

## **IMPROVING THE QUALITY OF ACCOUNTING TEACHING LEARNING PROCESS THROUGH LESSON STUDY**

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### **ABSTRACT**

*Lesson Study that was implemented in Economy Ecounting Department is one of the ways to enhance the quality of the accounting teaching learning process collaboratively and sustainably. The aims of this research is to know the improvement of the accounting teaching learning process through the implementation of 4 cycles Lesson Study. This descriptive qualitative research used observation, questionnaire and interview as research instruments in which the plan, do, see methods were implemented in each cycles. The data collected from observation such as: 1) students' interaction during the teaching learning process that consists of ; a) students-students interaction b) students' interaction with the teaching media, and c) students' interaction with the lecturer model. 2) exploration toward the students' understanding during the teaching learning process. 3) whether or not the students are able to learn well 4) the significances that can be gained from the teaching learning process, both for the lecturer model, observer, and students. The results of the research showed that the mean score of the implementation of the lesson study in the first cycle was 2.83 (good enough) , second cycle's score was 3.33 (good) and the third cycle's score was 3.80 (good) and there was improvement in the last cycle's mean score that was 4,10 ( good). So it can be concluded that there is improvement on the quality of the accounting teaching learning process in each cycles.*

**Keywords:** lesson study, teaching learning process improvement, reflection.

### **A. Introduction**

**A**ccounting teaching learning process that is implemented in the higher aims at facilitating the students with both knowledge or skill , and also preparing the students to the job market. So it is important for the lecturer to have skill to transfer the accounting knowledge to the students. Chaker and Abdullah (2011) states that the accounting teachers in the developed countries are forced by the industry and profession to make graduates that have the accounting ability that meet to the countries changes. So, the improvement of the teaching learning process quality from the students' teaching learning process experiences is always to be the focus of the research in education and psychology (Gravoso et al., 2002). Watty (2005) explains that education is successful when the satisfying achivement is reached from that process. The students'

level of the accounting is stated by how much the students understand about what they have learnt.

Muhibbin Syah (2010) also states that factors influence the students' learning process consists of three aspects such as; internal factors (factors coming from inside), external factors (factors coming from outside) and approach to learning factors. In education system, teaching learning process becomes the most important activity. This activity facilitates the achievement of the education goal in the form of the students' behaviour changes. There are many factors that determine the success of the teaching learning process. At least there are three components that must be available, such as; (1) students with all of their characteristics in developing themselves in the teaching learning process well. (2) teachers/ lecturers who always try to create the suitable learning environment to facilitate the teaching and learning process and (3) goals or something that is concerned to be achieved after the teaching learning process. The evaluation toward the accounting teaching materials in Economic Accounting Department in University of Nusantara PGRI Kediri is conducted through lesson study participated by all of the lecturers in the same subjects together with the students that taking the subjects in this semester.

Lesson Study is a recent education development concept. The board of Teachers and Teaching Officer Quality Improvement / *Dirjen Peningkatan Mutu Pendidik dan Tenaga Kependidikan (PMPTK)* states that Lesson Study is a kind of educators supervision through teaching and learning evaluation conducted collaboratively and continuously. Lesson Study, or it is called *Jugyokenkyu* in Japanese, is a process of profession development that is implemented by Japanese teachers/lecturers continuously, so they can improve the quality of the students' learning experience in teaching learning process. This practice has a long history that significantly has helped the improvement of the teaching and learning process, and also the curriculum development. Many Japanese elementary school teachers and junior high school teachers said that Lesson Study (LS) is one of the important approaches in profession development that has helped them to grow professionally in their career (Yoshida, 1999). LS facilitates ways for the teachers to improve the teaching learning process systematically. (Podhorsky & Moore, 2006). LS facilitates a collaborative process, a lesson planning and an

assessment toward the success of the teaching strategies that has been applied to improve the teaching learning process and the students' learning achievement (Lewis, 2002). In LS, teachers/lecturers cooperate to plan, teach, and observe the teaching learning process that has been developed cooperatively. When one of the teachers/lecturer teaches, the other teachers see and write the students' question and understanding. Lesson Study also means as a teaching evaluation so the quality of the teaching learning process becomes better. In this process, teachers realized that the teaching learning process that they have implemented has to be revised time over time so the effectiveness to improve the students' achievement can be reached. The following question has been asked for such a long time: "How can the students understand the lesson easier? So the results can be improved?" The evaluation process is conducted collaboratively and continuously. The ultimate goals of conducting the Lesson Study are to build a learning community and to evaluate the implementation of the teaching learning process. So, it can be stated that *Lesson Study is not* a teaching method, eventhough in that teaching evaluation, the teachers/lecturer must discuss about the teaching method, media, and the materials that are used in the teaching learning process. As this teaching evaluation is conducted by the teachers/lecturers who teaches the same subject, it will be important to find the positive values and *best practices* from the teaching learning process that can be obtained, can be kept and then can be spread to the other lecturers. In addition, something that can not be neglected from this process is finding the weaknesses in the teaching learning process that need to be fixed. In other words, *Lesson Study* is a planned and sustainable effort to conduct evaluation to the teaching learning process conducted by a teacher/lecturer to improve or enhance the teaching learning process. This also can give advantages to the other teachers/lecturers. Based on the statements above, the problem of this study can be formulated as follows: How can Lesson Study improve the quality of accounting teaching learning process in Economic Accounting Department in University of Nusantara PGRI Kediri?

The purpose that want to be obtained is the improvement of the students' understanding toward the accounting subject both theoretically and practically, so they can use it when they come to the job market. This improvement can be done when the teaching learning process is qualified and also the students' interaction is involved.

Some previous researches showed that the students can learn more effectively when they learn from their peer. They can have study club, discussion and also their works assessment. This can be intensified by applying other assessment methods including teacher's feedback. (Van Den Berg et al., 2006). The other factor is the interaction of the students with both media and teacher. The following are some steps on conducting lesson study such as; 1) Plan: planning step. The output of this planning step is in the form of lesson plan. In this step, one of the teachers is chosen as the lecturer model and the other teachers as observers. 2) Do: teaching and learning process step, in this step, the observers observe whether or not the students have learnt as it is planned. In conducting this observation, the observers use observation sheet. 3) See, after the teaching learning process, reflection step is carried out. The procedures of conducting this step are as follows: (a) Choosing one lecturer as moderator b) Giving opportunity to all of the observers to propose the result of the observation and their opinion. c) Reflecting step, the observers don't evaluate the lecturer model, but they evaluate the students who follow the lesson.

There are three main aspects in lesson study: (1) Identifying the research theme; (2) Conducting research lesson that will explore the implementation of the research theme; and (3) Reflecting toward the implementation of the lesson study, including the writing of the research report. The following are the explanation of those steps: a) Identifying Research Theme, the process of this involves all of the teachers/lecturers in the team. This process is conducted in the beginning of the lesson study. Through this process, the teachers/lecturers develop research theme and use it as the improvement focus in the lesson study. Research theme is also used to determine the success or the failure of the lesson study b) The implementation of the Research Lessons. In this step the lecturers who teach the subject make plan about the research lesson collaboratively. The group or this team is usually called as the lesson planer. The lesson planer group consists of four up to six people. In order to prepare a research lesson, this team discusses some problems such as : the materials that are going to taught, teaching model that is going to be implemented, teaching media that are going to be used, syllabus, and lesson plan. After composing the lesson plan, they conduct an open class. In the reflection step, the lecturer model and all of the observers reflect and discuss research

lesson. Things that they learn from this discussion become valuable input for the perfection of the research lesson that will be implemented in other class. The number of observers in the second research lesson will be more than those in the first. A knowledgeable other or outer observers are invited in this class. After the lesson, a debriefing or reflection section is conducted to reflect and discuss the implementation of the open class. Finally, research lesson and the ideas resulted from this discussion are written in a research report. c) Reflection and video recording. This step is conducted to make a summary and the achievement of the lesson study team, and also make a documentation/ report that can be used in the future. This recording becomes important resources for the teachers to improve the teaching learning process in the future.

## **B. Research Method**

This research was conducted in the Economic Accounting Department involving one lecturer as the model in teaching economic and accounting subjects. There were five observers and thirty two students in each classes. This Lesson Study was carried out in four cycles in which the plan, do and see steps are implemented. This research used observation as the research instrument, the data that tried to be taken using this instruments such as: 1) students' interaction during the teaching learning process that consists of : a) interaction between the students b) students' interaction with the teaching media, and c) students' interaction with the model lecturer; 2) the exploration of the students' understanding during the teaching learning process; 3) whether or not the students are able to learn well; 4) the significances that can be gained from the teaching learning process, both for the model lecturer, observer, and students. The video recording and interview were also implemented. When the lecturer model were teaching, the researcher observed it. Furthermore, that process was also recorded and analyzed in detail. After the teaching learning process, the discussion were done between the lecturer model, observers and the expert team. This discussion is an opportunity for the lecturer model and the others to do reflection about the teaching learning process that has been conducted. So, this discussion was not an evaluative activity to the teacher/lecturer model, but it aims to achieve a constructive and collaborative process. Informal interview and dialogue between the researcher, the

lecturer model, and also the observers. The teacher's perception about the idea that they used as the reference to conduct the teaching learning process that has been done and the way how to improve the teaching learning process.

This research aims at analyzing the improvement of the teaching learning process quality from the teacher and students' point of view. The research instruments are grouped into: 1) An instrument that is used to observe the teaching learning process; 2) Guided interview to get the point of view of the teacher/ lecturer model, other teachers, and students toward the teaching learning process after following the Lesson Study program. A Linkert scale 1-5 questionnaire about Lesson Study was also used. In addition, an open observation sheet was also given to the observers and students after they follow the Lesson Study.

The research data were obtained from the video recorded, questionnaire result, and interview. So there were three strategic to analyze them, first, for the data obtained from the video redorded, there were some steps of data analysis, such as: video transfer; this aims to transfer the recording into digital form so the recorded materials can be seen in the computer, video transcrip, It is a process of writing all of the recorded conversations in the video. However, in some cases, not all of the recorded conversation were transcribed, coding, the video recorded were coded at the aspects of the following terms : students- students interaction, students-teacher interaction, and the teacher/lecturer model with the teaching media. Secondly, for the data gained from questionnaire, the data were analyzed using simple precentage computation using categories developed by Sudijono (2003) that can be seen in the following table:

Table 2. Table of the conversion standard of quantitative data to qualitative data

Mean Score	Clasification
>4,2	Very Good
>3,4 – 4,2	Good
>2,6 – 3,4	Average
>1,8 – 2,6	Poor
<= 1,8	Very Poor

Sources: Sudijono, 2003

### C. Research Result and Discussion

Base on the problems formulation and the purposes of this research, the results of this research are presented in the form of the development of each observed aspects that

can be seen in table 1. It will be followed by the result of qualitative data analysis of the data obtained from the open ended questionnaire and interview with the teacher/lecturer model and also with the students. The quality improvement of the accounting teaching process can be seen in the following table:

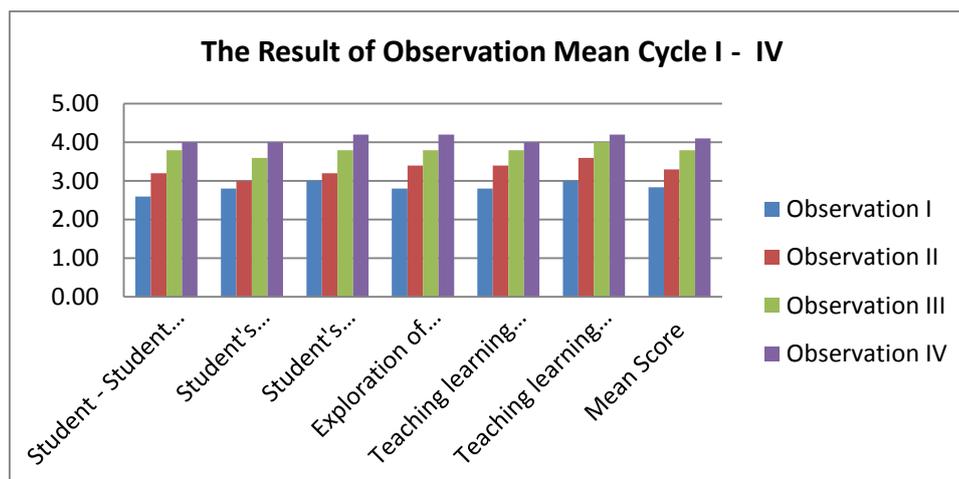
Tabel 1. Observation Cycle I-IV Mean Scores

No	Categories	Observation I	Observation II	Observation III	Observation IV
1	Students-students interaction	2,60	3,20	3,80	4,00
2	Students' interaction with the instructional media	2,80	3,00	3,60	4,00
3	Students' interaction with the teacher model	3,00	3,20	3,80	4,20
4	Exploration of materials comprehension	2.80	3,40	3,80	4,20
5	Teaching learning process situation	2.80	3,40	3,80	4,00
6	Teaching learning process significance	3.00	3,60	4,00	4,20
Mean Score		2.83	3,33	3,80	4,10

From the result of the observations, it can be known that from the mean score of observation of the first open class is 2.83 (average), it is known that the students-students interaction during the discussion wasn't optimum, it was because of the lack of the students' preparation to the teaching learning process, and also the grouping of the member of each groups that had been well organized. As a result there were only one or two students were active in the group discussion. The interaction between the students and the instructional media also hadn't been satisfied. It was because of the writing and the explanation made by the model teacher in the whiteboard were not so clear, so they can be read by the students sitting at the back row. It can be handled by the model teacher by making more interactive and innovative instructional media, so the students could be more focus and interested to follow the lesson. The students' material comprehension was also unsatisfied. It was because of the short of the question and answer session, so there were some students who hadn't understood the materials well. The lesson significance was said to be good enough by the model teacher and the other teachers who followed the open class.

On the second observation, the implementation of the open class was good. It can be seen from the improvement of the mean score, from 2.83 to 3.3. This score is still in the good enough category. It can be explained as follows: the students- students interaction during the discussion was good enough, it resulted of the sitting position management that facilitated the students to have small group (one group consists of three students) and the student who sat in the middle could function as the group catalisator. Moreover, the students could share their knowledge in discussing the materials. The students' interaction with the instructional media was good enough, however the writing in the slides were too small, so some students, sitting in the back row, couldn't read the slides clearly. By using bigger font in the slides, it would motivate the students to comprehend the lesson well, especially accounting concept. The interaction of the students with the teacher model was good enough , it can be seen from the teaching learning process in which the teacher/lecturer model gave feedback so the students could focus on the lesson. In this second observation, it could be seen that the students' comprehension toward the materials was also improved, it was proved by the students' ability to finish all of the feedback items given by the teacher.

On the third observation, the implementation of the open class was good, with the mean score in 3.80. It was proved from the implementation of the plan could be done well. It was seen from the students' interactive discussion. The instructional media was also better than the previous meeting. So the instructional media could be used to transfer the information to the students so the students were able to understand the material. On the fourth observation, the open class mean score was 4.10. The students-students interaction during the discussion could run well and good. The used of the interactive instructional media was able to stimulate the students to be more focus to the material. The implementation of the teaching learning process with Lesson Study could give significance and inspiration to improve the quality of the teaching learning process. The following graphic explains about the improvement of the teaching learning process quality from cycle 1 up to cycle 4:



Grafik 1. The quality improvement of the accounting lesson through LS

From the result of the interview and video recording during the *Lesson Study*, it can be seen that LS gives real opportunity for the teachers to see the teaching learning process conducted by the teacher/lecturer model. By seeing it, the other teachers/lecturer can develop their understanding and have the same views about the effective teaching and learning process, so the students are able to comprehend what they are studying. The teaching method that had been implemented by the model teacher/lecturer can be a inspiration for the other teachers/lecturers to develop the teaching technique that can increase the students' comprehension on the accounting materials and concepts. The collaboration conducted between teachers/lecturers with the same subjects can help to decrease the isolation between the teachers. It also can improve their understanding about how to improve the quality of the teaching learning process systematically and consistently.

#### **D. Conclusion and Suggestion**

It can be concluded that; 1) Lesson Study, that is implemented to improve the quality of accounting teaching learning process, is a kind of the teachers'/lecturers' training done by evaluating the teaching process collaboratively and continuously based on the collegial and mutual learning concepts in order to build a learning community; 2) Lesson Study give many significances for the teachers/ lecturers who teach the same subjects, such as: (a) the teacher/lecturer can have documentation of their works (b) the teacher/lecturer can get the feedback from their colleagues or from other communities; and (c) the teacher/lectuere can publish and share the result of the Lesson Study; 3)

There are improvements in each cycles of lesson study that has been implemented in four cycles. There are four steps in each cycles such as; (a) plan; (b) do; (c) check; and (d) act.

*It can be suggested and recommended that Lesson Study can be used as the learning opportunity for the teachers to learn and practice to improve the quality of the teaching learning process. It is hoped that this collegial opportunity can be used well by the teachers who teach the same subject. Moreover, Lesson Study is also as an effort to find the most effective and efficient teaching learning process that can improve the students' achievement directly or indirectly.*

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