

CHAPTER II

LITERATURE REVIEW

A. Theoretical Foundation

1. Learning Motivation

a. Definition of Learning Motivation

An individual will be successful in a study if they had desire within themselves to learn. Sardiman (2009:75) defines motivation as a set of effort to provide the specific conditions that make us want to do something.

Motivation can also be defined as a series of attempt to provide certain conditions, so that a person is willing to and wants to do something. When they did not like, it will be resorting to negate or avoid feelings of dislike it. Motivation can be stimulated by outside and inside factors. According to Sardiman (2009: 75), motivation can be stimulated from outside and grow within an individual.

According to Dalyono (2001: 57), motivation is driving forces or driving to do a job. It can be drawn a conclusion that motivation is an encouragement coming from within or outside having power to stimulate and direct an individual to perform an action. Hence, learning motivation can be defined as overall driving forces ensuring the continuity of learning activities and provide direction, by which desired goals can be achieved.

According to Djamarah (2008: 148), motivation is a change in an individual's personal energy that is characterized by the rise of affective (feeling) and a reaction to achieve specific goals. Motivation plays an important role in growing passion, causing pleasure and passion to study. An individual who studied with a strong motivation carries out all their study activities earnestly and eagerly. In contrast, studying with less motivation will cause a sense of lazy, apathic, and underestimate to do related tasks.

According to Hamalik (2002: 173), motivation refers to all signs contained in certain stimulatory action towards goals in which movements toward goals occur. Motivation can be either basic impulse or internal beyond individual or gifts.

Someone who is continuously doing activities without external motivation has high intrinsic one. Meanwhile, a person who does not have a desire to learn needs encouragement from outside. Therefore, extrinsic motivation is needed if there is no intrinsic motivation in the person as a subject of study.

The strength of an individual's motivation to study will affect his or her success. Motivation to study should be explored, especially students by constantly thinking that the future contains much challenges. Thus, it can be concluded that learning motivation is the urge to perform learning activities so that desired goals can be achieved.

Everyone needs proper motivation to get incredible power and reach original results. According to Purwanto (2007: 61), motivation or encouragement is a complex statement in an organism leading behavior to a goal or stimulants. It aims to determine or limit organism's behavior.

b. Types of Learning Motivation

Learning motivation is a driving force or drive to perform an activity of learning. According to Djamarah (2008: 149-151), there are two types of motivation to study:

- 1) Intrinsic motivation. Motives that becomes active or functionings without any stimulation from outside. Everyone has already had existing individual impulse to do something. Individual's intrinsic motivation lead his or her action to go forward in learning activities. It is backed by desire to think positively and belief that subjects studied today would be needed and very useful in the future.
- 2) Extrinsic motivation. Motives that active and serves due to stimulators from outside. Motivation to study is said comes extrinsically when students set purposes of learning from outside. Students study to achieve specific objectives. Extrinsic motivation is needed to warrant expected results.

Bahri has similar definition with Uno (2007: 4). He divides motivation into intrinsic and extrinsic. Incidence of intrinsic motivation does not require external stimuli because it has existed within an individual. Whereas, extrinsic motivation occurs due to stimulation from outside.

Based on above description, it can be concluded that there are two kinds of motivation to study: intrinsic learning motivation and extrinsic learning motivation. In the processes of continuous learning, intrinsic motivation is claimed as more powerful driving success. Study outcomes will be optimal if intrinsic motivation lies. The more appropriate a motivation is provided, the more successful students' achievement will be.

c. Functions of Learning Motivation

Motivation is needed in learning activities. Motivation relates to several purposes. Motivation affects action or learning activity in order to achieve desired objectives. According to Sardiman AM (2009: 85), there are three motivations to learn, as follow:

- 1) Drive people to act. It functions as driving or motor that releases energy. Motivation is an engine of any activity or action.
- 2) Navigate people on how goals will be accomplished. Thus motivation gives direction and activities to do given his objectives formulation.

- 3) Selection of works, i.e. determining what actions should be undertaken to achieve specific purposes, excluding improper acts.

A student who faces an exam and hopes get good mark, must study hard and will not waste his or her time for useless activities.

Furthermore, Sardiman AM (2009:85) added that:

Motivasi dapat berfungsi sebagai pendorong usaha dan pencapaian prestasi. Seseorang melakukan usaha karena adanya motivasi. Adanya motivasi yang baik dalam belajar akan menunjukkan hasil yang baik. Dengan kata lain bahwa adanya usaha yang tekun dan terutama disadari adanya motivasi, maka seseorang yang belajar itu akan dapat melahirkan prestasi yang baik. Intensitas motivasi seseorang siswa akan sangat menentukan tingkat pencapaian prestasi belajar.(2009:85)

Thus, motivation drives students in learning activities. It is very important in learning processes. Motivation shapes students' active study participation. While some students are actively participating in study activities, a few of others are doing nothing due to lack of motivation.

d. Characteristics of Motivation

Motivation can drive someone to try seriously to get certain goals. For Sardiman (2009: 83), motivation has the following characteristics:

- 1) Diligently conduct tasks (can work continuously for a long time, never stopped before completion)
- 2) Ductile face of adversity (never desperate)

- 3) Does not require external push to perform at their best (not easily satisfied with his or her results)
- 4) Shows interests in a kind of things or issues
- 5) Prefer to work independently
- 6) Quickly bored with routine tasks (the more mechanical and repetitive in nature, the lesser creative a person)
- 7) Can maintain his or her opinion (belief upon something done)
- 8) Never give up for something believed deserve to get
- 9) Willing to localize and settle problems.

If someone has above characteristics, they definitely has strong enough motivation. Those characteristics will be very important in learning activities for realizing optimal results. Essence learning motivation is internal and external encouragement to students who are learning to hold a change of behavior. In general, with some indicators that support such a desire and drive to learn, goals, learning activities are interesting and conducive learning environment making it possible a student to learn better.

Students will learn genuinely have high motivation. In other words, students will study well when he or she has high motivation. Hence, teachers are required having capability of generating students' motivation to achieve specific objectives. One way is through the use of instructional media. Less affordable media affect students' low study motivation in the study of accounting. The use of ordinary media

tend to run monotonous and make students passive and saturated. Hence, the use of innovative and creative learning media enabling to stimulate students' curiosity will improve their study motivation.

Students who have high learning motivation would be interested in trying learning program, wish to know more, motivated to be more proactive in studying accounting, get attracted to materials presented in the form of multimedia, easy to comprehend materials and graduated from exams, as well as easy to use proposed programs.

Computer-based learning media is invaluable tools for delivering subject materials packaged more interesting and innovatively. Previous studies on the use of learning media have shown that it can increase students' learning motivation. Students' motivation can be measured by a questionnaire containing specified questions, assignments, check list about personal abilities, skills, or attitude during learning process.

2. Learning Media for Studying Accounting

a. Definition of Learning Media

The word "media" derives from latin word *media* and is plural form of word "medium". It literally means an intermediary or introduction. Media is the introduction to a message from a sender to a recipient. Many limitations on media have been given. According to Gagne (1970) that media is various types of component in an

environment that can stimulate students to learn (Sadiman et. Al., 2005: 6).

According to Briggs (1970) that media is any physical device that can present messages and stimulate students to learn (Sadiman et al, 2005: 6). Books, films, and tapes are several examples. According to definition of the National Education Association (NEA), media communication have forms both printed and audio visual equipment (Sadiman et. Al., 2005: 7).

Based on *Media Pembelajaran Gerlach & Ely* (Azhar Arsyad,2011:3) says that:

Media apabila dipahami secara garis besar adalah manusia, materi atau kejadian yang membangun kondisi yang membuat siswa mampu memperoleh pengetahuan, keterampilan dan sikap.

According to Santoso Hamidjojo quoted by John Latuheru (1993), learning media is media that its uses are integrated with purposes and contents of learning intended to heighten the quality of learning activities Azhar Arsyad,2011:4) . According to Hamalik (1986), media education as tool, method, or technique is used in order to make communication and interaction between teachers and students more effective in the processes of education and learning in the school (Azhar Arsyad,2011:4).

Experts have expressed many definition of media. In short, media is everything that can be used to convey a message from the transmitter to the receiver. Hence, in order to excite students' mind,

feeling, attention, interest, and attention steady learning processes must occur.

b. Benefits of Learning Media

In general, learning media have utilities as follows:

- 1) Clarify message presentation in order not to be too verbalistic (words written or spoken).
- 2) With its space, time, and resources senses, for example:
 - a) Too big objects can be replaced by reality, picture, film or model;
 - b) Small objects are assisted by projector, micro film or images;
 - c) Too slow or fast motions allow us to time lapse or high-speed photography;
 - d) Past incidents or events can be displayed by recording movie, video, photographs or verbally spoken;
 - e) Too complex objects (e.g. machines) may be served with model, diagrams, and etc, and
 - f) Too extensive concepts (volcanoes, earthquakes, climate, and others) can be visualized in movie, film frame, and etc.
- 3) The use of appropriate and various learning media can overcome students' passive attitude. In this case, education media is useful to:
 - a) Creates a study passion

- b) Allow better interaction between students and environment reality
 - c) Allow students to study on their own according to their ability and interest
- 4) Unique nature of each student coupled with environment and different experience. Curriculum and educational materials are specified similar for each student. Teachers have a lots of trouble when all of those must be addressed on their own. This will be harder when teachers' demographic background differ from students'. This problem can be addressed by educational media, with their ability to (Sadiman dkk, 2005: 17):
- a) Give same stimulants
 - b) Like experience
 - c) Raise same perception

Following some form of media that can improve student motivation, among others (Depdiknas, 2000:146):

- a) Create meaningful learning
- b) Help students to self-target according to the ability of each
- c) Impact self-esteem by creating the expectation for success in achieving the targets set
- d) Create a warm relationship with the student, the student's name and familiar with the use of media.
- e) Use innovative teaching methods to attract students

- f) Improve education system "among" which puts students as subjects by giving freedom to give an opinion.
- g) Distributed interests and preferences of students in various activities

c. Media Selection Criteria

As mentioned above, media are better tools to convey messages from the sender of the message to the recipients of the message. In procurement terms, media are grouped into two types: media designed to be circulated in markets and media designed specifically for particular learning goals and purposes.

Each instant media and media design have their advantages. Media are able to save time, effort, and cost to procure. While media design can be fully suitable with local learning goals and needs. The benefits can be felt by teachers and students, closely related to students' characteristics, media content, and how to compile.

According to Sudjana and Rivai (2000: 5), media selection for learning should pay attention to the following criteria: (1) accuracy with learning objectives, (2) supports content of learning materials, (3) the ease of acquiring media, (4) teachers' skills, (5) available time to deploy, and (6) extent of students' thinking.

According to Prof. Ely quoted by Sadiman et. al. (2005: 85), the selection of media should be inseparable from its context where

media are components of overall instructional system. Hence, though purposes and contents are already known, other factors such as students' characteristics, learning strategies, the organisation of study groups, time and resources allocation, as well as assessment procedures also need to be considered.

According to Dick and Carey quoted by Sadiman dkk (2005: 86), besides conformity with learning purposes, there are four factors need to be considered in media selection. First, the availability of source maintenance. Second, whether to buy or produce its own funding, exertion, and facility fairly. Third, media practicability and endurance concerned with time duration. Last, cost effectiveness in a period.

d. Accounting

1) Definition of Accounting

In general, accounting can be defined as a series of activities including recording, categorization, summary, and reporting processes of financial transactions undertaken by a unit of business to parties who interests with its development to make relevant consideration and decision on their economic interests (Soemantri, 2011: 1).

Weygandt, Kieso, and Kimmel (2002: 2) stated that accounting is an information system that identifies, records, and

communicates the economic events of an organization to interested users. This means that accounting is a system of information identifying, recording, and reporting accounting activities of an organization for those who are in need. According to this definition, accounting is not merely identify, record-keeping, classification of financial transactions but also financial reporting that serves as a policy or decision-making by the owners of the company. In addition, accounting functions as a consideration of concerned investors who want to infuse capital.

Anwar (2009: 130) divided definition of accounting into two, as follows:

- a) Accounting as a science, defined as systematic as well as a knowledge that can be learned, containing identification, record-keeping, summarizing, and reporting information from a company carrying out activities to be used by the parties in need.
- b) Accounting as an art, defined as processes of identifying, recording, summarizing, and reporting information from activities performed by a company for the parties in need, which has no fixed rules and just puts the beauty and ease of understanding on information contents.

From definition above, it can be concluded that accounting is a series of activities ranging from identification,

recording, categorization, summarizing, and reporting financial transactions for a decision making to parties in need.

2) Financial Statements of Services Company

a) Definition of Financial Statements of Services Company

Financial reports are a summary of accounting information processes containing corporate financial situations at a certain period. Since January 2009, PSAK converted materially referring to IFRS (International Financial Reporting Standards) and targeted achievement in 2012. At the end of accounting period (usually the end of year/half year), a company is required to compose financial statements. Financial statements consist of such components as: comprehensive income statements, changes in equity reports, report financial position (balance sheet), statement of cash flows, notes to the financial statements. Financial reports are media for presenting elements contained within accounting equations.

Fundamentally, financial statements do not only serve as a means of testing, but also as basis to determine or assess financial positions of an enterprise. With such analyses, concerned parties in decision making will be assisted. Hence, financial conditions and results of a company are needed. The relevant parties with the development of a company need to

know its last conditions. The company's financial conditions will be seen from its financial reports.

b) Usefulness and Purpose of Financial Statements

Usefulness of financial statements are as follow:

- (1) Formal management answers to the owners of company
- (2) Communications between corporate activities with relevant parties (director, investors, government, and etc)
- (3) Management control, as a base for management, an effectual decree. For example, measure corporate costs, efficiency, production, and profitability as well as to define policies or new procedures to achieve better results.

Purposes of financial statements are as follow:

- (1) Provide information about comprehensive income statement, changes in equity reports , statement of financial position and cash flow for corporate decision-making
- (2) Responsibility of using corporate resources
- (3) Meet all required needs though not provide all information
- (4) According to the Accounting Standard (2007: 3), financial reports function as to provides information concerning financial position, performance and change financial

position of an enterprise that are useful for a large number of users in decision making of an economy.

c) The Users of Financial Statements

Financial reports are required by relevant parties such as shareholders, investors, bank, government, tax offices, and etc. The users can be classified into two groups: internal and external.

(1) Internal Parties

Internal parties directly connected with corporate daily operations, like president of the company (manager). Manager is corporate management representatives and one who is in charge of the firm. Many kinds of data needed by a manager in big or small companies. This information is needed by managers to evaluate that business activities run well.

(2) External Parties

External parties are those who have interests with the company but not directly involved in the making of various operational decisions and policies. Exsternal parties include:

- (a) Company owners require accounting information at a certain time to know their financial position

- (b) Investors and shareholders require accounting information to know status and prospects of the company. This information was a basic consideration for investing or not in the company.
- (c) Creditors require accounting information to assess company's ability in paying off their debts.
- (d) Government requires accounting information related to the issues of taxation. From existing reports, government may determine number and assignment of tax from those companies.
- (e) Employees need to know the profitability of accounting information and accountability of the company they work.
- (f) Society, especially around company, because company deals with the provision of employment for people.

d) Forms of Financial Statements

According to Harahap in *A Theory of Accounting* (2008: 55), forms of financial statements generally known are:

- (1) The balance sheet, describing the position of a treasure debt, and capital on a particular date.

- (2) Income statement describes results that accepted the company for a certain period and costs incurred to get the result.
- (3) The report is report use of fund resources and expenditures of company funds for a period (report on the equity changes).
- (4) Statement of cash flows containing about a source from which cash obtained and to where cash used.
- (5) Besides there another report additional as the cost of production, report our equity report profit detained. Then in complete again notes and explanation financial report is part that cannot be separated from the financial statements.

e) Comprehensive Income Statement

Income statement is a report containing information on the whole results of revenue and expenditure burdens (burdens of comprehensive business income) and other useful for analysis and profit or loss calculation from its business activities. The frame of comprehensive income statement: revenue and expense. Revenue is income derived from firms operations such as the sales of merchandise, grant the services to constituencies, a lease from a property rights, lends money and other work leads to get results.

Expense is the expenditure of money or sacrifice to acquire income sales, as with a burden the load of his salary.

Income statement can be composed with two steps: one step (single step) and a double step (multiple steps).

(1) Single step

In this system, all revenues accrued from top-down into one group and then reduced by the sum of all loads in that period. To calculate net income the only step required is subtracting total income by total load. Positive differences between income and expenses referred as to by term net profit, whereas if differences are negative, it is called loss.

(2) Multiple steps

In this system, revenues are separated into two groups, operating income and non operating income. While the burden is split into operating expenses and non operational expenses. Profit or loss calculation report can be compiled in two forms: Report Form (stafel) written in the shape of page down and T-form (skontro), written in the shape of left and right account.

f) Statement of Equity

Statement on equity changes is a financial report showing changes to increase or decrease equity of an enterprise on one of accounting periods. The growing or abatement of equity can be derived from:

- (1) Transactions in connection with owners, the possession of e.g. subscription of capital and dividends.
- (2) The result of effort in a concerned period (net profit or loss).
- (3) Another comprehensive income. For example, revaluation of fixed assets available for sale.
- (4) Correction or adjustment over profit balance for the last period.

Statement on equity changes consists of several things:

- (1) Initial capital, capital in the beginning of the year.
- (2) The owner, additional investment as subscription of capital from owner for one of accounting periods.
- (3) Net profit or loss is result of the company for one of accounting periods.
- (4) Price is money for purposes of private company owner for one of accounting periods.
- (5) End Capital that is added to the end of the year.

Net profit of equity changes contained in the report same with net profit contained in income statement. The amendments of owner's equity report to owner of the company's capital on an accounting period.

g) Statement of Financial Position

Statement of financial position is a list that shows financial position about composition and amount of assets, liabilities, and equity of a particular company on a particular date. In a financial statement of financial position, assets position must be balanced with the amount of liabilities and equity. This is due to the asset types and quantity of resources are owned by the company. While the liability and equity is the amount of the funding source of assets, surely the amount of investment and funding sources must be balanced. Statement of financial position accounting equation is an extension that is $\text{assets} = \text{equity} + \text{liability}$.

The statement of financial position consists of three main elements: assets, liabilities and equity. Asset is a resource property or intangible asset which is owned by the company. The company's liability is a liability on third parties for something in general is the payment of money, the delivery of goods or services at certain times. Equity is the ownership

rights over wealth and property companies in the form of an infinite debt against the owner of an enterprise to an unlimited period of time.

The statement of financial position was compiled according to the rules or specific order. On the part of the asset, the asset accounts drawn up according to the liquidity of each such account or ease the cash into account. On the liabilities, liability accounts are arranged according to the order of maturity or the account has been settled. On the equities, equity accounts compiled according to eternity or old accounts stay in balance.

Data source for reporting financial position can be taken from the paper work. The balance of assets can be taken from the statement of financial position debit column, balances a liability can be taken from the statement of financial position credit column. The balance of the equity can be drawn from the reports of changes in capital (capital end). There are two types of financial position report form:

- (a) Skontro/T forms: in this form, assets placed in the left and right are put in equity liability, making it easier to see the sum of the left and right sides are balanced in number.
- (b) Account report staffel form: staffel is typically used to compare elements of financial position from year to year.

Basically, content of this two forms differ only in shape.

Based on PSAK no. 1 revised 2009 paragraph 55 explaining that statement does not set the order or presentation format posts. So in the preparation statement of financial position, entity can write an account of the first current or non current. Can also be compiled based on the level of liquidity. Form of statement chosen by entity, the entity is required to disclose the amount that can be recovered or finished after more than 12 months for each asset and liabilities. This disclosure can be made in the notes to the financial statements, and not necessarily in the statement of financial position.

h) Cash Flow Statement

Cash flow statement is a financial statement that presents information on the flows of cash in and cash out of an enterprise in an accounting period. Cash flow statements are grouped into three types of activities:

- (1) Operating activities is cash flows (incoming/outgoing) originated from main activity of the company, which derives from the company's profit/loss report. For example, revenues, income received in advance, paying off the debt effort.
- (2) Investment activities is cash flows (incoming/outgoing) derived from investment activities. In this activity,

activities cited are all activities that relate to the activity of the company is the sale/purchase of assets of the company, associated cash expenditures/revenues accounts receivable the company with other companies. For example, buying furniture and equipment, the purchase of the building.

(3) Activity funding the cash flow that comes from the company's liabilities, transactions either in the form of debt repayment or additions. For example, long-term bank credit payment, receipt of deposit share capital.

3. Computer-based Learning Media

a. Definition of Computer-based Learning Media

Computer is a type of media that can provide virtually immediate responses to the results of the study conducted by the students. Beyond it, computer has ability to store and manipulate information as your needs. Rapid technological developments have enabled computer to load and display a variety of media forms in it. The utilization of computer as a medium of learning, better known as Computer Assisted Learning (CAL). The use of these computer-based learning media can complement information and skills that are not obtained through conventional learn. In addition, students can obtain a more powerful memory because the media presented more interactive

and engaging students in the process so that it will be more a trace in memory of students.

Current computer technology is no longer used only as a means of computerization and data processing, but also as a multimedia learning tools allow students to create design concepts of science. With the display which can be combined with various elements of the submission of the information and the message, the computer can be designed and used as a medium for effective technology to learn and teach the relevant learning material such as graphic design and animation.

This is in line with the definition of Pannen (2003) about media and technology learning at school in the broad sense that includes hardware, software, and human resources (humanware) that can be used to enrich students' learning experience.

According to Sudjana (2000: 48), computer-based learning media as learning information delivery media, practice questions, feedback, and score answers the students. There are three forms of computer use in the classroom, they are: 1) for teaching students to be able to read the computer; 2) to teach the basics of programming and troubleshooting computers and 3) to serve the students as a learning tool.

The existence of extensive computer starts from primary level to secondary school have not been widely used to improve student

achievement. Computers available in school laboratory are only used as a basic introduction to the use of a computer, but with the advancement of time, many students have their own computers at home respectively. Students will feel saturated if, in introducing a computer, they use basic Microsoft Office programs, they may be much more adept at using computers than teachers. Computer in the laboratory will be more interesting to students to study if it is used as a medium of learning. Students will also prefer not just learning activity of your class.

According to Criswel (1989: 1), computer-based instruction (CBI) is the use of computers to convey matters of learning by providing an opportunity for students to participate actively and respond to their activity. The term computer-based instruction (CBI) generally pointed at all software education accessible through computer where students can interact with it. The computer systems present a series of learning program as a good teaching to the participants in the form of information and exercise to reach the goals of teaching in particular and a student learns in a sense interact with the computer systems.

Based on media description can be concluded that learning is the use of computers as computer-based media, learning information transmission exercise about, feedback, and score answer students. Learn computer functioning as a source of usable independently by students.

b. Types of Computer-Based Learning Media

Learning media have a function as a tool to clarify teachers' message. Media also serves to individual learning, where the position of media fully serve the needs of students' learning (media patterns). Some forms of computer use media that can be used in the study include:

1) Powerpoint Presentation

Current technology in the field of engineering, computer replaces the role of a presentation in previous days. The use of software designers presentation as microsoft power point developed by Microsoft Inc. who developed many kinds of software to support the interests. The excess of this media is to join all medium's element such as text, video, animation, image, charts, and sound in percentage so that it can be interesting.

Various kinds of applications friendly for users and software packages make presentation interesting. Moreover, as the progress of time supported by the development of hardware number. For example, screen monitors, projector digital, lcd and others allow material presentation can be presented digitally for a variety of interests in various conditions. In the processes of learning, presentation is one of teaching methods. The use of presentation has higher rating than other methods. It has developed a variety of tools, giving a huge influence in the use of this method.

Then teacher is required to enhance the capabilities and skills in the processes of learning material into computer-based presentation media.

2) CD/multimedia interactive learning

This medium has interactive multi-media in nature and elements of a complete media elements including: sound, animation, video, text, and graphics. Various models of multimedia learning:

- a) Drill model: deliver great experience in more concrete actions through the creation of artificial forms of experience similar with actual atmosphere.
- b) Tutorial model: using software in the form of computer program containing subject matter. Students' response is analyzed by computer (compared to the answers integrated by program author) and correct feedback given. (Sudjana & Ahmad Rivai: 139). Program also requires students to apply ideas and knowledge directly in learning activities.
- c) Games model: developed based on "fun Learning" model in which students are faced with some instructions and rules of the game.

- d) Simulation model: giving a more concrete learning experience through the creation of artificial forms of experience similar with actual atmosphere.

3) Learning Videos

Video learning consists of:

- a) Recording the results of learning activity
- b) Leading students to understand the lesson through material visualization
- c) The same principle that equal to watch movies
- d) Video can be made of its own or downloaded from various sites share video
- e) If allowing adapted to matter through the process of editing

4) Internet

Types of computer-based media are e-mail, internet chat, video teleconference, blogs, e-learning, web, etc. The purpose of using the internet as a medium of computer-based learning include:

- a) The use of the internet as a medium of learning requires students to learn on their own.
- b) Students can access library, museums, database, and get primary sources about a variety of historical circumstances, biography, footage, reports, and statistics.

- c) Students can serve as researcher, analyst, not only consumer of information course.

The use of the internet as learning media has several advantages as follows:

- a) Made possible education distribution occurs to all students and capacity is not limited due to it does not require the classroom.
- b) Learning process is not limited by time, like face-to-face.
- c) Choose topic or teaching materials which corresponds to students' needs.
- d) Learning time depends on the ability of each learner/student.
- e) Accuracy and immediacy of the learning materials.
- f) Learning can be done interactively, so it attracts students; and allows the interested parties (parents or teachers) facilitate the learning process, by checking students' tasks on-line.

c. Advantages and Disadvantages of Computer-Based Learning Media

Arsyad (2011: 31) proposed that computer-assisted instructional (CAI) is a system based on micro process and classes designed and programmed. According to Padmo (2004: 271), the term CAI commonly designates all education softwares accessible by computer where students may interact with. CAI is the use of computer media as integral with instructional system. Hence, students have interactions in two directions with computers.

The use of computer media in learning has several advantages.

Azhar Arsyad (2005: 54) proposed that benefits computer in learning are as follows:

- 1) Komputer dapat mengakomodasi siswa yang lamban menerima pelajaran, karena ia dapat memberikan iklim yang bersifat efektif dengan cara yang lebih individual, tidak pernah lupa, tidak pernah bosan, sangat sabar dalam menjalankan instruksi seperti yang diinginkan program yang digunakan.
- 2) Komputer yang dapat merangsang siswa untuk mengerjakan latihan, melakukan kegiatan laboratorium atau simulasi karena tersedianya animasi grafik, warna, dan music yang dapat menambah realisme.
- 3) Kendali berada ditangan siswa sehingga tingkat kecepatan siswa dapat disesuaikan dengan tingkat penguasaannya. Dengan kata lain, komputer dapat berinteraksi dengan siswa secara perorangan misalnya dengan bertanya dan menilai jawaban.
- 4) Kemampuan merekam aktivitas siswa selama menggunakan suatu program pembelajaran memberi kesempatan lebih baik untuk pembelajaran secara perorangan dan perkembangan setiap siswa selalu dapat dipantau.
- 5) Dapat berhubungan dengan, dan mengendalikan, peralatan lain seperti compact disk, video tape, dan lain-lan dengan program pengendali dari komputer.

According to Woolfolk quoted by Sukamti (2005: 11), there are nine advantages of computer usage: (1) students can adapt to the speed of learning, (2) study patiently, (3) can be used as an independent study medium, (4) more interesting, (5) durable, (6) add learning motivation due to its innovation; (7) can develop problem-solving skill; and (9) can help manage class and school.

Computer also has more advantages in its use as a medium of learning. Computer also has several weaknesses (Sudjana and Rivai, 2007: 138) as follows:

- 1) Although pricing and the use of computer is derived drastically, teaching with computers still relatively expensive. The costs and benefits of computers use in the teaching need to be reconsidered carefully. Similarly, maintenance issue, especially if the equipment is damaged due to heavy usage.
- 2) Computer design and production, mainly for teaching purpose, still low when compared with for other purposes, e.g. data analysis.
- 3) High quality direct teaching materials using more and more computers, especially those using microcomputers. There are problems in the assembly. For example, certain software developed for one computer system perhaps is not suitable with another computer systems.
- 4) Teachers who are designing instructional materials using computer can increase their work burdens, including computer legal status.
- 5) Creativity may be fixated on teaching in computer. The computer is the man who obey commands of its programs and students' response is essential to be creative or overlooked.

Though deficiencies, learning will more interactive with the help of computer media. Teachers who give classes with the aid of computers can display subject matters in the picture or a chart with just as real possible. Thus, the use of computers in learning will make learning activities lasting effectively, efficient, and pleasing for students.

B. Relevant Researches

1. Research conducted by Rahmawati in 2011 titled “Developing Media Film Cartoons In the Economic Study of the 10th Degree of Senior High School”. Research has shown that activity learning was effective, interesting; interactive, and understandable by students. This study similar with Rahmawati’s. Both equally developed computer-based learning media. This research differs due to it does not investigate computer learning media, and different economic subject and product media.
2. Research conducted by Septiani in 2011 titled “Developing Learning Media with Macromedia Director Program to Increase Learning Motivation and Academic Achievements in Economic at SMA Negeri 3 Magelang”. This learning media based on macromedia director at economic subjects appraised for use and influential on students’ motivation in studying economy. This study similar with Septiani’s. Both equally develop computer-based learning media and examined students’ learning motivation. It differs in no researcher who investigate learning media for economic subjects.
3. Research conducted by Danaswari in 2010 titled “Developing Computer-Based Accounting Learning Multimedia to Improve Learning Motivation of the 11th Degree of Social Sciences at SMA 2 Yogyakarta in 2009/2010 Academic Year”. Research has shown that media uses computer-based learning in accounting for motivating students to study better. This study is

equally develop computer-based learning media. It differs from Danaswari's research in packaging materials that served on accounting.

C. The Conceptual Framework

Progress in all aspects of life, especially in the field of education, has required the creation of education that is full of creativity with optimal participation of each component. Renewal in the field of education are intended to introduce a variety of new things, in its methods, media, and ways of working to achieve goals. In the processes of learning or the learning itself, media is a part of learning means having important role in the processes of granting learning materials. It is due to the use of learning media is expected to improve the quality of learning processes that ultimately can improve students' learning outcomes.

At times, teachers get access for using many technological advance to improve learning effectiveness. But not all teachers. The use of computers in the processes of teaching is still very limited on relevant lessons, despite they can be used to support learning another subject matters. Almost all lessons tend too concentrated on teachers as the source of sciences. This caused students to be passive and less participate in class. Lack of education facilities utilization and study optimally are fact.

The delivery of materials in communicative and interactive ways will help students to participate actively in class. One way is through computer.

The development of computer-based multimedia packaged on CD is expected to facilitate learning processes and make learning fun.

D. Research Questions

The following questions are expected can be solved. Here some problem formulations:

1. How to develop a computer-based accounting learning media on accounting subjects?
2. How do material experts appraise the results of developing computer-based accounting learning media?
3. How do media experts appraise the results of developing computer-based accounting learning media?
4. How do accounting teachers appraise the results of developing computer-based accounting learning media?
5. How do students respond computer-based accounting learning media in the form of comments in class XI at SMA Negeri 15 Bandar Lampung?
6. How does computer-based learning media affect students' motivation to study accounting?