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Comparative Analysis of Students Learning Achievement in The Advanced Public Sector Accounting

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ABSTRACT

Based on semester credit units (SKS) students must be able to complete public sector accounting subjects correctly in accordance with the provisions. This study was conducted to determine whether there is a difference in understanding the learning outcomes of advanced public sector accounting courses between classes A and B. To test the analysis using the Mann-Whitney nonparametric test. The population in this study were 52 4th semester students in the D4 Accounting Public Accounting Study Program. The results of this study indicate that learning understanding or the ability of students in advanced public sector accounting courses between class A and class B are different. Differences in the learning environment in advanced public sector accounting courses in each class affect student learning outcomes.

INTRODUCTION

The semester credit unit (SKS) system is used generally in tertiary institutions. With this system, students are allowed to choose their own courses that they will take in one semester. SKS is used as a measure: (1) The amount of student study load, (2) The amount of recognition for the success of student learning efforts, (3) The amount of learning effort required by students to complete a program, both semester and complete programs, (4) The amount of business organizing education for teaching staff. Therefore 4th-semester students of Public Financial Accounting D4 Study Program must be able to complete advanced public sector accounting courses to measure how much the success of student learning efforts is in accordance with the stipulated SKS.

The advanced public sector accounting course is one of the theoretical and practical courses that must be taken by students of the

Public Finance Accounting D4 Study Program. The target for this course students are expected to master accounting for the education, foundation and health sectors (hospitals) which are part of public accounting.

Practical courses for advanced public sector accounting are students able to operate local government accounting applications, especially RKAKL, SAIBA, and SAS. In addition, students are able to go to the field to get a financial report survey and read the financial statements in education, foundation, and health (hospitals).

Some obstacles students learn about public sector accounting courses continued lack of understanding and operation of local government accounting applications. And do not realize how important the accounting application is to produce financial reports of local governments.

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MATERIALS AND METHODS

Melly Yovitasari (2018) has conducted research that is the effect of students' perceptions about the teaching methods of teachers, learning motivation, and peer environment on financial accounting learning achievement of class XI accounting students of SMK Negeri 7 Yogyakarta 2017-2019 academic year. This study shows that there is a positive influence on students' perceptions of teacher teaching methods, learning motivation, and peer environment together on financial accounting learning achievement.

Nova Asteria Hastuti (2013) the role of public sector accounting in budget planning on the regional financial performance of the city of Sidoarjo. This research was conducted with the aim to find out the role of public sector accounting in the financial planning budget in the city of Sidoarjo. Where the most important role of the public accounting sector is planning. While government financial accounting describes the financial condition of an organization which is included in state revenue and expenditure. The results showed that the financial planning budget in Sidoarjo was effective.

Mardiasmo (2009) defines public sector accounting as "from an economic perspective the public sector can be understood as an entity (unity) whose activities are related to efforts to produce public goods and services in order to meet public needs and rights.

In conducting this research using secondary data. Secondary data is data that has been collected through sim.polbeng.ac.id. Secondary data in the form of final grades of students in advanced public sector accounting courses.

This study analyzes the final grade of public sector accounting courses continued by semester 4 students. The population in this study amounted to 52 students. All populations are samples or also called saturated samples.

This study aims to prove whether the lecturer has an effect on the final results of students in studying accounting computers. The variables used in this study are only 1 (one) variable, which is the final value of advanced public sector accounting. Final scores are a combination of midterm results, final semester results, and assignments.

Test equipment used for normal data is the Independent Sample T-test. The Independent Sample T-test formula can be represented as follows:

$$t = \frac{X - \mu}{\left(\frac{SD}{\sqrt{N}}\right)}$$

Information:

t = t value

X = sample average

μ = parameter value

SD = standard deviation

N = sample

For abnormal data, the test instrument used is the non-parametric Mann-Whitney difference test. Both of these test kits function to compare the averages of two groups that are not related to each other, whether the two groups have the same average or not significantly. The Mann-Whitney formula is as follows:

$$z = \frac{u - \frac{n1 \cdot n2}{2}}{\frac{\sqrt{n1 \cdot n2 \cdot (n1 + n2 + 1)}}{12}}$$

Information:

U1 = U1 test statistics

U2 = U2 test statistics

R1 = number of sample rank 1

R2 = number of sample rank 2

n1 = number of sample members 1

n2 = number of sample members 2

The testing criteria for the Independent Sample T-test are:

1. If the significance is greater than the p-value (5%), then Ho is rejected.
2. If the calculated t value is higher than t table, then Ha is accepted.
3. If the value of the t table is higher than t arithmetic, then Ho is accepted.

For the non-parametric Mann Whitney U test, the criteria for decision making are:

1. If the significance is greater than the p-value (5%), then Ho is rejected
2. If the value of U is calculated \leq U table or significance above the p-value then Ho is rejected, Ha is accepted
3. If the value of U count $>$ U table then Ho is accepted.

RESULTS AND DISCUSSION

This study was conducted to determine whether there are differences in learning outcomes in advanced public sector accounting courses between classes A and B. Descriptive test results are presented in Table 2.

Table 2
Descriptive Test Results

No	Class	Mean	Min	Max	Median
1	A	61.61	60	80	60
2	B	75,42	70	100	70

Based on Table 2, the average final public sector accounting value for class A is 61.61, lower than the class B value of 75.42. That is, the highest average advanced public sector accounting value is in class B, while the lowest average advanced public sector accounting value is in class A.

Data normality testing is done using Kolmogorov-Smirnov with an alpha of 5%. Data normality test results can be seen in Table 3.

Table 3
Kolmogorov-Smirnov Normality Test Results

No	Variabel	Sig	Conclusion
1	Class A	0,000	Tidak Normal
2	Class B	0,000	Tidak Normal

The results of the normality test showed the value of Adan B class was not normally distributed. Thus, hypothesis testing can only be done using the non-parametric Mann-Whitney test.

Mann Whitney test results to see differences in learning outcomes between class A and class B show a significance of 00.0%. The significance is smaller than p-value of 5%, so it can be concluded that the null hypothesis is rejected, which means that student learning outcomes in advanced public sector accounting courses between class A and class B have significant differences.

Table 4
Mann-Whitney Test Results

No	Variable	Sig	Keterangan
1	Hasil Belajar	0,000	Berbeda

The results of this study indicate that student learning outcomes or abilities in public sector accounting courses continued between classes A and class B are different. Due to the different learning environment even with the same lecturer and material.

The results of this study differ from previous studies, Melly Yovitasari (2018) This study states that there is a positive influence on students' perceptions of teacher teaching methods, learning motivation, and peer environment together on financial accounting learning achievement.

CONCLUSIONS AND SUGGESTIONS

This study was conducted to determine whether there are differences in learning outcomes in advanced public sector accounting courses between classes A and B. The results of

this study indicate that student learning outcomes or abilities in advanced public sector accounting courses between classes A and class B differ. Different learning environments in each class affect student learning outcomes.

This study has limitations. Limitations in this study are the data used are secondary data and are quantitative in nature.

Based on the conclusions stated above, the suggestion proposed is that further research is expected to be able to use primary data, so as to find out the obstacles or problems of students with low learning outcomes.

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