THE APPLICATION OF SMALL GROUP DISCUSSION METHOD
IN ACCOUNTING SYSTEM SUBJECT (STUDY AT ACCOUNTING DEPARTMENT
OF PADANG STATE POLYTECHNIC)

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Abstract

Accounting system is one of the major subject at accounting department of Padang State Polytechnic. This research evaluates the small group discussion method in accounting system subject that use curriculum based on competency. This is an action research that uses Kemmis and Mac Tanggart model which is divided in 5 steps that are: 1. Planning, 2. Action & Observation, 3. Reflecting & Re-planning, 4. Action & Observation and 5. Reflecting. This research is still going on to the third step. The applications of Small Group Discussion method in accounting system are evaluated based on the student responses and academic score. Questioner of student responses are measured by Linkert scale for 5 level, they are: 5=Very Good, 4=Good, 3=Enough, 2=Bad, and 1=Very Bad. The student academic score is also measured for 5 level as well as the student responses, they are: A=Very Good, B=Good, C=Enough, D=Bad, and E=Very Bad. All of score data will be process by SPSS package program and statistic descriptive to analyze them. The average of the scores are 3.92=4 for student responses and 77=B for academic score. Both of score get “good” level. This results conclude that based on the student responses score, the small group discussion method is good to use in accounting system subject as well as their academic score in it.

Key words : Accounting System, Small Group Discussion, The Student Responses, The Academic Score.
Introduction

Accounting system is one of the major subject in D3 and D4 program at Accounting Department of Padang State Polytechnic. This is a basic subject for accounting information system and applied of accounting information system in D3 and D4 program curriculum. The student’s competencies in hard skill and soft skill on accounting information system will be fluent their capability in next subject line. The content of accounting system subject also linked with the content of other accounting subject e.g. auditing, financial accounting, cost accounting, and taxes. So accounting system can be a value chain among accounting subject to improve the comprehensiveness of hard skill and soft skill as student competencies. So the good method in learning and teaching process will increase student’s competencies.

Learning and teaching process is the prosess to give some stimulation to create the positive response for students. The readiness of students and lecturer in every learning and teaching process will be increase the students positive responses while in the process (Arifin,2010). Student Centre Learning (SCL) method is a method that involve student actively in learning and teaching process. SCL method emphasizes not only on study result but also on the process to create student’s competencies. Using the SCL method in learning and teaching process, its hope the students can be an active and creative student in order to finish their study on time. Further more the students also will have a good competencies as well as the industry standard (Sari and Ali 2010).

The Small Group Discussion (SGD) is one of the SCL method (Dewajani,2008). In SGD method activities, the lecturer guides the students in study the material, give task and evaluation them to obtain the competencies goal of learning and teaching process. In the process, the students divided in some small group to learn and discuss the specific topic. Every group will make a conclusion as their discussion result and present it in front of the other group. The student involve actively in the process, and in the end of the prosess, the lecturer will re-conclude the principal point of the content material that they should capable of it as well as the goal of learning and teaching process.

The result of Cristiani and Mintohari research (2014) show that the implementation of SGD method in learning and teaching process can improve the academic score of the students in aspect of cognitive, affective and psychomotor. This result of Hardiansyah, Genjik, and Syahrudin research (2014) also show that the score of student learning in SGD method are better than the score of student learning in conventional teaching method. In other side, the result of Juniar, Fitria and Rafiyah research (2012) conclude that most of the students (95%) at faculty of nursing Padjajaran University have strong intention to use SGD method in learning and teaching process. Based on all of research result above, it can conclude that the SGD method can improve the student’s motivation and academic score. The research of Zahara and Afini (2015) also recommended to use SGD methode as one of learning methode in accounting system subject. So in our research, we want to evaluate the application of SGD method in learning and teaching process for accounting system subject.

Method

This research evaluate the application of SGD method in accounting system subject (study at Accounting Department of Padang State Polytechnic). This is an action research which use Kemmis and Mac Tanggart model in 5 steps (Amirin 2009). They are 1.Planning, 2.Action & Observation, 3.Reflecting & Re-planning, 4.Action & Observation and 5. Reflecting. This research is still going on step 3. The result of this step will be an evaluation material for the next steps.

Participants

The participants of this research are all the students at class 2B D3 program, who study accounting system subject. Total participants are 30 students. They were fully participated in
3 times of accounting system studies which used SGD method. The students gave their responses for every application SGD method in accounting system learning and teaching process. The students also did all the task that given in the process seriously, because the task score will be a part of their academic score for accounting system subject.

**Data and Procedure**

The data of the research are score of student responses and their academic score of accounting system. Score of student responses were collected with questioner for 20 questions. Every question used Linkert scale in range from 1 to 5. The questioner has passed the validity and reliability test. All the students gave their responses in every end of study process that used SGD method. The academic score are the student academic score for every task that given in accounting system studied while used SGD method. The range of academic score are from 0 to 100. All of the score data were converted to academic score value to get the meaning of the value. The score conversion of data is shown at Table 1.

**Table 1. The Score Conversion of Research Data**

<table>
<thead>
<tr>
<th>Score of Student Responses</th>
<th>Academic Score of Accounting System</th>
<th>Score Value</th>
<th>Meaning of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>81 – 100</td>
<td>A</td>
<td>Very Good</td>
</tr>
<tr>
<td>4</td>
<td>66 – 80</td>
<td>B</td>
<td>Good</td>
</tr>
<tr>
<td>3</td>
<td>56 – 65</td>
<td>C</td>
<td>Enough</td>
</tr>
<tr>
<td>2</td>
<td>41 – 55</td>
<td>D</td>
<td>Bad</td>
</tr>
<tr>
<td>1</td>
<td>0 – 40</td>
<td>E</td>
<td>Very Bad</td>
</tr>
</tbody>
</table>

Source: Adoption from Academic Roles of Padang State Polytechnic

**Result and Discussion**

All of the data were analyzed with statistical function on excel program. The data divided in two group, they are student responses score and student academic score. The data analysis focus on average data for both of score. The resume of research data analysis is shown at Table 2 below:

**Table 2. The resume of research data analysis**

<table>
<thead>
<tr>
<th>Data Information</th>
<th>Student Responses Score</th>
<th>Student Academic Score</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Score</td>
<td>Score Value</td>
</tr>
<tr>
<td>Data Total (n)</td>
<td>1800</td>
<td>-</td>
</tr>
<tr>
<td>Max score</td>
<td>5</td>
<td>A</td>
</tr>
<tr>
<td>Min score</td>
<td>2</td>
<td>D</td>
</tr>
<tr>
<td>Mode score</td>
<td>4</td>
<td>B</td>
</tr>
<tr>
<td>Average score</td>
<td>4</td>
<td>B</td>
</tr>
</tbody>
</table>

Source: Data analysis, 2015

Table 2 shows total data of student responses score are 1.800 (20 questions x 30 students x 3 implementation of SGD method) and the highest repetition score among them is 4 (good) that consistent with the average score is 4 (good). This result show that the students give a good responses to use SGD method in accounting system learning and teaching process.

In other side, total of data student academic score are 210 (7 task in implementation of SGD method x 30 students) and the highest repetition score among them is 75 (good) that also consistent with the average score 77 (good). This research show that the student academic score as the result of implementation SGD method in accounting system learning and teaching process is good on average score.
Based on the result research above we conclude that the implementation SGD method in accounting system learning and teaching process got the “good” responses of the student. The academic score of the student for SGD method also “good” as well as their responses.

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