

EFFECTIVENESS OF LEARNING MANAGEMENT AND COMMUNICATION ON LEARNING OUTCOMES IN CONTEXTUAL ACCOUNTING LEARNING IN SENIOR HIGH SCHOOLS

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Keyword

effectiveness, management, accounting, contextual

Abstract

The aim of this research is to analyze and test the contribution of learning management and communication on student learning outcomes in contextual accounting learning. This is a correlational quantitative research. The research subjects were teachers and students of Senior High School of Surakarta, Central Java. The data were collected through observation, interview and questionnaires. The data analysis technique was multiple regression analysis. The research result showed that learning management and communication collectively made contribution to students learning outcomes of 48%. Meanwhile, partially learning management and communication made significant contribution to students learning outcomes of 39.7% and 28.8% respectively. This shows that learning outcomes are influenced by learning management and also effective teacher communication. The achievement of student learning outcomes depends on the teaching and learning process. Educators are not enough just to distribute various information about accounting to students, but students need to be equipped with the application of accounting materials through their experiences.

INTRODUCTION

Learning management plays an important role in the development of science and technology. Mastery of technology as a requirement to make effective and quality learning management cannot be separated from the role of creative teachers. However, in fact, learning management in school still far from expectation. According to the initial observation, accounting learning is ineffective and it has not related to students daily life, it is because: (1) lesson begins with teaching theory/definition, (2) and then it is followed by providing example of questions and (3) it continues with exercises through questions. Many students still find difficulties in learning at schools. Some of the reasons are the material being taught is not related to daily life, the presentation tends to be monotonous, so the students cannot implement what they have learnt to their real life. As a consequence, the learning outcomes do not meet the expectation. "Teachers should leave routine methods in learning and rather make professional programs." (Soebakri, 2011:1).

Learning process is a communication process involving: (1) component of message senders (teachers), (2) component of message receivers (students), component of the message itself in the form of teaching materials (Sutama 2011). Effective communication is a prerequisite for a successful learning. If the communication is good, the learning process can run smoothly. Aspects of learning management in schools consist of planning, organizing, implementing and scoring.

The effective learning management prioritizes the active role of students and the role of teachers as designers, facilitators, and advisors. Likewise, in the accounting learning management, accounting material has special characteristics requiring accurate learning management. Therefore, it is the teachers' job to make an effective learning management. Contextual strategy in accounting learning is expected to be able to change the above condition by creating a learning flow started from the context of students' real life. After that, teacher facilitates the students to raise object from their life into accounting concept through questions and answers, discussion and inquiry. "Contextual strategy provides opportunity for students to be actively learn independently through real experience, not by memorizing the theory" (Johnson, 2008:34). Contextual accounting learning does not only emphasize on science aspect, but it also develops skills and attitude. This is the evidence that Senior High School of Surakarta has a high quality of accounting learning, where students are active, creative and innovative as well as have better skills. Cooperative learning provides comfort for students to learn accounting through both of discussion in class and independent learning (Daltimore, 2010:267). According to Slameto (2010:95), there are some of important features in the effective learning management that may improve students learning outcome: mastery of learning materials, enjoyment in the material being taught, personal experience and knowledge own by students, mode variation. Besides, teachers must realize that it is impossible for them to master all teaching material so they must continue improving their teaching skills, providing actual knowledge and it must be prepared properly, dare to give complement and arouse enthusiasm for learning. Therefore, this research was conducted to analyze and test the effectiveness of contextual accounting learning management developed in the Senior High School of Surakarta by testing the contribution of contextual accounting learning management and communication on students learning outcomes

METHOD

This is a quantitative research with correlational design. The research was performed in Senior high School of Surakarta, Central Java. Research population was all students of Senior High School of Surakarta. Research samples were 60 Senior High School students of Surakarta. Data were collected through observation, interview and questionnaires (Denzin dan Lincoln, 2009:495). Data were analyzed using multiple linear regressions, with normality assumption, multicollinearity and heteroscedasticity tests (Gall, Gall and Borg, 2003:402).

RESULTS AND DISCUSSION

Validity test for questionnaires was performed on 3 variables, which were learning management, teacher communication and student learning outcomes. The three variables were described on 60 question items. The question item was categorized as valid if it had positive r value and the values were higher than r table value/ showing $r_{count} > r_{table}$, with significance level of 5%. The result of validity test showed that the total value of r count was higher than r table. It means that all question items can be used to describe research variables, which are students learning outcome (Y), learning management (X_1) and communication (X_2)

The reliability test of the questionnaires used Spearman-Brown analysis. A questionnaire can be categorized as reliable if it had R Cronbach Alpha that was higher than r table. Based on data analysis, it was found that R Cronbach Alpha of learning management was 0.852, r Alpha of teacher communication was 0.870, so r Alpha was higher than 0.6, reliability test of questionnaires can be performed if r Alpha $>$ Nunnally criteria with a value of 0.6. According to Sekaran (2003 : 312), "alpha value can be categorized as reliable if the minimum value is 0.6, if the value is less than 0.6, the reliability is categorized as less". $\alpha > 0,6$, so questionnaires for variable of learning management and teacher communication was reliable.

Results of descriptive statistical analysis

This analysis was performed to find description of variable data such as mean, minimum value, maximum value, and standard deviation. Based on the result of descriptive statistical

analysis, for variable of learning management, the minimum value was found 57, maximum value was 72, mean was 66.90 and standard deviation was 4.177. For variable of communication, the minimum value was 48, maximum value was 74, mean was 65.48 and standard deviation was 5328. While for variable of learning outcome based on the analysis and calculation result, the minimum value was 67, maximum value was 85, mean was 77.75, and standard deviation was 3,812.

Residual Normality Test

Normality test in the regression model was used to test whether or not residual value was normally distributed. A good regression model has normally distributed residual value. Residual is the difference value between Y and predicted Y variables. The difference can be detected by looking at data distribution on diagonal source on graphic of Normal P-P Plot of Regression standardized as a basic to make decision. If the distribution is found around the line and following diagonal line, so the regression model is normally distributed and it is suitable for predicting independent variables and vice versa (Ghozali,2016:156).

result of normality test can be seen on the regression outcome on figure of Chart Normal P-P Plot. It was found that the dots were spread around the line and followed diagonal line, so the regression model was normally distributed. The result of normality test with One Kolmogorof Smirnov test model (Priyatno,2014:94) showed significance value of $0,828 > 0,05$, therefore the residual was normally distributed.

Multicollinearity Test

Multicollinearity is a condition where there is a perfect or a near perfect linear correlation between independent variables in regression model. A regression model is considered to experience multicollinearity when there is a perfect linear function in some or all independent and dependent variables, so that it is difficult to find the effect between independent and dependent variables. We can find whether or not there is multicollinearity problem by looking at the value of Variance Inflation Factor (VIF) and Tolerance, if the value of VIF is less than 10 and Tolerance was higher than 0.100, so it can be concluded that there is no multicollinearity (Priyatno, 2014:103). Based on the calculation result, it was found that there was no multicollinearity problem, it can be seen from the VIF value of $1,155 < 10$, which was less than 10 and Tolerance value of $0.888 > 0,100$, which was higher than 0,100.

Heteroscedasticity Test

Heteroscedasticity is a condition where there is variance of error from residual for all observation in the regression model. Heteroscedasticity can be detected by looking at the dots pattern in the regression scatter plots, if the dots are distributed with an unclear pattern that are above and below the number of 0 on the Y axis, so there is no heteroscedasticity problem (Ghozali, 2016:134).

Another method of heteroscedasticity test is the Glejser test. The Glejser test is performed by regressing the independent variables on the residual absolute value. The residual is the difference value between Y and predicted Y variables, and absolute is the absolute value (all positive values) if the significance value between the independent variables and the absolute residual is higher than 0.05, then there is no heteroscedasticity problem (Ghozali, 2016: 138). From the Glajser test, it was found that all independent variables had a significance value of more than 0.05, which was $0.791 > 0.05$ and $0.175 > 0.05$; so, it can be concluded that there was no heteroscedasticity problem in the regression model.

The result of multiple linear regression analysis:

Multiple regression linear analysis was used to find the effect of independent variables on dependent variables, either partially (t test) or collectively (F test). The result was found after data had been processed using SPSS program, and it is presented in the following table.

Regression Coefficient Table, t test, F test

Variable	Standardized Coefficient	t	Sig
Constant	32.315	5.080	000
Learning management (X1)	0.397	4.242	000
Communication (X2)	0.288	3.919	000
Adjusted R Square	= 0.480		
F Count	= 26.294		
Sig F	= 0.000		

The regression equation is as follows:

$$Y = 32.315 + 0.397X_1 + 0.288X_2$$

The result of equation of multiple linear regression analysis above provides understanding that:

- Constant of 32.315; means that if the value of variable of learning management (X1) and communication (X2) is 0, so the value of learning outcomes (Y) is 32.315. The meaning of the coefficient of the two independent variables is briefly described below.
- First, for variable of learning management (X1) where its regression coefficient was positive, so it means that the better learning management, the better student learning outcomes are. The results of statistical calculations for the learning management variable obtained t value = 4.242 with a significance level of 0.000. It means that the learning management provides significant effects on the student learning outcomes. This result supported Sudjana (2010:26) that learning management was one of variables capable of improving student learning outcome, learning management was an activity projecting an action to be implemented in learning. This research is also in line with Aulia and Sontani (2018) concluding that learning management performed by teachers affects student learning outcomes.

According to these research results, it means that a good learning management was capable of making contribution to student learning outcomes. Teacher ability to manage learning was expected to provide motivation that eventually improved the learning outcomes.

- Second, for the communication variable (X2) where the regression coefficient was positive, it means that the better the teacher communication, the better the student learning outcomes will be. The results of statistical calculations for the communication variable obtained t value = 3,319 with a significance level of 0,000. This means that communication provides significant effects on student learning outcomes. The results of this research is in line with the research of Hugo Aries Saputro (2017) which concluded that effective communication can improve student learning outcomes.

Based on the results of statistical calculations, it obtained F value = 26.294 with a significance value of 0.000. This shows that learning management and communication collectively provide significant effects on student learning outcomes. Therefore, the regression model in this research is good.

The Adjusted R Square value was 0.480. This means that 48% of student learning outcomes are affected by learning management and communication variables, while the rest is affected by other variables that are not studied. This also shows that in addition to learning management and communication, there are several variables affecting student learning outcomes. As research performed by Kirkham (2013: 77) stating that the curriculum approach could increase effective learning and increased good experiences to understand accounting according to the curriculum and it was a good approach for students in learning accounting. It can be interpreted that the curriculum approach improves learning experience in accounting, which is related to the improvement of student achievement.

The results of research performed in Senior High School of Surakarta show that learning outcomes are affected by effective learning management and teacher communication. This happens because the achievement of student learning outcomes depend on the teaching and learning process. In accounting learning, it is not enough for educators to only deliver information about accounting to students, but it is also necessary for students to be equipped with the application of accounting material through their experiences. This is a proof that contextual accounting learning in Senior High School of Surakarta is quality and effective, where students become active, creative and innovative and have better skills. An effective learning management will provide effects on student learning outcomes that are getting better.

CONCLUSION

Learning management and communication collectively made contribution to students learning outcomes of 48%. It means that learning outcomes are affected by effective learning management and teacher communication. It is because the achievement of student learning outcomes depend on the teaching and learning process.

Learning management partially made contribution to learning outcomes of 39.7%, which means that the better the leaning management, the better the student learning outcomes are. The results of statistical calculations for the learning management variable obtained t value = 4.242 with a significance level of 0.000. It means that the learning management provided significant effect on student learning outcomes.

Communication partially made significant contribution to student learning outcomes of 28.8%. It means that the better the teacher communication, the better the student learning outcomes are. The results of statistical calculations for the communication variable obtained t value = 3.319 with a significance level of 0.000. It means that communication provides significant effect on student learning outcomes. Based on the results of statistical calculations, it obtained f count = 26.294 with a significance level of 0.000. It means that learning management and communication collectively provide effects on student learning outcomes. The value of Adjusted R Square was 0,480. It means that 48% of student learning outcomes are affected by learning management and communication variables, while the rest are affected by other variables that are not studied.

The results of the research conducted at the Surakarta City Senior High School showed that learning outcomes were influenced by learning management and also effective teacher communication. This happens because the achievement of student learning outcomes depends on the teaching and learning process. In learning accounting, educators are not enough to just distribute various information about accounting to students, but students need to be equipped with the application of accounting materials through their experiences. This is a proof that contextual accounting learning at the Surakarta City Senior High School is very high quality and effective, where students become active, creative and innovative and have better skills. Effective learning management will have an impact on increasing student learning outcomes.

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