

THE IMPACT OF PEER TUTORING LEARNING MODEL ON MYOB ACCOUNTING SKILL IN WRITING FINANCIAL STATEMENTS

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ABSTRACT

This research aims to discover the impact of peer tutoring learning model on MYOB accounting skills in writing financial statements. This is a quasi-experimental research. This research was done in Vocational Schools in Mataram City and involving 240 students. The purposive sampling technique was used to take 79 students as samples. This is an experimental research with a quantitative approach. The instrument used in this study was a test. The T-test analysis and SPSS software were also used to process the data. The results show that the peer tutoring learning model has an impact on the MYOB accounting skill in writing the financial statements. It is as proven by the calculation of $\neg p$ -value (Sig.) $< \alpha$ which is $0.000 < 0.05$.

KEYWORDS: Peer Tutoring, MYOB Accounting, Financial Statements.

INTRODUCTION

The technological advancement stimulates the business institutions to apply information systems in all fields, including accounting. Computerization in accounting spreads rapidly due to the large number of computer accounting softwares or applications available such as MYOB Accounting software. On the other hand, business institutions also face problems such as the lack of competent workforce for computer operations, especially computerized accounting. It is not uncommon for business institutions to spend large amount of training costs to educate computerized accounting staffs.

Financial statement informs the performance of a company or institution within a period which becomes the information source for its users as a material for making decisions (Harahap, S.S. 2007:201). It should be realized that many parties rely on the information in financial statement for decision-making, thus the information must be of high quality (Mahmudi, 2019). The financial statement should not only be of high quality. It should also be accurate and quick for the company in order to take decisions immediately.

MYOB Accounting optimizes the bookkeeping in a complete, detailed, and accurate manner that it makes the financial statement easier to write. According to Sudarmanto M. (2005:3) MYOB Accounting is a computer software specifically designed to record economic transactions stated in units of money (accounting data), and to make financial reports for certain companies or institutions, for profit or social purpose, so that financial information can be presented at a certain period quickly

and precisely. The convenience provided by the program is a solution for companies or institutions in writing financial statements.

This program has many benefits, it is why the companies or institutions need experts to apply the MYOB Accounting. Therefore, the graduates of the Vocational School are likely to meet the companies' needs. As a provider of middle-level prospective workforce, Vocational Schools respond the industrial demands. Indonesia's 2013 curriculum for accounting expertise required students to have skills for implementing their knowledge and attitude consistently in utilizing computer accounting applications such as MYOB Accounting. Thus, Vocational Schools become a solution in meeting the needs of experts in computerized accounting (MYOB Accounting).

In fact, not all Vocational Schools have accounting expertise program that can teach students the skills related to the needs. Take a look at the Vocational Schools in Mataram city, West Nusa Tenggara. According to the data taken from the teacher of Mataram 1 Vocational School, the average score of computerized accounting (MYOB Accounting skills) is 69.75 to 70.6. The average score is still far below the minimum standard of mastery learning, which is 75.

The above factors are presumed to cause the bad results in the computer-accounting lesson. The researchers offer a learning model orienting to the needs in the field, namely peer tutoring. This research aims to discover the impact of peer tutoring learning model on MYOB accounting skills in writing financial statements, in which it can be used as a reference in computer-accounting lesson.

RESEARCH METHOD

This is a quantitative research with experimental research design. Experimental research is used to determine the impact of certain treatment on the other treatment in a controlled condition (Sugiyono, 2016: 107). The design consists of experiment and control classes. Nonequivalent control class design is utilized in this research. Sugiyono (2015:79) mentioned that Nonequivalent control group design is quite similar to the pretest-posttest control group design. The difference lies in the experiment classes which are not randomly chosen.

Research Population and Sample

The population consists of 240 students of accounting program in all the State Vocational Schools in Mataram city. The samples for experimental or control classes are taken by nonprobability sampling, in the form of purposive sampling, which is the technique to determine the samples with certain considerations (Sugiyono 2015,68). Purposive sampling is used because the samples are taken on condition that the class has an average score of 79 for the previous basic competences. The class which meets the requirement is class X1 Ak.1 of Mataram 1 Vocational School, having 79 students.

Data Collection Technique and Instruments

The data-collecting instruments used in this research are:

1. Documentation. It is a technique that collects and analyzes documents in the form of text, images, and electronics (Sukmadinata, 2011: 221).
2. Observation. It is a data collection technique by observing directly or indirectly and recording the data in an observer tool (Sanjaya 2013:270). Meanwhile, Sudjana (2012: 109) stated that observation is widely used to measure individual behavior or the process of an activity that can be observed both in actual and artificial situations.
3. Interview. It is an information-collecting tool by asking a number of questions verbally to be answered verbally. The main characteristic of the interview is the existence of direct contact between the information seeker (interviewer) and the information source (interviewee).
4. Test. In this research, test is an instrument used to determine the MYOB accounting skill in writing the financial statements.

Data Analysis Technique

The data of this research were analyzed using the t-test. The following table shows the recapitulation of pretest and posttest value of the experimental and control classes

Table 1. Recapitulation of the Pretest and Posttest Value of the Experimental and Control Class

Value	Classes			
	Experiment		Control	
	<i>Pretest</i>	<i>Posttest</i>	<i>Pretest</i>	<i>Posttest</i>
Highest value	88	97	79	96
Lowest value	62	68	61	67
Average	71.22	81.06	68.17	78.33

Source: Results of data processing

Table 1 illustrates that the students’ average score of MYOB accounting skill in experiment class increases from 71.22 for the pretest, into 81.53 for the posttest. In addition, students of the control class experience the same thing, the score increases from 68.717 for the pretest, into 78.33 in the posttest. Those pretest-posttest results are analyzed using the t-test by previously carrying out prerequisite analysis tests, namely the normality and homogeneity tests.

Prerequisite Analysis Test

The prerequisite analysis test is conducted to determine the feasibility of sample data to be used in the effectiveness test. The prerequisite analysis test consists of normality and homogeneity tests for the pretest value of the experiment and control classes. The results are as follows:

1. Normality Test

The normality test is carried out to determine whether the samples are collected from population that is normally distributed or not. This test is done in the pretest and posttest of both groups. The results of the normality test for both groups are shown below:

Table 2. Normality Test for The Pretest of Experiment and Control Classes

Tests of Normality						
Class	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Experiment	.086	79	.200*	.975	79	.119
Control	.119	79	.200*	.969	79	.055

Source: Results of data processing

The pretest’s normality test output for the experiment class shows n=79 and $(\alpha) = 0.05$. The results of statistical tests using Shapiro-Wilk are that the significance value of the experiment class is 0.119 and that of control class is .055. The significance values are bigger than the α (0.05), so the data of experiment and control classes are normal.

Table 3. Normality Test for The Posttest of Experiment and Control Classes

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Experiment	.088	79	.200*	.982	79	.343
Control	.073	79	.200*	.974	79	.113

Source: Results of data processing

According to the output, the sig value of experiment class is 0.343 and that of the control class is 0.113. Those values are more than α (sig>0.05). It can be concluded that the data of cognitive values of the experiment and control classes are normally distributed.

2. Homogeneity Test

Homogeneity test is used to determine that the samples being compared are from the same population. The homogeneity test results using Levene's formula with $\alpha = 0.05$ are processed by IBM SPSS 22 software. The homogeneity test results are as follows.

Table 4. Homogeneity Test for The Posttest of Experiment and Control Classes

Test of Homogeneity of Variances			
Pretest Values			
Levene Statistic	df1	df2	Sig.
.083	1	77	.774

Source: Results of data processing

The output of statistical test shows that the significance result is 0.774. It can be inferred that the experiment class comes from the same variant ($0.774 > 0.05$).

Table 5. Homogeneity Test for The Posttest of Experiment and Control Classes

Test of Homogeneity of Variances			
Posttest Values			
Levene Statistic	df1	df2	Sig.
.151	1	77	.698

The output of statistical test shows that the significance result is 0.698. It can be inferred that the control class comes from the same variant ($0.698 > 0.05$).

RESULTS

This research proves that there is an impact of peer tutoring learning model on MYOB accounting skills in preparing financial statements as shown by the results of t-test test calculations. The analysis used was a t-test analysis technique with SPSS 22 assistance. The test conducted aims to determine if peer tutoring has an impact on MYOB Accounting skills in writing financial statements. The hypothesis test results in this research are as follows:

Table 6. Hypothesis test of peer tutoring classes

Paired Samples Test									
		Paired Differences							
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			

Paired Samples Test									
		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Pretest_PT - posttest_PT	-9.848	7.222	.813	-11.466	8.230	-12.120	78	.000

Source: Results of data processing

The test decision rejects H0 if $t_{\text{calculate}} > t_{\text{table}}$ or $p\text{-value (sig.)} < \alpha$ and accepts H0 if $t_{\text{calculate}} < t_{\text{table}}$ or $p\text{-value (sig.)} > \alpha$. According to the above table, $p\text{-value (sig.)} < \alpha$ is $0.000 < 0.05$ which means rejecting the H0. Therefore, the hypothesis which states that the posttest value is better than the pretest value is accepted. So, the peer tutoring learning model has an impact on the MYOB accounting skill in writing the financial statements.

Table 7. The t-test of pretest and posttest of peer tutoring class

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pretest_PT	71.22	79	5.420	.610
	Posttest_PT	81.06	79	6.107	.687

Source: Results of data processing

The table above shows that the peer tutoring learning model has an impact on the MYOB Accounting skill in writing the financial statements. It can be seen from the average value on the pretest-posttest. The average value of pretest is (mean:71.22), while the average value of the posttest is (mean: 81.06). These results are taken from the 79 students.

DISCUSSION

Peer Tutoring is a learning model in which the student who has good academic achievement and social relationship is appointed by the teacher to give learning assistance. The tutor is provided by the group which has better academic achievement. Hamalik, O (2009:73) proposed that tutorial is an activity where some students are assigned to help the learning activities by giving guidance, motivation, and assistance so that their peers/classmates can learn effectively. Sani, R.A. (2013:200) explained that peer tutoring is a student-centered learning activity which designs and facilitates the chance to learn for themselves and other people. In addition, Tsuei (2014: 115) said that peer tutoring

illustrates the people who are in the same social group (not teacher), and they help each other in the learning process.

From the above explanation, peer tutoring is a learning guidance by giving direction, assistance, guidance, and motivation so that students can learn effectively. Giving assistance means helping students to learn the subject matter. The more often information are shared, the more information are received, this statement is in accordance with Carmody. G. & Wood L. (2009:19) who argued that peer tutoring is able to improve students' and tutors' achievements, the more often peer tutoring is carried out, the better the achievement. This means directing students to achieve their respective goals. Motivation means stimulating students to learn the materials, do the tasks, and follow the assessment.

Thus, it can be concluded that the peer tutoring is a learning model used to improve the learning achievements and skills. It emphasizes the continuous efforts to maximize learning activities as a cognitive interaction between students and the learning materials. Basically, the peer tutoring is equal to the guidance program which provides assistance to students in order to get maximum learning achievements.

Sani, R.A. (2013:199) stated that the peer tutoring functions as a work partner, coach, and role model. As mentioned above, a peer tutor functions as a work partner if he is involved in the teacher's work plan and given the authority to control and provide assistance to other students so that work results meet the work standards. A peer tutor acts as a coach if it works cooperatively by stimulating the other students to submit assignments, giving informal feedbacks, and do their tasks. A peer tutor also becomes a role model of the skills they have in front of other students or for example in doing practical tests.

Backer, L. D., Keer, H.V., & Valcke, M. (2015:64) stated that a peer tutor needs to have some skills: (a) the ability to provide awareness in achieving goals and feel of being needed by classmates or colleagues, (b) accountability, each individual is responsible to learn and help colleagues or classmates to study, (c) direct interaction, (d) social skills, being able to interact well, respectful and always maintain positive social-emotion.

The success in improving MYOB Accounting skill is influenced by the learning model that fits the students' needs and conditions. Teachers are demanded to create effective learning to achieve learning objectives. Thus, the most appropriate learning model used is the peer tutoring. In the most basic definition, the peer tutoring is the activity of students who teach other students. Generally, the peer tutoring helps other students, either one by one or in a small group by means of discussion, developing learning skills, evaluating students' work, solving specific problems and encouraging independent learning.

There are some other researches which support this research. For example, Blanch, S., Duran, D., Flores, M., & Valdebenito, V. (2012) which observed the impact of peer tutoring on students' performance. Their research discovered that peer tutoring can improve students' learning achievement and it also provides control between students. A research by Topping, K.J., Dehkinet, R., Blanch, S., Corcelles, M., & Duran, D. (2013) found out that the quality of students' interactions with their peers increases significantly both socially and academically. Although not everyone gets the same results from participating, peer tutoring gives the chance for every student to evaluate and recognize their weaknesses.

In addition to improving MYOB accounting skill, the peer tutoring also teaches positive attitudes to students which creates mutual assistance. This is in accordance to what García, R., Morales, J. C., & Rivera, G. (2014) stated in their research. The results of this research also confirm that peer tutoring has a positive impact on students' achievements. In addition, it also states that students are generally showing positive attitude towards their peers/classmates and can help students experience learning difficulties. Cooperations between students and teachers or other students will certainly bring positive impact for learning process since there will be good information-sharing. It is in accordance with Zambrano, V.V. & Gisbert, D.D. (2015) who stated that collaborations between students and teachers can improve students' skills and understandings.

Thus, this research supports the hypothesis which states that peer tutoring has a significant impact on MYOB accounting skill in writing financial statements. This learning model stimulates students' awareness in achieving their goals and feel of being needed by their partners. Peer tutoring also creates positive interaction between students and teaches them to always maintain positive social-emotion. This is in accordance to Sharif, N.M., Zakaria, M.H., Mansor, W.F.A.W., Nordin, N.A., Fong, N.S., & Mustafa, H.R. (2012).

CONCLUSION

The peer tutoring learning model has an impact on the MYOB Accounting skill in writing financial statements. This impact is known based on the comparison of the pretest and posttest scores. The comparison results show unveil that the posttest values (after the peer tutoring is implemented) are higher than the pretest (before the peer tutoring is implemented). The test results using a one-sample t-test assisted by SPSS 22 software show that the p-value (Sig.) $< \alpha$ is $0.00 < 0.05$. Therefore, the H1 which states that the posttest score is better than the pretets value in the Peer tutoring (PT) class is accepted. It shows that the peer tutoring learning model has an impact on the MYOB Accounting skill in writing financial statements. The peer tutoring (PT) learning model is one type of cooperative learning that encourages students to be active and to help each other in mastering subject matter in order to master the competence of preparing financial statements. By using the peer tutoring learning model, students are able to improve their learning abilities, help each other's, and get new skill for preparing financial statements.

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