and non-test in written (paper and pencil test) or spoken, performance observation, attitude measurement, tasks assessment, projects and products, portfolio, and self-assessment. Because in every lesson students are required to produce works, then the presentation of portfolios is a method of assessment that must be carried out at the level of primary and secondary

education. Assessment are activities to get, analyze, and interpret the data about process and students' learning outcome which is carried out systematically and continuously, so that it becomes meaningful information in make a decision. To design a good assessment, the teacher should pay attention to the following: (a) assessment to measure achievement of competencies, there are KD-KD in KI-3 and KI-4, (b) assessment using criteria; that is based on what students can do after following the learning process, and not to determine someone's position towards the group, (c) The planned system is a system of continuous assessment. Continuously means all of indicators billed then analyzed the result to determine KD and to find students' difficulty, (d) The results of the assessment were analyzed to follow-up an improvement of the next learning process, remedial program for students who achieve competency under criteria, and enrichment programs for students who have completed the criteria, (e) The assessment system must be adapted to the learning process. For example, if learning use the field observation task approach, the evaluation must be given in the process such as interview techniques, and products in the form of field observations.

Determine a time allocation. Determine time allocation in every KD must based on effective number of weeks and allocation of time for each week available while considering the number of KD, breadth, depth, level of difficulty, and level of importance of KD. Time allocation which has been written in syllabus is an estimate of the average time needed for mastery of KD by diverse students. Therefore, the allocation can be detailed and re-adjusted in the lesson plan developed by the teacher.

Determine previous studies. Previous studies must be developed in RPP is a reference, the object that will be used in learning activities are print and electronic media, resource persons, as well as physical, natural, social and cultural environments

CONCLUSION

accomodating 7 main components of learning. They are as follow: (1) constructivism, (2) inquiry, (3) questioning, (4) learning community, (5) modeling, (6) reflection, and (7) authentic they are implied in lesson plan that contain SK, KD, Indicator, Learning Materials Identification, Learning Purposes, Development of teaching learning, Used Varieties of Assessment, Time Allocation, and Previous Studies.

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