

THE IMPLEMENTATION OF TOTAL PHYSICAL RESPONSE (TPR) IN TEACHING ACCOUNTING INFORMATION SYSTEM AT ACCOUNTING DEPARTMENT IN UNIVERSITAS MADURA

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ABSTRACT

In today's complex business environments, the quality of information management and information systems has become a key factor of success. This subject needs to use a variety of teaching and learning strategies to provide students with a hands-on approach to learning about accounting information systems. Lectures are interactive and are used to impart important theoretical and practical concepts. the writer formulates the questions as follows: (1) How to apply TPR Method in teaching Accounting Information Systems at Unira?, (2) What are the student's response toward the implementation of TPR in teaching Accounting Information Systems at Unira? The researcher uses descriptive qualitative method to get the aim. There are one lecturer and 32 students so that the researcher tries to concentrate the subject of this research. Data of the research collected by Observation, Interview and Questioner.

Based on the analysis, it can be concluded that during learning process taking place in the class by using Total Physical Response (TPR) method was very good, the lecturer can apply the method well and the students can give good response to the material by using this method.

This is shown by their interaction in the class, usually they are not interested to study, but by applying this method can reduce the passive student to be active students, and they began to interest to study. Based on the result above can be described on the percentage of the student who fill the questioner that provided by the lecturer to measure the students interest, there for about 64.7% students are interested to study vocabulary by using TPR method because they can enjoy the material by using action, and only a few students are not interested to this method with several reason such as; they don't have self-confident, even they misunderstanding to the material

Key words : Total Physical Response, Accounting Information Systems, method

INTRODUCTION

Teaching cannot be defined apart of learning. Teaching is guiding and facilitating learning, enabling the learner to learn, setting the condition for learning. Your understanding of how the learner learns will determine the philosophy of education, teaching style, and approach, method, and classroom techniques. If like skinner look at learning as process of operant conditioning through carefully paced program of reinforcement, will teach accordingly.

Rakajoni in Sardiman (2003) states that teaching provide an optimal condition which stimulate and guide learner to get knowledge, skills, and value or attitude which can bring into behavior change. The researcher formulate teaching as a process or effort of transferring knowledge from someone to the other, so that it can make the change of attitude or behavior become better than before.

Accounting information systems is an introduction to Accounting Information Systems: their role in organizations, particularly in support of strategic and operational decision-making and problem-solving, as well as operations support and management (J.A.: 2016).

Accounting information systems provides students with a broad knowledge of the

fundamentals of accounting data management and analysis, modelling of decision problems, business process execution and control and information integration.

In today's complex business environments, the quality of information management and information systems has become a key factor of success. Accountants have to become aware of their role as 'information managers'. Turner, L., Weickgenannt, A. (2013) said accountants nowadays often have to have substantial skills in information technology, information systems, data management and internal control. Modern accounting information systems cover all business functions from backbone accounting transaction processing systems to sophisticated financial management planning and processing.

This subject needs to use a variety of teaching and learning strategies to provide students with a hands-on approach to learning about accounting information systems. Lectures are interactive and are used to impart important theoretical and practical concepts.

Total Physical Response (TPR) is a teaching method built around the coordination of speech and action; it attempts to teach language through physical (motor) activity. Developed by

James Asher, a professor of psychology at San Jose State University, California, it draws on several traditions, including developmental psychology, learning theory, and humanistic pedagogy, as well as on language teaching procedures proposed by Harold and Dorothy Palmer in 1925 (Richards; 2001).

In a developmental sense, Asher (in Richards; 2001) sees successful adult second language learning as a parallel process to child first language acquisition. He claims that speech directed to young children consists primarily of commands, which children respond to physically before they begin to produce verbal response. Asher feels that adult should recapitulate the process by which children acquire their native language.

Asher (in Richards; 2001) share with the school of humanistic psychology a concern for the role of effective (emotional) factor in learning. A method that undemanding in term of linguistic production and that involves game like movements reduce learners stress, he believes, and creates a positive mood in the learner, which facilitates learning.

From the background of the study stated above, the writer formulates the questions as follows: (1) How to apply TPR Method in teaching Accounting Information Systems at Unira?,

(2) What are the student's response toward the implementation of TPR in teaching Accounting Information Systems at Unira?

RESEARCH METHOD

The researcher uses descriptive qualitative method to get the aim. In qualitative method validity refers to the "trustworthiness" of study (Cresswell, 2005). Descriptive method is the effort to observe, notify, analyze, and interpret the condition happening. Ainin (2007) notified the purpose of descriptive method is to make description about the fact, characteristics, and relation of current cases systematically, factually, and accurately.

Population is a number of individuals that have at least the same characteristics (Hadi, 1987). Related to the Explanation above, there are one lecturer and 32 students so that the researcher tries to concentrate the subject of this research.

Data of the research collected by Observation, Interview and Questioner. Observation is the way of survey some interactions done by the lecturers and students during the teaching and learning process. The questions of interview are the questions that need for explanation. It consists of five questions. It is belong to open interview because it consists of

certain questions and its answer is handed to the interviewee. The researcher also asks some information that might help here in completing the data.

DISCUSSION

Imperative drills are the major classroom activity in Total Physical Response. They are typically used to elicit physical actions and activity on the part of the learners. Other class activities include role plays and slide presentations. Role plays center on everyday situations, such as at the restaurant, supermarket, or gas station. The slide presentations are used to provide a visual center for lecturer narration, which is followed by commands, and for questions to students, (Patricia; 2003).

The lecturer start the lesson by giving a greeting. Lecturer give the student stimulus about the lesson before explain it clearly.

The lecturer plays an active and direct role in Total Physical Response. "The instructor is the director of a stage play in which the students are the actors". It is the lecturer who decides what to teach, who models and presents the new materials, and who selects supporting materials for classroom use. The lecturer is encouraged to be well prepared and well organized so that the lesson flows smoothly and predictably. Lecturer begins with a wide tolerance for student speech errors, but as training progresses, the tolerance narrows. Remember that as students' progress in their training,

more and more attention units are freed to process feedback from the lecturer (Richards; 2001).

The lecturer just as instructor or demonstrator, where the lecturer is the most active person in the class, the lecturer demonstrates the material to the students and become controller to each students who make a mistake.

Learners in Total Physical Response have the primary roles of listener and performer. They listen attentively and respond physically to commands given by the lecturer. Learners are required to respond both individually and collectively. Learners have little influence over the content of learning, since content is determined by the lecturer, who must follow the imperative-based format for lessons. Learners are also expected to recognize and response to novel combinations of previously taught items (Richards; 2001).

The students give attentions and listen to the lecturer which demonstrate the material then, the students demonstrate by action what the lecturer says related to the material or the students demonstrate orally (speaking) to what demonstrated by the lecturer.

Based on the result of observation, interview and questioner has been finding that there are students' response are faced by the lecturer in applying of TPR method such as: the students like and enjoy the material, the students dislike this method and the students feel bored of conducting this method.

The observation and

questioner investigate the students' response of the Total Physical Response (TPR) method that has been conducted in this class is easy to implement.

Based on the result of research finding above, the researcher find some factors why the students dislike and fell bored of conducting this method. The students are afraid to make a mistake, there are no self-confident of students to compose the opinion, even they misunderstanding the material.

The researcher delivered the conclusion by showing the percentage of the students like this TPR method are 64.6%, and the percentage of students dislike of this method are 23,5%, and the last percentage of students feel bored of this method are 11.7%.

CONCLUSION AND SUGGESTION

Conclusion

There are some conclusions which can be drawn from the research finding of applying of Total Physical Response (TPR) method in teaching Accounting Information Systems at Unira.

Based on the analysis, it can be concluded that during learning process taking place in the class by using Total Physical Response (TPR) method was very good, the lecturer can apply the method well and the students can give good response to the material by using this method.

This is shown by their interaction in the class, usually they are not interested to study, but by applying this method can reduce the passive student to be active students, and they began to interest to study.

The result of observation, this study also confirmed the result of interview the researcher with the English lecturer that the Total Physical Response (TPR) method has been applied in this school class is easy to implement, and effective, although sometimes there are obstacles such as; student who are not interested, it probably proper because this method has never conducted before.

Lecturer can acquire material so far the learning process, it helped by the way of the lecturer to convey the material well even thought the lecturer never apply the method before, the lecturer feels easy to apply it because it can be applied without make the students in groups, according to the lecturer this method is effective and efficient to applied in elementary school where the majority of students interested to study by action, it can make students more interesting in study vocabulary.

Based on the result above can be described on the percentage of the student who fill the questioner that provided by the lecturer to measure the students interest, there for about

64.7% students are interested to study vocabulary by using TPR method because they can enjoy the material by using action, and only a few students are not interested to this method with several reason such as; they don't have self-confident, even they misunderstanding to the material

Suggestion

Finally, some suggestion are presented to support the smoothness of teaching learning process by using Total Physical Response (TPR) method in teaching Accounting Information Systems at Unira related to the finding of this research, the researcher want to give suggestion:

The teacher should be creative and give a variety method in teaching Accounting Information Systems at Unira, in order to increase the students' interest in study. By using this method the researcher expected this method can increase the students' interest in learning Accounting Information Systems at Unira, make them to be active in the classroom and they can enjoy the material.

The researcher hopes this study can use as reference for implementing a better method than previous, and also the researcher hopes this method can be used by the next generation.

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