

Implementation of Lesson Study Based Accounting Learning with Student Facilitator and Explaining Learning Model

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Abstract

The purpose of this study was to analyze lesson study-based accounting learning with Student facilitator and Explaining learning models and to describe how student accounting learning outcomes were implemented by implementing lesson study-based accounting learning with Student Facilitator and Explaining learning models. The background of this research is motivated by the low ability of students to understand accounting, this is because a small proportion of accounting students have a background from high school social studies or SMK BM Accounting so that a small proportion of students know accounting, let alone understand it and result in low accounting learning outcomes. The object of this research is the accounting students of Semester II FKIP UMSU in the 2019-2020 Academic Year. This research is descriptive, total population of 32 people. Research instruments were tests and observations. The research procedure is by applying the learning model Student facilitator and Explaining based on lesson study. The data analysis technique used is descriptive analysis technique. The results showed that the results of learning accounting were still in the high category with an average count of 77.4. If the value ranges were made into category B, the results of observations related to student learning activities were in the inadequate category because most of the students had maxed out. In learning activities in class.

Keywords

learning model student;
facilitator and explaining
lesson study, accounting



I. Introduction

Empowerment of students in learning requires precise strategies so that learning carried out both in class and outside the classroom can be carried out optimally. We know that student success in learning does not only come from within the student but there are other external factors, for example the learning model applied by the teacher. in the learning process. so that learning that is carried out runs more fun for students. There are 32 students of Accounting Education in the second semester of the 2019-2020 academic year, generally 16% come from accounting background, the remaining 84% come from non-accounting backgrounds. Therefore, in general, the students' ability of Accounting Education is still low.

This study aims to improve the quality of accounting learning, considering that accounting courses are a compulsory subject for the Accounting Education Study Program, which emphasizes on cognitive and psychomotor aspects. As a compulsory subject, this subject must be understood, mastered so that it can be implemented in the business world. One of the accounting courses is the Accounting course for Trading and Manufacturing Companies. This course is a pre-requisite course for accounting courses in the following semesters so that researchers feel the need to do special learning so that the material is easy for the student to understand. As a teacher must be able to create a conducive learning atmosphere for the achievement of these learning objectives.

Education is one of the efforts to improve the ability of human intelligence, thus he is able to improve the quality of his life. So, to create the highest quality of human resources, education is becoming an important factor to be considered. The importance of education is also reflected at MPR No. II/MPR/1993 which states that the national education aims to improve the quality of Indonesia people that is religious people, and pious to God Almighty, noble character, has high personality, discipline, work hard, responsible, independent, smart, healthy, physically and mentally healthy. (Sugiharto in Saleh et al, 2020)

Empowerment as an application of government programs requires full enthusiasm from the community itself so that they will make every effort to improve the quality of their human resources in a total and continuous manner. Many efforts have indeed been carried out by the government, one of which is by providing assistance which is directly channeled to remote villages to support village development and the development of local potentials that are undoubtedly empowered. (Mawardi et al, 2019)

The learning model implemented in this study was the Student facilitator and Explaining learning model based on Lesson Study. This learning model is a cooperative learning model carried out in groups. With this learning model it is expected that accounting learning outcomes can increase significantly. Afrini (2018) states that the learning model that can help active students is Student Facilitator and Explaining, this learning model is able to motivate, increase student learning activities and encourage students to be more active. have a sense of responsibility in mastering the material / subject matter of the discussion. The Student Facilitator and Explaining learning model has advantages including being able to encourage the growth and development of students' critical thinking potential optimally and to train students to be active, creative in dealing with every problem. The learning that is carried out combines with the lesson study activities.

Not all of the students' learning activities in the classroom can be observed by the teacher one by one. Lesson study is expected to cover observations of student activities in learning. Lesson study learning activities are activities carried out by teachers in collaboration with other teachers starting from planning learning, implementing learning and observing learning which in the end will be carried out reflection on the learning. From the results of this reflection, a follow-up will be carried out for the next lesson by making plans based on the deficiencies of the results of previous reflections. Lesson Study according to Tuti Khoiriah, (2015) is learning that optimizes the awareness of thinking about what is known and what is not known and he also stated that a person's success in learning is influenced by his thinking ability. Herawati (3: 2011) states that lesson study is the main form of improving the quality of learning and professional development of teachers chosen by teachers in Japan. With the development of Lesson Study-based learning, it is hoped that small groups will be formed that will implement Lesson Study-based learning so that lecturers and students are more enthusiastic about learning, because learning with Lesson Study creates a pleasant learning atmosphere. Lesson Study-based learning does not limit lecturer teachers in using models, methods, approach and learning techniques that he wants, so in this case the researcher applies the Student Facilitator and Explaining learning model based on Lesson Study. This study will answer the question of how the learning activities of student accounting learning outcomes by implementing the Student Facilitator and Explaining learning model based on Lesson Study.

II. Research Methods

This research was conducted on the second semester students of the Accounting Education Study Program, FKIP UMSU. This research is an experimental research, its implementation is by learning the Student Facilitator and Explaining Model with lesson study activities with the following procedures: (1) The initial stage is to analyze needs by analyzing the syllabus, analyzing teaching materials to be delivered in learning and forming lesson study groups. In this case the researcher involved eight semester students, (2). The implementation stage / data collection stage by implementing the lesson study stages includes three stages, namely Plan, Do and See. Plan, in this planning stage a set time for the implementation of the action plan (which is in charge of implementing learning in class), Lesson design (RPP) and provide direction (technical meeting) with observers. Do, the implementation of learning is carried out in class for two meetings. Learning is carried out by applying the Student Facilitator and Explaining Model learning steps with lesson study activities. See. Observation activities are carried out in line with the implementation of lesson study learning with the Student Facilitator and Explaining Model, followed by reflection activities. (3) Reporting stage, this stage performs data processing and compiles reports. Observation activities are carried out in line with the implementation of lesson study learning with the Student Facilitator and Explaining Model, followed by reflection activities.

III. Results and Discussion

This study implements the Student Facilitator and Explaining Model learning with lesson study activities. In its implementation, it involves several observers who are tasked with observing the course of learning in class. Implementation of learning by applying the Student Facilitator and Explaining Model learning steps with lesson study activities. Lesson study activities are carried out in three (3) phases. Planning phase, implementation phase and observation and reflection phase.

- 1) The planning phase is carried out by collaborating with lecturers of allied subjects in the selection of teaching materials, design chapters, design lessons, lesson study group discussion materials and observation sheets and who is the observer in the learning and giving an overview of the duties of each observer.
- 2) The implementation and observation phases are carried out in several parts, the first part is introduction (15 minutes). Researcher's preliminary activities motivate students, explain learning objectives, (the purpose of studying an adjustment journal) from a cognitive, affective and psychomotor perspective. The second part provides an explanation of the material for the adjusting journal (30 minutes). The third part is 90 minutes after the students are given an assignment through discussion groups which are divided into 5 groups. Each group was given a different task. The fourth part, the last 15 minutes, was closed by making feedback through an oral test.
- 3) The Reflection phase is the phase of presenting the observer's findings during observations. Reflection is carried out outside the learning hours. The purpose of the reflection activity is to describe the condition of students and class during learning. This activity is not to look for the weaknesses of the lecturer or teacher, but to provide input or what actions to take to solve student problems in the class

3.1 Student Accounting Learning Outcomes with Lesson Study Learning

The learning carried out in the second semester of accounting education students at FKIP UMSU is lesson study-based learning. Learning is carried out with a time allocation of 3x50 minutes. Before learning is carried out, they are given an explanation to the technical observers in making classroom observations. Observations are carried out from the beginning of the lesson to the end of the next lesson by carrying out an assessment of the learning outcomes of the adjusting journal.

Based on the results of the assessment of the adjusting journal, the learning outcomes obtained are as follows:

Table 1. Student Learning Outcomes

Score	The number of students
95	2
85	1
82	1
80	11
78	13
75	3
0	1
Average value	77.4
Value above average	87.5%
Value below average	12.5%

Table 1. Illustrates that student learning outcomes are in the good category with an average score of 77.4. The table also shows that only 4 people (12.5%) scored below the average and there were students who did not submit their work so that the score was zero and 28 people (87.5%) scored above the class average. The learning outcomes obtained by these students illustrate that with the Student Facilitator and Explaining learning model lesson lesson-based study is already in the good category.

3.2 Student Learning Activities Using Student Facilitator and Explaining Model Learning a. Lesson Study based

Student Facilitator and Explaining learning based on Lesson Study emphasizes more on learning activities, whether students learn, how students learn. These two questions will be answered. Observation on learning was carried out by 10 observers from each group observed by two people. An overview of observing student learning activities can be seen in the following table:

Table 2. Findings of Student Learning Activities

Group	Important Findings
1	<p>The questions:</p> <ol style="list-style-type: none"> 1. Are students studying 2. How students learn <p>Both of these questions can be answered and it can be said that in this group whether students learn to answer Yes, and how students learn the answers are adequate for learning activities. This can be seen in the observer's observations in the following</p>

	<ul style="list-style-type: none"> a. The conditions for learning are conducive, because there are debates in solving problems and there are those who make notes for things that are newly discovered b. Student enthusiasm in discussing is still lacking, only most students are serious about taking part in learning and there are a few who focus on personal activities c. Lack of understanding of the answers to the questions given d. Of the 6 members of the discussion group, 1 person ensures that the answers given can be accounted for e. The ability to communicate the opinions of most students is still lacking and some are very systematic in expressing their opinions
2	<p>Do students study and how do students learn, the answer is yes and it can be said that it is adequate, although there are still a few who are not conducive to learning. This can be seen in the findings of the observer when observing the following:</p> <ul style="list-style-type: none"> a. Group cooperation is conducive b. Enthusiasm in discussion can be said to be good, because there is only 1 person who is not active in discussions c. Lack of understanding of the questions and clarification of the questions. d. Looking for answers by opening books and cellphones e. The ability to communicate the opinions of most students is good and very systematic in expressing their opinions
3	<p>Do students study and how do students learn, the answer is yes, although there are still most of them that are not conducive to learning. This can be seen in the findings of the observer when observing the following:</p> <ul style="list-style-type: none"> a. The atmosphere in learning is conducive b. Enthusiasm in discussion can be said to be not good, because during the discussion there were some who read WA c. There is still a lack of understanding about the questions given because there are 3 people who do not understand the questions given d. Group members do not work well together e. The ability to communicate opinions is mostly still lacking and not all group members express opinions
4	<p>Whether students learn and how do students learn, the answer is not yet because most students are not conducive to learning. This can be seen in the findings of the observer when observing the following:</p> <ul style="list-style-type: none"> a. Group cooperation is not conducive because there are 2 people enjoying playing cellphones which have no relationship with the learning material b. Enthusiasm in discussion can be said to be not good, because students are mostly silent c. Understanding that there are only 2 people who work on the AJP questions given d. The problem solving given is only solved by 2 people e. The group interaction is not good and in communicating opinions is still lacking
5	<p>Similar to group 4, students are still in the category of not yet learning because their way of the learning process has not shown it does not support the implementation of learning properly, this can be seen in the following:</p>

	<ul style="list-style-type: none"> a. At the beginning of the conducive discussion, over time, they started to get bored, meaning that learning activities with discussion were not conducive b. Enthusiastic discussion can be said to be not good. There are 3 people who are silent without any contribution in the group c. There are problems that are difficult to understand and the problem solving is mostly solved by one person d. The hesitant answer was eventually replaced e. The group interaction is not good and in communicating opinions is still lacking
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Table 2 outlines group learning activities with lesson study with the Student Facilitator and Explaining learning model, it can be said that it is still not optimal because it can be seen from the explanation of the following points:

1. Point no.1 There are only three groups that show a conducive learning atmosphere and the other two groups show a less conducive learning atmosphere
2. Point no 2. Shows that cooperation in discussion groups shows unfavorable conditions. Only one group showed good cooperation in the group and there were 4 groups that showed poor cooperation
3. Point no 3, the understanding of the questions is still very low because all groups do not understand the problems being solved and they do not have to ask the lecturers about this lack of understanding. This is a problem for students in doing assignments if the problem is not understood then by itself the task cannot be completed properly.
4. Point no. 4, shows that the case resolution in learning is still very low because there are only a few people in the group who are active in solving problems.
5. Point no.5, The ability to communicate opinions is still lacking because only in group two the ability to communicate opinions is good, the rest is still not good

Student learning activities in this study can be categorized as poor, from five student study groups it shows that student enthusiasm in learning is still low, the ability to discuss is still low, the ability to express opinions is also low. Students' ability in solving cases is still low. Student learning activities are the driving force in teaching students. Of the five categories of learning activities above generally still show an inadequate condition, student learning activities get an overview through observations made by several observers. If the observations made are only limited to looking at a glance, it is possible that the results of these observations will show good conditions, because the observations are carried out in detail, very detailed observations are obtained so that students whose work sees WA that have nothing to do with learning can be observed. From the research data between student learning outcomes and data on student learning activities, there is a tendency for student learning activities to be inversely related to student learning outcomes. This means that in this study it can be concluded that the learning outcomes of students' adjustment journals can be categorized as good, while student learning activities can be said to be inadequate. This study only implements the Student Facilitator and Explaining learning model based on Lesson Study. So what he highlights here is the lesson study activities. Learning with Lesson Study activities carry out learning with very detailed observations. With the results of this study, future studies will examine the factors that affect the learning outcomes of adjusting journals by implementing Lesson Study learning activities with a reflective learning model.

IV. Conclusion

Based on the results of the study, it can be concluded that accounting learning based on Lesson Study with Student Facilitator and Explaining learning model observed is how students learn in class so that a general picture is obtained. The learning outcomes obtained are still in the good category with an average count value of 77.4. If the score ranges are included in category B. There are 3 people (12.5%) and those who score below the average and 29 people (87.5%) who score above the class average. Learning activities still show poor learning activities. Next, research will be carried out to see what factors affect learning outcomes. Adjustment journals by applying the study's sellson-based reflective learning model

Suggestion

The output of the Faculty of Teacher Training and Education as a producer of teacher candidates and has great responsibility for the formation of professional teacher candidates. In the future, FKIP must be able to bridge lecturers, faculty leaders, stakeholders and MGMP institutions in the city of Medan in finding solutions to educational problems, especially in learning problems. So that later creative, innovative and fun learning models will be exploited with the collaboration between the school and the FKIP UMSU LPTK.

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