

ANALYSIS OF ACCOUNTING LEARNING DIFFICULTIES IN MYOB ACCOUNTING

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Abstract

This study aims to determine 1) Types of student difficulties in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong, 2) Factors causing student learning difficulties in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong, 3) Teacher strategies in overcoming student difficulties in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong. This study uses a qualitative research design with a case study approach. Data collection techniques used are interviews, observation and documentation. To analyze and check the validity of the data using data triangulation techniques. The stages of data analysis include reducing data, displaying data, and drawing conclusions. The results of this study indicate that: (1) The types of student difficulties in learning MYOB Accounting are categorized as quite severe, namely in classifying transactions and entering data and a lack of understanding of the language in the MYOB application (2) There are several factors that cause learning difficulties including internal factors, namely lack of ability students analyze and enter transaction data and understanding of language in the MYOB application, Lack of student readiness in the completeness of MYOB notebooks and study guidebooks. Lack of interest in students participating in MYOB learning because the material is difficult to understand and external factors, namely not having a laptop / personal computer at home and the way the teacher teaches which lacks a variety of learning methods that hinders MYOB Accounting (3) Several learning strategies are carried out by the teacher to overcome difficulties students in learning, namely by applying various learning methods, further improving personal approaches with students, and evaluating learning.

Keywords: Types of learning difficulties, factors causing difficulties, MYOB Accounting

1. Introduction

Education is inseparable from the learning process, because education actually produces good human resources through the learning process. The learning process is an activity carried out by students to achieve change. According to Isman (2011) the learning process must focus on contexts and experiences that can make students interested and able to carry out learning activities. In addition, according to Isman (2011) the learning planning model must be based on active learning. However, in this kind of learning activities sometimes students have difficulty achieving the predetermined level of mastery of the material.

Learning difficulties are conditions where students or students cannot learn properly (Ahmadi & Supriyono, 2013). Meanwhile, according to Caryono & Suhartono (2012) learning difficulties are a disorder in one or more of the basic psychological processes that include understanding and using teaching or written language. Slameto (2013) also argues that students who have learning difficulties will find it difficult to absorb the subject matter delivered by the teacher so that they will be lazy in learning, cannot master the material, avoid lessons and ignore the tasks given by the teacher. In addition, Nugraha, Kadarisma, & Setiawan (2020) argue that learning difficulties are an event where students experience difficulties in achieving the qualification level of learning outcomes based on the size of the success criteria as stated in the instructional objectives or level of development.

One of the learning difficulties that are often experienced by students is the learning process using technology-based learning media, namely the MYOB Accounting. According to Triantoro (2012) MYOB

Accounting is an accounting application program that is used to automate bookkeeping completely, quickly and accurately with a number of facilities but still has the same characteristics, namely entering a list of accounts, setting up, managing banks, customer suppliers, products and financial statements such as balance sheets, profit and loss and so on. SMK 3 Muhammadiyah Gemolong applies software as a tool that helps the accounting computer learning process. In this case, SMK 3 Muhammadiyah Gemolong has a good and adequate accounting lab for use in accounting computer learning. However, not all students can apply software smoothly. Many of the students find it difficult to operate the software MYOB

Hardianti (2020) revealed that there are factors of student learning difficulties in understanding MYOB Accounting which consist of internal factors (attitudes, talents, motivations) and external factors (skills, and family environmental factors). In addition, Ningtyas (2019) also stated that there were several factors inhibiting MYOB Accounting, namely the lack of understanding of basic accounting material and language in the MYOB application. Lack of ability to operate a computer. Lack of interest in learning MYOB Accounting. Lastly, school facilities are inadequate for learning MYOB Accounting which causes learning to be less than optimal. In the initial observation, information was obtained that students had difficulties at the beginning of analyzing transaction data, entering transaction data which included cash and credit purchases, cash and credit sales and sales and purchase returns. The existence of difficulties in learning MYOB accounting experienced by students of class XII AK 1 at SMK 3 Muhammadiyah Gemolong caused the low scores obtained by students in the study.

Researchers are interested in conducting research with that title because physically the existence of the accounting lab is quite spacious, comfortable and complete so that MYOB learning can run well and smoothly, besides that, there are still learning difficulties experienced by students of SMK 3 Muhammadiyah Gemolong even with the facilities and infrastructure. which is sufficient.

2. Method

This type of research uses qualitative research. According to Creswell (2016) qualitative research is a type of research that explores and understands meaning in a number of individuals or groups of people originating from social problems. Meanwhile, for the design of this study using a case study approach. According to Creswell (2014) a case study is a research that understands a case carefully in certain people or in an in-depth situation.

Data collection techniques used are interviews, observation and documentation. The subjects in this study were the Deputy Principal, MYOB Accounting and class XII AK 1 students at SMK 3 Muhammadiyah Gemolong, while the object of the research was students' learning difficulties in learning MYOB Accounting to students. To analyze and check the validity of the data using data triangulation techniques. The stages of data analysis include reducing data, displaying data, and drawing conclusions.

3. Results and Discussion

Difficulties in learning accounting are anything that makes or hinders a person from learning, understanding and mastering something in order to achieve certain goals (Mulyadi, 2010). Meanwhile, according to Bolourian & Blacher (2018), learning difficulties are related to development which includes motor and perceptual disorders, language and communication learning difficulties, and learning difficulties in adjusting social behavior. The types of learning difficulties experienced by XII Ak 1 students in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong are the most important namely when grouping transactions and entering data. In addition, the use of language in the MYOB application, namely English, is also the cause of student difficulties in the learning process.

According to Zaenuri (2013) that there is no Indonesian language in the software MYOB. The existence of these conditions, of course, cannot be underestimated, teachers and students must strive to be able to overcome these difficulties. Kuntoro (2008) explained that MYOB Accounting is a computer program package for processing accounting data that is made in an integrated manner (integrated software). This program was created by MYOB Limited Australia and now this software has been used and developed in several countries. MYOB

has provided charts of accounts in English for various types of companies. For this reason, MYOB is considered quite difficult for students to learn, so that it makes the learning process a bit hampered. Students who have difficulty greatly affect the value obtained. In this case, it is a challenge for teachers to be able to make various efforts to overcome the learning difficulties experienced by these students.

Factors causing student learning difficulties in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong are divided into 2 factors, namely internal factors and external factors. This is in accordance with the opinion of Slameto (2013), which explains that the factors that influence learning are of many kinds, but can be classified into two, namely internal factors (from within the individual) and external factors (from outside the individual). Rinda (2020) also explained that the causes of students' accounting learning difficulties include internal factors and external factors. Internal factors include low student skills, low student readiness, and low student interest in accounting computer lessons. External factors include the low support for facilities and infrastructure. Thus, if the internal and external factors of accounting learning difficulties increase, the accounting learning achievement will decrease (Sari & Rohmah, 2018).

Internal factors that cause learning difficulties in the MYOB Accounting for class XII AK 1 SMK 3 Muhammadiyah Gemolong students include the first, students' skills in analyzing and entering transaction data using the MYOB application to determine the increase in assets, decrease in assets/debts and determine the account used in data entry. and the lack of understanding of the language that is in the MYOB application. Second, Lack of readiness in the completeness of student notebooks and manuals to operate MYOB. Finally, students are less interested in the MYOB Accounting because they find it difficult to understand, so they are lazy to study the lesson and also take notes on the material. This of course will affect student learning outcomes.

Meanwhile, external factors that cause learning difficulties in the MYOB Accounting for class XII AK 1 SMK 3 Muhammadiyah Gemolong students include the first facilities and infrastructure to support the MYOB Accounting, which is constrained by the large number of students who still do not have computers/laptops so they cannot repeat learning at home. so only rely on MYOB practice at school. Second, the learning methods used by teachers are less diverse and only use one type of learning method in several subjects. According to Arifin (2016), he argues that the method is a way that must be passed to present learning materials in order to achieve teaching objectives. Meanwhile, in this case Suranto (2015) argues that if the physical facilities, educational media, teaching aids and infrastructure are adequate, they will be able to encourage and improve learning achievement. The educational process consists of several elements that influence each other. These elements include educators, students, subject matter, learning facilities and infrastructure, and others (Mulyasa, 2016).

The teacher's strategy in overcoming student difficulties in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong includes the main application of the jigsaw method by forming study groups. The application of Jigsaw learning strategies can increase student activity, although the level of activity varies from student to student (Wartana, 2017). Preparing several learning strategies is considered very important because some of these strategies are considered capable of making changes to students. As stated by Sanjaya (2008) that learning strategy is a learning activity that must be done by teachers and students so that learning objectives can be achieved effectively and efficiently.

Success in improving MYOB Accounting skills is influenced by learning models that are in accordance with the needs and conditions of students (Busyairi, Sigit and Mintasih, 2019). As stated by Makmun (2003) that there is an element in the learning strategy, namely: setting specifications and qualifications for learning objectives, namely changing the behavior and personal profile of students and considering and choosing the most effective learning approach system.

The next strategy is that the teacher must increase his personal approach with students in order to find out the extent of the difficulty level faced by students in learning. As the opinion of Ariyadi & wafroh (2019), the existence of teachers in the teaching and learning process is not limited to the delivery of knowledge, but a

teacher must be responsible for the development of students' personalities as well as the development of the school itself. This is also in accordance with Zambrano & Gisbert (2015) which states that collaboration between students and teachers can improve students' skills and understanding. The last learning strategy, namely learning evaluation aims to see or know the development of students either after or after using learning strategies. From here, both teachers and students can find out and develop the level of ability possessed by each.

The use of strategies in learning is very important in order to overcome the difficulties faced by students in learning. As Surtikanti & Santoso (2008) argue that strategy has the meaning of an outline of the direction to act in an effort to achieve predetermined targets. So that with the learning strategies used by teachers, they can overcome learning difficulties in students and are also able to find out the extent of student development in learning using the MYOB Accounting application. This is reinforced by research conducted by Dwi Fitri Puspaet al (2019) which explains that the efforts made by teachers in overcoming student learning difficulties are by conducting evaluations, avoiding giving very long assignments, inviting students to actively participate, teaching taking notes, and form study groups.

4. Conclusion

The types of learning difficulties experienced by XII Ak 1 students in learning MYOB Accounting at SMK 3 Muhammadiyah Gemolong include classifying transactions, entering data and using the language in the MYOB application, namely English.

Factors causing student learning difficulties in learning MYOB Accounting in class XII Ak 1 SMK 3 Muhammadiyah Gemolong are divided into 2 factors, namely: 1) Internal factors, including students' low skills in analyzing and entering transaction data and understanding of the language contained in the MYOB application, Lack of student readiness in the completeness of student notebooks and not having a manual for learning MYOB. The lack of student interest in participating in MYOB learning because the material is considered very difficult to understand. 2) External factors include the lack of facilities and infrastructure, students have problems when studying at home because they do not have a laptop / personal computer at home. In addition, the way the teacher teaches which lacks a variety of learning methods makes it easy for students to feel bored and do not understand what the teacher explains.

Some of the efforts/strategies made by the teacher to overcome students' difficulties in learning are by 1) applying the jigsaw method or forming study groups, with the hope that students who are less able to understand can study together with students who understand, 2) try to vary the learning method to make it more interesting, interesting, 3) further improve personal approaches with students such as explanations from accounting teachers, 4) evaluate learning so that in the future it can be even better. In implementing some of these strategies, it is hoped that they will be able to overcome the learning difficulties encountered during the learning process and find out the extent of student progress in learning using the MYOB Accounting.

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