Implementation of the learning civic community model in financial accounting learning process continuation: Economic education college student

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ABSTRACT
This study aims to determine whether the Civic Community Learning model that uses the Citizenship Economics approach, which can improve the acquisition of learning outcomes and student learning activities in the Advanced Financial Accounting course, is right on the topic of accounting for branch companies in Economic Education Studies Program. The approach used in this research is qualitative. The method used is action research. Researchers are the key instrument. Data collection techniques are carried out through learning outcomes tests and rubrics for assessing student activities, data analysis is inductive, and qualitative research results emphasize meaning rather than generalization first. Establish performance indicators for the success of each given action. The data sources in this study were students in the third semester of the 2020/2021 academic year majoring in social studies education, economic education study program. This study involved 33-semester 3rd students of the economics study program for the 2020/2021 academic year. This study shows that the acquisition of student learning outcomes and student learning activities taught with the Learning Community learning model in the subject matter of Advanced Financial Accounting, Corporate Accounting Branch has increased.

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Introduction
There are still many shortcomings in the Advanced Financial Accounting course, especially Branch Company Accounting, especially in the delivery of ideas, ideas, and innovations in strategies, and the lack of variety in the use of learning models and media. Lecturers dominate the lecture process with the lecture method, question and answer, and giving assignments such as practice questions. With the experience of partner researchers and lecturers in teaching Advanced Financial Accounting courses so far, overall, the planned material can be completed. The overall learning outcomes of the material are entirely satisfactory, only on branched company accounting materials that are felt, and students find difficulties in understanding the material and solving problems. Given that the tasks are done are not maximized, and student activity is quite good (Lusardi & Mitchell, 2014).

Based on these experiences and problems, researchers feel the need for an attractive learning model for students to develop their abilities when studying Advanced Financial Accounting courses, especially branched company accounting material, to increase the acquisition of student learning outcomes and activities by implementing the learning community model. In the 2019/2020 school year, the acquisition of special assignment scores for branched company accounting material, both individually and in groups, was not maximal, out of 36 students, the scores were obtained individually, namely 18 students ≤ 50, 10 students 51 to 69 scores and ten students ≥ 70 as many as eight students. While the scores are grouped, which consists of 10 3 groups, where one group consists of 3 to 4
students. The score for six groups with a value of ≥ 70 and 4 other groups with ≤ 70 was obtained. In the 2018/2019 academic year, the number of students taking this course amounted to 42 students. The acquisition of special assignment scores for branched company accounting material, both individually and in groups, is also not optimal, even if the value is below the acquisition of the assignment value in 2019/2020. Of the 42 students, the scores were obtained individually, namely 25 students ≤ 50, 9 students' 51 to 69 scores, and six ≥ 70 students. At the same time, the scores are grouped, consisting of 12 groups, where one group consists of 3 to 4 students.

A score of 5 groups was obtained with a value of ≥ 70 and 7 other groups with ≤ 70. Acquisition of assignment or training scores that have not been very satisfying so far can be seen from the data available in the 2018/2019 academic year who scored ≥ 70 only six students or 14.28%, this means that of the 36 students, there are 30 students or 85.72% are still unsatisfactory. Five groups get a value ≥ 70 or only 41.67% for the group score. The remaining seven groups, or 58.33%, were still unsatisfactory. Whereas the acquisition of assignment or training scores from existing data in the 2019/2020 academic year obtained a value of ≥ 70, there were eight students or 19.05%. It means that out of 42 students, there were 34 students or 85.72% were still unsatisfactory. Seven groups get a value ≥ 70 or only 58.33% for the group score. The remaining five groups of 41.87% were still unsatisfactory. Based on the fact that happened in the last two academic years, the researcher and the partner of the course care team collaborated with two students who had passed the course to agree to carry out action research or action research by improving the learning process or four lectures through the implementation of the Learning model. Community in the Advanced Financial Accounting course, especially branched company accounting material in 3rd-semester students of economic education study program IIS FKIP UNTAN Pontianak.

**Theoretical Review**

**Definition of Learning Civic Community**

Effective education allows students to learn efficiently, be fun, and achieve goals as expected. Thus, teachers are required to increase the effectiveness of learning so that learning can be helpful. To increase the significance of this learning, teachers will always be asked to create ideas in designing new learning systems that can make students achieve their learning goals with satisfaction. A learning system development method is needed (Turnbull et al., 2020; Washington, 2019).

According to Rusman and Prasetiyo, The learning community or learning Civic community familiarizes students with collaborating and utilizing learning resources from their fellow students (Prasetiyo et al., 2019; Rusman, 2011). Applying a contextual approach with the learning community model is a group of people engaged in learning activities; collaborating with others is better than learning alone, sharing experiences, and sharing ideas (Blayone et al., 2017). Johnson argues that coming together is a good start; staying together is progress, working together is a success (McEwan et al., 2017).

**Understanding Learning Outcomes**

Learning outcomes are the changes that occur in students. Both concern cognitive aspects. Affective and psychomotor as a result of learning activities (Ismail et al., 2018). Learning outcomes can also be explained by understanding the "results" and "learning" words that makeup it. The definition of a product refers to acquisition as a result of carrying out an activity or process that results in changes in functional input. Likewise, in teaching and learning activities, after experiencing learning, students change their behavior compared to before (Harris & Clayton, 2019). Learning outcomes are abilities that children acquire after learning. The domains of learning outcomes are
cognitive, affective, and psychomotor, where learning outcomes are the outputs of an input processing system (Hoque, 2016).

Learning outcomes are the results after experiencing the learning process, and changes are visible in actions that can be observed and measured. One of the efforts to improve the quality of student learning is by improving the teaching and learning process. The teaching and learning process is the interaction between teachers and students in situations of educational activities. Therefore, in teaching, teachers are required to be patient, diligent, and open to students and create conducive situations to create more active learning. Learning success can be seen from the ability to absorb students in understanding the material being taught. However, in reality, the results of students' economic learning have not been encouraging. Various factors can influence a person's learning success. According to Sardiman (2011), there is a classification of psychological factors in learning as follows: a) attention, b) observation, c) response, d) fantasy, e) memory, f) thinking, g) talent, h) motive.

Success or failure in the teaching and learning process is a measure of the learning process. According to Pupuh Fathurrohman and Sobry Sutikno, learning is said to be successful if it is followed by the characteristics (Fajriah, 2017):

1. The ability to absorb the teaching materials taught achieves high achievement, both individually and in groups.
2. The behavior outlined in the specific teaching objectives (TPK) has been achieved by students both individually and in groups,
3. The process of understanding the material sequentially leads to the next stage of the material.

**Learning Activity**

Activities in learning activities are expressing a fact or principle, connecting an event, asking questions, giving suggestions, expressing opinions, interviews, discussions, and interruptions (Fuadiah & Turmudi, 2019). Learning activities are also defined as student involvement in teaching and learning activities, which is indicated by the role of students as actors in teaching and learning (Paluru, 2014). Student activity is student involvement in the form of attitudes, thoughts, attention, and activities in learning activities to support the success of the learning process and get the benefits of these activities (Ardies et al., 2015). From this opinion, learning activities, in this case, are intended to be students' activeness in the learning process, such as asking questions, answering questions, conveying ideas, and submitting input in clarifying the material being studied.

**Method**

This research is designed in the form of action research using a qualitative approach by collaborating with fellow students who teach Advanced Financial Accounting courses assisted by three students who have participated in learning the subject concerned. Elliott (1991) that, "action research is a study that emphasizes a social practice in the field of education to improve the quality of action in it". This research is qualitative research, according to Creswell (2015), qualitative research is, "the type of research where the findings are not obtained through statistical procedures or other forms of calculation, qualitative research is chosen because of the researcher's stability based on his research experience and qualitative methods can provide more complex details about phenomena that are difficult to reveal by quantitative methods". The research stages are as follows: 1) preparation phase: a) problem identification, b) submission of research proposals, c) coordination meetings with research assistants. 2. implementation stage: a) data collection, b) data processing. 3. reporting phase: a) research progress, b) final report, c) research seminar.
The stages of the research are as follows: 1) The Preparation Stage starts from identifying the problem by brainstorming with colleagues, namely Dr. Achmadi M.Si, who has been together as an expert in the Advanced Financial Accounting course by involving students who have attended Advanced Financial Accounting course, 2. The implementation stage or research process stage begins with action or learning implementation per the plans made, carried out in 2 cycles. Each cycle is carried out 1 x meeting each. Data collection for faculty Siakad operators to obtain student scores who have taken Advanced Financial Accounting courses in the previous period, then seek information with students who have been and are currently attending lectures and colleagues regarding their teaching experience so far. 2) Collection stage, conducted through interviews with students and fellow lecturers of the subject, 3) Data Processing. After the data is collected in each cycle obtained from the test results after completing providing actions and student activity data, then the data is processed through domain analysis; to get an overview of the social situation under study, further taxonomic analysis; analysis of the overall data collected based on the specified domain, and qualitative analysis; on the acquisition of learning outcomes and student learning activities. The steps taken to analyze and interpret by 1) Observational data and documents are analyzed in a qualitative narrative manner, 2) Data on increasing student learning outcomes and learning activities are collaborated with observational data and then analyzed in a qualitative narrative, 3 ) The analysis data that has been generated is compared with performance indicators to measure the success rate of the actions taken, both for the acquisition of learning outcomes and for student learning activities.

Data analysis in this study includes a) domain analysis. Domain analysis is generally carried out to obtain a general picture of the social situation under study or the object of research. b) Taxonomic analysis. Taxonomic analysis analyzes the overall data collected based on predetermined domains, c) Qualitative analysis. We performed qualitatively on the acquisition of learning outcomes after the implementation of the action. The steps taken to analyze and interpret by 1) data from observations and documents analyzed in a qualitative narrative manner, 2) data on the increase in learning outcomes and student learning activities are collaborated with data from observations and then analyzed in a qualitative narrative, three the data analysis that has been generated is compared with performance indicators to measure the level of success of the actions taken, both for the acquisition of learning outcomes and for student learning activities, 4) in general, the data analysis process carried out includes data reduction, data categorization, synthesis and ends with verification.

Action hypothesis that has been formulated. In data analysis, three elements are implemented, according to Sukmadinata (2013), namely data reduction, data presentation, and drawing conclusions and verification (Kawulich, 2004; Sutton & Austin, 2015). The steps taken to analyze and interpret by 1) Observational data and documents are analyzed in a qualitative narrative manner, 2) Data on increasing student learning outcomes and student learning activities have collaborated. The results that have been produced are compared with performance indicators to measure the success of the actions taken, both for the acquisition of learning outcomes and for student learning activities that have been achieved or not.

Result and Discussion

Results of Cycle Action 1

The findings and facts covering the acquisition of learning outcomes and student learning activeness during the learning process and after the purchase of learning outcomes after implementing the 1st cycle of action showed a significant development compared to the acquisition of learning outcomes before the performance of the action. At the time of the implementation of cycle one, the lecture process is held by the steps of the learning process and the learning objectives that have been set and researchers use more lecture and question and answer methods. Then
conduct discussions and learn together to discuss the completion of problems about branching company financial accounting.

In these joint learning activities, researchers always lead through communication to each group that collaborates to report and ask for their opinions about what is done, how to do it, and what findings are obtained in working together. The assessment in working in the group realizes that implementing this online action cannot be fully monitored effectively. Still, from frequent communication, there is a meaningful picture of how students can study together in their community to understand and complete the material being reviewed (Forsell et al., 2020; Frykedal & Chiriac, 2011).

Besides this, the researcher also monitors through the group leader about the activities that occur and what notes are made to be reported so that the understanding and completion of learning material can be analyzed so that the learning process with the community learning model can show the activities that occur in each action. In the implementation of action cycle 1, the following data on the results of the action were obtained:

Acquisition of learning outcomes after implementing the action cycle 1 was with the highest score of 85 and the lowest score of 55, while the average obtained was 72.79. While those categorized to obtain learning outcomes ≥ 70 were 22 students, consisting of 6 students and a B grade of 16 students. Student learning activities in the implementation of action cycle one obtained data as many as 12 students or 36.37% who are actively involved in the learning process.

Results of Cycle Action 2

The findings and facts covering the acquisition of learning outcomes and student learning activeness during and after the purchase of learning outcomes after implementing the second cycle of action have shown significant progress and fulfilled the specified performance success indicator criteria. At the time of the implementation of cycle two, the lecture process is held by the learning process steps. The learning objectives that have been set and researchers are more varied in using the lecture and question and answer methods, equipped with the use of learning media and worksheets for solving accounting-related problems branched companies, then hold discussions and study together to discuss the settlement of financial accounting problems for the branched companies. In these joint learning activities, researchers always lead through communication to each group that collaborates to report and ask for their opinions about what is done, how to do it, and what findings are obtained in working together. The assessment in working in this group realizes that it cannot be fully monitored effectively in implementing this online auction. Still, from frequent communication, there is a meaningful picture of how students can learn together in their communities to understand and complete the material being studied.

Besides this, the researcher also monitors through the group leader about the activities that occur and what notes are made to be reported so that the understanding and completion of the learning material can be analyzed so that the learning process with the community learning model can show the activities that occur in each action. In the implementation of action cycle two, the following data on the results of the action were obtained:

1. The acquisition of learning outcomes after the implementation of action cycle 2 was with the highest score of 85 and the lowest score of 55, while the average obtained was 75.12. While those categorized to obtain learning outcomes ≥ 70 were as many as 28 students, consisting of A scores of 11 students and B grades of 17 students.
2. Student learning activities in implementing the second cycle of action obtained data as many as 17 students or 51.51% who are actively involved in the learning process.
Implementation of the learning community model to improve learning outcomes and student learning activities of the regular economic education study program A in the Advanced Financial Accounting course for the 2020/2021 academic year. In cycle one it is carried out in the following stages:

1. Planning Stage

   At the planning stage, the researcher as a lecturer for Advanced Financial Accounting courses and those who act as implementers of the action first has read understood the theory related to the Learning Community model that will be used in the actions taken and, in its implementation, assisted by partner lecturers and three students. Each cycle is only carried out once a meeting after previously given material or teaching materials provided the action. The implementation action provided online considering that when the COVID-19 pandemic is hitting the performance of the world. Online learning process using this Learning Community model, then together with collaborators check the syllabus, RPS and prepare learning media in the form of power points, observation formats and research questionnaires needed and questions for evaluation and evaluation. Prepare a format for assessing student learning activities using this Learning Community model. After the preparation is felt enough, it is planned when the action will be carried out. It is agreed that an evaluation will be carried out at the end of the learning process each cycle.

2. Action Implementation Stage

   In the implementation stage, the researcher acts as the executor to deliver Advanced Financial Accounting learning material with branching company accounting through the learning process with the Learning Community model. Each time you start implementing the learning process, first prepare the material to be delivered and prepare a google to meet link to be shared with the class leader and forwarded to all students who take this Advanced Financial Accounting course. In the next step, the lecturer provides an outline of branching company accounting and the steps in learning material and gives perceptions questions, responses, and comments students can submit that to provide motivation and interactive communication between lecturers and students while providing examples of solving problems related to accounting material branched company. At this implementation stage, the activities carried out by the lecturer as the provider of action are delivering material according to the RPS, giving questions with various examples, and solving cases to be discussed in groups according to the Learning Community model steps.

3. Implementation and Securities Monitoring Stage

   At the monitoring stage of the implementation and effect of implementing the action, researchers through students act as observers of action activities on the learning process carried out with the Learning Community model. Observations are carried out in addition to knowing the progress of the acquisition of student learning outcomes during online lectures during the activation process and seeing and observing how the development of student activeness is carried out through an online word learning process by using student activity observation sheets. From the results of remarks carried out during the online learning process from the implementation of the actions in cycle 1, the following information was obtained:

   a. The development of student activity is still small
   b. There are still many students who have not focused on the online learning process with the Learning Community model
   c. Not yet showing the maximum level of activity
   d. Difficult material occurs after the combined financial statements
At the end of the learning process, the lecturer evaluates the acquisition of student learning outcomes. The learning outcomes obtained in cycle 1 are as follows: Students who get A or ≥ 80 are six students or 18.18% and 16 students grade B or 70 to 79 or 48.49%, the scores of C or 60 to 69 were seven students or 21.21% and the scores of D or 50 to 59 were four students or 12.12%.

Twenty-two students obtained excellent and good results from these learning outcomes or 66.67%. It is shown that the performance indicators to measure the success after the implementation of action cycle one have not been successful because it was previously set at 80%, meaning that by obtaining this result, the action of cycle two is continued. Likewise, for the acquisition of student learning activities, wherein the action learning process cycle 1 data is obtained that students who are active in learning activities are only 12 students or 36.37%, this also has not shown the performance indicators of success have not been achieved, because the minimum set can be achieved. The level of student activity is 50% or 17 students.

4. Analysis and Reflection Stage

The learning process of Advanced Financial Accounting with Branching Company accounting using the Learning Community model is expected to increase the maximum learning outcomes and student learning activities according to the determined performance indicators. The learning carried out in action cycle one has shown the existence of motivation from students, seriousness, and activeness of students in participating in the learning process even though it has not reached the maximum results set after being evaluated. The learning process has attracted students’ attention because this Learning Community model has never been applied in this Advanced Financial Accounting course.

5. Stage of Explanation of Implementation and Findings in Cycle 1

To find out the acquisition of student learning outcomes and learning activities after the implementation of the 1st cycle of action, then an evaluation and reflection on the monitoring results of the implementation of cycle one and its effect is carried out as well as the results of the data collection carried out to determine whether it is successful or not. The results show that the implementation of cycle one has not been maximized and has not achieved the expected results according to the established performance indicators.

Implementation of the learning community model to improve learning outcomes and student learning activities of the regular economic education study program A Advanced Financial Accounting course for the 2019/2020 academic year. In cycle two it is carried out in the following stages:

1. Planning Stage

At the planning stage, the researcher as a lecturer for Advanced Financial Accounting courses and those who act as implementers of the action first had read, understood the theory related to the Learning Community model used in the activities carried out and in its implementation is still assisted by partner lecturers and three students. Each cycle is only carried out once a meeting after previously given material or teaching materials provided the action. The implementation of this action is provided online, considering that when the COVID-19 pandemic was still hitting the world (Sutarsih & Saud, 2019). Researchers who act increasingly understand and understand each step that will be carried out in the online learning process using this Learning Community model, then together with collaborators, check the syllabus, RPS and prepare learning media in the form of power points, observation formats, and necessary research questionnaires and questions for evaluation and preparing a structure for assessing student learning activities using this Learning Community model. After the preparation is felt enough, the action is carried out. It is agreed that at the end of the learning process, each cycle is evaluated.
2. Action Implementation Stage

In the action implementation stage, the researcher acts as the executor of delivering Advanced Financial Accounting learning material with the topic of branching company accounting through the learning process with the Learning Community model (Shanks, 2008). Each time will start implementing the learning process. First, prepare the material to be delivered and prepare a google to meet link to be shared with the class leader and forwarded to all students who take this Advanced Financial Accounting course. Second, the lecturer provides an outline of branching company accounting and the steps in learning material and provides perceptions with questions, responses, and comments that students can submit to provide motivation and interactive communication between lecturers and students while providing examples of solving related problems accounting material branched company. At this implementation stage, the activities carried out by the lecturer as the provider of action are delivering material according to the RPS, giving questions with various examples, and solving cases to be discussed in groups according to the Learning Community model steps.

3. Implementation and Securities Monitoring Stage

At the monitoring stage of the implementation and effect of implementing the action, researchers through students act as observers of action activities on the learning process carried out with the Learning Community model. Observations are carried out in addition to knowing the progress of the acquisition of student learning outcomes during online lectures during the action process and seeing and observing how the development of student activeness occurs through online observations during the learning process by using student activity observation sheets.

From the results of observations carried out during the online learning process from the implementation of the actions in cycle 1, the following information was obtained:

a. The development of student activity is still small
b. Many students have not focused on the online learning process with the Learning Community model.
c. Not yet showing the maximum level of activity
d. Difficult material occurs after the combined financial statements

At the end of the learning process, the lecturer evaluates to see the acquisition of student learning outcomes. The learning outcomes obtained in cycle 2 are as follows: Students who get A or ≥ 80 are 11 students or 33.33%, and B grades or 70 to 79 are 17 students or 51.51%, the score of C or 60 to 69 was two students or 6.07% and the value of D or 50 to 59 was three students or 9.09%. From acquiring these learning outcomes, students who obtained excellent and good results were 28 students or 84.84%. It is shown that the performance indicators to measure the success after the implementation of action cycle two have been successful because it was previously set at 80%, meaning that with these results, action cycle three does not need to be continued. Likewise, for the acquisition of student learning activities, wherein the action learning process cycle 2 data was obtained that students who were active in learning activities totaled 17 students or 51.51%, this number has shown indicators of successful performance because it is determined that the minimum level of student activity can be achieved. For indicators of the success of student learning activities, it is felt that the results are not very satisfactory, the results achieved are also obtained when the minimum threshold has been set, researchers also regard this as an online learning process that has difficulty measuring learning activities maximally.
4. Analysis and Reflection Stage

The learning process of Advanced Financial Accounting with Branching Company accounting using the Learning Community model is expected to increase the maximum learning outcomes and student learning activities according to the determined performance indicators (Amri, 2013; Hassan et al., 2018). Learning carried out in the second cycle of action has shown motivation from students, seriousness, and activeness of students in participating in the learning process. After being evaluated, it has been able to achieve the maximum results set. The learning process had attracted students' attention, making students motivated because previously, this Learning Community model has never been applied in this Advanced Financial Accounting course, except only when the action was processed in cycle 1.

5. Stage of Explanation of Implementation and Findings in Cycle 2

To find out the acquisition of student learning outcomes and learning activities after the implementation of the second cycle of action, then an evaluation and reflection on the monitoring results of the implementation of cycle two were held, and its effect and the results of data collection carried out to determine whether it was successful or not. The results showed that the implementation of cycle 2 was quite maximal and had achieved the expected results under the established performance indicators.

From the results of the evaluation carried out, it is known that implementation obtained has experienced a significant increase and achieved the desired results, and this is also seen in:
1. Student learning outcomes have shown a significant increase so that the established performance indicators are achieved.
2. Although not too significant, student learning activities have shown improvement because the results achieved are lower than the established performance success indicators.

The hypothesis formulated previously, namely "if the learning community learning model is applied optimally, then the learning outcomes and student learning activities in Advanced Financial Accounting learning in Branched Company Accounting material can increase". After discussing the research results in cycle one and cycle 2, the results show the achievement of the predetermined performance indicators. Therefore the predetermined hypothesis formulation can be proven or accepted as accurate.

Conclusion

The implementation of Advanced Financial Accounting learning, especially the topic of Branching Financial Accounting by applying the Learning Community model based on the civic economic approach, can improve student learning outcomes; this can be seen from the acquisition of learning outcomes which show an increase in the results before the implementation of the action, after the performance of the first cycle of action and after the implementation of the two-step process the acquisition of learning outcomes is excellent and a good score of 28 students or 84.84%. This shows that the performance indicators to measure success after implementing the second cycle of actions have been successful.

The implementation of Advanced Financial Accounting learning, especially the topic of Branching Financial Accounting, by applying the Learning Community model can increase student learning activities; this can be seen from learning observation data, which shows an increase in the number of active students learning. The learning process is good before implementing the action, after the implementation of the action cycle. One and after the performance of action cycle 2, the data obtained that active students in learning activities are 17 or 51.51%. The numbers indicate the success of their performance because it is determined that the minimum level of student activity can be achieved by 50% or 17 students.
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