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Innovative Learning Processes in the Teaching of Accounts: Its Influence on Student's Attitudes

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Abstract: This paper focuses on the students' attitudes towards the learning of accounts in vocational schools. The author aims to examine how innovative teaching and learning processes influence students' attitudes towards accounts course. An explanatory survey method has been used to exploit and explain the data. The results of the study show that a teacher's innovative teaching and learning process influences students' attitudes towards the learning of accounts course. The learning of accounts is greatly influenced by the students' attitudes which can be reshaped by the help of an innovative teaching-learning process. This means that innovative teaching is of positive impact in teaching accounts in vocational schools across Indonesia.

Keywords: Accounts, Innovation, Learning Process, Student's Attitude, Teaching

A. Introduction

Developments in the business sector across the globe has led to the demand for high quality and competent human resources (Wulff, 2020). This is not different from the current trend of national development where most politicians, academics, experts and the lay person have all agreed that to develop a strong economy, there is need for a potential human resource. Indonesia perceives vocational education as one of the ways to create a highly skilled labour force. In an effort to support the various development programmes, government has decided to implement priority programmes which aim to lift the living standards of people.

Since Indonesia today, demands for change in a positive direction, the author conducted a study to evaluate the attitudes of vocational school students towards the learning of a course like accounts. This research is in line with Pontianak's local government policies regarding graduates from vocational institutions. Education is a major component in national development. It improves people's quality of life and enhances skills and knowledge. This paper is based on the assumption that teaching is not only a mere transfer of knowledge, but it is an approach to improve productivity and people's competences. This is further clarified in the National constitution on education in Act 20 of 2003, and in Article 3 of the constitution.

Accounting as a field of study emphasises learning by process. It encourages acquiring knowledge through steps, reason being that if students fail to understand

certain material at the basic level, then they could obviously find it difficult to understand the next steps which may be complex. In addition, students are expected to develop the ability to analyse every character related to the accounting job. This aspect is very important because supports students to master mathematical solution and also helps them understand the procedures, meaning of theories and concepts of accounting.

To learn accounts easily and have a positive attitude towards the course and after graduation, graduates should be prepared in a way that they develop good values and attitudes towards the course and in practice. Principles of good governance should be taught to instil in the learners the spirit of self-reliance and the values independent mind, transparency, just and accountable in all public dealings. Though these principles are important, (Ansar & Abubakar, 2022) in their research have revealed that 84.38% of the respondents stated that the prevailing accounting curriculum is not enough to help develop required values among students. A study by (Bageac et al., 2011) also revealed that development of student's attitudes and values in regard to accounting ethics is still limited, and even suggested that it would be better if the accounting courses were integrated in other financial fields of study.

To influence students' attitudes, there is need to increase the understanding of values of accounting, among vocational students. Scientific values of accounting can play an important role the learning process of this course and can change attitudes (Allport, 1937) (Moch Idochi Anwar, 2004). Teachers have a big role to play in fostering attitudes and values of students. According to the Education Regulation 20 of 2007 on the standard of assessment, it is proposed that moral judgments and personality should be taught to learners in a comprehensive and sustainable manner, because these components are fundamental in shaping the learners' attitudes. In reference to the above, (Hasan, S. H., 2012) proposes an innovative learning process because can be used to motivate students and able to bring positive change among learners.

Through an innovative learning process, the chance to promote positive values and attitudes is high. Mulawarman (2008) states that accounting education promotes "secularization" values which are based the characteristic of self-interest or individual-interest. In this study, Mulawarman (2008) concludes that in contrast to secularization values, there is need for integrating the local values to build teachers' innovative attitudes. Because a teacher is key to any education system. Discussions on innovative teaching and learning should involve teachers, because teachers are the people to facilitate the learning process.

This study uses a grand theory called attitude theory approach in psychology. Besides, other theories have also been described basing on the main theory, the description therefore comes as a substructure of the grand theory, which is the theory of reasoned action and also the theory of teacher competence which is based on Act No.20 of 2007, plus that of accounting skills and the learning environment.

In accounting, internalization is an output of learning accounting and its valued principles, which is supported the three components of learning process (Nguyen et

al., 2022). Teaching and learning activities are influenced inputs, which include teachers, methods, media, source of the materials, facility and infrastructure, working as stimulating components, where the role of a teacher is to transfer knowledge to the students, while the raw input such as IQ capacity, special talent, motivation, interest, maturity, readiness, attitudes, habits, are inert competences of learners. However, there also other components that may affect the learning process, namely environmental inputs (social, physical, cultural) or the external environment of the learners that influence the learning process, such components are referred to as stimulus components.

From the interaction of several components that affect the learning process, learners will eventually obtain the expected output or the expected learning outcomes, such as knowledge and attitudes. While the attitude of the scientific values refers accounting theory groundless actions put forth by (Fredricks & Dossett, 1983). Knowledge of accounting as a result of the internalization process of innovative learning competent theoretically affect the values of accounting science. The definition of attitude in this study refers to the action stance groundless theory (reasoned action theory) (Ajzen, 2012). He said, "Attitude can be described as a learned predisposition to respond in a consistently favorable or unfavorable manner with respect to a given object". The theory of reasoned action proposed by (Ajzen & Fishbein, 1975). Cognitive, expectancy theory is an impact on the method of influencing attitudes or beliefs of the individual. According to (Moch Idochi Anwar, 2004) in the theory of reasoned action attitudes influence behavior through a rigorous process of decision-making and reasoning and its impact limited to three terms. Attitudes by (Ajzen, 1987) that "Attitude can be described as a learned predisposition to respond in a consistently favorable or unfavorable manner with respect to a given object".

Accounting activity is the result of the educational process is done through a process of learning by teachers in schools. Of course, the education process is supported by various components of the education system and the learning system, which can be observed, measured and controlled in accordance with the predicted educational goals or objectives and learning (Langer, 1993) (R.S. Peters, 2010). The success of the learning process cannot be separated from the teacher factor, the ability to think mathematically and learning environments. According to (Cruickshank, 1990) the factors that affect student learning can be divided into four variables: teacher variables, context factors, process variables and product variables. Accounting subjects are productive vocational subjects have values in the hope of having vocational competencies in the field of accounting.

The ideas above can be explained in reference to teacher competence, which may include the ability to think, learning environment, the ability to conduct innovative learning process and knowledge of accounting of the. This means that the higher the teacher's competences, the better the ability to understand the values and attitudes of accounting students. Contrary, the lower the teacher's competence, the lower the ability to understand students' ability to learn new knowledge of accounting

B. Methods

The population of study was vocational school students in Sukabumi and respondents were randomly selected from management and accounting classes of the XII grade. The sample was taken from 980 students, selected using a stratified sampling technique. Because of the sample size of the population, the authors used a sample size based on Isaac and Michael's formula (Stephen Isaac & William B. Michael, 1981) in order to obtain a sample size of 215 students. The variables were:

Teacher Competence Variable (X1): This variable refers to Act 14 of 2005 on Teachers and Lecturers. Pedagogical dimension in this study is defined as a teacher's ability to manage the learning of students (KPNRI 2019). Indicators of this dimension includes the ability to plan teaching and learning program, the ability to implement or manage the interaction of the learning process, and the ability to make an assessment. Indicator of professional competence includes the ability to master the subject matter, the ability of research and preparation of scientific papers, professional development ability, and understanding of the insights and educational foundation. Indicator of professional competence include attitudes, and ideals. Indicators of competence social dimensions include teacher interaction with students, teachers' interactions with the principal, teacher interactions with colleagues, teacher interaction with parents, teachers and interaction with the community.

Innovative Learning Process Variable: refer to (S. Hamid Hasan, 1996) and (Joni, 1984) which consists of the dimensions of the learning objectives of the indicators is the increase of learning objectives, the achievement of learning objectives, learning objectives improving skills. Dimensional changes of facilities with indicators: the availability of facilities and means of learning about accounting, fitness facilities and facilities with the aim of learning, fitness facility and technology, facilities and infrastructure feasibility, safety practicum in learning accounting from the school. Dimensions of innovative learning materials with indicators: conformity with the accounting material needs of the community, the relevance of the material with technology, achievement of learning materials, learning materials delivered systematics, completeness accounting material in class, given variations in the material accounting. Dimension innovative evaluation indicators: suitability assessment tool with the material accounting, precision tools with material accounting and valuation, Dimensional variations learning methods with indicators: material conformity with the accounting method of learning, the learning readiness of teachers to use accounting methods used and the ability of teachers to use methods in learning accounting. Dimensional variations media with indicator: accounting conformity with instructional media materials accounting, the ability of teachers to use instructional media accounting.

Accounting knowledge variable refers to (S. Hamid Hasan, 1996), which consists of materials on basic financial accounting. The variable of student's attitude refers to the Ministerial Regulation No 16 of 2007 which discusses moral aspects, including the indicators: piety, morality and religious (Zakiah & Ainiyah, 2019). Personality aspect indicators which consist of attitudes, skills, cleanliness, tidiness, honesty, discipline

and self-reliance. The techniques for data collection were questionnaires constructed by the researcher, except for the variables which used test. The questionnaires were first tested for validity and reliability testing.

In the data analysis several steps were taken. The first step was a general description and analysis of the described the variables. The second step was the testing of the hypothesis. The third step comprised analysis of the effect of the relationship between variables.

C. Results and Discussion

Results

Teacher Competences

The teacher competence was calculated based on the average score of 66.83% categorized as moderate. To analyses this variable, table 1 was used as seen below

Table 1. Teacher Competences

No	Dimension	%	Information	Average
1	Pedagogic Competence	68.07	High	3.404
2	Professional Competence	67.41	Medium	3.370
3	Personal Competence	64.35	Medium	3.217
4	Social Competence	64.34	Medium	3.216

Based on table 1 above, it is shown that the students' perceptions about the teacher's competences vary. For instance, the pedagogical competence is (68.07%) as the highest score while the social competence is (64.35%) as the lowest score

Innovative Learning Process

The highest score on the innovative learning process was 75.1%, it is of higher category. Analysis of this variable is illustrated in table 2 below:

Table 2. Innovative Learning Process

No	Dimension	%	Information	Average
1	Learning Objective	83.49	High	4.17
2	Facility	82.29	High	4.11
3	Source of Material	82.7	High	4.14
4	Evaluation	80.51	High	4.03
5	Various Methods	84.43	High	4.22
6	Various Media	85.07	High	4.25

According to table 2, there are variations in students' perceptions on instructional media with (85.07%) as the highest score. and evaluation with (80.51%) as the lowest score.

Knowledge of Accounting

The table 3 below shows that in general, student accounting knowledge is average. The student are in between low and high scores.

Table 3. Knowledge of Accounting

Fragile	F	%	Criteria
80 - 86	67	31.163	High
73 - 79	86	40	Average
66 - 72	62	28.837	Low
	215	100	
	Average	75,57	

Discussion

A competence is an underlying characteristic of an individual that affects his/her ability to achieve the established objectives (Lyle M et al., 2006). The competences among individuals vary considerably. (Elliot & Dweck, 2005) reporting on the Self-Determination theory (SDT), suggest that competence is an inherent psychological human need. The SDT posits that human achievement is based on three innate needs: namely, competence, autonomy and relatedness. Pedagogical and professional competencies are the most decisive factors for learning processes. Therefore, the pedagogical and professional competences of teachers, especially those related to teaching methods and techniques, require strong support.

According to (Hooks, 2014) who has good pedagogical management competences will: (1) create a supportive learning environment, (2) encourage reflective thinking and action, (3) improve the relevance of new learning, (4) facilitate mutual learning, (5) make connections to prior learning and experience, (6) provide ample opportunity for learning, and (7) investigate the relationship between learning and teaching. According to (Bucat, 2004) pedagogical knowledge refers to how an individual understands the learning process. Although the sole emphasis is on learning, the learning process will be successful if properly prepared through lesson planning. Thus, pedagogic skills cover the ability to develop the curriculum, to plan and implement lessons, and to evaluate student progress. From the above discussion, pedagogical competence can be summarized as the ability of teachers to: (1) develop curriculum, (2) facilitate learning, (3) carry out the study, and (4) assessing the learning outcomes.

Positive attitudes can encourage action, while negative attitudes can foster fear rather than trust and confidence (Gili Marbach-Ad, 2001). Attitudes are related to individual beliefs and trust. The factors related to individual attitudes are personal values and opinions. Personal characteristics concern the values-espoused norms, while opinions concern environmental response. The three components of attitudes are cognitive, affective, and behavioural (Bourn, 2020). The cognition components focus on understanding and conceptual interpretation of the presented object. The

relationship between teachers 'attitudes and teaching and their impact on students' attitudes and academic achievement. A schematic of this relationship is shown below (Ispir, 2010).

D. Conclusion

Based on the results of data analysis, hypothesis testing and discussion, the overall competence of the teacher's ability to think mathematically and learning environment affect positively to the innovative learning process. This is reflected in the high-dimensional variable is teacher competence pedagogic dimension. On the structure of teacher competence contributes the highest influence, followed by the learning environment and the ability to think mathematically. Overall competence of the teacher's ability to think mathematically, learning environment and innovative learning processes positively impact on accounting knowledge. This is reflected in the high indicators on teacher competence variable mathematical thinking skills, learning environment and innovative learning process. In the structure of two innovative learning process directly affects the accounting knowledge. Overall knowledge of mathematical thinking abilities of teacher competence, the learning environment, innovative learning processes and accounting knowledge in a positive and significant effect on attitudes accounting values. In the structure of the three teachers' competence in the dominant influence on the attitudes accounting values.

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