

UDC 330

LEARNING MODEL IN IMPROVING THE UNDERSTANDING AND ACHIEVEMENT OF ACCOUNTING STUDENTS AT TADULAKO UNIVERSITY

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ABSTRACT

This research aims to develop the learning model in improving the understanding and achievement of the accounting students of Tadulako University Palu. This study examines the variables of lecturing method, discussion method, question answer method, and drill method which are four learning models used in improving the understanding and achievement of Accounting Students of Tadulako University. Based on the test result of a sample of 135 people from the population of 274 Accounting students by using t test in Multiple Regression, the result obtained is that learning model using lecturing method, discussion method, question answer method, and drill method have positive and significant influence on the improvement of understanding and achievement of the accounting students of Tadulako University.

KEY WORDS

Learning model, lecturing method, discussion method, question answer method, drill method, understanding, achievement.

Accounting Department of the Faculty of Economics of Tadulako University is one of favorite study programs for students who wish to go to the university. The growth of the number of interested students accepted in the 2011-2014 academic year show the significant trend in 2011 amounted to 144 students, in 2012 amounted to 185 students, in 2013 amounted to 219 students and in 2014 amounted to 288 students. Contrary to the amount of students' graduate of the study program in the same year, for example in 2014 the graduates was only 90 students. This phenomenon, of course, becomes a serious issue that should be addressed to the academia especially lecturers. This incident has caused the declining of capacity for new students and it will keep happening. On the other hand, the number of upper-class students who are still active for more than 10 semesters or five years amounted to 155 students.

The quality improvement of graduate becomes the benchmark for the government. This can be seen through the enactment of Law number 49 of 2014 concerning the acceleration of the study period not more than 5 years. The government seriousness must be responded by academia, especially educators in this case lecturer of accounting study program of Faculty of Economics. The law emphasizes the adoption of a 5 years maximum study period and if it exceeds the limit then the students should be dropped out. Furthermore, drop out is not one of the goals of the students and lecturers wherever they are, the reason is that it will psychologically affect the students, their family, community, and the institution. In order to avoid this kind of issue, a proper solution should be applied by the academia and lecturers. Lectures are educators who provide some knowledge to the students in the university. With the knowledge he possesses, he can make his students to be smart individual with a broad sight (Djamarah, 2005). Considering the importance of the role of the lecturer in the learning process and then the lecturer is required to find an appropriate learning model in transforming his knowledge so that the students could easily understand the material being taught.

The learning model is the presentation method/technique used by the lecturer in the learning process to achieve the learning objectives. There are few learning models such as lecturing, discussion, demonstration, case study, role play and so on. Each of these learning models has its own advantage and disadvantage. Method/model has a very important role in

learning because the selection of appropriate model/method can lead the lecturer to the quality of effective learning. Almost 90% courses in accounting study program are conditional courses. The impact of these conditional courses can inhibit the student in finishing the process of their study if the student does not pass his or her conditional courses. Observing this issue, the lecturer and students should work together to create a conducive learning environment that will support the creation of a good learning climate between the two parties. The creation of such condition is expected to be able to improve the students' learning interest in order to understand and absorb the taught materials. This indirectly improves their learning achievement. Therefore, it is necessary to conduct a research to review the learning model (lecture method, discussion method, question answer method, and drill method in improving the understanding and achievement of accounting students of Tadulako University.

LITERATURE REVIEW

Learning Method. The method comes from Greek "Methodos" which means the way or the path taken. The method is a way or technique used to achieve a goal. Wina Sanjaya (2008: 147) argues that method is "methods used to implement organized plan through real activity in order to optimally achieve the arranged objectives." It means that the method is used to realize the strategy that has been set up in order to achieve a certain objective. Thus, a method in the learning system series plays a very important role.

Learning in term of United States educational field places students as a source of the activity. Learning according to Max Darsono (2000:24) is "an activity conducted by a lecturer in such a way that the behavior of the students change to be better." It can be understood that learning is the process, deed, the method to teach or learn or activity conducted by the teacher/lecturer as the learning sources of students that influence each other to achieve learning objectives.

The learning method is a technique or method used by the lecturer in such a way that the behavior of the students change to be better in accordance with the determined objectives (Max Darsono, 2000: 24). Through this learning method, it is expected that every students' step in the learning activity will be in line with the determined objectives. There are various types of learning method or model that can be implemented by the educators, in this case, the lecturer, in the teaching and learning process. In this method, learning method or model that will be studied, especially in the accounting study program, are lecturing, discussion, case study, and question answer models.

Understanding. According to Gulo (2002: 59), comprehension is the ability to know what is called understanding. The required activity in order to achieve this objective is the intellectual mental activity that organizes the known materials.

The student comprehension can be defined as the students' ability to capture the meaning of a course material, it can be in the form of explaining the meaning, differentiate, generating, describing. The students' comprehension can arise from the learning process carried out during the lecture or outside the course. The mastery of the skill is developed by the course, it is usually shown through test score/mark given by the lecturer. Accounting comprehension is a mastery of materials from courses that will be reflected in the score they obtain.

Achievement. Mas'ud Hasan Abdul Dahar in Djamarah (2005: 21) state that: "achievement is something that has been created, the result of work, the result that can please the heart obtained through hard work." From the above understanding, it is clear that the difference between the specific words as emphasizing. However, the point is the result of the activity. Therefore, it can be understood that achievement is the result of the activity that has been done or created. In order to please the heart and it is obtained through hard work, both individually and in a group in a particular field of activity.

Learning Method, Understanding and Achievement. The learning method is the standard procedure for conducting the educational activity, especially the presentation of teaching materials to the students. Mex Wertheimer (Djaali, 2007: 63) in his theory (Gestalt

learning theory) argues that "in the learning process, it is not appropriate to use the method of memorizing, it is better if the students learn through knowing and understanding." It is supported by Hamzah B. Uno opinion (2006: 13) that the theory application equips with practical activity in the learning process, will develop the behavior easily. Ilam Maolani (2008) explains that learning method applied by the lecturer should be able to improve the level of understanding of the student. However, it will only happen if the student is directed to be able to think critically and creatively. This can be done by giving the chance to the student to deliver their own ideas. This shows that, principally, the selection of inappropriate method with the nature of material and learning objectives will make the class to be less interesting. Furthermore, this can also create a less creative condition for the students, conversely the application of appropriate method will improve the students' interest in the course materials to be delivered, and in the end, and it will affect the comprehension level of the students.

According to Ign. (in Slameto, 2003) explaining poor teaching method to the "educator" will give bad effect to the students' study. Poor teaching method can occur, for example, because the lecturer lacks in preparation and is not able to understand the course materials. In the end, the lecturer cannot present the material clearly or the educator's behavior toward the students and the course is not good. This can lead to unsatisfied students toward the lesson and his teaching. As a result, the students will be lazier to study. The education is used to teach only through lecturing method. The students will get bored, drowsy, passive, and they will only take note during the lecturing. The progressive educator will try new methods that can help the students to improve their teaching and learning activity and to improve the students' motivation to study better which directly will improve their achievement.

Previous researcher. This research is the follow-up research conducted by Muhammad Ilham Pakawaru (2015) which examines the influence of learning method on the level of understanding of accounting and interpersonal communication as a moderating variable with a gender perspective at Tadulako University. The research result shows that learning method has less significant effect on the understanding of accounting. The next research that will be conducted by the researcher is to review the learning model that can be applied to Accounting students in improving their understanding and achievement.

Research concerning the learning model or method that improve the students' achievement has been conducted by several researchers such as Eni Asih (2007). The research result shows that there is indirect influence between learning method, school environment, and family environment toward learning achievement through the students' motivation as the intermediate variable. Fitriany Amarullah and Dahlia Sari (2008) show that the students have more active role in the learning process by using the PBL (Problem Based Learning) method (case study and organized task) compared to the learning process using the lecturing method. Ikitetde, et al (2013) demonstrates that there is a significant influence on the academic perception of biology students taught with guided questions by considering their learning style.

METHODS OF RESEARCH

This research is field research, a research conducted through a survey to collect the data in the field in order to obtain the description of the learning method in improving the understanding and achievement of the accounting students. Research design used in this research is explanatory research because it is a research that explains the causal relationship between variables through hypothesis testing (Supomo, Indriantoro, 2002:92).

Variable Operations. The operational deviation is the description of each variable against the indicators formed. The variable indicators in this research are:

1. Lecturing Method is a teaching method used to deliver description or information or illustration of a subject matter and problem orally. The instrument used to measure this variable is adopted from Ilam Maolani (2008). There are 4 items of question/statement used to measure the lecturing method by using the five-point scale, with the lowest score (point 1) and the highest point (point 5).

2. Discussion Method is exchanging information, opinion, and elements of experience on regular basis with the intention to get a clearer and detail common understanding on the discussed subject or topic. The instrument used to measure the adopted variable is Ilam Maolani (2008). There are 4 items of question/statement used to measure the discussion method by using a five-point scale, with the lowest score (point 1) and the highest point (point 5).
3. Question answer method is a teaching method that allows for direct communication of two cause of sides at the same time during the dialogue between lecturer and students. The instrument used to measure the adopted variable is Ilam Maolani (2008). There are 4 items of question/statement used to measure the question answer method by using a five-point scale, with the lowest score (point 1) and the highest point (point 5).
4. Drill Method is a teaching technique to encourage the students to carry out the training activity in order to have higher skill than what has been learned. The instrument used to measure the adopted variable is Ilam Maolani (2008). There are 4 items of question/statement used to measure the drill method by using the five-point scale, with the lowest score (point 1) and the highest point (point 5).
5. Understanding. Understanding is the students' ability to capture the meaning of a course material, it can be in the form of explaining the meaning, differentiate, generating, describing. In this research, the level of understanding of accounting can be seen from the students' ability to solve questions that will be distributed to the students as respondents. This technique is carried out by the researcher in order to obtain objective data on the level of students' understanding on accounting field (Gulo 2002).
6. Student Achievement. Learning achievement is the score that is part of final formulation given by the lecturer about the learning progress/achievement during a certain period. Meanwhile, the variable measurement of students' achievement is GPA (cumulative achievement index) (Sumadi Suryabrata, 2007).

Population and Sample. The population is a group of people, events or things that have a certain characteristic (Supomo and Indriantoro, 2002: 115) while Sugiyono (2008: 117) defines a population as a generalized region consisting of objects/subjects that have certain qualities and characteristics set by researchers to learn and then draw the conclusions. The population in this study is accounting students of Tadulako University. The Determination of Sample based on the approach from (Slovin in Umar 1999: 67) is as follows:

$$n = N / (1 + Ne^2)$$

Where: n = Sample Size; N = Population Size; e = Error or set error rate, but it is still able to be tolerated. For error level (e) is set at 5%.

Type and Data Collection. Data used in this research is primary data. Primary data is a source of research data obtained directly from the original source. Primary data used in this research is obtained from the result of questionnaires distributed in the predetermined sample (Tadulako University).

RESULTS AND DISCUSSION

Testing of Research Instruments:

Variable Validity Test of Lecturing Method, Discussion Methods, Question answer methods and Drill Method. The result of testing validity proves that items of a good statement of lecturing method, discussion method, and drill method variables are entirely valid with the total value corrected of correlation above 0.3, more details can be seen in the following table:

Table 1 – Validity Test of Lecturing Method Variable

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Q1.X1	10.7407	3.179	.477	.330	.327
Q2.X1	10.6481	3.126	.353	.310	.313
Q3.X1	10.7185	3.234	.486	.332	.326
Q4.X1	10.9037	3.250	.344	.334	.346

Source: SPSS Output.

Table 2 – Validity Test of Discussion Method Variable

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Q5.X2	10.7926	3.434	.332	.138	.553
Q6.X2	10.8000	2.922	.443	.208	.465
Q7.X2	10.7630	3.421	.334	.148	.552
Q8.X2	10.9556	2.983	.390	.156	.510

Source: SPSS Output.

Table 3 – Validity Test of Question Answer Method Variable

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Q9.X3	10.1185	3.786	.355	.241	.524
Q10.X3	10.8667	3.773	.475	.240	.451
Q11.X3	10.8444	3.804	.424	.215	.485
Q12.X3	10.8148	3.868	.370	.253	.526

Source: SPSS Output.

Table 4 – Validity Test of Drill Method Variable

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Q13.X4	11.1185	3.329	.423	.191	.508
Q14.X4	11.0444	4.117	.269	.084	.614
Q15.X4	11.0815	3.090	.504	.258	.441
Q16.X4	10.9556	3.371	.362	.158	.558

Source: SPSS Output.

Table 5 – Reliability Test

Variable	Cronbach's Alpha Items	N of Items
Lecturing Method	0.672	4
Discussion Method	0.632	4
Question answer method	0.622	4
Drill Method	0.607	4

Source: SPSS Output.

Reliability Test or Reliability of Lecturing Method, Discussion Methods, Question

answer methods and Drill Method. From the result of reliability test that has been conducted, the whole question items are said to be reliable because all of its Cronbach Alpha values are above 0.06.

Normality Test. From Figure 1, it can be seen that the spots are spread around the diagonal line, and the diffusion follows the diagonal line. Thus, the regression model is suitable to be used. If the data is spread around the diagonal line and follows the diagonal direction, then the regression model has met the normality assumption.

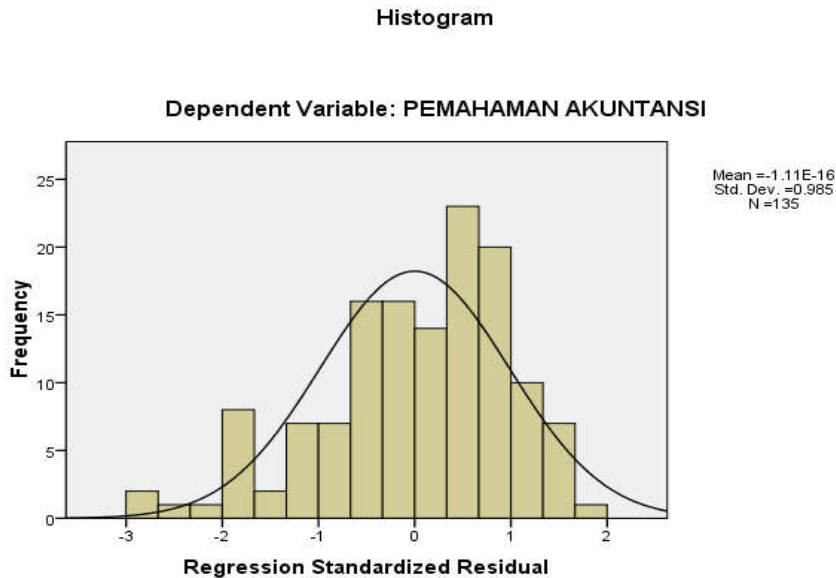


Figure 1 – Results of Normality Test

Multicollinearity test. The value of correlation coefficient between independent variables to be freed from multicollinearity should indicate a low coefficient value < 0.95 (Ghozali, 2013: 57).

Table 6 – Multicollinearity Test Result

		Correlations				
		PEMAHAMAN AKUNTANSI	CERAMAH	DISKUSI	TANYA JAWAB	PEMBERIAN TUGAS
Pearson Correlation	PEMAHAMAN AKUNTANSI	1.000	.435	.467	.474	.498
	CERAMAH	.435	1.000	.315	.292	.208
	DISKUSI	.467	.315	1.000	.354	.481
	TANYA JAWAB	.474	.292	.354	1.000	.311
	PEMBERIAN TUGAS	.498	.208	.481	.311	1.000
Sig. (1-tailed)	PEMAHAMAN AKUNTANSI		.000	.000	.000	.000
	CERAMAH	.000		.000	.000	.008
	DISKUSI	.000	.000		.000	.000
	TANYA JAWAB	.000	.000	.000		.000
	PEMBERIAN TUGAS	.000	.008	.000	.000	
N	PEMAHAMAN AKUNTANSI	135	135	135	135	135
	CERAMAH	135	135	135	135	135
	DISKUSI	135	135	135	135	135
	TANYA JAWAB	135	135	135	135	135
	PEMBERIAN TUGAS	135	135	135	135	135

Source: SPSS output.

The above SPSS output shows that the correlation between independent variables is far below 0.09, which indicates that these variables are free from multicollinearity.

Heteroscedasticity test. Based on the scatterplot graph between SRESID and ZPRED where the Y-axis is the predicted Y and X-axis is the residual (Y prediction with the real Y) that has been standardized show the random spreading spots that do not form a certain clear pattern. Furthermore, it is spread both above and below 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable to be used to predict the understanding method of accounting based on the input of variable of the lecturing method, Discussion Method, Question Answer method and Drill Method.

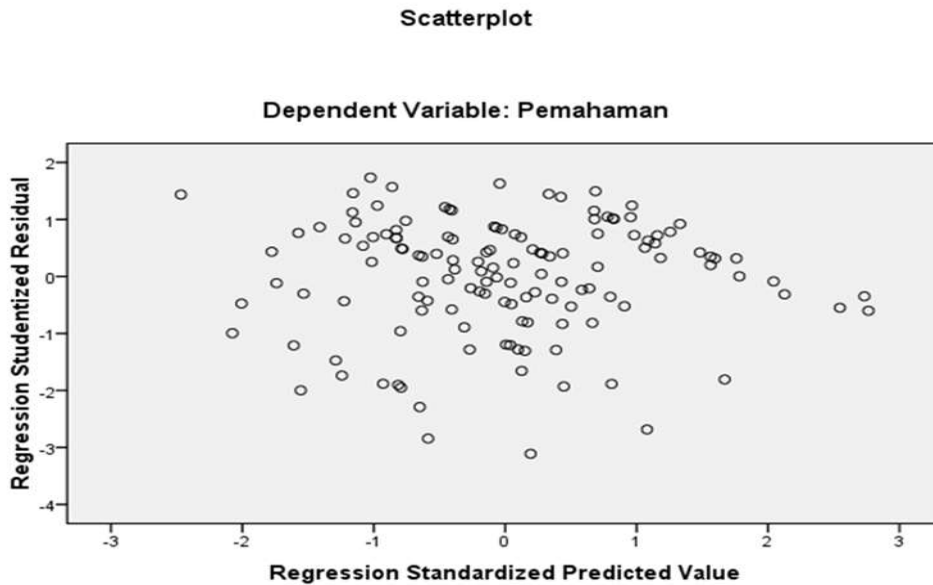


Figure 2 – Results of Heteroscedasticity Test

Regression Analysis. In order to test the truth of hypothesis proposed in this research, methods Multiple Linear Regression analysis is used. In order to facilitate the data processing, the researcher is assisted with SPSS 16 program.

Table 7 – Result of Multiple Linear Regression

No	Research Variable	Coefficient Regression	T _{count}	Sig.
1	Lecturing Method	0.250	3.570	0.001
2	Discussion Method	0.158	2.015	0.046
3	Question answer method	0.254	3.529	0.001
4	Drill Method	0.291	3.862	0.000
Constant = 42,642		F _{count} = 26.411	Sig. F = 0.000	
Adjusted R Square = 0.431		α = 0.05	t-table=1.96	

Source: SPSS output.

From the result of multiple regression analysis in Table 7, the value of Adjusted R Square is 0.431. This shows that the percentage contribution of the independent variable Learning Method with Lecturing, Discussion Method, Question Answer Method and Drill Method toward the Understanding is 43.1%. Meanwhile, the remaining 56.9% (100%-43.1%) is affected by other variables not included in this research model.

F Test. Based on the result of multiple regression analysis in table 5.8 F-count is 24.611 with a significant level of 0.000. This value indicates that its probability is below $\alpha = 0.05$. Therefore, from simultaneous testing, it can be seen that learning method has a significant effect on the improvement of understanding and achievement of accounting students in accounting study program of Tadulako University. This result is in line with the theory proposed by (Max Darsono, 2000: 24) that learning method is a technique or method used by the lecturer in such a way that the behavior of the students change to be better in accordance with the determined objectives. This result is also in line with the theory

proposed by Winataputra, 1996, that learning model, shows a conceptual describing the procedure systematically in the organization of teaching learning in order to achieve certain learning objective, and it serves as a guide for learning designer and educator in planning and implementing the learning activity. This explanation indicates that educator is allowed to use any kind of teaching method as long as the learning objectives can be considered as effective.

T test. The t-test is used to test the hypothesis 1, 2, 3, and 4. This test is used to determine the significance level partially between each independent variable with dependent variable at the significance level of $\alpha = 5\%$ in two tail. It is said to be Significant if $t - \text{count} > t$ table, or $P < 0.05$.

Hypothesis Testing 1. The first hypothesis states that lecturing method has a positive and significant effect on the understanding and achievement of accounting students. Based on the results of multiple regression analysis on table 4.8 $t - \text{count}$ is 3.570 with the significant level of 0.00. The value shows that its probability is under $\alpha = 0.05$. Thus, this testing indicates that lecturing method has significant influence in improving the understanding and achievement of accounting student. The research result shows that this method is acceptable among accounting students in the Faculty of Economics of Tadulako University, and based on the tabulation result the distribution of pure frequency from the respondents' answer, where the students respond with answers in high average in understanding what has been delivered by the lecturer.

This result is in line with what has been proposed by MC Leish in Davies (1986), that if the learners prefer it, the lecturing will be more beneficial. Furthermore, Davies said that the lecture will be optimally more successful in three situations, namely to achieve low level of cognitive competence and learners in the class is in higher number, high-level of cognitive competence with new learning materials, and effective competence, when lecturer is able to attract the audience/learner attentions enthusiastically and foster their imagination. Although this method is only one-way (conventional), namely the learning process emphasizing the lecturers who are more dominant in delivering the learning materials as the predetermined syllabus requirements, and the students should occasionally ask during learning season.

Hypothesis Testing 2. The second hypothesis states that discussion method has positive and significant influence toward the understanding and achievement of accounting students. Based on the result of multiple regression analysis in table 5.8 $t - \text{count}$ is 2015 with the significant level of 0.046. This value shows that its probability is below $\alpha = 0.05$. Thus, this testing indicates the influence of discussion method has a significant influence on the improvement of understanding and achievement of the accounting students.

The lecturing method is a learning method focus only on the lecturer, and this method will only be conducted in one-way, thus the students tend to be more passive and will likely to cause boredom. Unlike discussion method where the learning process is oriented to the students and they will be more active. In this case, the lecturer only acts as a facilitator. This approach requires the students to be more responsible when utilizing the existing facilities and provide more freedom for the students in developing their own opinion in solving a topic of problem. This research result supports the research conducted by Fitriany Amarullah dan Dahlia Sari (2008) that students have more active role in the learning process by using the PBL (Problem Based Learning) method (case study and organized task) compared to the learning process using the lecturing method.

Hypothesis Testing 3. The third hypothesis states that question answer method has positive and significant influence toward the understanding and achievement of accounting students. Based on the result of multiple regression analysis in table 4.8 $t - \text{count}$ is 3.539 with the significant level of 0.001. This value shows that its probability is below $\alpha = 0.05$. Thus, this testing indicates that Questioning method has a significant influence on the improvement of understanding and achievement of the accounting students.

This is in line with what has been expected by the students that the presence of conformity can be obtained from the unity of lecturers and students. This method provides many opportunities for students to ask more questions to the lecturer, and provide feedback in the form of responses and reactions to students in the learning activities. This indicates

that the students tend to be more active in the learning process in the classroom. This result supports the theory suggested by Hilda Taba in cooper (1977) that high-level cognitive question types will improve achievement (learning outcomes) comparing to lower-level cognitive questions because the learners will be more motivated to think (squeezing their brains).

Hypothesis Testing 4. The second hypothesis states that drill method has positive and significant influence toward the understanding and achievement of accounting students. Based on the result of multiple regression analysis in table 4.8 t-count is 3.862 with the significant level of 0.000. This value shows that its probability is below $\alpha = 0.05$. Thus this testing indicates that drill method has the significant influence on the improvement of understanding and achievement of the accounting students.

In this learning process, the students feel more focused on the improvement of their skill in the mastery of the material through the case practice in the class accompanied by the lecturer. This method also requires the students to be more active in the learning process. The students' enthusiasm is demonstrated when they tried to answer lecturers' questions repeatedly through the lecturer's guidance. The students feel direct effect of this method on the development of skills or dexterity about the material that has been obtained from the concerned lecturer.

CONCLUSION AND SUGGESTIONS

Respondents' answers show that the application of learning method using drill method is a lot more effective than lecturing, discussion, and question answer methods. Lecturing method has a positive and significant effect on the understanding and achievement of students of accounting study program of Tadulako University. It shows that the students still need the explanation from the lecturer in the mastery of the materials.

Discussion method has positive and significant influence toward the understanding and achievement of students of accounting study program of Tadulako University. It indicates that the students will understand the material easily through the discussion established in the class. The reason is that they have more freedom to convey their opinions responsible to the material being discussed. Question answer method has positive and significant influence toward the understanding and achievement of students of accounting study program of Tadulako University. This indicates that the combination of students' enthusiasm to ask the lecturer and the lecturer provides feedback on the question will make the students understand the subject matter discussed in the classroom easily.

Drill method has positive and significant influence toward the understanding and achievement of students of accounting study program of Tadulako University. This indicates that the intense drill administration by the lecturer in the classroom will make the students understand the subject matter discussed in the classroom easily.

It is recommended to use drill method in the learning method used in the classroom that is a teaching technique to encourage the students to carry out the training activity in order to have higher skill than what has been learned.

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