



## **Problem Based Learning on Textbook Accounting Indonesia Adaptation: A Content Analysis Approach**

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**Abstract: Problem based learning in textbook Accounting Indonesia Adaptation: A content analysis approach. Objectives:** This study aims to develop the Problem based learning method in the Accounting Indonesia Adaptation textbook as a suggestion for developing critical thinking and solving problems in accounting. The solution to problems in problem series A and B is done to meet the learning objectives in each chapter. **Methods:** Implementation of the problem based learning method using content analysis in the accounting textbook through several stages, namely, finding a problem, identifying and analyzing the problem and conducting a synthesis and application of the analysis of transactions and the implementation of the accounting cycle both manually and computerized. **Findings:** These results can be presented and reflected as a learning experience and help the formation of critical thinking skills and problem solving in the development of accounting. **Conclusions:** It is important to compile textbooks or references by including cases or problem-based questions that require problem solving.

**Keywords:** Problem based learning, content analysis, textbook Accounting Indonesia Adaptation.

**Abstrak: Pembelajaran berbasis masalah pada buku teks Accounting Indonesia Adaptation: Suatu pendekatan analisis konten. Tujuan:** Penelitian ini bertujuan untuk mengembangkan metode pembelajaran berbasis masalah pada buku teks Accounting Indonesia Adaptation sebagai saran pengembangan pemikiran kritis dan pemecahan masalah dalam akuntansi. Penyelesaian soal-soal pada problem series A dan B dilakukan untuk memenuhi tujuan pembelajaran pada setiap bab. **Metode:** Beberapa tahapan yang dilalui dalam penelitian ini yakni: menemukan suatu masalah, mengidentifikasi dan menganalisis masalah tersebut serta melakukan sintesis dan aplikasi terhadap analisis transaksi dan pelaksanaan siklus akuntansi baik secara manual dan terkomputerisasi. **Temuan:** Hasil tersebut dapat dipresentasikan dan direfleksikan sebagai suatu pengalaman belajar dan membantu pembentukan kemampuan pemikiran kritis dan pemecahan masalah dalam perkembangan akuntansi. **Kesimpulan:** Penting untuk menyusun buku ajar atau referensi dengan menyertakan kasus-kasus atau soal-soal berbasis problem yang memerlukan pemecahan masalah.

**Kata kunci:** Pembelajaran berbasis masalah, analisis konten, buku teks Accounting Indonesia Adaptation.

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## ■ INTRODUCTION

Higher education until now is still very dependent on textbooks (text books) as instructional tools (McFall, 2005). Textbooks are designed to transmit difficult and ambiguous knowledge in an easy way (Benhur Oral, 2013, 319). Even textbooks are still claimed to have authority in the classroom because of the influence they have when used in the classroom. The use of textbooks is a finding that has significant implications for the accounting education curriculum because it can be a support for facilitators and instructors for accounting teachers (Herring, 2003, p. 90). The role of accounting textbooks is not new, but has been started since the 15th century, when the double-entry method of accounting was formally taught through books (Postma & Van Helm, 2000). The double-entry method was first written by a Franciscan monk, Luca Pacioli, who later published the double entry text in 1494 and spread and became a concern in accounting education (Sangster, 2011; Sangster, Stoner, & McCarthy, 2008, 2011).

Accounting education began to experience various changes in the curriculum specifically. In 1965, the accounting education curriculum began to define accounting measurements in more detail (Van Whye, 2007). The principles of GAAP in the 1930s were adjusted to meet industrial accounting standards in the 1980s (Suhanyi & Suhanyi, 2010). During the period 2001-2002, more concerns arose regarding accounting education due to corporate accounting scandals, for example, WorldCom and the Enron scandal that showed how false accounting information was reported to the public and investors so that an accounting education curriculum was needed as an urgent need for economic interests (Amernic & Craig, 2004). And now in the twenty-first century changes, since 2009 the challenges of the accounting education curriculum have been increasingly related to the adoption of IFRS (International Financial Reporting

Standards) oriented on how financial standards reported are in accordance with the development of International Financial Accounting Standards (IFRS) (Suhanyi & Suhanyi, 2010). The role of academics becomes important for the development of accounting education because academics can help change the accounting curriculum to suit the development of the industry (Suhanyi & Suhanyi, 2010). One of the roles of academics is to change the teaching method, where the American Accounting Association (AAA) warns that quick action must be taken, including changing teaching methods to help students prepare for careers and jobs because the accounting job market is increasingly competitive (Hosal-Akman, & Simga-Muga, 2010).

Crosser and Laufer (2004) show that accounting education specifically the accounting faculty can help students by facilitating their understanding of career choices after school but can also incorporate the Problem Based Learning (PBL) method in classroom learning. Through problem-based learning students can carry out research assignments and class discussions to help them be more motivated to learn (Fortin & Legault, 2010). Problem Based Learning (PBL) is a student-centered learning method to try to find a solution to a problem. In addition, students can also practice strategies and domains of knowledge they have (Hmelo-Silver, 2004). Newble & Clarke (1986) concluded that Problem Based Learning (PBL) leads to an approach to learning. PBL also significantly impacts on the development of active learning and supports cooperative learning (Johnson, Johnson, & Smith, 1998).

Accounting is a process of presenting information that requires critical thinking and problem solving skills, so it is expected that the information provided can be in accordance with generally accepted accounting principles. The American Accounting Association (1966) defines

it as the process of identifying, measuring and communicating economic information to enable judgments and decisions informed by users of information. The definition emphasizes that accounting is not only the process of recording and manipulating economic information, and does not even attempt to limit the scope of accounting. Furthermore, it can be concluded that accounting should not only be based solely on transaction data, but also allow the formation of a more diverse accounting image that reflects “the breadth of opportunities, challenging and interesting roles for service to the community” (Pathways Commission, 2012). historically it has focused on summarizing financial data and then analyzing and interpreting the information produced, but reporting is no longer economically or technologically limited by predetermined manual processes but also on the accounting education curriculum and academics and professions (Pricewaterhouse Coopers, 2015; AACSB International, 2014).

Lay (2010) provides an example of a research study on how PBL learning experiences are useful in class by providing outside projects to help students with field experience. This project is designed to help small classes between 10-30 students with the knowledge to be ready for a career. The PBL method promotes critical thinking and problem solving skills through its use in teaching and learning activities (PricewaterhouseCoopers, 2009; Nimalathan & Valeriu, 2010; De Lange, Gut, et. Al, 2006; Savchenko & Tatikonda, 2010; Dean, D., & Kuhn, D, 2007). Some of the results of previous studies indicate that the importance of using the PBL method in accounting education. However, research conducted by Calk and Carr (2011) shows that most company leaders are frustrated by the lack of skills in problem solving and critical thinking from accounting graduates, as experienced by Ernst and Young’s Public Accountants Company. In addition, entrepreneurs

also complain about the lack of problem solving skills and hope that students need to be trained more in critical thinking skills, especially with the main rules in accounting that often change according to the development of the business world (De Lang & Jackling 2009; Calk & Carr 2011; Drennan & Kavanagh, 2008). Entrepreneurs recommend educators to change the curriculum so that they can always adapt to changing industrial practices and requirements for accountants (De Lang & Jackling, 2009). The results of these studies, prove that, there is no provision of education yet which leads to the PBL method with the measurement of appropriate textbooks and references.

The above confirms that the use of the PBL method allows students to reflect on what problems are solved rather than through lectures and gain learning experiences for self-development. By looking at the important role of Problem Based Learning (PBL) learning methods in accounting education, the problem that is to be examined in this study is about how to use textbooks (text book) Accounting Indonesia Adaptation to apply the problem based learning method. This study aims to develop a method of problem based learning in books (text book) Accounting Indonesia Adaptation as a suggestion for the development of critical thinking and problem solving in accounting using analysis content methods in textbooks accounting text adaptation. The results of this study are expected to be a reference reference for accounting educators in compiling books or teaching materials by including cases or problem-based questions that require problem solving.

## ■ METHOD

This study uses analysis content for the text book Accounting Indonesia Adaptation. With the object of the research is the Accounting Indonesia Adaptation 25th edition textbook that has been circulating and used as teaching material in the

accounting education curriculum. Analysis content is a research method used to analyze communication, describe content, and make deductions about its effects where through content analysis, indicators are obtained by a systematic and objective procedure to capture the contents of the message, allowing an explanation of knowledge related to these indicators ( Berelson, 1952; Bardin, 2002 and Krippendorff, 2013).

The stages of content analysis used refer to the research of Mayring (2008) which forms a model of content analysis (qualitative) as well as in Kassarian (1977), Krippendorff (1980), and Mayring (2000) namely:

1. Restrictions on units to be analyzed (material collection)
2. Assessing the characteristics of the unit assessed by presenting the background descriptively
3. Select and determine the unit categorization
4. Evaluate the unit

## ■ RESULTS AND DISCUSSION

Text book (text book) Accounting Indonesia Adaptation 25th edition contains 12 chapters or chapters that discuss accounting and adapted to the Indonesian Financial Accounting Standards (PSAK) as in the preface or preface (Carl. S. et al., 2014). Based on Mayring's (qualitative) analysis content stages, 2008; Kassarian, 1977; Krippendorff, 1980 and Mayring, 2000, the discussion will be conducted in the following stages:

The Accounting Indonesia Adaptation 25th edition textbook which contains 12 chapters has problem solving based questions. The restrictions on the units analyzed are problem series A and problem series B as found in table 1, about the categorization of chapters, topics and problems in the textbook Accounting Indonesia Adaptation 25th edition. The 12 chapters contained in this textbook as in the

topics section in table 1, consist of the first chapter on the introduction to accounting and business, the second chapter on analyzing transactions, the third chapter on the adjustment process, the fourth chapter on completing the accounting cycle, the fifth chapter on accounting systems, the sixth chapter on accounting for merchandising business, the seventh chapter on inventory, the eighth chapter on Sarbanes-Oxley, internal control and cash, the ninth chapter on accounts receivable, tenth chapter on fixed assets and intangible assets, eleventh chapter regarding current liabilities and payroll and twelfth chapter on accounting for partnerships.

The problems found in problem series A and problem series B textbooks Accounting Indonesia Adaptation 25th edition are arranged based on the learning objectives (objective learning) to be achieved in each chapter or chapter from chapters 1 to 12 as in Figure 1 about the mapping of learning objectives models (objective learning) for problem series in the text book Accounting Indonesia Adaptation 25th edition. The problem series A and B in each chapter or chapter from 1 to 12 in the Accounting Indonesia Adaptation 25th edition textbook are prepared to meet the learning objectives to be achieved. By solving problem series A and B questions in the first chapter, it is expected to have the ability to be able to explain and illustrate how business transactions can be recorded in terms of changes that are produced in the elements of the accounting equation and can explain financial ownership interrelate.

The learning objectives to be achieved from problem series A and B chapter two, namely having the ability to be able to explain the characteristics of accounts and chart accounts, can explain and illustrate journaling of transactions using the double-entry accounting system. Able to explain and illustrate journaling and post transactions to accounts and also be

able to prepare a trial balance. The purpose of learning is to be achieved from problem series A and B chapter three, namely having the ability to be able to make entry journals on accounts that require adjustments, summarize the adjustments made and conduct trials in adjusted journals.

The learning objectives to be achieved from problem series A and B chapter four are having the ability to be able to describe the flow of accounting information from unadjusted balances to the adjusted trial balance and financial status, being able to prepare finances from a adjusted account balance, able to prepare closing entry, able to explain the accounting cycle and be able to illustrate the accounting cycle for one period. The learning objectives to be achieved from problem series A and B chapter five, namely, have the ability to be able to journalize and post transactions in a manual accounting system that uses subsidiary ledgers and special journals, able to explain and illustrate the use of computerized accounting systems and be able to explain relationships between institutions finance. And students are expected to be able to explain the basic features of e-commerce.

The learning objectives to be achieved from problem series A and B chapter six, namely, have the ability to be able to explain illustrations of accounting for merchandise transactions and links in practice and be able to explain and illustrate the financial statements of merchandising business. The learning objectives to be achieved from problem series A and B chapter seven, namely, have the ability to be able to explain the three assumptions of inventory cost flow and how these cost flows can affect the position of financial statements. Being able to determine inventory costs from a perpetual inventory system, can use the average FIFO, LIFO, and average cost methods. Can

determine inventory costs from the periodic inventory system and be able to use the average FIFO, LIFO, and average methods and be able to explain and describe merchandise inventory reporting on financial statements.

The learning objectives to be achieved from problem series A and B chapter eight, namely, having the ability to explain and illustrate the objectives and elements of internal control, can explain and illustrate the application of internal controls for cash, able to explain the nature of bank accounts and their use in controlling cash, able to explain and describe the use of bank reconciliation in controlling cash and be able to explain accounting for special purpose cash. The learning objectives to be achieved from problem series A and B chapter nine, namely, have the ability to be able to explain the accounting allowance method for uncollectible accounts, can compare the method of direct calculation and accounting allowance for accounts that cannot be collected, able to explain accounting for notes receivable and able to explain the reporting of accounts receivable in a report on changes in financial position.

The learning objectives to be achieved from problem series A and B chapter ten, namely, have the ability to be able to determine, classify, and calculate the cost of fixed assets, calculate depreciation, use the straight-line method, unit-of-output method, and double declining balance method. In addition, it can have the ability to review the journals for disposal of fixed assets, calculate depletion and blind entry journals for assets and be able to explain the accounting for intangible assets, such as patents, copyrights, and goodwill.

The learning objectives to be achieved from problem series A and B chapter eleven are to have the ability to be able to explain and illustrate current liabilities related to trade debt, current portion of long-term debt, and accounts

payable, determine liabilities in terms of payroll, including liabilities arising from employee income and deduction from income. Able to explain payroll accounting systems that use payrolls, employee income records, and general journals and are able to make entry journals for employee benefits, including vacation and retirement payments and are able to explain accounting treatments for provision and contingency obligations and entry journals for product guarantees. And the learning objectives to be achieved from problem series A and B twelve, namely, have the ability to be able to explain and illustrate accounting in a partnership relationship and to divide net income and net losses from a partnership relationship. Having the ability to be able to explain and illustrate the accounting for the acceptance and withdrawal of partners, accounting for liquidating a partnership and being able to prepare a partnership equity report.

The categorization of problem series A and B from each chapter or chapter on the Accounting Indonesia Adaptation 25th edition text book can be seen in table 1 about the categorization of chapters, topics and problems in the textbook Accounting Indonesia Adaptation 25th edition. Problem series A and B questions in chapter one contain problems related to how to analyze transactions and make financial reports. Chapter two is about analyzing transactions and creating T accounts and trial balances and correcting the trial balance. Problem series A and B questions in chapter three relate to how to analyze transactions and make entry journals, make entry entry journals and calculate adjusted balances.

Problem series A and B questions chapter four relate to how to analyze transactions and accounts, and make financial reports and closing entry journals, create T accounts, adjusting journals, financial reports and work sheets and

ledgers in an accounting cycle . Problem series A and B questions chapter five relate to how to analyze transactions and make income journals, debts, cash receipts, purchases, cash payments and make ledgers and trial balances in the relationship between the parent company and its subsidiaries.

Problem series A and B questions chapter six relate to how to analyze transactions about buying and selling as well as cash receipt reports and reports on changes in financial position. Problem series A and B questions chapter seven relate to how to analyze transactions using LIFO, FIFO and average methods with periodic inventory. Problem series A and B questions chapter eight relate to how to evaluate internal control of cash and petty cash transactions and analyze transactions by making bank reconciliation. Problem series A and B questions chapter nine relate to how to analyze transactions and enter entries for uncollectible transaction accounts, allowance for accounts receivable, compare two accounting methods for uncollectible accounts, receivable notes and sales and calculate sales and record receivable transactions.

Problem series A and B questions chapter ten relating to how to analyze transactions, allocate payments and calculate revenues on fixed asset accounts, compare the use of three methods of depreciation, and amortization and depletion. Problems series A and B chapter eleven are related to how to analyze transactions in liabilities such as payment of employee salaries in payroll, wages and taxes and making payroll accounts at the end of the year. And problem series A and B questions in the twelfth chapter are related to how to analyze transactions and create balance sheets, in partnership between companies (partnership) and staetment of partnership liquidation and financial statements.

**Table 1.** Chapter Categorization, Topics and Problems on the text book Accounting Indonesia Adaptation 25th edition

<i>Chapters</i>	<i>Topics</i>	<i>Problems</i>	
		<i>Problem Series A</i>	<i>Problem Series B</i>
<b>Chapter 1</b>	<i>Introduction to Accounting and Business</i>	<ul style="list-style-type: none"> <li>◆ <i>PR 1-1A Transactions</i></li> <li>◆ <i>PR 1-2A Financial staetments</i></li> <li>◆ <i>PR 1-3A Financial staetments</i></li> <li>◆ <i>PR 1-4A Transactions; financial staetments</i></li> <li>◆ <i>PR 1-5A Transactions; financial staetments</i></li> <li>◆ <i>PR 1-6A Missing amounts from financial staetments</i></li> </ul>	<ul style="list-style-type: none"> <li>◆ <i>PR 1-1B Transactions</i></li> <li>◆ <i>PR 1-2B Financial staetments</i></li> <li>◆ <i>PR 1-3B Financial staetments</i></li> <li>◆ <i>PR 1-4B Transactions; financial staetments</i></li> <li>◆ <i>PR 1-5B Transactions; financial staetments</i></li> <li>◆ <i>PR 1-6B Missing amounts from financial staetments</i></li> </ul>
<b>Chapter 2</b>	<i>Analysing Transactions</i>	<ul style="list-style-type: none"> <li>◆ <i>PR 2-1A Entries into T accounts and trial balance</i></li> <li>◆ <i>PR 2-2A Journal entries and trial balance</i></li> <li>◆ <i>PR 2-3A Journal entries and trial balance</i></li> <li>◆ <i>PR 2-4A Journal entries and trial balance</i></li> <li>◆ <i>PR 2-5A Corrected trial balance</i></li> </ul>	<ul style="list-style-type: none"> <li>◆ <i>PR 2-1B Entries into T accounts and trial balance</i></li> <li>◆ <i>PR 2-2B Journal entries and trial balance</i></li> <li>◆ <i>PR 2-3B Journal entries and trial balance</i></li> <li>◆ <i>PR 2-4B Journal entries and trial balance</i></li> <li>◆ <i>PR 2-5B Corrected trial balance</i></li> </ul>
<b>Chapter 3</b>	<i>The Adjusting Process</i>	<ul style="list-style-type: none"> <li>◆ <i>PR 3-1A Adjusting entries</i></li> <li>◆ <i>PR 3-2A Adjusting entries</i></li> <li>◆ <i>PR 3-3A Adjusting entries</i></li> <li>◆ <i>PR 3-4A Adjusting entries</i></li> <li>◆ <i>PR 3-5A Adjusting entries and adjusted trial balances</i></li> <li>◆ <i>PR 3-6A Adjusting entries and errors</i></li> </ul>	<ul style="list-style-type: none"> <li>◆ <i>PR 3-1B Adjusting entries</i></li> <li>◆ <i>PR 3-2B Adjusting entries</i></li> <li>◆ <i>PR 3-3B Adjusting entries</i></li> <li>◆ <i>PR 3-4B Adjusting entries</i></li> <li>◆ <i>PR 3-5B Adjusting entries and adjusted trial balances</i></li> <li>◆ <i>PR 3-6B Adjusting entries and errors</i></li> </ul>
<b>Chapter 4</b>	<i>Completing the Accounting Cycle</i>	<ul style="list-style-type: none"> <li>◆ <i>PR 4-1A Financial staetments and closing entries</i></li> <li>◆ <i>PR 4-2A Financial staetment and closing entries</i></li> <li>◆ <i>PR 4-3A T accounts, adjusting entries, financial staetments, and closing entries; optional end-of-period spreadsheet (work sheet)</i></li> <li>◆ <i>PR 4-4A Ledger accounts, adjusting entries, financial staetments, and closing entries; optional spreadsheet (work sheet)</i></li> <li>◆ <i>PR 4-5A Complete accounting cycle</i></li> </ul>	<ul style="list-style-type: none"> <li>◆ <i>PR 4-1B Financial staetments and closing entries</i></li> <li>◆ <i>PR 4-2B Financial staetment and closing entries</i></li> <li>◆ <i>PR 4-3B T accounts, adjusting entries, financial staetments, and closing entries; optional end-of-period spreadsheet (work sheet)</i></li> <li>◆ <i>PR 4-4B Ledger accounts, adjusting entries, financial staetments, and closing entries; optional spreadsheet (work sheet)</i></li> <li>◆ <i>PR 4-5B Complete accounting cycle</i></li> </ul>
<b>Chapter 5</b>	<i>Accounting Systems</i>	<ul style="list-style-type: none"> <li>◆ <i>PR 5-1A Revenue journal; accounts receivable subsidiary and general ledgers</i></li> <li>◆ <i>PR 5-2A Revenue and cash receipts journals; accounts receivable subsidiary and general ledger</i></li> </ul>	<ul style="list-style-type: none"> <li>◆ <i>PR 5-1B Revenue journal; accounts receivable subsidiary and general ledgers</i></li> <li>◆ <i>PR 5-2B Revenue and cash receipts journals; accounts receivable subsidiary and general ledger</i></li> </ul>



		◆ PR 5-3A Purchase, accounts payable subsidiary account, and accounts payable	◆ PR 5-3B Purchase, accounts payable subsidiary account, and accounts payable
		◆ PR 5-4A Purchases and cash payments journals; accounts payable subsidiary and general ledgers	◆ PR 5-4B Purchases and cash payments journals; accounts payable subsidiary and general ledgers
		◆ PR-5-5B All journals and general ledger; trial balance	◆ PR-5-5B All journals and general ledger; trial balance
<b>Chapter 6</b>	Accounting for Merchandising Businesses	◆ PR 6-1A Purchase-related transactions	◆ PR 6-1B Purchase-related transactions
		◆ PR 6-2A Sales-related transactions	◆ PR 6-2B Sales-related transactions
		◆ PR 6-3A Sales-related transactions	◆ PR 6-3B Sales-related transactions
		◆ PR 6-4A Sales-related and purchase-related transactions for seller and buyer	◆ PR 6-4B Sales-related and purchase-related transactions for seller and buyer
		◆ PR 6-5A Multiple-step income statement and report form of statement of financial position	◆ PR 6-5B Multiple-step income statement and report form of statement of financial position
		◆ PR 6-6A Single-step income statement and account from of statement of financial position	◆ PR 6-6B Single-step income statement and account from of statement of financial position
<b>Chapter 7</b>	Inventories	◆ PR 7-1A FIFO perpetual inventory	◆ PR 7-1B FIFO perpetual inventory
		◆ PR 7-2A LIFO perpetual inventory	◆ PR 7-2B LIFO perpetual inventory
		◆ PR 7-3A Weighted average cost method with perpetual inventory	◆ PR 7-3B Weighted average cost method with perpetual inventory
		◆ PR 7-4A Periodic inventory by three methods	◆ PR 7-4B Periodic inventory by three methods
		◆ PR 7-5A Periodic inventory by three methods	◆ PR 7-5B Periodic inventory by three methods
		◆ PR 7-6A Lower-of-cost-or market inventory	◆ PR 7-6B Lower-of-cost-or market inventory
<b>Chapter 8</b>	Sarbanes-Oxley, Internal Control, and Cash	◆ PR 8-1A Evaluating internal control of cash	◆ PR 8-1B Evaluating internal control of cash
		◆ PR 8-2A Transactions of petty cash, cash short and over	◆ PR 8-2B Transactions of petty cash, cash short and over
		◆ PR 8-3A Bank reconciliation and entries	◆ PR 8-3B Bank reconciliation and entries
		◆ PR 8-4A Bank reconciliation and entries	◆ PR 8-4B Bank reconciliation and entries
		◆ PR 8-5A Bank reconciliation and entries	◆ PR 8-5B Bank reconciliation and entries
<b>Chapter 9</b>	Receivables	◆ PR 9-1A Entries related to uncollectable accounts	◆ PR 9-1B Entries related to uncollectable accounts
		◆ PR 9-2A Aging of receivables; estimating allowance for doubtful accounts	◆ PR 9-2B Aging of receivables; estimating allowance for doubtful accounts



	◆ PR 9-3A Compare two methods of accounting for uncollectible receivables	◆ PR 9-3B Compare two methods of accounting for uncollectible receivables
	◆ PR 9-4A Details of notes receivables and related entries	◆ PR 9-4B Details of notes receivables and related entries
	◆ PR 9-5A Notes receivable entries	◆ PR 9-5B Notes receivable entries
	◆ PR 9-6A Sales and notes receivables transactions	◆ PR 9-6B Sales and notes receivables transactions
<b>Chapter 10</b> Fixed Assets and Intangible Assets	◆ PR 10-1A Allocating payments and receipts to fixed asset accounts	◆ PR 10-1B Allocating payments and receipts to fixed asset accounts
	◆ PR 10-2A Comparing three depreciation methods	◆ PR 10-2B Comparing three depreciation methods
	◆ PR 10-3A Depreciation by three methods; partial years	◆ PR 10-3B Depreciation by three methods; partial years
	◆ PR 10-4A Depreciation by two methods; sale of fixed asset	◆ PR 10-4B Depreciation by two methods; sale of fixed asset
	◆ PR 10-5A Transactions for fixed assets, including sale	◆ PR 10-5B Transactions for fixed assets, including sale
	◆ PR 10-6A Amortization and depletion entries	◆ PR 10-6B Amortization and depletion entries
<b>Chapter 11</b> Current Liabilities and Payroll	◆ PR 11-1A Liability transactions	◆ PR 11-1B Liability transactions
	◆ PR 11-2A Entries for payroll and payroll taxes	◆ PR 11-2B Entries for payroll and payroll taxes
	◆ PR 11-3A Wage and tax statements data on employer tax	◆ PR 11-3A Wage and tax statements data on employer tax
	◆ PR 11-4A Payroll register	◆ PR 11-4A Payroll register
	◆ PR 11-5A Payroll accounts and year-end entries	◆ PR 11-5A Payroll accounts and year-end entries
<b>Chapter 12</b> Accounting for Partnerships	◆ PR 12-1A Entries and balance sheet for partnership	◆ PR 12-1B Entries and statement of financial for partnership
	◆ PR 12-2A Dividing partnership income	◆ PR 12-2B Dividing partnership income
	◆ PR 12-3A Financial statements for partnership	◆ PR 12-3B Financial statements for partnerships
	◆ PR 12-4A Admitting new partner	◆ PR 12-4B Admitting new partner
	◆ PR 12-5A Statement of partnership liquidation	◆ PR 12-5B Statement of partnership liquidation
	◆ PR 12-6A Statement of partnership liquidation	◆ PR 12-6B Statement of partnership liquidation

Sumber: Carl. S. et al., 2014

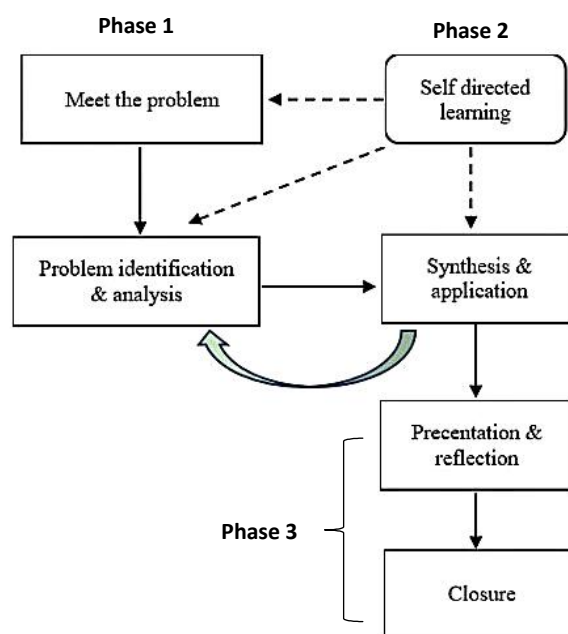
The Accounting Indonesia Adaptation 25th edition textbook which in each chapter or chapter 1 to 12 contains problem series A and B questions that aim to fulfill the achievement of learning objectives from each chapter or chapter in the textbook. By using the Problem Based Learning (PBL) Framework based on the research of Khairiyah., Et al. (2012) then the problems in problem series A and B can be used to develop

critical thinking and problem solving skills, through analysis of transactions, classifying accounts in journals, creating T accounts, adjusting journals as needed, calculations using methods FIFO, LIFO and average, presents on work paper and ledgers and financial reports in an accounting cycle. Problems in problem series A and B found can help develop the motivation to learn according to the learning objectives, develop the ability to

identify and analyze problems both in transaction analysis to be able to identify the transaction in the accounts of journal writing in the early stages of the accounting cycle. This process can help the development of direct personal learning (self direct learning) and with groups. If the discussion is carried out in group discussions it can help the development of correct thinking and speaking (Daft & Lengel, 1986). The ability of synthesis can be developed through solving problems in the problem series A and B from each chapter. This is because by analyzing transactions and classifying accounts in journals based on accounting methods and accounting cycles both manually and computerized can broaden knowledge, get ideas and apply them in practice. Even by analyzing transactions and implementing a computerized accounting cycle can develop the ability to apply technology. This stage raises the motivation to learn quickly to concentrate on information that is analyzed and applied (Wong, 2015). Presenting the results of the discussion on problem series A and B questions can be done to develop a sense of confidence in the learning outcomes because it can express opinions and ideas from the questions discussed. Discussion of questions with the PBL method helps learn to identify problems and discuss them with various possible solutions so that creative ideas and opinions can be expressed (Rojana, et al, 2017). All stages of problem based learning which are implemented in the discussion of problem series A and B from each chapter or chapter in the Accounting Indonesia Adaptation 25th edition textbook can be used as a means of reflection on learning experiences so as to enable critical thinking and problem solving skills. The use of accounting textbooks can overcome failures in dealing with accounting developments Smith., Et al. (2003).

The same thing is supported by the results of research conducted by Lay (2010) which

states that PBL metodels are able to develop students' critical thinking patterns. Furthermore, this method was also able to develop patterns of thinking skills in solving through their use in teaching and learning activities (PricewaterhouseCoopers, 2009; Nimalathasan & Valeriu, 2010; De Lange, Gut, et. Al, 2006; Savchenko & Tatikonda, 2010; Dean, D., & Kuhn, D, 2007). This certainly will answer the results of research conducted by Calk and Carr (2011) which states that many corporate leaders are frustrated because of lack of skills in terms of problem solving and critical thinking from accounting graduates. In addition, it also answers the concerns of entrepreneurs about the lack of problem solving skills and hopes that students need to be trained more in critical thinking skills, especially with the main rules in accounting that often change according to the development of the business world (De Lang & Jackling 2009; Calk & Carr 2011; Drennan & Kavanagh, 2008).



**Picture 2:** Problem Based Learning (PBL) Framework ( Khairiyah., et al. 2012)

## ■ CONCLUSION

The application of the Problem Based Learning (PBL) method in textbooks (Text book) of Accounting Indonesia Adaptation specifically in the Accounting Indonesia Adaptation 25th edition text book can take advantage of the A and B problem series from chapters or chapters 1 to 12 in the book. The solution to problems in problem series A and B is done to fulfill learning objectives in each chapter or chapter. Implementation of the Problem Based Learning method using content analysis in accounting textbooks through several stages, namely, finding, identifying and analyzing problems and synthesizing and applying analysis of transactions and implementing accounting cycles both manually and computerized. These results can be presented and reflected as a learning experience and help the formation of critical thinking skills and problem solving in the development of accounting.

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