Development on Tutorial Model of Macro Media Flash Program in Preparing Financial Statements

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Abstract
This study aims to increase the self learning, motivation to learn and students' self-learning and to improve the ability of preparing financial statements. This research was motivated by lack of self motivation and students' learning activities in preparing financial statements. The development of computer-based learning with tutorial model of Macro Media Flash program is expected to give positive contribution for motivation, activeness and self learning of SMK BM students in preparing financial statements. The formulation problem of this research is to apply the learning model that can improve the self-reliance, motivation and activeness of student learning and will ultimately improve learning outcomes in preparing the financial statements.The study was conducted at private school of SMK BM Muhammadiyah Medan, the study instruments are by using questionnaires and tests, questionnaires instruments to obtain data on self-reliance, motivation and activeness of student learning and test instruments for getting learning outcomes data. Prior to instruments of questionnaire and test, validity and reliability testing are done. Data analysis technique is descriptive analysis techniquesBased on the study results, the implementation of computer-based learning with tutorial models of Macro Media Flash program is obtained that self learning is in average of 3.3407, this indicates very good category, the motivation to learn is in average of 3.0989, this indicates very good category and students' learning activeness is in average of 2.78, it is good category. Students' learning outcomes that are less than 75 points are 35.2% and those which are more than 75 points are 64.8% with average of 74.92.
Keywords: Development of Learning, Tutorial Model, Macro Media Flash Program

INTRODUCTION

Teachers whose function as instructors, in teaching and learning interactions have a role that is more devoted to work on the learning process. James W Brown in Sardiman said that "The tasks and role of teachers, are: to master and develop lesson materials, to plan and prepare daily lessons, to control and evaluate the activities of the students". The task and the role of teachers can be done well and properly if the teacher has competence, pedagogic competence.

Pedagogic competence is the ability of teachers to create learning interactions optimally. The teachers who are able to portray their role can provide a pleasant atmosphere for learners, learning activities are not monotonous, learning is not centered on the teacher and it is able to engage students in learning. Mulyasa (2007: 75) says pedagogic competence is the ability to manage learning of learners that includes the understanding of the learners, the design and implementation of learning, the evaluation of learning outcomes, and the development of learners to actualize their various potentials.

Professional teacher is a teacher who is able to package, design a learning process so that his students feel happy, do not get bored during a learning process. To create the atmosphere, one of the ways that is done is to use the media in the learning process. Learning media is a tool which is used in the learning process that serves to facilitate the information delivery to learners and students also easy to accept the information which is presented by the teacher. With the use of learning media in learning, students usually will not feel bored in the learning process so that with the use of learning media, it is expected to the learning results which is obtained by the students will be better. So teachers are required to be able to develop learning media in accordance with the character of the subject matter that is presented.

The purposes of this study are:
1. To describe how the students' self-learning by using learning media of Macromedia Flash program
2. To describe how the students' motivation by using learning media of Macromedia Flash program
3. To describe how the students' learning activities by using learning media of Macromedia Flash program
4. To describe the learning results by preparing financial statements to students of SMK in accounting major
5. To describe whether by using learning media of macromedia flash program can improve learning outcomes of SMK students in Accounting major

The research formulation problems are:
1. How Self-reliance, motivation and activeness of student learning by using learning media of Macromedia Flash program
2. Whether there is an increase in students' learning outcomes by using learning media of Macromedia Flash program

Theoretical framework

Computer Based Learning

Computer-based learning is the learning which uses computer software in its implementation. Computer-assisted learning will provide easiness for teachers in the delivering of the subject matter and learning will be more fun for students, because the implementation of computer-based learning is not carried out only focused on the teachers. According to Rusman (2013: 154) "The concept of computer-based learning is the form of presentation of learning materials and expertise or skills in small units so it is easy to be learned and understood by the students". Computer-based learning applies the learning that uses the media which the learning orientation is student.

The principles of computer-based learning which are proposed by Rusman (2013: 154). Computer-based learning has the following principles:

a. Goal learning-oriented
b. Individual learning-oriented
c. Self-learning-oriented
d. Complete learning-oriented.

The descriptions of the above principles are as follows.

a. Goal learning-oriented

   Computer-based learning should be oriented towards the goal either standard of competence, basic competence, achievement indicators of achievement in each learning activity. All of these learning goals are accommodated in RPP (Draft of Learning Plan), in GBP (Outline of Learning).

b. Individual learning-oriented

   This means that the implementation of learning can be implemented individually and provides flexibility for students in using of time according to their needs and abilities. For high-ability students, they would more quickly resolve the subject matter which is presented, on the contrary to the less capable students, they can study it repeatedly until the subject matter can be understood thoroughly.

c. Self-learning-oriented

   This means that computer-based learning essentially can help students to learn independently, because with this learning students can learn anywhere without having to sit in class during limited hours and this learning can be done outside of school hours. The function of teacher in the learning model is as a facilitator and mediator.

d. Complete learning-oriented

   The advantages of computer-based learning is that students are given the opportunity to understand the material thoroughly and to measure the understanding of the students' subject matter they are given an evaluation of the learning process, if in the evaluation, students' errors occur in answering, the computer will give feedback automatically that the students answer incorrectly and students can exit the program to repeat the material that has not understood completely, and so further.

Tutorial Model Learning

Tutorial learning, in general, will encourage students to learn independently as it can be done without in the classroom and at certain times. The main goal is to encourage students to learn independently and solve problems in learning. In tutorial learning, teaching materials which are presented must be able to lead to the achievement of learning objectives, either standard of competence, basic competence or indicator of learning achievement. Therefore, tutorial learning should serve as: 1. Curricular, 2. Learning, 3. Diagnosis-guidance, 4. Administrative, 5. Personal. (Rusman, 2012: 117). Tutorial models learning are expected to give satisfaction to learners because it is able to give an understanding completely.

The learning objectives of Rusman tutorial models (2012, 117) are:

1. To improve students' mastery of the knowledge which is contained in the appropriate learning software, to make efforts of material enrichment which are relevant
2. To increase the ability and skills of the students on how to solve problems, overcome difficulties or obstacles in order to be able to guide themselves
3. To improve the students on how to learn independently and apply it to each computer-based learning that is being studied

Learning Media

Media is a tool of communication channels. Communication in learning process is a two-way communication that should be effective which means the explanations that are conveyed by teachers should be easily understood by students. With learning media, students are easier to accept and understand the lesson. Teachers, as a learning resource who will convey information must have the skills to explain. According to Zainal Asril "the main characteristic that teachers have the skills to explain is to convey information which is well-planned, properly

served and matching ordered". To facilitate the subject matter delivery, it is used learning media or tools to be more effective delivered. Learning media is used to realize the subject matter which is abstract and outside of the students' experience.

According to Miarso (2004: 458) in Rusman "Learning media is everything that is used to distribute messages and can stimulate the mind, feelings, concerns and volition of the study so as to encourage the process of learning which is deliberate, aimed and controlled". Students' ability to receive lessons is different. If students receive lessons just listening, the percentage is smaller than learning by using media and it is smaller than learning by doing directly. Edgar Dale in Rudi (2009; 7) makes the classification according to the level of the most concrete to the most abstract which is called "cone of experience" that can be seen in the following figure:
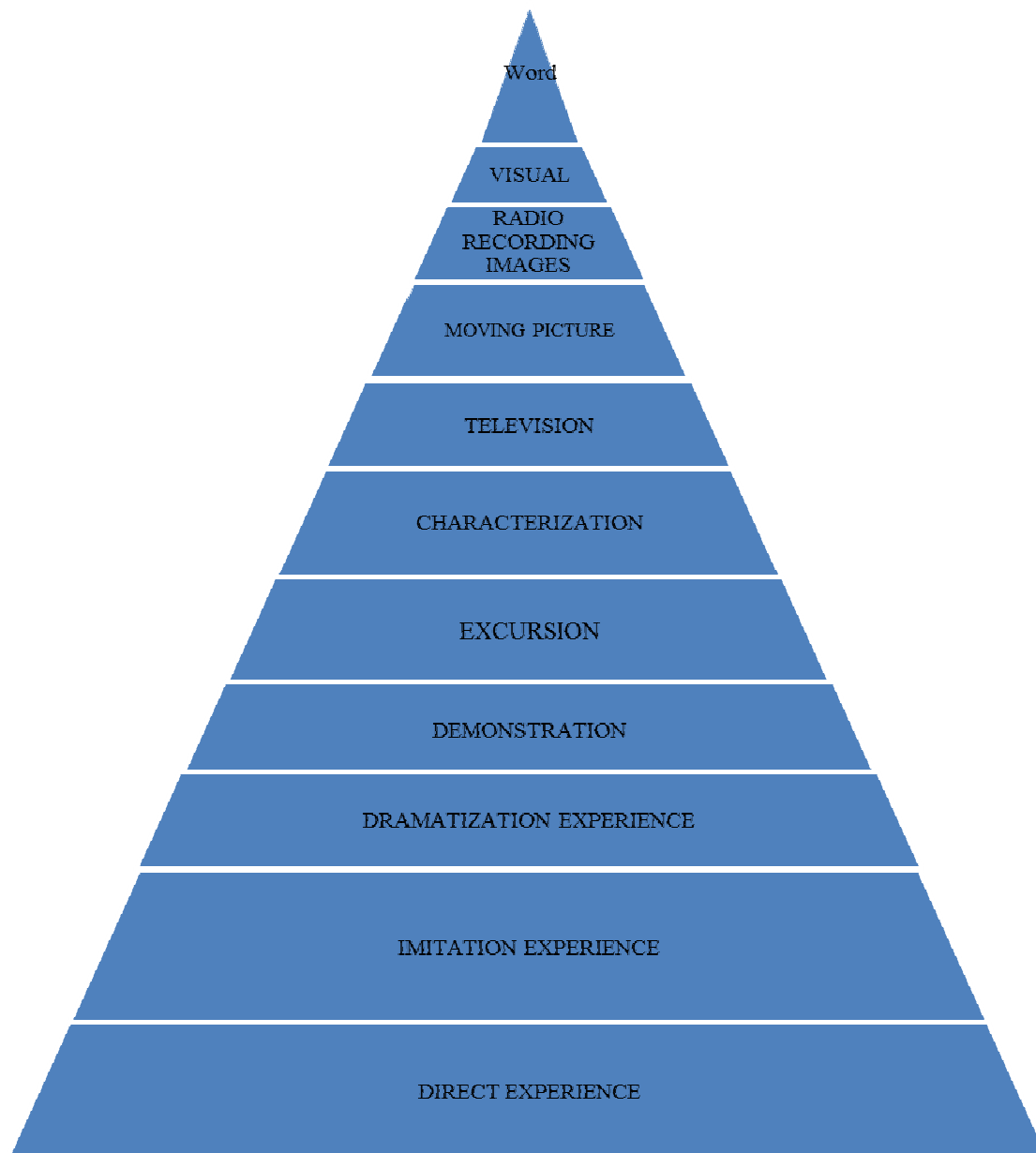

Fig.1
Cone of Experience

From the picture above, it can be seen that firsthand experience to contribute a greater understanding of imitation experience and so on until only the submission of a word or just a talk/verbal word will contribute very little understanding.

Learning media very contributes to learning. As noted by Kemp and Dayton, 1985 in Drayanto (2013; 6) the learning media contribute as follows:
1. Delivery of learning orders can be standardized
2. Learning can be more attractive

3. Learning is more interactive by applying learning theory
4. Learning timing can be shortened
5. Learning quality can be improved
6. Learning process can take place whenever and wherever it is needed
7. The positive attitude of students towards learning materials and learning process can be improved
8. The role of teachers turns towards the positive.

Learning by using visualization can stimulate mind, attention to have better focus on the object which is being observed and learning concentration levels are better.

RESEARCH METHODS

This study is descriptive quantitative research that is conducted at private school of SMK BM Muhammadiyah 4 Medan Belawan. This study population is the students.

Population and Sample Research

The study population is private school of SMK BM Muhammadiyah 4 Belawan which is located in the area of Medan city.

The Total of Research Population

No	Class	Sub Total
1	XI AK-1	33 people
2	XI AK-2	37 people
3	XI AK-3	36 people
	Total	**106 people**

The samples are all the students of class XI AK. There are a total of 106 copies of questionnaires which are distributed, but the collected questionnaires are 91 copies it is due that on the day of questionnaire collection there are many students who do not attend to school.

Data Collection Techniques

Data collection techniques in this study are:

1. Questionnaires

Questionnaire is a list of questions that will be answered by the students. The questionnaires that are used in this study are questionnaires of students' independence in the learning process, which consist of 10 questions that are related to students' independence, questionnaires of motivation in learning in this case the emphasis on intrinsic motivation, which consist of 10 questions and questionnaire of Students' activity in the learning process that consists of 10 questions. With four options Answers and ratings Points as follow:

Table Iv.2
The Category Of Questionnaires Rating Points On Students' Learning Independence, Motivation And Activeness

ITEM	INDEPENDENCE	MOTIVATION	ACTIVITIES	POINTS
A	Very Independent	Very Good Motivation	Very Good Activities	4
B	Independent	Good Motivation	Good Activities	3
C	Independent enough	Good Enough Motivation	Good Enough Activities	2
D	Dependent	Bad Motivation	Bad Activities	1

Decision Criteria

1 - 1.75 = Bad
1.76 - 2.50 = Good Enough
2.51 - 3.25 = Good
➢ 3.25 = Very Good

2. Tests

Collecting data by using test instruments is to obtain the data on the ability to prepare financial statements.

Data Analysis Technique

The data analysis technique in this study is descriptive analysis techniques. Data were analyzed by tabulating the data, classifying the data and analyzing the data as well as concluding the data. The analyzed data are the data which are associated with the data that are obtained from the data processing and study results which are translated descriptively.

The Study Results and Discussion

The study is conducted by applying computer-based learning with tutorials model and Macromedia Flash program which are held on private school of SMK BM Muhammadiyah 4 Medan Belawan. The learning material is to prepare financial statements. The learning is done by applying tutorial model by using learning media in the form of learning CD with Macromedia Flash program. Previously, in each class they are briefed how the learning procedure by using CD as learning media. Prior study questionnaires instruments are distributed by the correspondents, they are validated and relied. Based on the results of validation and reability test, independence data, students' learning motivation and activeness show in a state of valid and reliable. The questionnaires are distributed as many as 106 copies and 91 copies are returned. The questionnaires which are not returned are 6%.

Based on the study results, the implementation of computer-based learning with tutorial models of Macro Media Flash program is obtained that self-learning is 3.3407 in average, this indicates very good category, learning motivation is 3.0989 in average, this indicates very good category and students' learning activeness is 2.78 in average, it is in good category. Student learning outcomes that are less than 75 points are 35.2% and the points that are more than 75 are 64.8% with 74.92 in average.

Conclusion

Based on the result of study and discussion above, by using learning media of Macromedia Flash program with tutorials model can be concluded that the self-reliance, motivation and activity of students' learning are into good and very good category. This shows that learning media is very important to be used in learning. Students' learning outcomes show satisfactory result which are at an average of 74.92.

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The Data Analysis of Students' Self Learning

The study results shows that the students' self-learning is in very good category because it has the calculated rating average as 3.34