The Development And Learning Model of Introduction To Accounting Course on KKNI-Based And Utilization of Document Content

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Abstract: *This study aims to produce a model of Development and Learning Model of Introduction to Accounting Courses on KKNI-Based and Utilization of Document Content. This objective is based on current conditions. The fact that happens during the teaching process, in which most lecturers still use conventional or traditional learning methods, the contribution of learning process by conventional of 100 percent and by lectures of 85 percent. So that the students only listen to the information or knowledge which is given by the lecturer, this causes the students to be passive and not creative, because they are only needed as an object so they are less able to develop their potential. The contribution of learning quality with document content is 95 percent and with lecturer's readiness is 100 percent. Lecturer has an important task that is to determine the concept of learning in accordance with the document content. It is a method of learning through a process that takes place in steps, starting from identifying the problem to the presentation of financial statements so that students become creative. The contribution of Students and Lecturers with assumption of difficult material is 100 percent; with Learning Motivation is 130 percent; with Learning Techniques is 134 percent. Through the application of this learning method students are expected to be motivated to learn to understand the material independently and creatively not only accept, hear and theory, but they are trained to optimize their ability to capture the phenomenon that occurs in the business world. The contribution of KKNI Competence with the employment ability is 33 percent; with Managerial Field Capability is 35 percent; with Mastery of Knowledge is 32 percent.*

Keywords: *Learning Model, Introduction to Accounting, KKNI-Based and Utilization of Document Content*

I. Introduction

Accounting is as one of the valuable tools in book keeping, communications, and analysis of company records. One of the vital elements in communicating economic events is the ability to analyze and to interpret information that has been reported.

Take advantage of the best of these subjects because it will provide lifelong benefits to us in ways which we might never imagine before (Donald E. Kieso, 2012: 4).

For that the learning process should consider the balance of innate factors (interests and motivation) and environmental factors (community and education). Alignment between potential of innate and environmental will bring about the achievement of learning objectives as it is expected by the students themselves. Because the lecturer holds the role as the facilitator, innovator, motivator for student learning, then the individual learning process becomes very important by having the learning method that leads to the discovery of ability and skill in accordance with the desire and interest in accounting. Professional and competent lecturers are required to be able to modify: student responses so they can grow and enjoy accounting lessons that are oriented towards the use of document content; as well as/learning resources that are based on KKNI.

To reduce the understanding and presentation in document content such as using invoices; receipts, bills, etc. then designing a learning model which is based on KKNI and the use of document content in the course of introduction to accounting is still needed by students. It is intended to improve the quality of financial statement which is presented in accordance with Statement of Financial Accounting Standard/ *Pernyataan Standar Akuntansi Keuangan* (PSAK) through:
a. The application of requirements in PSAK includes disclosure requirements;
b. Providing guidelines for the structure of financial statements including the minimum requirements of each major component of the report, accounting policies and notes to the financial statements;

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c. Establishment of practical requirements for the matters relating to Materiality, business continuity, selection of accounting policies in the absence of arrangements by PSAK, consistency and presentation of comparative information.

II. Literature Review

Based on the survey results of annual evaluation reports at the University of Muhammadiyah Sumatra Utara (2012/2013), it can be seen that the waiting time for alumni to get a job is quite long, around 6 (six) months to 12 (twelve) months.

Based on the data of alumni, it is also known that the students' works are generally not in accordance with their field. In other words, the works are done because it is difficult to find jobs, this because their accounting competence does not match what is in the work world and they finally accept whatever works that are in front of their eyes although sometimes it is not in accordance with the discipline of science that has been occupied for their study.

2.1 Accounting information system

System development projects generally include three general phases: system analysis, system design and system implementation. System approach is a common procedure for system project administration. The objective is to help the development of an effective system. Project management issues, organizational and technical issues will be encountered in an information system implementation. The user-oriented system design philosophy will support behavioral development and its systems development approaches will take account of the organizational context. (George, 2000: 23-24)

2.2 Ethics - Concepts of Fundamental Business and Accounting

The standard of behaviour on which becomes the basis judgments of the right or wrong, honest or dishonest, fair or unfair, is ethics. The accounting profession has made some standards that are generally accepted and universally practiced, this set of common standards is called generally accepted accounting principles - GAAP (general accounting principles) these standards govern how economic events are reported (Jerry J: 2012, 11).

The number of accounting problems in the financial world has encouraged the need for accounting principles and concepts that can be used as a guideline in decision making. The principles and concepts of accounting are:

1. The Concept of Entity

Entity is the most basic concepts in accounting. This concept aims to keep the company's transactions from being mixed up with private transactions, as well as between the entity transactions of one and others should not be treated jointly or merged. For example, the revenue that the company owns should not be combined / mixed with the income that is owned personally or privately.

2. The Principle of Reliability

Reliability Principle is an accounting record or report which is based on the most available reliable data / information (data that can be verified / traced), so the records and reports will be accurate and useful. This is not what is meant by **the principle of reliability**, but **the principle of objectivity**.

3. The Principle of Cost

In this principle, it states that the price which is set on the asset or liability that is obtained must be recorded at the actual price (historical value) at the time of the transaction, even if the buyer assures that the price which is paid by bargaining.

4. The Concept of Sustainability

The existence of the concept of sustainability is one of the reasons why assets should be recorded by **acquisition price** (a more reliable accounting measure / value for assets).

5. The Concept of Stable Monetary Unit

The function of this concept is as a basis to ignore the effects of inflation (Increase in prices) in the accounting records. So that we can outline or add the value of the rupiah so it has the same purchasing power.

2.3. Competition in the World of Work

Small, medium and large companies in a short time find themselves competing in the job market rather than locally. In 2002, financial publications were filled with articles about financial scandals and accounting

fraud. Initially experienced Enron, but then spread to Xerox, Qwest Global Crossing, and WorldCom. Most of these articles reveal the importance of the number of frauds that concern the public. Today, there is generally a growing sense of distrust in financial reporting. Articles describe how important accounting and financial reporting for the United States and global financial markets and society as a whole. Without financial statements, managers will not be able to evaluate how well their companies are performing, or make decisions about how best to make the company grow in the future. Without the financial statements, investors and creditors will not be able to make informed decisions about how they will be allocated funds. It is certain that a stable and functioning economy will rely on accurate and reliable financial reporting.

In order to make decisions as an investor or manager, it is necessary to know how to read financial reports. The accounting story of PepsiCo, Inc. highlights the importance of having good financial information in making effective business decisions. Whatever the purpose or job of a person, the need for financial information is inevitable. You will not be able to receive income, spend money, buy on credit, invest, or pay taxes without accepting, using, or submitting financial information. Good decision-making will depend on good information. The revised $ 3.8 billion revenues of WorldCom's earnings resulted in a $ 179.3 billion loss to shareholders and 17,000 lost jobs. The various ways Enron uses to inflate earnings of $ 586 million, leading to the re-presentation of financial statements and the bankruptcy of firms, resulted in losses of $ 66.4 billion, and 6,100 jobs lost. With accounting tricks to outwit investors.

A number of proposals for improving business practices and accounting oversight have emerged from government agencies and the implementation of regulatory, public, investment, and accounting professions. As a consequence, a new law has been developed that will regulate business conduct as well as accounting and auditing practices. Recent events have meant the importance of studying, understanding, and using the accounting process and accounting information

In the context of the increasingly open competition of the world of labor as it is today, many challenges to be faced. Each country must compete by highlighting the advantages of each resource. Countries that excel in their resources will win the competition. Conversely, countries that have no competitive advantage in resources will lose the competition and will not achieve much progress.

2.4. Learning that fosters competence

The learning process in accounting education should be directed to the utilization of knowledge and ability to stock life. For that learning process should pay attention to balance of subordinate factors (interest, motivation, talent) and environmental factors will be able to bring the achievement of learning objectives as it is expected by the students. Therefore, lecturers play a role as a facilitator, innovator, and motivator for student learning, so individual learning process becomes very important by choosing the learning method that leads to discovery and ability and skill according to student's desire, interest, motivation, and talent. Then individual learning process becomes very important by choosing the learning method that leads to the discovery and ability and skill according to student's desire, interest, motivation, and talent. Conversely, the learning process is no longer oriented to the tastes of colleges or lecturers. Emphasis on the evaluation of students' intellectual attitudes and skills, and no longer to theoretical knowledge. The collection of excessive theoretical knowledge with no meaning to life is a futile job.

In the United States since 1983 has felt the importance of vocational education (Schrag and Poland, 1987). The developed vocational education is directed at improving America's position in the economic and military competition. Special vocational education related to business education, it is said that it can be done at the level of education, both at the elementary school level; Secondary school; and college. Business education in America includes employer office, distribution and marketing, and understanding of economics.

Further, Schrag and Poland (1987) argue that business education prepares students for entering into proficient, equally important business jobs, preparing students to lead their business competition, and as a clever consumer as well as a clever citizen business economics. From these constraints it can be concluded that business education in America is directed to 1) preparing students as competent workers in the business world; 2) preparing students as a reliable businessman; 3) prepare students as rational consumers; 4) Seeking students to master the business economics.

The education process is not separated with the learning process. Learning is an attempt to create conditions conducive to student learning (Gagne and Briggs, 1974). From this boundary, it appears that the process of learning and learning is the main goal is to the learning process target students or students. Likewise in Quantum Learning, as well as the Revolutionary way of learning, in education must prioritize student learning actively. Degeng (2001: 23) also said that the goal of education is to learn the students, not merely the results of student learning.

From various opinions above looks that should be in the process of learning and learning that has an active role is a student, not a lecturer. Lecturer as facilitator role to create atmosphere and environment which can support student learning according to interest, talent, and requirement. In other words, in the various

references that are now being discussed, is the process of individual learning, or individual learning. Why is that? students have different interests, talents, and needs. This factor should be considered in the education process. Therefore, the classical learning model is no longer suitable. Learning should focus on indulgent learning (Porter and Hermacki, 2002; Dryden and Vos, 2001). Similarly, in indulgence learning business education needs to be implemented.

The determination of learning strategies, if agreed with the assumption that the potential, needs, and interest of each individual study are different, then the right strategy is to focus on self-study, although the tutorial model is also needed. Tutorials are needed only to provide a basic framework of basic thinking and knowledge that students need. Furthermore, the use of methods of inquiry and discovery, as well as problem-solving is preferred. This can be to cultivate a resilient attitude, diligent, accustomed to finding solutions, dare to take risks, to know the real world is completely uncertain, accustomed to face changes and find opportunities of change, and so on all of which are needed for an accountant. Thus the instructional model offered in this paper, that the students are more faced with both theoretical and factual issues so that they seek the most appropriate solution despite the considerable risk. Tips of life like this that must be invested in the target students to foster a positive attitude to the world of work.

III.   Research Methods

This research is conducted at University of Muhammadiyah Sumatra Utara and other private universities, as comparison and improvement with student population in 2 (two) universities, they are University of Muhammadiyah Sumatera Utara and University of Islam Sumatera Utara with sample of semester 1 students in 2 (two) universities, University of Muhammadiyah Sumatera Utara and University of Islam Sumatera Utara. This research is seen from its purpose including development research because the steps of research work start with exploration activity, model experimentation, evaluation, and model revision. Other causes of this study are developed over a rather long period of time (2 years) and are done in steps. The study procedure as it is shown in the chart below is specifically as follows:

1) Preparation in the implementation of learning process
2) Collecting data on problems that are encountered in the learning process starting from data collection on Lecturers and students problems in the teaching process, data collection on interest, motivation, student data collection on grades, attendance and learning tasks in the previous semester, and collecting of learning curriculum (SAP/GBPP, textbook) on accounting courses in 2 PTS of North Sumatra, as a comparison and refinement.
3) Processing and data analysis in designing of new accounting learning process with 2 PTS in North Sumatra,
4) Drafting a special report to improve the competence of lecturers who maintain accounting courses, together with 2 PTS in North Sumatra
5) Designing application-based learning models in utilizing document content to equip students in accounting skills

IV.   Results And Discussion

4.1 Research result

This research will be analyzed by statistical techniques that use Structural Equation Modeling (SEM). All data analysis will be calculated by using computer application program, SPSS 17.0 program for Windows and AMOS Graphic programs

This structural equation model has fulfilled the fit model criteria, which is shown by Chi-Squares = 109.910 with probability of p = 0,000. Likewise with other criterion values such as GFI = 0.926, AGFI = 0.868, TLI = 0.661 whose value is above 0.60 and also the value of RMSEA = 0.099, it can be concluded that the model of structural equation is fit

The significance test of extracted indicators in forming latent variables can be obtained from the standardized loading factor of each indicator. If a significant test value is obtained it indicates that the indicator is good enough to be extracted into a latent variable. The following result is a test of significance of each indicator in forming latent variables

Table. 1 Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	P	Label
X11	<---	X1	1.000				
X12	<---	X1	.853	.160	5.333	***	par_1
x23	<---	X2	.325	.053	6.155	***	par_2
x22	<---	X2	.354	.058	6.133	***	par_3
X21	<---	X2	.319	.050	6.368	***	par_4
x41	<---	X4	.939	.301	3.122	.002	par_5

			Estimate	S.E.	C.R.	P	Label
x42	<---	X4	1.000				
x33	<---	X3	1.000				
x32	<---	X3	1.300	.292	4.454	***	par_6
x31	<---	X3	1.339	.324	4.130	***	par_7

Source: Primary data that is processed, 2017

The result of confirmatory factor analysis on exogenous variables shows that each indicator forming latent variable shows result that fulfill criteria that is CR value above 1,96 with P smaller than 0,05 and lambda value or loading factor bigger than 0,5. The result can be said that the indicators of latent variable formers are significantly an indicator of latent factors that are formed. Thus, the model used in this study is acceptable

The value of the learning process has a positive contribution to the lecture method, which means the higher the learning process, the higher the lecture method. Based on the results of data processing it is known that the value of Critical Ratio (CR) between the learning process of the lecture method is 5.333 with the Probability value P) of 0,000. Both of these values provide information that the effect of data processing variables is known that the value of Critical Ratio (CR) between the Learning Process of the lecture method is accepted, thus it can be said that this research is accepted.

KKNI has a positive contribution to the satisfaction of knowledge, managerial skills and the ability of work field, which means that the higher the KKNI's competence, the higher the satisfaction of knowing, the managerial ability and the ability of the work field. Based on the result of data processing, it is known that the value of Critical Ratio (CR) between KKNI's KKNI toward knowledge gaining, managerial ability, and workability is 6,155, 6,133 dan 6,368 with Probability (P) value 0.000. Both of these values provide information that the effect of data processing variables is known that the value of Critical Ratio (CR) between competency KKNI's toward satisfaction knowledge, managerial ability, and field workability is accepted, thus it can be said that this research is accepted.

Student and Lecturer value has a positive contribution to learning technique, learning motivation and assumption difficult material which means higher student and lecturer, hence higher learning technique, learning motivation and material assumption difficult. Based on the result of data processing, it is known that the Critical Ratio (CR) value between Student and Lecturer toward learning technique, learning motivation and the difficult material assumption is 4,454 and 4,130 with Probability (P) value of 0.000. Both of these values provide information that the effect of data processing variables is known that the value of Critical Ratio (CR) between Student and Lecturer toward learning techniques, learning motivation and material assumption difficult to accept, thus can be said that this research accepted.

Quality of Learning Value has a positive contribution to the content of the document and the readiness of the lecturer which means the higher the quality of learning, the higher the document content and readiness of the lecturer. Based on the result of data processing, it is known that the value of Critical Ratio (CR) between the quality of learning on document content and lecturers' readiness is 3.122 with Probability (P) value is 0,002. Both of these values provide information that the effect of data processing variables is known that the value of Critical Ratio (CR) between the Learning Cycle to the document content and the readiness of the lecturer is accepted, thus it can be said that this research is accepted.

4.2 Structural Equation Model Analysis

The next analysis is the analysis of Structural Equation Model (SEM) in Full Model which is intended to test the model and hypothesis developed in this research. Testing model in Structural Equation Model done with two test, that is conformity test model and significance test of causality through regression coefficient test. Results of data processing for SEM analysis seen in Figure 1
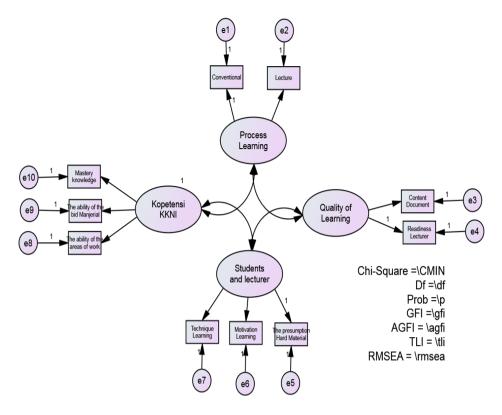
Figure 4.1
Structural Equation Model Test Results

Learning outcomes are important in the implementation of the learning process, because the learning outcomes are the benchmarks of student success. Good learning outcomes depend on the implementation of teaching and learning interactions in accordance with learning planning.

From the evaluation result of the proposed model, all of the criteria which is used show the result $\lambda >$ 0.5. To know the variables that can be used as indicators of the learning process can be observed from the value: Confirmatory factor analysis 1 below is: Conventional = 1.00 x learning process, with error variance of (0.26). It means contribution of learning process conventionally equal to 1.00, or 100%. Lecture = 0.85 x learning process, with error variance of (0.38). It means contribution of learning process by lecture equal to 0.85 or 85 percents. Lecturers have a very important role, because lecturers are in charge of achieving the goals of the students.

Confirmatory factor analysis 2 below is: Document Content = 0.94 x learning quality, with error variance of (0.30). It means contribution of learning quality with document content equal to 0.94, or 94 percent. Lecturer Readiness = 1.00 x learning quality, with error variance of (0.43). It means contribution of learning quality with Lecturer readiness equal to 1.00, or 100%. Lecturers have an important task that is determining the concept of learning in accordance with the document content.

Confirmatory factor analysis 3 below is: Assumptions of difficult material = 1.00 x Students and Lecturers, with error variance of (0.32). It means contribution of Students and Lecturers with assumption of difficult material equal to 1.00, or 100 percent. Learning Motivation = 1.30 x Students and Lecturers, with error variance of (0.28). It means contribution of Students and Lecturers with learning motivation equal to 1.30, or 130 percent. Learning Techniques = 1.34 x Students and Lecturers, with error variance of (0.50). It means contribution of Students and Lecturers with learning techniques equal to 1.34, or 134 percent. Therefore, lecturer should have the skills to teach, to manage the learning steps, to use the method, to use the media and to allocate time.

Confirmatory factor analysis 4 below is: Working ability = 0.33 x KKNI Competence, with error variance of (0.44). It means contribution of KKNI Competence with working ability equal to 0.33, or 33%. Managerial Capability = 0.35 x KKNI Competence, with error variance of (0.53). It means contribution of KKNI Competence with Managerial Capability equal to 0.35, or 35 percent. Mastery of Knowledge = 0.32 x KKNI Competence, with error variance of (0.39). It means contribution of KKNI Competence with Mastery of Knowledge equal to 0.32, or 32 percent. Lecturers have an important task that is to determine the concept of

learning in accordance with KKNI. The fact that the process of teaching and learning, in which most lecturers still use conventional or traditional learning methods, so that students only listen to information or knowledge which is given by lecturers, this causes them to be passive and not creative, because the students are only needed as an object so they are less able to develop their potential.

V. Discussion

Here are the results of the analysis through AMOS program. There are two parts that we discuss the estimation value of each parameter and the value of model accuracy.

Table: 2 Standardized Regression Weights: (Group number 1 - Default model)

			Estimate
X11	<---	X1	.662
X12	<---	X1	.525
x23	<---	X2	.438
x22	<---	X2	.436
X21	<---	X2	.455
x41	<---	X4	.490
x42	<---	X4	.451
x33	<---	X3	.424
x32	<---	X3	.549
x31	<---	X3	.452

Source: Primary data that is processed, 2017

The learning process contributes in conventional methods and lecture methods with standardized coefficient value of 0.668 and 0.525 and significant value at 0,000. The KKNI competence contributes to knowledge acquisition with standardized coefficient values of 0.438 and significant value at 0.000, and it is measured the work ability with standardized coefficient value of 0.455 and significant value at 0.000. The learning quality contributes on document content with standardized coefficient value of 0.490 and significant value at 0.002. Students and Lecturers contribute to learning motivation with standardized coefficient value of 0.424 and significant value at 0.000. Students and Lecturers contribute to learning technique with standardized coefficient value of 0.452 and significant value at 0.000.

Table : 3 Intercepts: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	P	Label
X11	4.269	.042	101.448	***	par_12
X12	4.212	.045	93.038	***	par_13
x23	4.188	.046	90.851	***	par_14
x22	4.092	.050	81.289	***	par_15
X21	4.277	.044	98.280	***	par_16
x41	4.292	.039	109.523	***	par_17
x42	4.081	.045	89.852	***	par_18
x33	4.304	.039	110.157	***	par_19
x32	4.238	.039	108.116	***	par_20
x31	4.104	.049	83.607	***	par_21

Source: Primary data that is processed, 2017

Output is the learning process, which is the interesting is the latent mean value for 4.269 and 4.212 significant 0,000 this values can be seen in the output with the intercept title for X11 (conventional) and X12 (lecture). Whereas the latent mean for KKNI Competence is 4.277, 4.092 and 4.188 significant 0,000 this values can also be seen from the intercept output for X21, (Mastery of knowledge) X22 (managerial skills), and X23 (work ability), while latent mean for Students and Lecturer is 4.104, 4.238, and 4.304 significant 0,000, this values can also be seen from the intercept output for X31 (assumption of difficult material), X32 (learning motivation), and X33 (learning technique). And latent mean for quality of learning is 4.292 and 4.081 significant 0,000, this values can be seen from intercept output for X41 (document content), and X42 (lecturer readiness). Intercept shows the average of learning process, KKNI competence, students and lecturers and the quality of learning at the initial level.

Furthermore, there is evidence that the contribution of conventional learning process by 100 percent and of lectures by 85 percent, so that students only listen to information or knowledge which is given by lecturers, this causes them to be passive and not creative, because they are only needed as an object so they less develop their potential. Contribution of learning quality with document content is 95 percent and with Lecturer

readiness is 100 percent. Lecturer has an important task that is to determine the learning concept in accordance with the document content which is a learning method through a process that takes place in steps, starting from identifying the problem to the presentation of financial statements so that students become creative. Based on the data it is also found that the contribution of students and lecturers with assumption of difficult material is 100 percent, motivation to learn is 130 percent, with learning techniques is 134 percent. Through the application of learning method, students are expected to be motivated to learn in understanding the material independently and creatively they do not only accept, hear and theory, but students are trained to optimize their ability to capture the phenomenon that occurs in the business world. The contribution of KKNI Competence with the work ability is 33 percent, Managerial Capability is 35 percent. Mastery of Knowledge is 32 percent. Intercept shows the average learning process, KKNI competence, students and lecturers and the quality of learning at the initial level (at 48 values).

The above issues can be overcome by the application of a new paradigm in learning through the implementation of document content-based learning method. It is a method of learning through a process that takes place in steps, starting from identifying problems to the presentation of financial statements. Through the application of learning method students are expected to be motivated to learn in understanding the material independently and creatively, they do not only accept, hear and theory, but students are trained to optimize their ability to capture the phenomenon that occurs in the business world.

VI.   Conclusion

1. This model of structural equation has fulfilled the fit model criteria, which is shown by Chi-Squares = 109.910 with probability p = 0,000. Likewise with other criterion values such as GFI = 0.926, AGFI = 0.868, TLI = 0.661 whose value is above 0.60 and also the value of RMSEA = 0.099, it can be concluded that the model of structural equation is fit.
2. In teaching and learning process it is found most of lecturers still use conventional or traditional learning method.
3. The application of a new paradigm in learning through the implementation of document content-based learning method is a method of learning through a process that takes place in steps, starting from identifying problems to the presentation of financial statements.
4. Content-based learning method enables students to be motivated to learn in understanding the material independently and creatively they do not only accept, hear and theory, but students are trained to optimize their capabilities by capturing the phenomena that occur in the business world.

Acknowledgments

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