

DEVELOPING THE LEARNING MEDIA BASED ON INDONESIAN FINANCIAL STANDARD FOR ENTITY WITHOUT PUBLIC ACCOUNTABILITY

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ABSTRACT

The learning process of accounting based on Indonesian Financial Standard for Entity without Public Accountability (known as SAK ETAP) in higher education consists of two main elements; as a theory and a practice. To be able to understand and mastering accounting standards for the entities without public accountability materials entirely, students are required to carry out practical activities as an effort to process the initial ideas and compile conclusions from information provided. This study aims to develop a multimedia form of learning facility for the students to find and build concepts related to Indonesian Financial Standard for Entity without Public Accountability. By using this media, we found that the learning process can be oriented as one of the innovative types of learning; increase student's activity and optimize their learning achievement. Research data is collected from the students of Universitas Negeri Malang, who have been taking the Indonesian Financial Standard for Entity without Public Accountability subject. Data collection techniques used were observations, interviews and questionnaires. The results show that flash player learning media developed in this study obtained 98.33% assessment based on validation from media experts. From the material experts' validation, the assessment of flash player media is 93.33%, and students' scores found in this study is 78.46%. This means that in general flash player media has reflected all the materials in the Indonesian Financial Standard for Entity without Public Accountability subject. Based on these results, it can be concluded that the flash player as learning media based on Indonesian Financial Standard for Entity without Public Accountability is suitable for use in lecturing.

Keywords: Indonesian Financial Standard for Entity without Public Accountability subject, SAK ETAP, Innovative, Flash Media Player.

INTRODUCTION

The Indonesian Accounting Association has issued Financial Accounting Standards for the entities without public accountability, which are applied for financial statements of the entities that do not have public accountability. Indonesian Financial Standard for Entity without Public Accountability (publicly known as SAK ETAP or Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Publik in Bahasa) is the second pillar of financial accounting standards in Indonesia after IFRS-based Financial Accounting Standards. Indonesian Financial Standard for Entity without Public Accountability is intended for entities without public accountability, including MSMEs. According to paragraph 1.1 (2009), there are two criterias of entities without public accountability, namely (1) not having significant public accountability; and (2) publish general purpose financial statements for external users. External users are owners who are not directly involved in business management, creditors, and credit rating agencies

The learning process of accounting based on Indonesian Financial Standard for Entity without Public Accountability in universities consists of two main elements, such as Publicly-Accountable Entities accounting as theory and accounting as a practice. The Indonesian Financial Standard for Entity without Public Accountability as a theory emphasizes the depth of the concept of thinking in interpreting both the recognition, measurement, and disclosure of transactions in financial statements. As a practice, it contains fundamental and technical analysis skills in implementing accounting at entities without public accountability. The Indonesian Financial Standard for Entity without Public Accountability as a subject taught in universities has several considerations in the application of learning practices, namely; 1) oriented to the process skills approach, 2) prioritizing student involvement actively in learning, 3) finding their own knowledge based on observations, and 4) orienting the surrounding environment, meaning that Non-Publicly-Accountable Entities' accounting materials should be adjusted to the current economic situation so that learning is more meaningful.

Students in understanding The Indonesian Financial Standard for Entity without Public Accountability materials as a whole, in addition to mastering the theory, are also required to carry out practical activities as an effort to process the initial ideas. Students have to know logical inference (i.e. compile conclusions from information) until they find concepts about the principles that are in line with their understanding. The Indonesian Financial Standard for Entity without Public Accountability concept received by students is not merely a memory but a conception accompanied by logical reasons. Based on this, the learning process must be presented in a comprehensive manner both theory and practical media. On the other hand, the lecturer must be able to choose learning methods and media that can describe the financial standards, both in process and the product.

Until now The Indonesian Financial Standard for Entity without Public Accountability is still considered a difficult and less desirable subject by students, this is caused by several factors, namely; 1) it is "difficult to understand", because it not only discusses real things but also discusses abstract things that students have never encountered before, sometimes even

unimaginable in the minds of students. 2) learning The Indonesian Financial Standard for Entity without Public Accountability is "less attractive", remembering when learning they are only introduced to the ways and rules of preparing the financial statements of the entities without public accountability. 3) learning The financial standards is "quite boring", each meeting only pay attention to lecturer lectures and work on training questions while the methods and approaches are ignored.

Based on field observations it can be seen that 75% of The Indonesian Financial Standard for Entity without Public Accountability learning in the Universitas Negeri at Accounting study program is still based on textbooks. The learning process is not designed using qualified principles, so learning becomes less attractive and less effective. On the other hand, The Indonesian Financial Standard for Entity without Public Accountability learning is deemed less capable of motivating students, so students tend to be passive. This results in the value component as a result of student learning can not meet the standards. The students' grades obtained from this subject is relatively low, which is an average of 55 (or equivalent at the C grade). This is still far from the demands of the quality of learning expected by the institution.

Based on interviews conducted with students, it is known that the problems often encountered in The Indonesian Financial Standard for Entity without Public Accountability learning are; 1) students have passive tendencies in the learning process in class. Sometimes they are treated as objects of learning and not as the subjects, so their activity is lacking, 2) the learning media used are less attractive and less innovative. This is because the habits of lecturers who always treat students as objects of learning that cause learners are not able to improve their activeness, initiative and creativity so that ultimately the learning achievement obtained is not good.

Based on these problems, the most important thing to review is the quality of learning itself. The subject may not be considered difficult if the learning carried out is able to accommodate all the wishes and abilities of students. Therefore, to improve the quality of learning Indonesian Financial Standard for Entity without Public Accountability courses, learning media is need to be more innovative. Learning media should make the students feel easy to learn and make learning more enjoyable. Innovative learning media are expected to improve their learning outcomes. Based on this background, the authors are interested in raising research with the title " Developing The Learning Media Based on Indonesian Financial Standard for Entity without Public Accountability."

LITERATURE REVIEW

A. Learning Media

Media is a tool that has the function of conveying learning messages (Bovee, 1997). Meanwhile, learning is a process of communication between the learners, instructors and teaching materials. Communication will not work without the help of messaging or media tools. A good learning media should provides some motivations to the students. In addition, the media must also help students to remember what they have learned and provides stimuli to learn new things. The ideal learning media is a media that can be a tool for students to provide feedback in the teaching and learning process. Edgar Dale (in Setoysari and Sihkabuden, 2005) classifies learning media based on the level of experience gained by students. The level of experience is described in Picture 1.

B. Multi Media

Etymologically, multimedia comes from multi words which mean "many", "various" and "medium", which means something that is used to convey or bring something. The word "medium" in the American Heritage Electronic Dictionary (1991) is also interpreted as a tool for distributing and presenting information (Rachmat and Alphone, 2005). Overall, multimedia consists of three levels (Mayer, 2001), such as:

1. Technical level, namely multimedia related to technical tools; these tools can be interpreted as vehicles that include signs.
2. Level semiotik, which is a representation of multimedia results such as text, images, graphics, tables, and others.
3. Sensory level, which is related to sensory channels that function to receive signs.



Picture 1. Edgar Dale Cone of Experience

Adapting multimedia in learning will provides several benefits. Some of them are:

1. Introduction of information and communication technology (ICT) devices to students.

2. Providing new and enjoyable experiences for both the teacher and the student.
3. Chasing back the knowledge of science and technology in the field of education.
4. The use of multimedia can arouse learning motivation of learners, because the presence of multimedia makes learning presentations more interesting.
5. Multimedia can be used to help learners form mental models that will make it easier to understand a concept.
6. Following the development of science and technology, and others.

C. The Indonesian Financial Standard for Entity without Public Accountability

The Indonesian Accounting Association has issued Indonesian Financial Standard for Entity without Public Accountability that apply effectively to the preparation of financial statements of entities that do not have public accountability. According to The Indonesian Financial Standard for Entity without Public Accountability paragraph 1.1 (2009), entities without public accountability are entities that have two criteria, namely entities that do not have significant public accountability; and does not publish general-purpose financial reports for external users.

Indonesian Financial Standard for Entity without Public Accountability paragraph 2.1 (2009) explains that the purpose of financial statements is to provide financial position information, financial performance, and entity cash flow statements that benefit a large number of users in economic decision making by anyone who is not in a position to request specific financial statements to meet their needs certain information. Financial statements in fulfilling their objectives also indicate what has been done by management (stewardship) or management's responsibility for the resources entrusted to it. The components of financial statements for entities without public accountability according to Indonesian Financial Standard for Entity without Public Accountability (2009) are (a) balance sheets; (b) income statement; (c) statement of owner's equity; (d) cash flow statements and (e) notes to financial statements.

RESEARCH METHOD

A. Research and Development Model

According to Sukmadinata (2007: 164) research and development is a process or steps to develop a new and existing accountable products. This is in line with Sugiyono (2009: 407) who explains that research and development methods as research methods used to produce certain products and test the effectiveness of these products. It does not always generated as objects or hardware (such as books, modules, learning aids in the classroom or in the laboratory), but also software like computer programs for data processing, learning, training, guidance, evaluation, management, etc.

We adapt a research model from Borg and Gall (1983), because it has a simpler developing methods, and does not reduce the quality of the research product. According to Borg and Gall in Sukmadinata (2010: 169 - 170) there are ten steps of research and development that we use as guidelines, as follows:

1. Research and information collecting, including the measurement of needs, literature review, class observation.
2. Planning. Included in this step are formulate skills and expertise at any aspects related to the problem.
3. Develop preliminary form of product, such as the cultivation of learning materials, learning processes and evaluation instruments.
4. Preliminary field testing (performing an initial trial)
5. Main product revision (revise or improve the results of the trial)
6. Main testing field (perform main field test)
7. Operational product revision (revise the product from the field trial)
8. Operational field testing (conduct an operational field trials)
9. Final product revision (final product improvement)
10. Dissemination and implementation (disseminating the product/model developed).

The subject learning process for this course is designed with blended learning. It is a formal education program where the students learn through the delivery of content and instruction with digital media online accompanied by some elements of control (time, place and speed) from students. They are not only learn directly or face to face with their respective lecturers in class, but also going online (adapt the e-learning method by utilizing electronic technology to access educational curriculum outside the classroom).

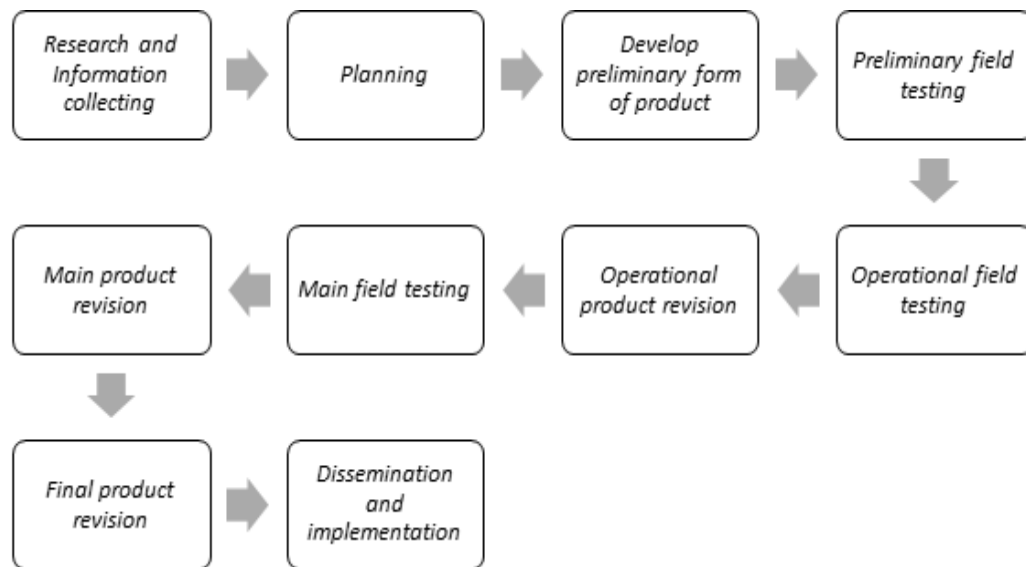
B. Research and Development Procedures

Based on media development procedures explained before, we prepare a modified version of Borg and Gall (1983) research model. There are eight steps that will be taken as described in Picture 2.

RESULTS

Data Analysis and Results from Product's Validation

This research output is a flash player learning media with several features to improve students' ability to understand and implement Indonesian Financial Standard for Entity without Public Accountability. The product is then given to material and media experts to be assessed/responded with to know the level of validity and appropriateness of the application.



Picture 2. Borg and Gall Research Model

Data Analysis and Results from Media Experts' Validation

To get a response or assessment of the product's appearance that has been developed, the quantitative and qualitative trials are carried out through a questionnaire. Flash player media product for the learning process in this research are then submitted to media experts.

Based on the results of the media expert trial, the media based on Indonesian Financial Standard for Entity without Public Accountability obtained 98.33%. Based on the criteria of success level that has been determined, the results are valid and feasible to be used as learning media. In addition, there are qualitative data noted as some criticism and suggestions for the flash player media. In general, this learning media does not require revision. According to experts, it is valid and feasible to be used as a learning media.

Product's Validation from Material Experts

The developer chooses material experts to provide an assessment or response to the accuracy of the content in the flash player learning media. Datas are obtained from material experts in quantitative form (as a closed questionnaire about the accuracy of the material), and qualitative one (such as criticism and suggestions for material content). The results of the trial from material experts were analyzed and interpreted based on the criteria of success level, namely as follows;

- Valid qualification questions include: a) software reflecting flash player media in Indonesian Financial Standard for Entity without Public Accountability learning; b) the software succeeded in providing understanding related to Indonesian Financial Standard for Entity without Public Accountability Entities; c) systematic, traceable, and the logical flow is clear; d) contextuality and actuality; e) interactivity; f) the software is able to reflect the Indonesian Financial Standard for Entity without Public Accountability process material; g) compatibility between flash player learning media with learning objectives; h) accuracy of software as a support for learning strategies; i) the software is able to improve the understanding ability of Indonesian Financial Standard for Entity without Public Accountability; j) software improves user skills in the accuracy of Indonesian Financial Standard for Entity without Public Accountability Reports; k) the software is able to provide an understanding of Indonesian Financial Standard for Entity without Public Accountability; l) accuracy of the use of terms / words in the delivery of features; m) alternative teaching and learning activities have been implemented; and n) the level of attractiveness of each feature for the user.
- Statements which are qualified as valid enough are the language is used properly and correctly according to spelling standards.
- The results obtained an average number: 93.33%. Based on the predetermined success rate, the flash player media on Indonesian Financial Standard for Entity without Public Accountability is valid and suitable for use as a learning support media.

In general, the learning media has reflected all of the materials in the Indonesian Financial Standard for Entity without Public Accountability course. So, the course's purpose in developing students' skills related to the financial standard has been fulfilled for practice context. On the other hand, the flash player media can provide a thorough understanding of the concepts, theories and practices of Indonesian Financial Standard for Entity without Public Accountability.

Trials

Flash player media trials are carried out on students, especially students who are taking the related course. Before conducting the trial, the lecturer will give an explanation to students about the use of flash player media. Students are allowed to ask questions related to the flash player media used. Based on the research data, there are 26 students obtained valid questionnaire for all question items. The score or the total number was 78.46%, which means that the flash player media in Indonesian Financial Standard for Entity without Public Accountability course is valid suitable for use as a learning support media. Some qualitative data from the students also show that there are no need for significant revisions on flash player media.

CONCLUSION AND SUGGESTIONS

Conclusions

This study aims to develop, find and build a concept flash player media for the students related to Indonesian Financial Standard for Entity without Public Accountability course. By using this media, we found that the learning process can be oriented as one of the innovative types of learning; increase student's activity and optimize their learning achievement.

Based on media development procedures, the preparation of this learning media development are modified from Borg and Gall (1983) that has been adapted to the research needs. There are eight steps that will be taken as follows; 1) research and information collecting, 2) planning, 3) develop preliminary form of product, 4) preliminary field testing, 5) main product revision, 6) main field testing, 7) operational product revision, 8) operational field testing, 9) final product revision, and 10) dissemination and implementation. The validation of the product was doing by media expert, material experts and students.

After the media expert trials, the flash player as learning media based on Indonesian Financial Standard for Entity without Public Accountability obtained 98.33%, based on the results flash player media are included in the criteria valid and feasible to be used as learning media. From the results of material experts validation, flash player media obtained an average of 93.33% and the score from the student's trial is 78.46%. Based on the predetermined success rate, the flash player learning media is valid and suitable for use as a learning support media in the Indonesian Financial Standard for Entity without Public Accountability subject. There are some suggestions from media expert, material experts and students that the flash player media does not need any significant revisions. Based on the results of the study, it can be concluded that the flash player learning media can be well received as a learning media in the Indonesian Financial Standard for Entity without Public Accountability subject. The flash player as learning media based on Indonesian Financial Standard for Entity without Public Accountability is expected to help students learn courses so they can improve their learning outcomes.

Suggestions

The researcher suggested that the use of flash player learning media in The Indonesian Financial Standard for Entity without Public Accountability learning process can be done maximally. Lecturers should have the ability to use flash player media, before the media is used by students. On the other hand, the use of flash player media in the course is still need to be supported by direct interaction between lecturers and students, so that the learning objectives can be achieved.

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