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Efforts to Improve Learning Outcomes of Myob Subjects Through Interactive Learning Media Based Video Tutorial for Students Class XII Accounting SMK

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Abstract

The problems in this research are: (1) The use of conventional learning models is not something bad, but it is felt to be less effective because students cannot realize their activeness in the learning process. (2) Students are less active in the learning process. (3) Low Myob learning outcomes. This research aims to analyze the increase in activity and learning outcomes of students using interactive learning media based on Video Tutorials in class XII Accounting in the odd semester of SMK PGRI 2 Bandar Lampung for the 2023/2024 academic year. This research is Classroom Action Research (PTK) which was held at SMK PGRI 2 Bandar Lampung in the odd semester of the 2023/2024 academic year in collaboration with the Myob class XII Accounting subject teacher. The subjects of this classroom action research are students of class Based on the research results, Myob learning using interactive learning media based on video tutorials can improve the activities and learning outcomes of class XII Accounting students at SMK PGRI 2 Bandar Lampung. This is proven by the learning activities obtained by students. The percentage increase in overall student learning activity was 74.23 (Quite Active) in cycle 1 and increased to 81.64 (Very Active) in cycle II, there was an increase in student activity from cycle I to cycle II of 7.41. Meanwhile, the student's myob learning results from cycle I to cycle II have increased and have shown the goal of the success indicator being 80%. In cycle 1 there was a percentage of learning completeness of 6 students with an average score of 72.64 (35.3%) and in cycle II there were 14 students with an average score of 79.41 (82.3%) students. which was completed by a total of 17 students, so there was an increase of 47%.

INTRODUCTION

Education is a process to help a human being develop himself, so that the human being can face all the changes that exist in life. Education is also a necessity for humans because with education humans can get their welfare and can develop their potential (Psacharopoulos & Woodhall, 1993).

The situation of learning activities affects learning outcomes. The situation will be supported if it is supported by the right model learning strategy and learning approach according to the conditions of the students, the use of conventional learning models is not something bad but it is felt to be less effective because students cannot realize their activeness including in Myob learning.

Myob stands for "Mind Your Own Business" or if interpreted in Indonesian is "think of your own business". The point is that in managing a business, sometimes an accountant has difficulty in managing finances, cash flow bookkeeping, buying and selling, and others so that the Myob application is present.

Many factors cause low Myob learning outcomes that come from inside and outside students, factors from within students such as lack of learning motivation and interest in learning. While external factors such as the teacher's ability to manage the learning process, learning infrastructure, learning environment.

Researchers have conducted observations and brief interviews with both teachers and students of class XI Accounting at SMK PGRI 2 Bandar Lampung. The results of this pre-research obtained facts and

information, namely that the learning outcomes of Myob daily tests of students in class XI Accounting can be said to be less than optimal and must be improved.

Based on the results of the pre-research, it is known that students who reached the KKM were 4 people (22.3%) and those who did not reach the KKM were 14 people (77.7%) from the Minimum Completeness Criteria (KKM) set by the school in Myob class XI is 75. So overall it can be concluded that Myob learning outcomes in class XI Accounting students of SMK PGRI 2 Bandar Lampung are not yet optimal and must be improved.

The learning process at SMK PGRI 2 Bandar Lampung has many good variations of models, methods and learning strategies used in supporting learning activities. However, observations made by the author at school show the lack of enthusiasm of students in participating in Myob learning so that it has an impact on understanding the material that is less than optimal and affects the learning outcomes. Learning is an effort to organize the environment to create learning conditions for students (Doyle, 2023). The implementation of the above understanding is that education aims to develop or change the behavior of students. (Jihad & Haris, 2012).

According to Chotimah (2018) learning is a concept that cannot be eliminated in the learning and learning process. Learning shows what a person must do as a subject who receives lessons (students). Another opinion Khairani (2014) learning is an activity of interaction between individuals and their environment which aims to make changes in a person including changes in behavior, attitudes, habits, knowledge, skills, and so on that are constant. Meanwhile, according to Ihsana (2017) Learning is an activity in which there is a process from not knowing to knowing, not understanding to understanding, not being able to be able to achieve optimal results.

According to Seven (2020) Learning is a process in which a person's environment is intentionally managed to enable him to participate in a certain level of behavior under special conditions or produce responses to certain situations, learning is a special subset of education. Learning is an effort made deliberately by educators that can cause students to carry out learning activities (Sudjana, 2012; Bereiter & Scardamalia, 2018). Meanwhile, according to Hernawan (2013), learning is essentially a transactional communication process that is reciprocal, both between teachers and students, as well as between students and other students, to achieve predetermined goals. Transactional communication is a form of communication that can be accepted, understood, and agreed upon by the parties involved in the learning process.

According to Schramm (1997), the definition of learning media is a message-carrying technology that can be utilized for learning purposes. Another opinion is Basuki & Farida (2001), the definition of learning media is an effective medium for carrying out a well-planned teaching process. Interactive learning media is a teaching delivery system that presents recorded video material with computer control to viewers (students) who not only hear and see video and sound, but also provide an active response, and that response determines the speed and sequence of presentation (Arsyad, 2002).

Video is a series of motion pictures accompanied by sound that form a unit that is assembled into a flow, with messages in it for the achievement of learning objectives stored by the storage process on tape or disk media (Rusman, 2011). According to Riyana (2007). to produce learning videos that can increase the effectiveness of its users, the development of interactive learning videos must pay attention to the following characteristics: 1) Clarity of Massage (clarity of message). 2) Stand Alone. 3) User Friendly (friendly / familiar with the user). 4) Content Representation. 5) Visualization with Media. 6) Using High Resolution Quality.

Here are the advantages of Interactive Video learning media according to Daryanto (2011): 1) Video adds a new dimension to learning, videos present moving images to students in addition to the accompanying sound. 2) Video can display a phenomenon that is difficult to see in real life.

Here are the shortcomings of Interactive Video learning media according to (Daryanto(2011): 1) Video requires a projection device to be able to display images. 2) Video learning media requires a lot of money and time in making. 3) Requires a variety of additional equipment to display it.

Learning outcomes are measurements of the assessment of learning activities or learning processes expressed in symbols, letters and sentences that tell the results that have been achieved by each child in a certain period. Changes that occur in students, both concerning cognitive, affective, and psychomotor aspects as a result of learning from students (Susanto (2013).

Meanwhile, according to Suprijono, (2015) states that learning outcomes include cognitive, affective, and psychomotor abilities. The cognitive domain is knowledge (knowledge, memory), comprehension (understanding, explaining, summarizing, example), application (applying), analysis (decomposing, determining relationships), synthesis (organizing, planning, forming new buildings), and evaluation (assessing). The affective domain is receiving, responding, valuing, organization, characterization. The psychomotor domain includes initiatory, pre-routine, and routinized. Psychomotor also includes productive, technical, physical, social, managerial, and intellectual skills.

According to Purwanto (2014) learning outcomes are changes in behavior due to the educational process in accordance with educational objectives. Learning objectives are changes in behavior desired by education providers or in certain contexts are from the wishes of the learners themselves.

METHODS

This research is a Classroom Action Research (PTK) held at SMK PGRI 2 Bandar Lampung in the even semester of the 2022/2023 academic year in collaboration with Myob class XI Accounting subject teachers. The subjects of this class action research are students of class XI Accounting of SMK PGRI 2 Bandar Lampung, totaling 18 students, which will be the object of this assessment is the improvement of Myob learning outcomes through the application of Video Tutorial-Based Interactive learning media to students of class XI Accounting of SMK PGRI 2 Bandar Lampung. The procedure in this study consists of 4 stages, namely planning, implementation, observation and reflection (Evendi & Verawati, 2021). These stages are carried out in each cycle I and cycle II, using data collection techniques, namely: observation, tests, interviews and documentation.

RESULTS AND DISCUSSION

A. Result

This research was conducted on August 25, 2023 with a total of 17 students, because 1 of the 18 students was declared not to continue his education at SMK PGRI 2 Bandar Lampung in the 2023/2024 academic year. This Classroom Action Research aims to improve the activities and learning outcomes of XII Accounting class students of SMK PGRI 2 Bandar Lampung in the 2023/2024 academic year by applying Interactive learning media based on Video Tutorials. Based on the data obtained regarding the learning activities of students during this study, it has shown an increase in learning activities from cycle I to cycle II by using Interactive Learning Media Based on Video Tutorials. The increase in learning activities of students in class XII Accounting at SMK PGRI 2 Bandar Lampung is as follows:

Table 1. Comparison of Average Percentage of Activities of Class XII Accounting Students of SMK PGRI 2 Bandar Lampung

Cycle l	**Cycle ll**	**Improved**
Average	Average	Average
74,23	81,64	7,41

From the table above, it can be observed that the average increase in activity that occurred from cycle I to cycle II, namely in cycle I the average activity was 74.23 or active criteria, while in cycle II the average activity was 81.64, an increase with very active criteria compared to cycle I. The increase in learning activities is depicted in the diagram as follows:

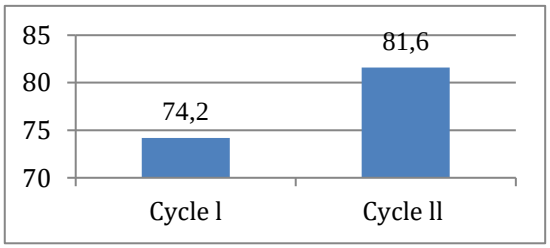

Figure 1. Diagram of Learning Activity Improvement Cycle 1 and Cycle ll Class XII Accounting SMK PGRI 2 Bandar Lampung Study Year 2023/2024

During the implementation of learning by applying Interactive Video Tutorial learning media, there was an increase in learning outcomes. The improvement in learning outcomes can be seen from the test scores of students in the pre-cycle, cycle 1 to cycle II values described in the following table:

Table 2. Student Learning Outcomes at Pre-Cycle, Cycle 1 and Cycle ll Class XII Accounting SMK PGRI 2 Bandar Lampung Study Year 2023/2024

Learning Outcomes	Pre-Cycle		Cycle 1		Cycle ll		Description
	Total	%	Total	%	Total	%	
Completed	4	22,3%	6	35,3%	14	82,3%	Increased
Not complete	14	77,7%	11	64,7%	3	17,7%	Decreased
Total	18	100%	17	100%	17	100%	

From the table above it can be concluded that there is an increase in the value of learning outcomes of students from the value of pre-cycle, cycle 1 and Cycle 2 as follows:

a. From the value of provillus, there are 4 students (22.3%) who are classified as complete learning results from the number of students, namely 18 students.
b. From the value of Cycle 1, there are 6 students (35.3%) who are classified as complete learning results from the number of students, namely 17 students.
c. From the value of the second cycle there are 14 students (82.3%) which is classified as the result of complete learning from the number of students, namely 17 students.

The percentage increase in the value of students each cycle can be described in the diagram as follows:

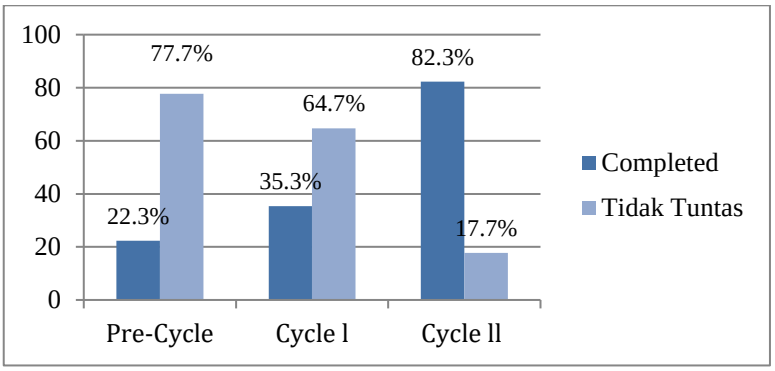

Figure 2. Percentage Diagram Of Pre-Cycle Learners Learning Outcomes, 1st cycle and ll cycle

The conclusion from the diagram above is that the learning that has been done shows an increase. Students 'learning outcomes also increased from the pre-cycle stage, Cycle 1 to Cycle II, and in Cycle II the percentage of completeness of students' learning outcomes reached 80%. For the implementation of learning improvement dismissed in the second cycle because it has achieved success indicators.

B. Discussion

Based on the results of MYOB learning using Interactive Learning media based on Video tutorials can improve the activity and learning outcomes of students in Class XII accounting SMK PGRI 2 Bandar Lampung. This is evidenced by the learning activities obtained by learners. In the first cycle there is a percentage of completeness of learning as many as 6 students with an average value of 72.64 (35.3%) and in the second cycle to 14 students who are complete with an average value of 79.41 (82.3%) of the total 17 students, so there is an increase of 47%. The increase in the percentage of learning activities of students as a whole is 74.23 (quite active) in cycle I and increased to 81.64 (very active) in Cycle II, an increase in the activity of students from cycle I to Cycle II amounted to 7.4. While the learning outcomes of MYOB students from cycle I to Cycle II are also increasing and have shown the goal of success indicators of 80%.

Related to this, according to (Arsyad 2014) interactive video can describe a process precisely that can be presented repeatedly if deemed necessary. Besides being able to encourage and increase motivation, videos can instill attitudes and affective aspects.

In a previous study conducted by Biassari et al. (2021) entitled. Improvement of mathematics learning outcomes on speed material using interactive learning video media in Class V SDN Lirboyo 2 Kediri. The results of this study are: 1) the average grade in the pre-cycle stage is equal to 36.88 with a percentage of classical completeness of 28.13%; 2) The average grade in the first cycle increased to 70.63 with a percentage of classical completeness of 56.25%; and 3) the average grade in the second cycle increased again to 89.38 with a percentage of classical completeness of 87.5%.

The next research conducted by Mureiningsih (2014) entitled improving student learning outcomes through interactive multimedia learning media. The results of this study showed an increase in learning motivation from low to rather high, and an increase in learning outcomes by 47.43% of the average pre-cycle test results of 66.05 completeness of 47.37%, cycle I increased to 72.36 with 78.95% while the Cycle II test averaged 81.08 completeness of 94.74%.

From the data above it is clear that there is an increase between the activity and learning outcomes of students in the learning process, so it can be concluded that the application of Interactive Learning media based on Video tutorials can improve the activity and learning outcomes for students against Myob.

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of the research discussion in Chapter IV, Myob learning using Interactive Learning media based on Video tutorials can improve the activity and learning outcomes of students in Class XII accounting SMK PGRI 2 Bandar Lampung. This is evidenced by the learning activities obtained by learners. The increase in the percentage of learning activities of students from the criteria (moderately active) in Cycle 1 and increased to (very active) in Cycle II.

Learning Media Interactive Video tutorials can improve learning outcomes Myob learners. This is evidenced by the learning outcomes obtained by learners. Myob learning outcomes of students from cycle I to Cycle II there is an increase and has shown the goal of success indicators that is equal to 80%.

B. Suggestion

It is expected that after this study is completed, (1) students are more active in teaching and learning activities such as asking and answering teacher questions after knowing and understanding Interactive Learning media based on Video tutorials. (2) teachers are expected to further increase attention to learners. Teachers are also expected to plan learning carefully so that the learning process achieves goals. (3) it is expected that the school can participate to socialize various kinds of Learning media, one of which is Inretractive Learning media based on Video tutorials that can improve the activities and learning outcomes of students.

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