



## Development Of Contextual Accounting Learning Assessment Based On Lesson Study In High School

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### Abstract

*This research aims to analyze and describe the implementation of accounting learning assessments by secondary school teachers in Mamuju City, West Sulawesi, as well as developing contextual assessment-based lesson studies. The research uses a research and development (R&D) approach with the subject of junior high school accounting teachers. Data was collected through interviews, observation and documentation, then analyzed using an interactive analysis model which includes data collection, reduction, presentation and verification. The validity of the data was tested through triangulation of methods and sources. The results show that the assessment includes affective, cognitive and psychomotor aspects. Affective assessment includes spiritual and social attitudes, each of which uses self-assessment techniques as well as observation, reflection journals, and peer assessment. Cognitive assessment is carried out through tests and assignments, while psychomotor assessment involves projects, performance and portfolios. Development was carried out on assessment instruments for these three aspects, including improvements to techniques, instruments, and timing of assessment implementation.*

**Keywords** - Assessment, learning, accounting, contextual, lesson study.

### Abstrak

*Penelitian ini bertujuan untuk menganalisis dan mendeskripsikan pelaksanaan asesmen pembelajaran akuntansi oleh guru sekolah menengah di Kota Mamuju, Sulawesi Barat, serta mengembangkan lesson study berbasis asesmen kontekstual. Penelitian ini menggunakan pendekatan penelitian dan pengembangan (R&D) dengan subjek guru akuntansi sekolah menengah pertama. Data dikumpulkan melalui wawancara, observasi dan dokumentasi, kemudian dianalisis menggunakan model analisis interaktif yang meliputi pengumpulan, reduksi, penyajian dan verifikasi data. Keabsahan data diuji melalui triangulasi metode dan sumber. Hasil penelitian menunjukkan bahwa asesmen meliputi aspek afektif, kognitif dan psikomotorik. Asesmen afektif meliputi sikap spiritual dan sosial yang masing-masing menggunakan teknik penilaian diri serta observasi, jurnal refleksi, dan penilaian sejawat. Asesmen kognitif dilakukan melalui tes dan tugas, sedangkan asesmen psikomotorik meliputi proyek, unjuk kerja dan portofolio. Pengembangan dilakukan terhadap instrumen asesmen pada ketiga aspek tersebut, meliputi penyempurnaan teknik, instrumen, dan waktu pelaksanaan asesmen.*

**Kata Kunci** - Asesmen, pembelajaran, akuntansi, kontekstual, lesson study.

## **INTRODUCTION**

Learning is an interactive process between teachers and students which involves various supporting components. As an integral part of the education system, learning includes elements such as learning objectives, teaching materials, facilities and infrastructure, learning conditions or situations, media, learning environment, methods, and evaluation. Accounting subjects are often perceived as less interesting or even tend to be avoided by some students, because they are considered to require patience and the ability to think rationally, thoroughly, efficiently and effectively. Therefore, the role of creative teachers is very important in making accounting a fun and interesting lesson in the classroom. According to Hamalik (2008: 11), a good teacher not only masters his scientific field, but also understands the teaching and learning process, material delivery methods, use of learning media, evaluation techniques, and other aspects. However, in reality there are still many teachers who do not fully understand content standards, have difficulty in compiling syllabi and teaching materials, and experience obstacles in formulating learning indicators. The teaching carried out is still centered on textbooks and is abstract, with little effort to link teaching material to the reality of students' lives. Teachers also tend to lack understanding of students' initial conditions, so they are unable to provide optimal learning motivation (Sutama, 2012: 28-32). In practice, teachers should be able to utilize the surrounding environment as a learning resource, because this can support the achievement of learning goals in a more contextual manner (Sarjono & Suyatmini, 2013: 11). The NGO Sari also implemented a similar thing in its learning process (Sarjono & Suyatmini, 2013: 102). An environment-based learning approach can encourage student independence. Likewise, problem-based learning has been proven to create a more active and creative classroom atmosphere, as well as increasing students' independent attitudes (Wafroturrohmah & Suyatmini, 2008: 162).

Based on the previous description and considering the urgent situation, teachers should focus on managing learning that is relevant to students' needs, one of which is through developing contextual accounting learning based on lesson study.

The results of initial observations regarding accounting learning at Mamuju City High School show that there are still gaps in the implementation of assessment, especially in the aspects of skills and abilities. This finding is strengthened by the results of the analysis of the accounting Learning Implementation Plan (RPP), which indicates a discrepancy in the evaluation of psychomotor and cognitive competencies. The gap in skills assessment can be seen from the assessment carried out on each teaching material at each meeting, while in the ability aspect there is a lack of variation in the questions used. Observations also revealed that most teachers had difficulty managing time to design integrated assessments of attitudes, knowledge and skills. Teachers also experience problems in preparing assessment instruments, as well as facing challenges in implementing and reporting assessment results which are felt to be too complex and time consuming. In accordance with Kunandar's opinion (2013:55), learning assessment is a systematic process of collecting data that can reflect students' development and achievements in the learning process.

Assessment is an inseparable part of the learning process and has a very crucial role. Through assessment, teachers can obtain information regarding student learning progress during the learning process. This information is important to ensure that students experience the learning process optimally. Therefore, this research aims to analyze and describe assessment practices in accounting learning implemented by teachers at Mamuju City High School, as well as developing an accounting-based learning assessment model.

## **LITERATURE REVIEW**

According to Johnson (2009:15), contextual learning is able to encourage students' understanding in responding to the surrounding environment. Lesson Study itself is a model of teacher professionalism development that is carried out collaboratively and sustainably, based on the spirit of

collegiality in building a learning community (Susilo et al., 2009: 6). This approach is in line with the implementation principles of the 2013 Curriculum, which emphasizes the importance of providing quality educational services for students, as well as providing space for them to express themselves freely, actively and happily.

Cockroft (1982) emphasized that accounting learning must be done in a reasoned manner, because accounting is a strong, comprehensive and non-confusing means of communication. However, in practice, the accounting learning approach at high school level in Mamuju is still dominated by the role of the teacher. This condition reflects teaching activities more than the actual learning process. Reliance on teacher-centered teaching methods has the potential to hinder the effectiveness of communication in the accounting learning process.

## **RESEARCH METHODS**

This research uses an overall research and development approach. This approach is a process that aims to develop and perfect existing products on a basis that can be scientifically justified (Sutama, 2012: 183). The research was carried out in a number of high schools in Mamuju City, West Sulawesi Province, with accounting teachers as research subjects. Data collection techniques used include observation, interviews and documentation. Data analysis was carried out through an interactive analysis approach consisting of stages of data collection, data reduction, data presentation, and drawing conclusions or verification. To ensure the validity of the data, triangulation techniques were used both in terms of methods and data sources.

## **RESULTS AND DISCUSSION**

The syllabus contains guidelines regarding the types of assessment that need to be applied in each learning activity. Evaluation of students' achievement of Basic Competencies (KD) is carried out based on indicators that have been previously formulated. Assessment is carried out in various forms, including written tests (paper and pencil tests) and oral tests, observation of student performance, measuring aspects of attitude, assessment of work results in the form of assignments, projects or products, use of portfolios, and self-assessment by students. In line with the principle that every learning activity requires students to produce work, the use of portfolios is a form of assessment that must be implemented at the primary and secondary education levels. Assessment is a series of activities that aim to collect, analyze and interpret data regarding student learning processes and outcomes systematically and continuously, so that the information obtained can be used as a basis for making appropriate decisions. To develop an effective assessment system, teachers need to pay attention to several main principles: (a) Assessment must be directed at measuring the achievement of basic competencies; (b) Assessment uses criteria as a reference, namely based on student learning outcomes after participating in the learning process, not to compare with the achievements of other students in the group; (c) The assessment system is designed on an ongoing basis, which means that all indicators are evaluated thoroughly, and the results are analyzed to determine which competencies have been mastered or not, as well as to identify student learning difficulties; (d) The results of the assessment are used as a basis for designing follow-up actions, such as improving the learning process, providing remedial programs for students who have not achieved completeness, and enrichment programs for students who have achieved completeness; (e) The assessment system is adjusted to the learning experiences implemented during the learning process. For example, if the learning approach used is based on field observation tasks, then the evaluation must include an assessment of the process (such as interviewing skills) and product (the results of field observations).

Assessment in accounting learning at the high school level in Mamuju City includes three main domains, namely affective, psychomotor and cognitive aspects, all of which are interrelated and reflect the integration of attitudes, skills and academic achievements that students must have. One of the

aspects assessed is the spiritual aspect, which reflects obedience to God Almighty. In psychomotor or skills assessment, teachers observe students' abilities in completing tasks quickly and precisely through performance. This assessment process can be carried out through portfolio assignments given during the accounting learning process in class. Meanwhile, cognitive assessment is carried out through written tests, oral tests, and individual assignments, which are usually held during daily tests, mid-semester exams, and final semester exams. The results of the evaluation process will be reflected in a learning outcomes report (report card), which will enable students to find out what grades they have achieved in accounting subjects, as well as providing teachers with an idea of the students' level of mastery of the material. Before conducting a learning evaluation, teachers need to first examine the applicable curriculum. This curriculum analysis aims to identify the types of learning outcomes contained in the basic competency formulation and indicators of achievement. By understanding the characteristics of these learning outcomes, teachers can determine the most appropriate evaluation techniques and instruments. For example, if basic competencies and indicators lead to cognitive achievement at the level of understanding, then the form of evaluation that can be applied is a multiple choice objective test or a description test. However, if learning outcomes are in the psychomotor domain, then the relevant technique is a practical test (performance) using an instrument in the form of a rubric or assessment scale. According to Sukiman (2012:40), an appropriately designed educational assessment will produce information that meets expectations. This is in line with Hamdani's (2011:301) view which states that educational assessment is a systematic process of collecting and processing data to determine the extent to which students have achieved learning outcomes.

Assessment has a very important role in the world of education, especially to identify the extent of students' abilities in understanding accounting material. Apart from assessments which cover affective, psychomotor and cognitive aspects, teachers also carry out formative tests which aim to improve and increase the effectiveness of the teaching and learning process. This test is usually carried out at the end of each learning topic. Apart from that, there are also summative tests which are used to assess students' progress and overall learning outcomes. In general, assessment is intended to obtain information regarding students' final achievements in the learning process, which includes dimensions of knowledge, skills, attitudes and values that are reflected in habits of thinking and acting. Well-designed assessments can increase students' motivation to study accounting and help them achieve a deeper conceptual understanding of the material.

Assessments in accounting learning are designed in a variety of ways so as not to cause boredom for students. Assessments carried out through giving individual assignments and group work encourage students to be more active and understand accounting material in more depth. Learning assessment is carried out in an integrated manner, where students' achievement of basic competencies is measured based on previously determined indicators. According to Trianto (2010:123), this form of assessment includes tests and recording in written and oral form, observation of student performance, measuring aspects of attitude, assessment of work results in the form of assignments, projects or products, use of portfolios, and self-assessment. Judging from the implementation stage, the evaluation process has gone well, both at the planning and implementation stages. In terms of objectives, assessment is focused on measuring the overall learning process and results (products).

Assessment in accounting learning aims to measure students' level of understanding or absorption of the material presented by the teacher, which is usually done by providing questions as an evaluation instrument. Using the right questions in the assessment process can produce effective and efficient measuring tools, which in turn are able to provide results in accordance with the Minimum Completeness Criteria (KKM) and contribute to improving the quality of accounting learning. Assessment in accounting learning is carried out using various approaches. Evaluation can be carried out in groups or individually. Group assessment is based on the results of cooperation and

achievements obtained by the group, while individual assessment focuses on students' personal achievements through oral tests, written tests, and assignments given independently.

The curriculum has experienced significant development and plays an important role in preparing accounting students to face the demands of the world of work in the future. In a conceptual framework, the curriculum shows a number of potential benefits, especially in evaluating the design and development direction of the curriculum itself. Further research could strengthen testing of the framework at various stages of curriculum development. In terms of quality, the curriculum also has the potential to be used to assess the relevance of teaching material on each weekly topic. The approach taken by researchers shows that there are several assessment criteria that can be utilized by students, including assessment criteria in the field of accounting as stated by Laing (2012: 1). Furthermore, the use of computer applications in learning has been proven to be able to increase the effectiveness of student evaluations, especially in assessing their attitudes towards accounting subjects. This computer-based evaluation has been implemented at the curriculum level and proven to be efficient. Thus, assessment according to Laing emphasizes the important role of the curriculum in evaluating student attitudes. This is in line with the practices implemented at Mamuju City High School, which refers to the 2013 Curriculum as the basis for the accounting learning and assessment process.

The assessments implemented by accounting teachers at Mamuju City High School are in accordance with the established standards and criteria. In general, the quality of the assessment is classified as very good, as seen from students' achievements in individual assignments, group work and portfolios which are able to meet the Minimum Completeness Criteria (KKM). The evaluation results come from various forms of competency tests, such as daily tests, mid-semester tests and end-of-semester tests. Overall, student achievement in accounting learning shows satisfactory results. This is inseparable from the use of effective learning models at Mamuju City High School, which is able to increase students' knowledge and understanding so that they can achieve optimal learning outcomes.

## **CONCLUSION**

The implementation of assessment in accounting learning at Mamuju City High School includes three main aspects, namely affective, cognitive and psychomotor. In the affective aspect, assessment is divided into two categories, namely assessment of spiritual attitudes and social attitudes. Spiritual attitude assessment is carried out through self-assessment techniques, while social attitude assessment is carried out using observation, reflective journals, and peer assessment. For the cognitive aspect, assessment is carried out through giving tests and assignments that measure students' understanding of accounting material. Meanwhile, assessment in the psychomotor domain includes three types of evaluation, namely project-based assessment, performance assessment, and portfolio use.

Development was carried out on assessment instruments that included affective, cognitive and psychomotor aspects. In the affective aspect, development is carried out by designing assessment instruments to measure spiritual and social attitude competence through observation techniques. For the cognitive aspect, development is focused on refining assessment instruments and adjusting the time for carrying out cognitive assessments. Meanwhile, in the psychomotor aspect, development is carried out through the application of more structured instruments to assess students' practical skills.

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