



THE NEEDS FOR DEVELOPING A SIMPLE FINANCIAL REPORT TEMPLATE TO IMPROVE STUDENT UNDERSTANDING OF SIMPLE BUSINESS FINANCIAL MANAGEMENT

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Abstract

This research aimed to describe the development of a financial report template for economics learning at SMAN 19 Tebo. This research method was carried out using non-associative quantitative analysis. The sample consisted of 32 people from a population of 48 people. Data collection techniques through observation and questionnaires. The research results from the needs analysis showed that the indicator of interest in module templates (flipbook media) was 73% which is in the medium category. Indicator perception of learning motivation was 90% which is included in the very high category. Indicator perception of learning outcomes also showed a very high figure with 93%. Indicator perception regarding the use of module templates (flipbook media) to increase students' understanding in learning financial reports showed a high figure with 89%. This showed that developing module templates using flipbook media can improve students' learning understanding of financial reporting material at SMAN 19 Tebo.

Keywords: teaching modules, flipbook media, learning outcomes

INTRODUCTION

Law of the Republic of Indonesia Number 20 Year 2003 concerning the National Education system states that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals and the necessary skills, society, nation, and state.

Education is the main thing that will bring a nation to progress (Jahantab, 2021; Goodwin, 2019; Koprina, 2020; Chankseliani et al., 2021; Algraini, 2019). The quality and existing education system can be used as a benchmark for a nation's progress. A country will be far behind other countries without education (Sujarwo, 2013; Botezat & Pfeiffer, 2019; Friedman et al., 2020; Heleta & Bagus, 2021).

Providing education is a process of cultivating and empowering students that lasts throughout life. In this process there must be a teacher who provides exemplary, builds will, develops potential, and increases student activity, including teaching and learning. Teaching and learning activities are the condition that is consciously created, the teacher creates the learning and the students learn.

The combination of these two human elements gives birth to educational interactions by utilizing various media and all learning components to achieve the learning objectives that have been set before teaching begins (Feladi et al., 2017; Sulistiyarini et al., 2018; Hernando et al., 2002; Arpan & Budiman, 2018; Supardi et al., 2023). However, in implementing learning, teachers sometimes encounter many obstacles

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that hinder the achievement of the teaching objectives that have been set initially.

There are five main problems faced by teachers in carrying out learning: 1) Low level of student attention in learning, 2) Lack of prior knowledge possessed by students, 3) Lack of students' ability to ask questions and express ideas, 4) Many students do not complete their homework, 5) Lack of functioning of laboratories at school (Maryunis, 2000).

Previously, the teaching paradigm emphasized the role of teachers in transferring knowledge to students. Nowadays, the learning paradigm focuses more on the role of students in developing their potential and creativity to form humans who have personality, intelligence, and skills (Batey & Furnham, 2006; Alannasir, 2020; Liu et al., 2020; Abedini, 2020; Mahasneh et al., 2015).

Education that focuses on learning systems requires teachers to be more able to act as facilitators, motivators, and inspirers for their students to achieve better learning results that are implemented in learning approaches, strategies, or models (Muna et al., 2023; Sholihah et al., 2023; Syaifullah et al., 2024; Batubara, 2023; Lesmana et al., 2019; Nasution et al., 2024; Sofa et al., 2023; Sii et al., 2017).

The problems that arise after that are inadequate teacher qualifications and abilities, low commitment, motivation, and performance of teachers, or inappropriate methods used in the learning process so that the learning objectives that were originally planned are not achieved optimally.

In the 21st century, there are three major competencies, namely the ability to think, act, and live in the world (Ana et al., 2022; Wicagsono et al., 2023; Arpan et al., 2022; Jaedun et al., 2024; Tortorella et al., 2022; Nurokhim & Mutiara, 2022). Thinking skills include critical thinking, creative thinking, and problem-solving. Action skills include communication, collaboration, digital literacy, and technological literacy.

Educational institutions need to try to make changes that are relevant to the preparation needs and learning processes of 21st-century students which are useful for achieving quality graduates who are competent in filling career opportunities on a national and even international scale (Dewi et al., 2020).

Living in the world involves initiative, self-determination, global understanding, and social responsibility. These skills must be applied to 21st-century learning, a time when innovative and creative people need to adapt quickly.

For students in class, after having several conversations with several students, the low level of student attention in student learning was caused by various factors, apart from being bored with the many lessons that had to be mastered or other reasons including because students felt that accounting economics was a difficult subject to understand, accounting was full of money calculations and confusing numbers, low variety of learning methods applied by teachers, use of media that is less relevant or none at all and too much homework which makes students feel bored and lose enthusiasm for learning, which has an impact on low learning activities in class and low understanding of the lesson material provided.

Economics subjects aim to provide students with the ability: 1) Understand several economic concepts to associate economic events and problems with daily life, especially those that occur in the environment, individuals, households, communities, and countries, 2) Showing a curious attitude towards some economic concepts needed to deepen economics, 3) Form a wise, rational, and responsible attitude by having knowledge and skills in economics, management, and accounting that are beneficial for oneself, the household, society, and the state, 4) Make responsible decisions regarding socio-economic values in a pluralistic society, both on a national and international scale.

However, the fact is that among students' economics is one of the subjects that is difficult to understand, boring, and even uninteresting. Students experience difficulties in understanding accounting economics lessons so that in the end students become bored, consider economics a difficult subject, and assess accounting as a boring subject. This is because from the start students did not like or lacked interest in economics so students were not able to achieve competency in the learning objectives that had been set. Therefore, innovation in accounting economics learning is needed to make it more enjoyable. One of these innovations is by presenting learning media.

Learning media functions and acts as a

channel of information from teachers (educators) to students. Learning media should be made to keep up with the times and technological advances. Educators and students need to learn and be able to use technology in the teaching and learning process so students can master the material independently, review lessons, and find out their progress (Prayudi et al., 2021; Budiman et al., 2022; Nkengbeza et al., 2022; Sickel, 2019; Noori et al., 2022; Potter, 2018; Dou, 2024).

The use of technology and information can enable the learning process to be effective, enjoyable, and also involve students actively and one of the uses of technology in this world of education, namely by utilizing computers/laptops, internet networks as well as smartphones. Therefore, teachers strive to develop interesting, cheap, and efficient learning media by utilizing developments in science and technology.

One learning media that is expected to attract students' interest and create a conducive learning atmosphere is the use of a media flipbook in the learning process (Putra et al., 2023; Aprilutfi, 2022; Reynolds, 2020; Hashmi et al., 2019). Flipbook is media in an electronic format that can display interactive simulations by combining animation, text, video, images, audio, and navigation which makes students more interactive so that learning is more interesting.

Flipbook is a solution to create a more interesting, communicative atmosphere in the classroom and can support students' understanding of the material presented by the teacher. So, this research aimed to develop templates (teaching modules) to increase motivation and make it easier for students to understand financial report material in learning.

METHOD

This research method was carried out using a non-quantitative method associative. Sample The research consisted of 32 people from 48 class XII students at SMAN 19 Tebo, Jambi, Indonesia. This research was based on the results of a needs analysis. The focus of this research was on how to ensure that students have high motivation in learning economics, especially in the preparation of financial reports. The data collection technique was

carried out by distributing questionnaires.

Questionnaire given to class XII students at SMAN 19 Tebo. The questionnaire was involve asking questions or written statements to respondents to answer. The form of a questionnaire can be in the form of several written questions, the aim of which is to obtain information from respondents about what they experienced and its conditions. In this research, a direct questionnaire was used with closed questions, namely with answers to the questions asked and available.

Total population was 48 students and the sample was 32 students to be studied using formula (1).

$$n = \frac{N}{N \cdot d^2 + 1} \tag{1}$$

n = Sample size

N = Population size

d = Percentage of error allowance due to sampling (10%)

The data obtained will be analyzed based on a range of values with scoring as showed in Table 1.

Table 1 Data Scoring

Range	Interpretation
90-100	Very high
80-89	Height
65-79	Currently
55-64	Low
0-54	Very low

RESULTS AND DISCUSSION

The findings in this research showed that the majority of students do not have high motivation to learn accounting economics. Identify material needs after need analysis by identifying interest and motivation for using teaching modules to increase students' understanding of learning to improve their learning outcomes. The module development plan designed is to use a flipbook to display the module to attract students' motivation to learn, even independently. Through teaching modules, an educator can stimulate and improve the quality of learning so that more effective learning objectives can be achieved (Dewi, 2018).

This research result showed that the majority of students do not have strong motivation and unsatisfactory learning outcomes.

This indicates a match between student preferences and the development of the proposed accounting economics teaching module. They showed the perception that using flipbook media can foster motivation and facilitate understanding for students in learning. Teaching materials are a set of learning materials that refer to the curriculum used to achieve predetermined competence and competence standards (Lestari, 2013).

The existence of teaching materials allows students to learn competency in a complete and integrated manner. Thus, teachers as educators of course strive to ensure that the delivery of lesson material can be understood easily by students, and students also feel the benefits of the learning outcomes they go through reveal that the characteristics of teaching materials are as follows: 1) Self-instructional that is teaching materials can enable students to teach themselves with the teaching materials developed. Therefore, teaching materials must contain formulated objectives and provide learning materials packaged into more specific units or activities, 2) Self-contained that is, all subject matter from one competency or sub-competency unit studied is contained in one complete teaching material, 3) Stand alone. Teaching materials that are developed not depending on other teaching materials or do not have to be used together with other teaching materials, 4) Adaptive. Teaching materials should have adaptive power height to the development of science and technology, 5) User friendly. Every instruction and presentation of information that appears to be helpful and friendly to the user, including the ease of users responding and accessing according to their wishes (Lestari, 2013).

The presence of teaching materials apart from helping students in learning is also very helpful for teachers. With teaching materials, teachers have more freedom to develop lesson materials. Questionnaire data shows that the level of student interest in using modules using flipbook media is very high, thus motivating in learning the material for preparing financial reports. These findings may reflect that the development of templates (teaching modules with a flipbook display) can be an effective medium for improving student understanding

and learning outcomes.

Learning quality is the level of achievement of learning objectives in learning activities which is influenced by various factors, one of which is the teacher's ability to manage learning and the teacher's teaching skills which can be seen from the increase in learning outcomes in the learning process. The quality of learning means questioning the learning activities carried out so far which are more directed towards something good. In the context of learning programs, without reducing its importance and without ignoring other factors, the quality of learning is a factor that plays a very important role in improving learning outcomes which will ultimately lead to increasing the quality of education. Because the culmination of various educational programs is the implementation of quality learning programs.

This needs analysis was researched based on the number of samples and population at SMA N 19 Tebo. By analyzing the data obtained as in the Table 2.

Table 2 Sample Number Table

Major	Population	Sample
IPA	20 students	13 students
IPS	28 students	19 students

Analysis of data obtained from questionnaires given to students, data obtained that there is a need for developing templates (teaching modules using flipbook media) in financial report material to increase students' understanding of managing finances. Data was obtained with a description per indicator as follows. Indicator of perception of interest in flipbook learning media. From samples taken randomly, the results of the questionnaire calculation showed that students' interest in flipbook learning media for displaying teaching modules on financial report material was 73%, which can be interpreted as meaning that students have moderate interest. Flipbooks make students more interested in learning.

Indicator of perceived motivation to learn. For the learning motivation indicator, a result of 90% was obtained, which assumes that students' learning motivation from extrinsic elements is very high. From this data information, it can be said that extrinsic elements are very influential in the learning process. Indicator of perception of learning outcomes. For the indicator of

perception of learning outcomes, data was obtained at 93%, which illustrates that the perception of student learning outcomes is very high so that it can be utilized in daily life activities according to current developments.

Indicator of perception of learning media (flipbook) to increase students' understanding of learning. For the Perception Indicator of learning media (flipbook) to increase students' understanding of learning, a result of 89% was obtained, which means that students' perceptions of the use of learning modules with flipbooks were high, to increase students' understanding of learning financial reporting material.

The results of the needs analysis can be seen in Figure 1.

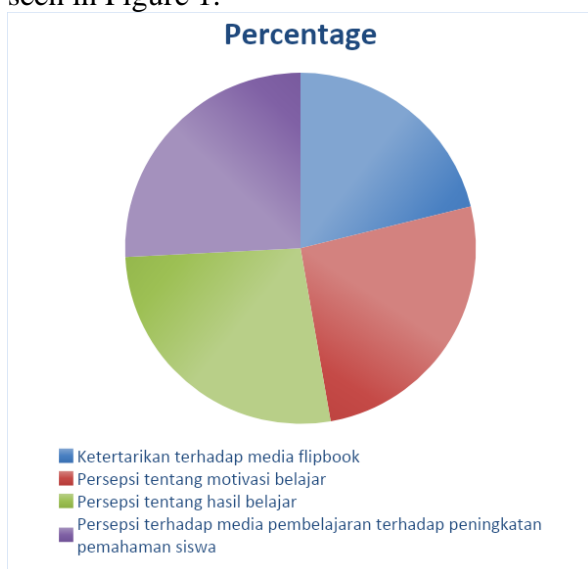


Figure 1 The Needs Analysis Results

Based on Figure 1, it can be concluded that from the needs analysis, the development of this financial report template (learning module) using the flipbook model received a positive response from students. They feel very interested and also feel the need to develop teaching modules that attract/motivate students to learn and improve their understanding of financial reporting material. Using flipbook media as teaching modules can increase students' understanding of learning (Meisarah et al., 2023; Nuha et al., 2023; Lakapu et al., 2023; Yuyun et al., 2022; Setianingrum et al., 2022; Rahmiati et al., 2023).

CONCLUSION

Learning accounting is not boring. Using appropriate learning media can increase student

learning motivation. And the use of digital-based media does not have a completely negative image. Every individual can use it. Technology-based teaching materials can improve students' abilities and learning creativity. The use of teaching materials/modules has the advantage that they can be used anytime and anywhere. Modules with flipbook applications are prepared according to the needs and characteristics of the class. Teaching materials (modules) are an important point in learning activities. As has been explained, in teaching and learning activities, the transformation of knowledge from not knowing to knowing is supported by the presence of good teaching materials. Good teaching materials are teaching materials that cover the learning objectives that have been set and are following aspects of the student's needs.

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