

# Accounting Learning With Lesson Study Activities In FKIP UMSU

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**Abstract---** This study aims to analyze the learning of Accounting with Lesson Study Activities. This research is motivated by the difficulty of students in studying accounting, which results in low student learning outcomes. Based on the observations made there are still many students who lack focus in learning, this results in learning outcomes being low. The object of this research is accounting students in Semester II FKIP UMSU. This research is a descriptive study, the number of samples is 34 people. The implementation of the Lesson Study is carried out through three stages, namely Plan, Do and See. The procedure of the study was carried out by applying the lesson study steps. The first stage was conducting a lesson plan with fellow lecturers who were in charge of cognate courses and then carried out an Action class in the class while carrying out observations assisted by several observers and finally carried out a reflection on the implementation of the learning. The research instrument was in the form of an observation sheet. The data analysis technique is a descriptive analysis technique. The findings of this study are still low student learning activities. so the learning outcomes obtained are still in the moderate category with an average calculated value of 71.

**Keywords:** *Learning Activities, Lesson Study*

## I. INTRODUCTION

Planned learning will create a more directed learning atmosphere and learning process so that students are more active and can develop their potential. Current learning is 21st - century learning, which requires 4 skills in this learning known as 4C namely Communication (Communication), Critical Thinking and Problems (Critical Thinking and Problem Solving), Collaboration (Collaboration), Creativity and Innovation (Creativity and Innovation). According to I Wayan 21st Century skills are important skills that must be mastered by everyone in order to succeed in facing challenges, problems, life and careers in the 21st century.

According to Rahayu Lesson Study needs to be done in Indonesia because efforts to improve the quality of education that have been carried out by

the government through various teacher training programs, are generally limited to understanding subject matter, while the introduction of learning methods is carried out separately from subject matter. A good learning process is not only good in planning on paper, for example, in providing learning tools, but the implementation of learning must also be planned in such a way as to who conducts the open class, who observes learning until how to evaluate the learning through reflection activities. Activities ranging from planning to learning relocation are neatly covered in Lesson Study. Based on observations carried out in the second- semester accounting class, there are still many students who are still difficult to master this course. Accounting courses are compulsory subjects for the Accounting Education Study Program, with emphasis on Cognitive aspects and Psychomotor aspects. As a compulsory subject, this course should be understood, mastered so that it can be implemented in the world of work and business.

Learning that is carried out is accounting learning based on Lesson Study, why should Lesson Study? Lesson Study is a learning activity whose purpose is to improve the quality of learning. Herawati (3: 2011) stated that the implementation of Lesson Study was conducted collaboratively between teachers and lecturers, starting from the design of learning, implementation/observation of the implementation of learning and reflection on the implementation of the learning.

The research carried out refers to the research of Rahayu et al. The object of the research is junior high school students with integrated science subject matter on the theme of Household Waste Pollution by applying the Problem Based Learning Learning Model. The implementation of learning is carried out as many as 3 x meetings. The first RPP raises the theme of why our environment is polluted, the second RPP raises the theme of how the effects of household waste on

aquatic organisms and the third RPP raises the theme of how the role of humans in their pollution and mitigation. The results of student activities related to student scientific work skills at each stage of the trial showed an increase in scientific work skills and scientific attitudes of students.

Lesson-based learning is in line with the demands of 21st-century learning. Lesson Study began in Japan around the 1870s, known as *Jugyokenkyu*. developed by Japan International Cooperation Agency (JICA). Americans call it Lesson Study. Americans began to be interested in the Lesson Study when the 1996 International International Mathematics and Science Study (TIMSS) was held, the results of which were Japanese students received high rankings in mathematics. One of the alleged supporting factors is *Jugyokenkyu*. In Indonesia, it is known as *Learning Kaji*. But this term is rarely used because it is more popular with the term Lesson Study. Herawaty (2011: 3) states that Lesson Study is a major form of improving the quality of learning and the development of teacher professionalism chosen by Japanese teachers. In the implementation of Lesson Study conducted by the teacher in collaboration in terms of:

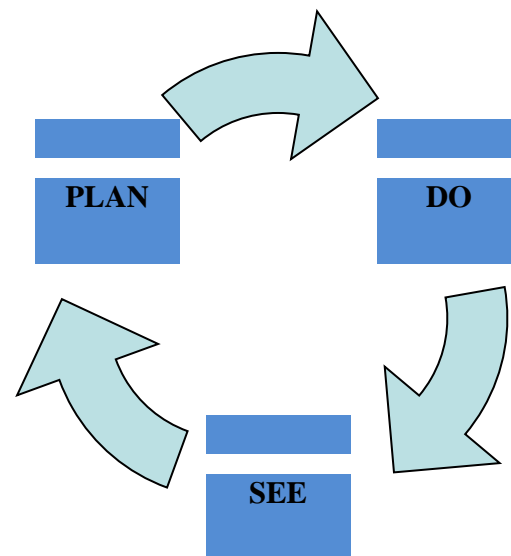
1. Studying the curriculum and formulating learning objectives and goals for developing students (developing life skills)
2. Designing learning to achieve its objectives
3. Carry out and observe a research Lesson (learning that is studied)
4. Conducting a relocation to discuss the learning being studied and perfecting it and planning the next lesson.

Mahmudi, (2009) in more detail states that lesson study more fully can be interpreted as a collaborative process from a group of teachers to jointly:

1. Identifying learning problems that are felt by the teacher (one or a group of teachers).
2. Plan learning steps (as identified problem-solving efforts).
3. Carry out learning carried out by one of the selected teachers (agreed upon), while another teacher observes the learning process.
4. Evaluate the learning process that has been done.
5. Improve learning planning based on evaluation results.
6. Carry out learning again.
7. Reevaluating the learning that has been carried out, and

8. Share (disseminate) the experiences and findings of the evaluation results to other teachers

Lesson Study learning carried out by teachers in the classroom by involving relevant parties is carried out in the form of large activities. These activities can be more simply divided into 3 activities, namely Plan, Do and See. This can be seen in the following picture



**Figure 1. Stages of Lesson Study**

The Plan is the activity of planning to start from planning Determining student learning goals, Determining material must be understood/mastered by students, Arranging student learning steps, Adjusting learning steps with available time, Inventory of equipment needed for learning (learning assistance), learning devices, model teachers will carry out classroom learning.

Do is carrying out learning and at the same time observing the implementation of this learning in the classroom. The implementation of observations is carried out together with the implementation of learning. Direct observation in the class carried out by the observer aims to be able to observe student behavior more specifically in the learning process. Usually, the teacher can only observe the students' prominence whether the student is very active, smart or students who have more deficiencies.

See is doing a reflection to improve learning if it is considered still inadequate and planning to learn in the next stage.

## II. METHOD

### **Research Approach**

This research is experimental research conducted in the second semester of Accounting Education students FKIP UMSU. In its activities carried out by applying Lesson Study learning. Lesson Study activities broadly carry out three activities, namely Planning, Implementation and Observation, and Reflection activities

### **Research Variables and Operational Definition variable research**

The study consisted of two variables, namely: Accounting Learning variables and variable Lesson Study.

### **Variable Operational Definition**

The operational definition of this research variable is

1. Accounting Learning is accounting learning carried out in the class with the material of the Adjustment Journal
2. Lesson Study is a learning activity that aims to improve the quality of learning by implementing three activities including:
  - a. Plan (Planning), this activity is carried out to design learning starting from planning the material to be taught, compiling
  - b. Do (Implement), activities carry out concurrent learning by conducting observations/ observations in class during learning
  - c. See (Seeing), activities reflecting which data is taken from observation sheets obtained from the results of reflection

### **The instrument used in this study was to use tests and observation sheets.**

Data analysis techniques used descriptive analysis techniques by analyzing the findings in observations and the value of learning outcomes obtained by students.

## III. RESULT AND DISCUSSION

This research was conducted at FKIP UMSU in Accounting Education Study Program. Lesson Study Learning is learning that carries out activities starting from planning (Plan), implementing Learning Activities (Do) and carrying out observation activities (See). In the planning activities, the research team collaborated

in determining the learning methods applied. The learning method that is applied is the Recitation method, the lecture material presented is making an Adjustment Journal. Learning is carried out with a duration of 3 hours of lessons as much as 3 credits. In the planning of the devices arranged in the form of Chapter design, Lesson Design, material for discussion of lesson study learning groups and observation sheets. The researcher involved 10 observers. There are 34 students in 5 student groups. This learning is carried out in three stages, namely the introduction of a 30-minute adjusting journal material, the explanation of the student's material is given a hand out as teaching material. In the next 90 minutes, students are given the opportunity to discuss. Discussion activities by students to find solutions to cases that have been provided. All learning activities are immortalized both with videos, cameras and observation sheets that are available. Each observer holds an observation sheet, this study only observes how students learn. Important points observed were: important findings observed from students from the most prominent things to simpler things. What students do when given an explanation, when given the task to discuss and when they do the exercises. Students are divided into five (5) groups to discuss, each group is given the task to solve accounting problems with the topic of the Adjustment Journal with different cases. Finally, the last 30 minutes is the closing stage, students are given training conclusions for the adjusting journal material that has been submitted previously..

### **Learning Outcomes of Student Accounting with Lesson Study Learning**

Learning carried out on FKIP UMSU semester 2 accounting education students is lesson study based learning. Learning is carried out with an allocation of 3x50 minutes. Before learning is carried out first, it is explained to the technical observers in making observations in the classroom. Observations carried out starting from the beginning of learning to the end of learning by carrying out an assessment of the results of the learning journal adjustments.

### **Student Learning Activities With Lesson Study Learning**

Learning with Lesson Study emphasizes more on learning activities, whether students learn, how students learn. These two questions will be answered. Observations on learning were carried out by 10 observers, each group observed by two people. There are some important findings in the implementation of learning that are not obtained by lecturers when teaching class including group learning not going well even though there is one group discussion activity going well, this is marked

there are still focused on personal activities, not all give opinions, lack of cooperation in discussion, some students solve problems individually, there are some students who read WA, play cellphone and have nothing to do with the subject matter, students are more silent, less understanding of the questions given but no one asks for unclear questions, and there are also who are active in completing tasks by opening books and cellphones.

### The Result of Student Learning with Lesson Stud Learning.

Based on the results of the discussion of each group the following values were obtained:

Table 1. Group Value Data

Group	Value
1	80
2	60
3	100
4	30
5	83.33

Group one gets learning outcomes with a value of 80, if seen from the activity of group one in learning, it can be seen that the learning is still conducive, even though there are most group members who do not focus when discussing problem-solving, debating in solving exciting problems and certainty over group answers can be justified, this is the condition that leads the group to get a value of 80.

The second group obtained 60 learning outcomes, when viewed from the learning activity of the second group, it was obtained an illustration that group cooperation was conducive, there was only 1 person who was not active in discussions, looking for answers by opening books and cellphones, discussion groups were very good, understanding questions that were lacking . Learning conditions fall into the good category, but understanding the subject matter is lacking so that the problem solving is difficult, but this group does not want to ask other groups or the lecturers so that they are only busy with their own problems.

The third group obtained 100 learning outcomes when viewed from the learning activities of the third group, it was obtained an illustration that the condition of this group was not much different from the other groups but there were four people who contributed to solving the problem even though 3 people were not active at all. so this group of three cooperates in a bad group. the value obtained is the result of group work that has good abilities but not from maximum group work.

The fourth group obtained 30 learning outcomes, when viewed from the learning activity of group four, it was obtained an illustration that

activeness of group learning was not good because of seven group members only two people were actively discussing in solving the remaining problems engrossed with personal activities not related to learning, for example, playing HP, WA, etc.

The fifth group obtained 83.3 learning outcomes, if seen from the learning activity of group five, it was found that when learning about conducive conditions, the group talked too much, there were four active people out of seven people, three of whom sat quietly. despite the conditions of such groups, the situation of this group was saved by four people in this group who were active and possessed good abilities

Broadly speaking the learning outcomes with lesson study can be said to be still not optimal because the average calculated value obtained is 71. This value is still in the form of group values and the future will be assessed individually because the emphasis of this research is still on student learning activities observed.

Based on the results of direct observations by observers, it can be stated that the learning activeness of students by seeing how students learn still shows a condition that is not maximal.

### IV. CONCLUSION

Based on the results of the study, it can be concluded that learning carried out with Lesson study activities gives a real picture of how students learn in the classroom so that the general picture of student learning activities is still low. this was marked by the unfavorability of students when learning with discussion in solving problems, passive students in discussions, students busy with personal activities such as playing cellphones without having anything to do with learning, discussion activities that were still carried out individually and conversely there were students who did their tasks seriously . learning outcomes obtained are still in the moderate category with a calculated average value of 71. this value is still a group value

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