

***EFFORTS TO IMPROVE STUDENT UNDERSTANDING ON THE BASIC  
COMPETENCY OF MAKING ADJUSTMENT JOURNAL THROUGH WORKING  
PAPERS***

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**Abstract**

*The purpose of this study is to improve the understanding of learning Accounting in class students XII IPS 5 SMA Negeri 1 Talaga, Majalengka Regency for the academic year 2021/2022 with the application of Direct Instruction learning for the Basic Competence of Journaling Adjustment through working paper media. This study uses a Research approach Class Actions. The results showed that the application of the Direct learning model Instructions on Basic Competencies Making Adjusting Journals through working papers can improve the understanding of learning Accounting for students of class XII IPS 5 SMA Negeri 1 Talaga, Majalengka Regency for the academic year 2021/2022. This is reflected in some indicators are as follows: (1) Students who are active during apperception show an increase from 72.73% in the first cycle to 79.8% in the second cycle. (2) Students who are active during ongoing learning showed an increase from 75.76% in the first cycle to 81.82% in cycle II. (3) The level of understanding and accuracy of the explanation of the journal making process adjustments observed during the group discussion process and the presentation of the results of the discussion through the presentation showed an increase from 76.77% in the first cycle to 85.86% in the second cycle. (4) Increased mastery of student learning outcomes from 75.76% in the first cycle to 84.85% in the cycle II.*

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## INTRODUCTION

The educational process always requires teaching and learning activities that involve teachers and students in order to achieve the goals of education itself. Based on understanding education above, the purpose of education through the teaching and learning process is to instill knowledge and understanding of students according to their needs. High school/MA students have different needs with vocational students in the learning process.

In the process learning, SMA/MA students are required to have an understanding and knowledge of various subjects to prepare for the National Examination and entrance exam College. In connection with the learning objectives of high school / MA students, namely instilling knowledge and understanding of various subjects in order to prepare National exams and college entrance exams, high school / MA students majoring in social studies are required to have knowledge, understanding, thoroughness, and high concentration more deeply study Accounting subjects. This is because Accounting subjects requires knowledge, understanding, thoroughness, and high concentration to work on each process of preparing financial statements as the final result of the accounting process.

One of the accounting processes that must be carried out in order to prepare financial statements is to make adjusting journals carried out to prepare financial statements is make adjusting entries. "The journal entry that updates the account at the end of the period is called with adjusting journal entries" (Muawanah, et al, 2008: 159).

Based on the results of observations on learning activities in Basic Competencies Making Adjusting Journals and interviews with Economics/Accounting subject teachers and students of class XII IPS 5 SMA N 1 Talaga, obtained information that; Associated with The purpose of learning in SMA/MA students is to instill knowledge and understanding on various subjects in order to prepare for the National Examination and exams entering college, high school / MA students majoring in social studies are required to have knowledge, understanding,

accuracy, and high concentration especially in studying subjects Accountancy. This is because accounting subjects require knowledge, understanding, accuracy, and high concentration to work on each preparation process financial statements as the final result of the accounting process.

One of the accounting processes that must be carried out in order to prepare financial statements is to make adjusting entries. "The journal entry that updates the account at the end of the period referred to as adjusting journal entries" (Muawanah, et al, 2008: 159). Based on the results of observations on learning activities in Basic Competencies Making Adjusting Journals and interviews with Economics/Accounting subject teachers and students of class XII IPS 5 SMA N 1 Talaga, obtained information that; (1) Mostly students still do not understand the basic concepts of making adjusting journals because students tend to just memorize what accounts will appear in the adjusting journal accordingly with the approach used; (2) Teachers still teach with the conventional model, namely using the lecture method. Basically the lecture method can be applied in learning accounting, especially in the preparation of adjusting entries, but the use of this method resulting in a lack of student activity because the teacher dominates in learning accounting so that students are less interested in the learning carried out; (3) The teacher has not developed teaching materials/materials, especially for the Basic Competence of Making Adjusting Journal, which actually the adjusting journal can be made through the media working Paper; (4) Student learning outcomes of class XII IPS 5 SMA Negeri 1 Talaga for Mata Economics/Accounting lessons are still relatively low.

It can be proved that the value of Mid-Semester 1 Exam for students of class XII IPS 5 SMA Negeri Talaga in the academic year 2021/2022 before the improvement, students who completed or reached the criteria of completeness minimum (KKM) is 18 students or 54.55% of the total number of students, namely 34 people. Students who have not reached the minimum completeness criteria (KKM) are 16 students or 45.45%.

Pay attention to the problems that occur, especially for students and teachers

E-ISSN.xxxxxx

accounting class XII IPS 5 SMA Negeri 1 Talaga, it is necessary to look for an effective accounting learning model to improve students' understanding of Basic Competence in Making Adjusting Journal. Therefore, the researcher wants to provide a solution by using the direct instruction learning model through the development of materials/ materials teach especially for Basic Competencies in Making Adjustment Journals with preparation media in the form of working papers. The direct instruction learning model was chosen because this learning model is suitable used in learning the Basic Competence of Making Adjusting Journals. Arends (2001: 264) says that: "A teaching model that is at helping student learn basic skills and knowledge that can be taught in a step-by-step fashion. For our purposes here, the model is labeled the direct instruction model".

Based on this understanding, the direct instruction model aims to help students learn a basic ability and knowledge that can be explained step by step step. This is in accordance with the concept of developing basic competence teaching materials. Making Adjusting Journals through working papers that are taught step by step in order to learn basic skills and deeper knowledge on the Basic Competencies of Making Adjustment Journals so that students' understanding can increase. With Thus, researchers are interested in conducting research with the title, "Efforts to Improve" Students' Understanding of Basic Competencies in Making Adjusting Journals Through Working Papers".

Based on the background that has been described, the problem can be formulated as the following, "Is the implementation of the Direct Instruction Learning Model through the media" working papers can improve students' understanding of accounting learning in Basic Competencies Making an Adjustment Journal for Class XII IPS 5 at SMA Negeri 1 Talaga year 2021/ 2022?".

The purpose of this study is to improve students' understanding of accounting learning Class XII Social Sciences 1 SMA Negeri Talaga 2021/2022 academic year on the Basic Competence of Making Adjusting Journals through working paper media

withthe application of the Direct Instruction learning model.

In improving students' understanding of learning, it is necessary to apply a learning model thatmore focused on academic aspects so that students are not only taught just to know, but students really understand. Students can understand when the material taught is explained step by step. Academic-focused learning model and explained step by step is a direct instruction learning model.

The direct instruction model is specifically designed to support the student's learning process related to procedural knowledge and well-structured declarative knowledge, which can be taught with a gradual, step-by-step pattern of activities. The thing that Arends (1997: 66) also stated that: "The direct instruction model was specifically" designed to promote student learning of procedural knowledge and declarative knowledge that is well structured and can be taught in a step-by-step fashion."

The steps for the direct instruction learning model are 1) orientation, namely: before presenting and explaining new material, it will be very helpful for students if the teacher provide a lesson framework and orientation to the material to be delivered, 2) presentation, in this phase the teacher can present the subject matter in the form of concepts, and skills, 3) structured practice, in this phase the teacher guides students to do the exercises. The important role of the teacher in this phase is to provide feedback feedback on student responses and provide reinforcement for correct student responses and correcting wrong student responses, 4) guided practice, in this phase the teacher's role is monitor and provide guidance if needed, 5) independent practice, in this phase students do exercise activities independently.

The advantages of the direct instruction learning model include: 1) Learning model (especially demonstrations) can give students a challenge to consider the gap that exists between theory (what should happen) and observation (what reality is) they see), 2) Demonstrations allow students to concentrate on the results of a task and not the techniques for producing it. This is especially important if students do not have the confidence or skills in performing the task, 3) Students who

unable to direct themselves can still achieve if the direct learning model used effectively, 4) Direct learning model depends on the ability of reflection the teacher so that the teacher can continuously evaluate and improve it, with the model. In direct learning, the teacher controls the content of the material and the sequence of information received by students students so that they can maintain focus on what students have to achieve, 5) Can be used to emphasize important points or possible difficulties faced by students so that these things can be expressed, 6) Can be an effective way to teach highly structured factual information and knowledge. Based on understanding, syntax / sequence of steps, and advantages in learning. By using the direct instruction model, teachers also need to use learning media appropriate to the material and learning objectives. Learning objectives in research. This is to improve students' understanding of the Basic Competence of Journaling adjustment. Therefore, the researchers tested the use of academic media, namely working paper media to make adjusting journals in order to improve understanding student learning, especially in the Basic Competence of Making Adjustment Journals.

Media working papers/worksheets were tested for the process of adjusting/adjusting entries in the completion of the accounting cycle. This is in accordance with the opinion of Weygandt, Kieso, Kimmel that, "Adjustments are journalized and posted from the work sheet after financial statements are prepared" (2007: 190-191). Modified working papers/worksheets are used as media or aids in making adjusting journals, and is devoted to the preparation of adjusting entries in deferral accounts.

Based on relevant theoretical studies and research, the framework for This research is as follows, there are several problems faced in learning accounting in class XII IPS 5 SMA Negeri 1 Talaga on the Basic Competence of Making Adjusting Journals is the lack of understanding of students about the basic concepts of making adjusting journals accompanied by a lack of development teaching materials/materials by the teacher, especially in the Basic Competence of Making Adjustment Journals lead to a lack of students' understanding of how easy steps to make. The actual adjusting entry can be made through

the media of working papers. In addition to using. The teacher's teaching method is still conventional, namely the lecture method that is not appropriate in teaching teach the Basic Competence of Making Adjusting Journals resulting in students becoming less active because the teacher dominates in learning. From the various problems that exist, it turns out that it has an impact on students' understanding of learning in Competence. The basis for making Adjusting Journals is not maximized. Therefore, various efforts are needed to achieve learning objectives, including: by using appropriate learning models and media with the objectives and teaching materials. Choosing the right learning model and media will make it easier for students understand the concept or material. One of the models that can be used as an alternative in Accounting learning, especially in the basic competencies of making adjusting journals, is direct instruction models. While the media that will be used in these basic competencies is a working paper/worksheet media. By applying the direct instruction model and paper media. Worksheets on Basic Competence in Making Adjusting Journals, students are expected to be more actively participate in the learning process and better understand the use of working paper media in prepare adjusting journals, so that it is suspected that students' learning understanding can increase.

## RESEARCH METHOD

This research uses Classroom Action Research (CAR). According to Arifin, "CAR can be interpreted as a process of scientific inquiry in the form of self-reflection that involving teachers in certain educational situations with the aim of improving understanding and fairness about educational situations or practices, understanding of practices, and situations in which the practice is carried out" (2012: 98). The implementation of CAR consists of four stages, namely 1) Planning, 2) Implementation, 3) Observation and Interpretation, 4) Reflection. Study. This class action was carried out in class XII IPS 5 SMAN 1 Talaga Kabupaten Majalengka. The types of data in this study are quantitative data and qualitative data. Data source on. In

E-ISSN.xxxxxx

this study, namely 1) Informants, namely teachers of Economics/Accounting class XII IPS 5 SMAN 1 Talaga, 2) Place or location, namely in class XII IPS 5 SMAN 1 Talaga, 3) Events, namely the teaching and learning process of accounting, especially in Competence Basis for Making Adjusting Journals when the direct instruction learning model is applied, 5) Documents/archives. Data collection techniques used, namely 1) Interview, 2) Observation, 3) Tests, and 4) Documentation. Test the validity of the data in this study using triangulation. According to Arikunto, "Triangulation, using various data sources to improve quality assessment" (2008: 128). The triangulation used in this study is source triangulation (source triangulation) and method triangulation (method triangulation). Data analysis techniques that used in this study, namely 1) Quantitative data were analyzed using simple statistical calculations (Daryanto, 2011), 2) Qualitative data were analyzed by using the Miles & Huberman model (1992) which is carried out in 3 components, including data reduction, data presentation, and conclusion drawing.

## FINDINGS AND DISCUSSION

The results of the implementation of the first cycle are as follows, (1) indicators of student activity during the apperception showed a result of 72.73%, while 27.27% showed inactivity students during apperception. This can be proven that there are some students who pay attention and concentration when apperception is very less, they tend to be passive during apperception even there some students who do not pay attention to the lesson, chat alone with their friends and putting their heads on the table, (2) indicators of student activity during learning by 75.76%, while that of 24.24% was less active during the learning process.

This is because some students seem to still not understand the learning material so they tend to be afraid to ask or be asked. Students who are active during learning takes place on average have a fairly good level of understanding on the material taught by the teacher so that they without being appointed by the teacher are willing to answer questions from the teacher and are willing to ask questions if they have difficulties in

understanding the material being taught, (3) an indicator of the level of student understanding and the accuracy of the explanation of the process making adjusting journals reached 76.77%, while 23.23% had a level of understanding which is quite low. There are quite a lot of students with a good level of understanding, this can seen when students conduct group discussions. Activeness during discussions, giving opinions, work on problems/cases properly and correctly and be able to explain the results of discussions through presentation is proof that students' understanding of learning is quite good. While students. Those who don't really understand the material being taught are usually passive during group discussions and only relying on other friends when presenting, (4) indicators of completeness of student learning outcomes which is measured through the provision of independent practice/evaluation shows the results of 75.76% or 25 students, while the remaining 24.24% or 8 students were declared incomplete. This matter. This is because students still have many difficulties in working on adjusting journals for deferral accounts that use working paper media.

Based on the results of reflection, it can be seen that the increase in mastery learning outcomes students due to the application of the Direct Instruction learning model on Competence The Basics of Making Adjusting Journals through working paper media can improve understanding students' basic concepts in making adjusting journals. Improved student understanding too have an impact on increasing student activity during apperception and learning takes place.

Aspects that improve students' understanding of accounting learning in Basic Competencies Make Adjustment Journals such as student activity during apperception and activity during learning takes place as well as the level of understanding and accuracy of the explanation of the manufacturing process. Adjusting journals generally experience an increase and the results are already above the indicator achievement. However, researchers must carry out cycle II to further improve students' understanding of the Basic Competence of Making Adjustment Journals through the media working papers so that the

results are expected to be maximized.

The activities at the planning stage of the second cycle are the same as those in the first cycle, however cycle II is carried out as an improvement effort based on the results of analysis and reflection on the cycle I. Cycle II is carried out in two meetings, each meeting has a duration of 2 x 45 minutes.

The results of the research in the second cycle are as follows, (1) indicators of activity during apperception in the first cycle was 72.73% and in the second cycle it was 79.8%. Therefore student activity during apperception has increased by 7.07%. The result shows that the application of the Direct Instruction learning model on Basic Competencies Making Adjusting Journals through worksheets, students become more enthusiastic and more active and able to focus attention on the teacher during the apperception session, (2) Indicators student activity during learning takes place in the first cycle of 75.76% and in the second cycle to 81.82%. Thus, student activity during learning takes place an increase of 6.06%. These results indicate that students are more active in asking questions and asking questions answer questions from the teacher during the learning process because the majority of students have understand the basic concepts of making adjusting journals using working paper media. By level good understanding makes students more enthusiastic and active and pay attention explanation from the teacher during the lesson, (3) Indicators of the level of student understanding and the accuracy of the explanation of the process of making adjusting journals in the first cycle of 76.77% and in the second cycle of 85.86%, so from the first cycle to the second cycle, this aspect has increased by 9.09%.

This increase is due to the fact that most students already understand the concept of the basis of making adjusting journals through working paper media, so that when students holding group discussions to work on structured and guided practice questions that given by the teacher, the students began to be very active and looked enthusiastic during the discussion. In addition, during the presentation process, which was presented alternately to each discussion group, students able to explain properly and accurately regarding the results of the discussion or work

on the problem structured and guided practice given to each group. Atmosphere The presentations presented by each group also went well because the students from other groups, it seems that many are active and enthusiastic in paying attention to the presentation of results discussion and began to dare to express opinions regarding the results of the discussions presented. The question and answer session held by the presenter group was also greeted with enthusiastic by other discussion groups, this is evidenced by the number of students who are starting to be active ask about the results of the presenter group discussion that has just been presented. Neither do they awkward to express his opinion if the explanation from the presenter group is felt to be lacking clear, (4) indicators of completeness of student learning outcomes seen from the results of independent practice/evaluation cycle II of 84.85% or 28 people, the remaining 15.15% or 5 people are declared not yet finished. These results indicate that the achievement targets for research performance indicators are completeness of student learning outcomes targeted at 75% has been achieved in the first cycle, namely by 75.76% and increased by 9.09% to 84.85% in the second cycle.

Based on the explanation above about the results of research and reflection in cycle I and cycle I, II, it can be said that this research was successful. This is because four indicators which supports students' understanding of the Basic Competence of Making Adjustment Journals have achieved the percentage of achievement targets, as previously described. The achievement of targets in aspects that support student learning understanding in cycle I is due to: because students better understand the basic concepts of making adjusting journals through paper media work. Working paper media makes it easier for students to understand how to make adjusting journals step-by-step using examples and illustrations through the application of models Direct Instruction learning. In cycle II, the results obtained experienced a significant increase significant in aspects that support student learning understanding. This is because because direct instruction is the most widely used learning model and is called also as an effective learning model (effective teaching) (Muijs & Reynolds, 2008). Thing

E-ISSN.xxxxxx

This is in line with what Arends (2001) stated that the direct learning model instruction is the most prominent teaching model everywhere and is still is the most popular teaching method. Although the direct instruction model has received a lot of criticism because learning is carried out teacher-centered and overemphasized teacher talk, but the real key in learning by using direct instruction is the teacher's ability to use a variety of repertoire of teaching approaches that allow it to match teaching approaches it is with specific learning objectives and specific student needs (Arends, 2001) by thing. In this context, researchers have tried to use a diverse repertoire of teaching approaches in this study by using working paper media as a tool for make it easier for students to make adjusting journals.

In addition, researchers also design learning that is not only teacher-centered (teacher-centered), this can be done by applying the method of group discussion in learning by using the direct instruction model (Slavin, 2006), the presentation of the discussion through presentations (Slavin, 2006), and providing reinforcement in the form of praise and rewards (Joyce, Weil, & Calhoun, 2009). Through a variety of learning methods and media that researchers use in the application of the direct instruction learning model on competence the basis for making adjusting journals through working paper media, can improve understanding student learning seen from several aspects, namely, activity during apperception, student activity during the learning takes place. In addition, the level of understanding and accuracy of the process explanation making adjusting journals observed during group discussions and presenting the results of the discussions through presentations, and complete student learning outcomes on the basic competencies of journaling adjustment can increase in each cycle. This has an impact on learning understanding Class XII IPS 5 SMA Negeri 1 Talaga on the competence to make adjusting journals increase.

Thus, it can be said that this research was successful because of the research objectives has been achieved, namely the application of the Direct Instruction learning model on Basic Competencies Making Adjustment Journals

through working paper media can improve learning understanding accounting for class XII IPS 5 SMA Negeri Talaga year 2021/2022 lessons.

## CONCLUSION

Based on the results of research conducted for two cycles, it can be concluded that the application of the Direct Instruction (DI) learning model can improve learning understanding students of class XII IPS 5 SMA Negeri 1 Talaga on the basic competence of journaling adjustments through working papers.

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