



ISSN: 0976-3031

Available Online at <http://www.recentscientific.com>

CODEN: IJRSFP (USA)

*International Journal of Recent Scientific Research*  
Vol. 8, Issue, 4, pp. 16462-16467, April, 2017

**International Journal of  
Recent Scientific  
Research**

DOI: 10.24327/IJRSR

## Research Article

### DEVELOPMENT OF COOPERATIVE LEARNING MODEL FOR INTRODUCTION TO ACCOUNTING SUBJECT IN ISLAMIC PRIVATE PUBLIC UNIVERSITY IN MEDAN CITY

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DOI: <http://dx.doi.org/10.24327/ijrsr.2017.0804.0153>

#### ARTICLE INFO

##### Article History:

Received 15<sup>th</sup> January, 2017  
Received in revised form 25<sup>th</sup>  
February, 2017  
Accepted 28<sup>th</sup> March, 2017  
Published online 28<sup>th</sup> April, 2017

#### ABSTRACT

The introduction to accounting subject is the basic course for all students in the accounting course. Failure to understand the course is naive for the accounting student. For that we need a revolutionary learning model so that students are able to understand the course more easily. The Cooperative Learning method proves that this model is effectively applied so that students are able to ensure a comprehensive understanding for all students in understanding the introductory course of accounting.

##### Key Words:

Cooperative Learning, Introduction to Accounting, Student Achievement.

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## INTRODUCTION

Introduction to Accounting subject is a compulsory subject for undergraduate students of Accounting Program. The competency standard of this course is students are expected to understand the concept of financial report preparation and applicable able to prepare financial statements. Understanding of the concept of preparation of financial statements becomes the basis for students to be able to prepare financial statements of a business entity. The ability of students in preparing financial reports makes it easy for students to be accepted in the world of work.

In giving this course many problems experienced in the learning process to achieve the standard of competence. Understanding the concept has not been fully achieved by students, let alone the expertise to be able to prepare financial statements. Some of the learning methods that have been done, such as the use of presentation media, learning modules, and assigning individual tasks have not shown satisfactory results. Based on the result of preliminary observation through interviews with some lecturers of Introduction to Accounting course in Accounting Program at Faculty of Economics of Private Higher Education of Islam shows some problems that often arise, that students can not follow the learning well, students can not do the task given by the lecturer, And active

students are just a few people in learning activities. In addition, due to the inability of students in accounting expertise to make the number of graduate of Faculty of Economics especially accounting majors long enough to get a job. The Indonesian Institute of Accountants the Accountant Commission of Educators states that the accounting curriculum will be directed to the ability of graduates to work in a team-building, and interpersonal skills and communication skills. Currently cognitive ability alone is not so or less play a role in the world of work. Smart people are not necessarily able to work on a team other than that not necessarily have affective and skills that support the success of team work.

Based on these conditions then in the Introductory of Accounting subject need interesting learning methods so that students are enthusiastic and interested to learn and understand the course as a whole. Interesting learning methods must be accompanied by packaging that can increase students' motivation and confidence in studying the introductory of accounting subject. In this case the lecturer can try the learning model of Accounting with group system that is cooperative learning model. According to Trianto (2007) that cooperative learning arises from the concept that learners find it easier to find and understand difficult concepts if they discuss with their friends. Wina Sanjaya (2010) declares cooperative learning as a learning model by using a grouping system or team Small, i.e.

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between four to six people who have different academic backgrounds, gender, race, or ethnicity (heterogeneous). According to Brown (1995) that cooperative learning is a learning that consciously and systematically develops interaction, interaction and penance between fellow students as a live exercise in real society.

Cooperative learning model basically provides wider space for students to explore and work together. With cooperative learning students are encouraged to work together optimally. Cooperation here is every member of the group should help each other master the teaching materials. For students who have high ability to help a group of friends who have low ability, because the final assessment is determined by the success of the group. Therefore each member of the group must have a sense of responsibility towards the group, Istiningrum and Sukanti (2012). For that reason it is necessary to develop cooperative learning model that can provide a way to improve the existing problems in the implementation of learning Introduction to Accounting so that students' competencies in the realm of cognitive, skills and attitudes toward accounting science, especially accounting can be improved.

### **Theoretical Framework**

#### **Cooperative Learning**

There are three basic ways in which students can interact with each other, namely competitive, individualistic and cooperative. Students can compete to see who is the best, they can work individually to achieve goals without paying attention to other students, or they can work together and give attention to each other. Smith and MacGregor (1992) define cooperative learning as "the most well structured end of the collaborative learning continuum" (Lancaster *et al*, 1995). Johnson, Johnson and Smith (1998) define cooperative learning as "the instructional use of small groups so that students work together to maximize their own and each other's learning" (Phipps, 2012).

Various researches on cooperative learning shows consistent results that cooperative learning will improve achievement, more positive interpersonal relationships and higher self-esteem than competitive or individualistic efforts (Phipps, 2012). Phipps (2012) note the success of this method, among others, from the results of Felder and Brent (1996) research, which states that this approach increases the motivation for learning, memory of knowledge, the depth of understanding and appreciation of the subjects being taught. Research also shows that the practice of cooperative learning leads students to higher achievement, more efficient and effective processes and information exchange, increase productivity, positive relationships among students, and establish mutual trust among friends, compared to competitive learning experiences and / or Individualistic (Potthast, 1999).

Cooperative efforts are expected to be more productive than competitive or individualistic efforts, if the cooperative effort is in certain conditions. This condition is then a basic element of the formation of cooperative learning. The five basic elements of cooperative learning include the need for positive interdependence; Face-to-face interaction, individual accountability, use of collaborative skills and group processing.

#### **Cooperative Learning in Introduction to Accounting Subject**

The accounting literature should begin by introducing the advantages of cooperative learning methods at the university level (Cottell and Millis 1992, 1993; Peek *et al* 1995). Today's accounting literature should implement cooperative learning methods in accounting courses (Lindquist, 1995; Lindquist and Abraham, 1996; Hite, 1996; Lancaster *et al*, 1995).

Lindquist and Abraham (1996) observes a group of accounting students who implement cooperative learning on the audit reporting issues contained in the audit courses. Students in the group said that there is an increase in their ability and perception of self-esteem after completing a structured task on cooperative learning. They believe their ability to solve the audit report problem increases after they follow cooperative learning methods rather than when they are studying individually. Lindquist and Abraham (1996) used a cooperative learning method called Jigsaw II in solving accounting problems through a five-week computerized simulation to an end-level accounting student. The results of the observations concluded that student attitudes, interpersonal skills and perceptions of self-esteem increased after the implementation of the jigsaw II method. Furthermore, the variables of ability and gender influence attitudes and perceptions of students towards the achievement of success. Furthermore Lindquist and Abraham mention that important attitudes and non-cognitive aspects such as psychomotor and affective on cooperative learning but they do not elaborate on the issues of excellence of actual achievement.

Lancaster *et al*. (1995) and Hite (1996) observed the superiority of actual achievement of successful implementation of cooperative learning methods. Hite compares group-learning methods with those who do not use individualized learning methods in a tax subject for a semester. The results conclude that there is an increase in students' learning memory in-group learning in completing final exams rather than individual students studying. Lancaster *et al*. (1995) found that the use of cooperative learning methods will increase the score of the members' values in the group. The study was designed using a control group that is the group whose final value is determined by the results of each student's exam. While the group given the stimulus (experimental group) is a group whose final value is determined by the combined value of the tasks that are completed in groups plus the test scores of each student. The results showed that the group given the stimulus had better outcome than the control group. This study also concludes that there is no interaction between the values of early student achievement indexes in college with final assessment.

In Indonesia research on the application of cooperative learning model quite a lot done. Based on research results Istianingrum and Sukanti (2012) concluded that the implementation of cooperative learning model type Numbered Heads Together can improve Accounting Learning Activity in Accounting Skills Competence in students. The research results proved by increasing the average score of Student Activity of 24.60% from before the implementation of cooperative learning model type Numbered Together of 32.74% increased to 57.34% in cycle 1. Furthermore, from cycle 1 to cycle 2 also increased Amounted to 36.49% or obtained average score of Student

Activity in cycle 2 of 93.83%. It also shows that the average score of Student Activity in cycle 2 has reached the target of success indicator. The success indicator of Accounting Learning Activity is 80%.

Furthermore, Inung Pratiwi and Ani Widayati (2012) showed that Reciprocal Teaching Model could improve the mastery of concept and independence of student learning on accounting learning especially in material managing short-term securities administration. Increased mastery of concepts can be seen from the results of concept mastering test that is as many as 35 students or 97.2% of many students of class X Accounting 1 has increased in total value mastery of the concept to good category. While for the independence of learning, the increase can be seen from the observation of learning independence of 76.74% in the first cycle to 88.89% (Very Good Category) in cycle II. Referring to the results of the research, teachers can implement the Reciprocal Teaching Model and can be used as relevant literature. In addition, research conducted by M. A. Hertavi et.al (2010). This study aims to find out the application of Jigsaw type cooperative learning model to students and whether or not there is improvement of problem solving ability by students. The result of research shows that the application of cooperative learning model Jigsaw type can improve problem solving ability.

**RESEARCH METHODOLOGY**

This research was conducted at Private Islamic University in Medan City, which consists of UMSU, UISU, UMN and Al-Azhar University. In line with the objectives to be achieved in this research, development of cooperative learning-based learning model and then optimize the application, this research uses Research and Development (R & D) method, starting from preliminary survey and model design, model testing, socialization and implementation. This research will be divided into three stages of the implementation of the following activities:

**Phase I**

Is the preparation stage, the activity is literature review, conducting preliminary survey by looking at the teaching and learning process of introduction of accounting done and distributing questionnaires to lecturers and students about introductory course of accounting.

**Phase II**

In this example, the design of learning model will be tested with expert review, one-on-one test and small group trial in introductory course of accounting and will be conducted further survey to know how far the learning model in improving the

competence of accounting students in preparing financial statements. From the survey results expected various responses and inputs for the improvement of cooperative learning model in the form of modules.

**Phase III**

At this stage the learning model that has been produced in the second year is socialized and implemented to the lecturers of the course introduction course lecturer through training to the lecturer of the introductory course of accounting and will be evaluated.

The data were collected using observation, interview, questionnaire and documentary. Observation is done by looking directly at the teaching and learning process in the introductory course of accounting. Interviews were conducted to collect data in the form of information about the problems faced by students to understand the concept and making of financial statements so far. Then the questionnaire is designed to get as much information about the students and lecturers who take the course. While the documentary study was conducted to obtain a model of cooperative learning-based model appropriate for the introductory course of accounting for materials comparison and development of learning models to be developed

**FINDINGS AND DISCUSSION**

**Characteristics of Respondents**

The respondents were 223 respondents consisting of male respondents amounted to 97 respondents and women amounted to 126 respondents. The respondents of students from the Islamic university of North Sumatera amounted to 60 respondents; al-Azhar University amounted to 40 respondents and Muhammadiyah University of North Sumatra as many as 123 respondents. While the lecturer respondents amounted to 10 respondents consisting of 2 male respondents and 8 female respondents. As for lecturer respondents coming from North Sumatera Islamic University amounted to 3 respondents, University of al-Azhar amounted to 2 respondents and Muhammadiyah University of North Sumatera amounted to 5 respondents. For more clearly the characteristics of respondents can be seen in the table below:

**Research Finding**

The first year of this study is to conduct a preliminary survey of the process of learning courses introduction accounting in Private Islamic University in Medan. The survey was conducted by distributing questionnaires to respondents consisting of students and lecturers.

**Table 1** Characteristics of Respondents

Characteristics of Respondents			f	%
Gender	Students	Male	97	43
		Female	126	57
	Lecture	Male	2	20
		Female	8	80
University	Students	Islamic University of North Sumatra	60	27
		University of Al – Azhar	40	18
	Lecture	Muhammadiyah University of North Sumatra	123	55
		Islamic University of North Sumatra	3	30
		University of Al – Azhar	2	20
	Muhammadiyah University of North Sumatra	5	50	

The questionnaire provided contains questions about two things; The first condition of cooperative learning conducted during this and the two models of cooperative learning are expected to be fore.

From the results of preliminary survey that has been done then it can be seen that the first condition of cooperative learning conducted during the Introduction to Accounting was already using cooperative learning model but not yet effective. This is reflected in the results of respondents' answers both students and lecturers who on average agree even strongly agree with the statement about; A review of the previous lecture material at the beginning of the meeting, the question of the student if the less obvious, the lecturer explains each teaching materials, lecturer associate between teaching materials with the environment, in the lecturer's learning process using instructional media, the interaction between lecturers and students through learning media, The value of each teaching material, the encouragement to students to ask, think and discuss.

In addition other statements that are agreed and strongly agreed by the respondent is about in the process of learning students and lecturers active in asking and answering teaching materials that are discussed, at the end of lectures lecturers always do reinforcement, review and conclusions on teaching materials presented, the last lecturer is always Conduct evaluation through the test to see student learning outcomes.

From the above statements - the researcher can conclude that the introductory accounting model that existed so far still rely on one direction, where the lecturer is still the main source in the learning process. Although lecturers and some students are already active in the learning process. However, students are active in asking questions and giving answers when active lecturers are also in giving questions and answers. Finally when there are tasks or questions that can be answered by students and lecturers who give gifts. This is evident from the respondents' answers that more states disagree with the gift giving when students can complete the task well and correctly. Thus the students are less motivated in completing the task in class well and on time.

Secondly, the result of preliminary survey shows that cooperative learning model which is expected by the respondent (students and lecturers) in the future is that no longer the lecturers who become the main source but also the students can be involved in and able to become resource in learning. This can be seen from the results of the respondents' responses that give the statements agreed to strongly agree on the following things: the discussion of the material is done through group discussion, the group division is done by the lecturer, the discussion group must be from different students (in terms of level Understanding, gender), the activity sheet in completing the given material, the question / quiz on the task given and the results announced. Increased critical thinking of students with the process of learning in groups. Students are more active in finding learning resources and last communication and interaction between students and lecturers can be done well.

Based on the results of these respondents, the researcher concludes that from the existing teaching and learning process

in the course of introduction of accounting need the development of cooperative learning model that has been done. It is intended that the learning process can be sourced from two directions and with the existence of these discussion groups it is expected that the students will be more active in finding the resources of the given teaching materials. So do not just expect from one resource only lecturers.

However, in determining the discussion group, students are still not willing if they are placed on the human group. This means that the discussion group should not be determined by the lecturers themselves but should also involve the students. So that group discussion can work well. In the future this will have an impact on increasing the competence of students in accounting and eventually later expected to increase their competitiveness in the world of work. As the results of research that has been done by Lancaster *et al.* (1995) found that the use of cooperative learning methods will increase the score of the members' values in the group.

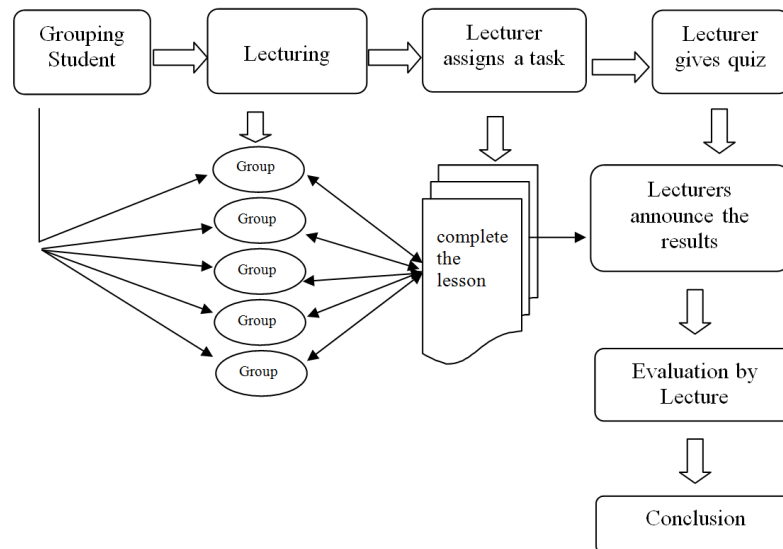
While Hite (1996) observed about the excellence of actual achievement of the successful implementation of cooperative learning methods. Hite compared the method of group learning with those who did not use the individual learning method. The result concluded that there was an improvement in students' learning memory in group learning in completing the final exam compared to individual students studying. Similarly, the research results Istianingrum and Sukanti (2012) that states that the implementation of cooperative learning model type Numbered Heads Together can improve Accounting Learning Activities in Accounting Skills Competence in students.

#### ***The design of cooperative learning model development***

Based on the analysis that has been done by the researcher on the cooperative learning model that has been done and the expected future learning model, the researcher will make the design of cooperative learning model development for the Introductory to Accounting subject. The development of this cooperative learning model is based on the Student Teams Achievement Division (STAD) learning model.

STAD developed by Robert Slavin and friends at John Hopkin University, is the simplest Cooperative Learning approach. STAD refers to group learning, presenting new academic information to students every week using verbal and text presentations. The mining learning model that is done for the introduction to accounting subject that has been done is in the following sections:

- In the discussion of the course material should be done in-group discussion with the aim to give understanding
- The group consists of 3 - 5 students where the group selection by lecturers together with students and is heterogeneous.
- Any group or student who successfully answers / completes the task correctly and on time is rewarded by the lecturer and automatically adds the group and individual values.
- The design of the development of learning models that researchers can describe as follows:



Picture Explanation of step-by-step design of Cooperative Learning Model in Introduction to Accounting subject:

1. Students in 1 class are divided into groups of 4 or 5 people.
2. Each group must be heterogeneous, i.e. men and women, various tribes and abilities high, medium and low.
3. The lecturer presents the Teaching Material, which will be different every week or every two weeks
4. The lecturer assigns a task to the group to be undertaken by group members. Members who have understood can explain to other members until all members in the group understood.
5. Team members use activity sheets to complete the lesson.
6. Lecturer gives quiz / question to all students. When answering a quiz cannot help each other
7. Lecturers announce the results of assignments and quizzes that have been done every teaching material
8. For students who answer the task, the quiz / question correctly according to the prescribed time is rewarded by the lecturer. And for group assignment automatically add group value
9. Lecturer conducts an evaluation

## CONCLUSION

### Conclusion and Recommendation

Learning Model Introduction to Accounting conducted lecturer at Private Higher Education in the city of Medan on the concept has been using cooperative learning model. Cooperative learning model applied is still not effective seen from the results of student evaluation is still low. Need more effort to develop cooperative learning model specially in Introduction to Accounting subject; The formation of discussion groups, assignments and quizzes in each material, notices / announcements on the results of assignments and quizzes and presents for those who responded correctly and on time, and the use of student activity sheets. Design the development of learning models designed by researchers using the development of learning models Student Teams Achievement Division (STAD).

Each lecturer can understand the condition of each class before using the learning model in the delivery of teaching materials. It is necessary to implement or implement the development of this learning model in the Introduction to accounting subject in the future. Need to socialize this newly developed learning model, to all lecturers of accounting specially Introduction to Accounting subject in private Islamic universities in Medan city.

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**How to cite this article:**

Fitriani Saragih and Elizar Sinambela.2017, Development of Cooperative Learning Model for Introduction to Accounting Subject in Islamic Private Public University in Medan City. *Int J Recent Sci Res*. 8(4), pp. 16462-16467.  
DOI: <http://dx.doi.org/10.24327/ijrsr.2017.0804.0153>

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