

## CHAPTER I

### INTRODUCTION

#### A. Background of the Study

Education is one of the most important things to complement society facing the future. National education aims to educate human being who believe and fear of the Almighty God. Thereby, they own good conventional, knowledge, skills, physical and spiritual goodness, stable and independent personality, and a sense of responsibility and nationality. In order to achieve them, we need effective learning processes into education.

Education problems are issues for everyone. In addition to “learning” (and “teaching”) trouble, acts of education implementation constitute problem to everyone (Subrata, 2004:227). Development in education world is influenced by several factors development of science and technology, population growth, the development of art and cultural background. Development of human resources thought quality educational process should be carried out continuously and earnestly for national educational goal can be achieved.

Government then provides a form of education system definition. The Act No. 20 of 2003 on the national education system states that education is conscious efforts and plans to create an atmosphere of teaching and learning process in which students are able to actively

develop their potential to process spiritual power, religious values, self-control, sound personality, steady intelligence, and good values. All of these are fundamental, necessary aspects for themselves, society, and nation-state.

Educational system must be formulated and carried out to achieve national education goals. These contain overviews on good values, noble characters, invaluable principles, truth, and beauty of life. Education system should be directed to students in certain conditions, places, and times by using specific tools. Hence, education goals have two functions; that are. Providing directions to each activity and objectives to be achieved by all educational activities. However, such purposes are quite difficult to be implemented.

Usually, learning processes in school treat students as passive subjects who are filled by various information and materials. Meaningful learning aspects are not applied due to frequently teaching materials hard to understandable and only memorizable. Meaningful learning experience are quite useful and fundamental for living. By such contextual and meaningful learning, student are expected to be excited, in accordance with competencies they should master.

Education system related to present circumstances. The increasing demand on education system and science and technological progress made traditional ways in learning are not suitable anymore for example lectures

and notes. Science and technological progress, social change, understanding how best children learn, and communication media advance provide directions to utilize instructional and technological media in managing learning activities. This includes all subject matters in high schools, especially accounting.

Any effort to provide a realistic context in studying accounting is a must. It is necessary to use media allowing students to acquire knowledge, not only theoretically but also practically. Accounting learning media must be able to display images, text, and sound. It is known as multimedia learning, involving various students' capabilities.

Students will be successful in learning if they have highly desires to study. Desire and encouragement are called motivation. Motivation is a driving force causing any desire by which students will study. The conditions of learning motivation will affect final results. Motivation to study should be developed, especially students' external motivation.

Motivation can be divided into intrinsic and extrinsic one. Intrinsic motivation comes from and lies inside an individual's self. It encourages students from within. Intrinsic learning motivation usually lasts longer and is more efficient. Extrinsic motivation comes from and lies outside an individual's self. Stimuli can be in the form of tools, atmosphere, facilities, teachers, or environment. One way to increase students' learning motivation is by instructional media besides formal textbook.

Field observation also provide preliminary drawing on the fact that many students at SMAN 15 Bandar Lampung are not prefer in studying accounting. It is due to accounting is fully loaded with mathematical calculation. Evertime students study accounting, they just memorize terms of accounting and calculate numbers. Teachers often use conventional method without any media innovation in learning processes. This is contradicts with the implementation of KTSP (Kurikulum Tingkat Satuan Pendidikan) system. KTSP system instructs schools to develop curriculum suitable with each school conditions, create two-way communication channels, and promote students to be more proactive. Schools must act as mentor, teacher, and motivator all at once.

On the basic of field observation, SMA Negeri 15 Bandar Lampung's computer and laboratory are used only few skills. Students only studied computer operating system, such as *Microsoft Excel*, *Microsoft Word*, *Microsoft Power Point* and *MYOB*. In fact, computer also can be used as a tool for learning media. This school has also facilitated teachers with various media, including OHP, projector, and computer. These facilities have been provided, but are not utilized optimally. Even, computer has best interactive capabilities. However, its use as a medium to study accounting remains face many obstacles, including the lack of teachers' ability to operate and develop it as computer-based learning media.

Most SMAN 15 Bandar Lampung students regard accounting as boring and useless. They have less motivation to study it. The use of learning media as alternative ways to cope with students' boredom and assumption is expected able to resolve the problem. It is expected to facilitate and motivate students in understanding accounting. Accounting learning media must packaged as attractive, pragmatism, and simple as possible. The use of simple language that is easier to understand will follow. When explaining the concept should not be too use a standard language use everyday language used and simple examples. Conducive atmosphere to study will lead students in following the lessons.

However, there are no specific learning media and computer-based media at SMAN 15 Bandar Lampung. Its teachers have low skills and low frequency in using computer technology. It is quite difficult for school, time consuming, and high expense to create its own media to support learning processes. As a result, learning activities run monotonous and bored due to rely too much on conventional method. No innovation occurs. If teachers and students are facilitated with innovative and interactive media in learning processes, the atmosphere of study will be more fun and dynamic. Students and teachers will gets a new better study atmosphere. They are not only interact with handbooks, both can study at computer lab for accounting subject matter. New, different atmosphere is expected to elevate students' motivation to study accounting.

Such statement is proposed by Uno (2007:4) who divides motivation into intrinsic and extrinsic. Intrinsic motivation does not require external stimuli because it has existed within individual. Whereas extrinsic motivation arises due to external stimulation. Teachers should improve and increase students' motivation to study accounting by using specific media or other ways for example give praise when students get good score and give spirit and warning if student get bad score, motivation and learning an influence on each other. Motivation to learn can arise due to intrinsic factors, such as passion and desire and drive successful learning needs, expectations ideals. Whereas extrinsic factors are awards, conducive learning environment and engaging learning activities.

Learning media has an important role both for students and teachers in study processes. Without media, it is hard for teachers to improve the effectiveness of study. Similarly, students will be difficult to adjust themselves mainly when teachers speak with quick rithm and less obvious sound. Several reasons behind the urgency of using learning media in a classroom include:

- a. It is able to draw students' full attention to study accounting so can increase learning motivation.
- b. It can be used as a facility to study accounting better and gets learning goals.
- c. It can facilitate students in the acquisition of new subject matters and facilitated teachers to used variation learning method.

- d. It supports learning processes by providing actual, audio visual example and it can be used to appraise the effectiveness of whole learning processes through students' feedback (Sukiman, 2012:44)

Interactive and instructional media for studying accounting must be interesting, efficient, and effective. This media can be said to be efficient because the media is not only used in one study only, teachers can use media that is developed repeatedly in learning the material accounting in accordance with the standards of competence to be achieved. Teachers are also able to appropriate media patents developed and can sell them in the market which can certainly generate income for teachers who develop the media. Hence, highly qualified computer-based learning media is a must. There are many programs in the market places easily and cheaply to use. In the light of such problem description , researcher chooses to use Macromedia Flash Version 8 program for studying accounting at SMAN 15 Bandar Lampung. Final product is packaged and saved on a compact disk.

Researcher intends to develop learning media packaged on a learning CD. It is expected to make learning processes more fun and comfort, as well as increasing students' motivation. It is a kind of innovation at SMAN 15 Bandar Lampung which never use such instructional media. This program is expected to facilitate students in capturing and comprehending accounting subjects. Comfortness in following a lesson is quite important. Thus, researcher is interested in

conducting a research in this regard. I purpose “Developing Computer-Based Accounting Learning Media To Improve Learning Motivation In Class XI IPS Of SMA Negeri 15 Bandar Lampung Academic Year Of 2012/2013”.

## **B. Problem Identification**

On the basis of above description, we can identify several problems in the processes of studying accounting at SMAN 15 Bandar Lampung as follow:

1. Accounting was presented conventionally, while most materials in the forms of numbers and exercises. Hence, students are less interested and easily to be bored.
2. Students need external motivation so that they are interested to participate in learning processes.
3. Most students assume that accounting is difficult and boring. They often have homework and task routinely and repetitively in the form of cases containing numbers and calculation.
4. The lack's of teachers ability to use technology-assisted learning media.
5. Teachers have difficulties to pour their ideas into interesting media.
6. Conventional learning method using conventional speech are not interactive and tend to make students feel bored.
7. A large number of materials and the limitation of study duration needs solution on how to create an interesting atmosphere capable delivering

all materials within specified study period and standards of competency.

8. Less innovative media lead students to be passive and lazy. No innovative media such as computer-based learning media or textbooks attractively packaged like a comic allowing students' low motivation to study a lesson.
9. Teachers' creativity in developing interactive, computer-based learning media remains low.
10. No multimedia and computer usage in supporting learning processes of accounting.

### **C. Problem Limitations**

Based on problem identification above, many problem are encountered but, we focused of problem the less learning motivation because the lack or use computer-based learning media. We need to limit the scope of problem. This research is limited on Developing Computer-Based Accounting Learning Media To improve Learning Motivation Of Class XI IPS At SMA Negeri 15 Bandar Lampung Academic Year of 2012/2013.

#### **D. Problem Formulation**

Based upon explanation above, researcher proposes the following problem formulation:

1. How do experts and teachers appraise the result of developing computer-based accounting learning media?
2. How do students respond computer-based accounting learning media in the form of comments?
3. How does computer-based accounting learning media affect students' motivation to study accounting?

#### **E. Research Objective**

The research aims to :

1. Find out experts and teachers' appraisal on the results of developing computer-based accounting learning media.
2. Understand students' responses on computer-based accounting learning media in the form of comment.
3. Understand the influence of computer-based learning media toward students' motivation to study accounting.

## **F. Research Benefit**

The research is expected to bring benefits;

### 1. Theoretical Benefit

The research enriches the knowledge about education, especially about computer-based learning media and learning motivation and also the relation of both of them in order to improve the quality of learning through the improvement of motivation.

### 2. Practical Benefit

#### a. For the Researcher

Researcher is able to apply theoretical skills in an actual real life about the applicability of theories. This research yields useful experience to researcher's academic life and career.

#### b. For the Students

- 1) Provide research results on the use of computer-based learning media to enhance students' motivation to study accounting in high schools.
- 2) SMAN 15 Bandar Lampung's students, the subject of this research, obtain actual experiential learning in studying accounting through the implementation of computer-based learning media. Learning media implementation can improve students' motivation to study accounting.

c. For The Teacher

SMAN 15 Bandar Lampung's Teachers obtain invaluable suggestion and tool to more effectively and efficiently teach accounting. This research is able to stimulate teachers to creatively and bravely develop accounting learning media for their student.