INTEREST WHEN GIVING POAC LECTURE MATERIAL TO ACCOUNTING STUDENTS

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Abstract
Changes in teaching and sophisticated times are important means to achieve more effective and efficient educational goals. But behind that, it is a big demand for lecturers to develop the ability to master learning about POAC. The role of theory and practice in the learning and teaching process is very important for educators today, because the role of learning methods about POAC can be used to channel the sender's message to the recipient and through learning methods about POAC can also help students to explain something conveyed by educators. Therefore, lecturers are required to use methods in the learning process about POAC. Thus, through the learning method about POAC can make the teaching and learning process more effective and efficient and establish good relations between lecturers and students. In addition, methods can play a role in overcoming boredom in learning in the classroom. So the learning method about POAC is one of the methods in overcoming all kinds of problems in teaching, not only overcoming problems, but the method of learning about POAC provides various comprehensive information to students.

Keywords: Learning Interest, Learning Methods, Learning POAC.

Introduction

The role of learning methods about POAC in the learning and teaching process is a unit that cannot be separated from the world of education (Atabik et al., 2019). Learning methods are everything that can be used to channel the sender's message to the recipient, so that it can stimulate students' thoughts, feelings, attention, and interest in learning (Astini, 2020). In line with what was said by (Lautfer, 1993) that the learning method is one of the teaching aids for lecturers to deliver teaching materials, increase student creativity and increase student attention in the learning process about. With the method, students will be more motivated to learn, encouraging students to write, speak and imagine more aroused (Collie et al., 2011). Thus, through learning methods (Tafonao, 2018) about POAC can make the teaching and learning process more effective and efficient and establish good relations between lecturers and students. In addition, methods can play a roleto overcome

boredom in learning in the classroom (Daniati et al., 2020). Therefore, lecturers are required to provide motivation to students through the use of methods that are not only in the classroom, but also those outside the classroom, if this is used, the learning objectives about POAC will be achieved (Dullah, 2020). So what happens if the learning method about POAC does not exist, what happens is that it has difficulty in teaching, the material becomes monotonous and students feel bored with what the educator teaches (Dakhi, 2016). Therefore, learning methods about POAC must be used to improve the quality of teaching and learning. Thus, the more interesting the learning method about POAC used by lecturers, the higher the level of student learning motivation (Sani, 2014). However, in practice, there are still many lecturers who have not implemented innovative learning methods about POAC, not only do not apply these methods, but there is absolutely no learning method about POAC on campus. There are several reasons why lecturers do not use the learning method about POAC (Lahada & Fedayyen, 2021).

The first reason is (1). The lecturer considers that using the method needs preparation. (2). That method is sophisticated and expensive. (3). It is unusual to use the method (technological stuttering). (4). The method is only for entertainment whereas learning it must be serious. (5). On campus there is no such method available, the campus does not have the equipment and materials to create a learning method about POAC. (6). Lecturers do not understand the importance of using learning methods about POAC. (7). Lecturers do not have the knowledge and ability on how to create their own learning methods about POAC. (8). Lecturers do not have the skills to use learning methods about POAC. (9). Lecturers do not have the opportunity (time) to create learning methods about POAC. (10). Financial lecturers are used to relying on lecture methods. In terms of the development of science today, it is very helpful for educators to be more creative in making learning methods about POAC. Even though the development of Science and Technology gives rise to various social symptoms and changes in society, it does not mean that educators avoid and do not want to follow existing developments.

According to the President of the Republic of Indonesia in the opening of the 2017 National Coordination Meeting for Internal Government Supervision at the State Palace, Thursday (18/5/2017), Jokowi said, the world is changing so fast due to technology, even other countries have spoken in such a way about space, while Indonesians are just learning to use the internet, not to mention struggling with demos, slander and blasphemy through social methods by spreading hoax news. Therefore, it is necessary to be prepared from human resources in overcoming every existing problem. One way to overcome existing problems is the need for quality education programs, providing a variety of knowledge, skills and flexible values, so as to produce resilient, independent human resources in facing global challenges. That is why, lecturers are expected to be able to develop skills to make learning methods about their own POAC, because the development of science and technology is increasingly pushing towards renewal. Therefore, based on the above

problems, the author gave the title of this paper, namely the Role of Learning Methods about POAC in the learning and teaching process among FEB Accounting Student Students, PGRI Kanjuruhan University Malang. Because the learning method about POAC is one of the components of learning about POAC which has a very important role in the learning process about POAC. The use of methods in teaching should be a part that should receive attention from lecturers as facilitators in every learning activity about POAC. Therefore, every educator needs to learn how to choose and establish learning methods about POAC so that the achievement of learning objectives about POAC in the teaching and learning process is optimal. Even though this method of learning about POAC is still often ignored for various reasons including.

The learning method is an operational or implementative step of the chosen learning strategy in achieving learning objectives. The accuracy of the use of a method will indicate the functioning of a learning strategy. Learning strategies are still conceptual and to implement them are used various specific learning methods. In other words, strategy is "a plan of operation achieving something" while the method is "a way in achieving something" (Sanjaya, 2014).

Method is one of the strategies or methods used by teachers in the learning process to be achieved, the more appropriate the method used by a teacher, the better the learning will be. Method comes from the Greek word methodos which means way or way. (Sudiana, 1989)

According to (Suprihatiningrum, 2013) "The Learning Model is an imitation or example of a conceptual framework that describes learning procedures systematically in managing student learning experiences so that certain desired learning goals can be achieved."

Supporting the previous theory, according to (Trianto, 2007) states that "A learning model is a plan or a pattern that is used as a guide in carrying out learning in the classroom or learning in tutorials."

Method

This type of research is a deepened quantitative research (Sugiyono, 2018) using an approach Descriptive. The research was conducted to reveal the understanding of student concepts on the topic of theoretical study with the case study method in the POAC sub-discussion given in questions packaged using a google form for 30 students. Each question section consists of 4 questions that discuss subtopics that discuss POAC. Section 1 discusses the subtopic of planing summation, part 2 on Organization Part 3 on Actuating and Section 4 on Controling The research subjects consisted of 30 initial students of the Accounting Study Program at FEB PGRI Kanjuruhan University Malang. The questions displayed at each level are directly answered by students by pressing the predetermined choice. The student's answer was recorded by the researcher for further analysis. Questions

where students are able to choose the right option mean that students understand the material presented. Students who are few in answering means that they still do not understand what is conveyed by the lecturer of this study only looking at the extent to which students know POAC and the specialization of teaching that students like.
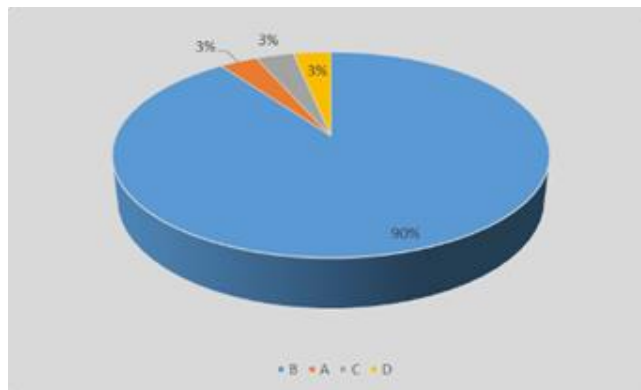
Results and Discussion
A. Results

The researcher gave a planning question in an organization and was answered by 30 respondents with
1. Organizational goals
2. A series of processes for selecting or setting organizational goals and determining various strategies needed to achieve organizational goals
3. Organizational strategy
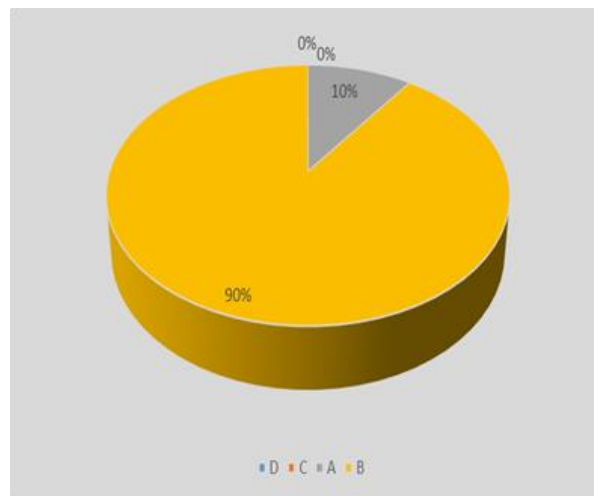4. Setting organizational goals and determining the strategy needed by the organization

Number of Respondents	Percentage	Answer
1	3%	A
1	3%	C
1	3%	D
27	90%	B

The second question about organizations
1. An organization is a group of people to achieve a wish
2. Organization is a plan for an association to achieve its goals
3. An organization is just a group of people who only attach importance to the class
4. An organization that achieves goals and always unites most of its members

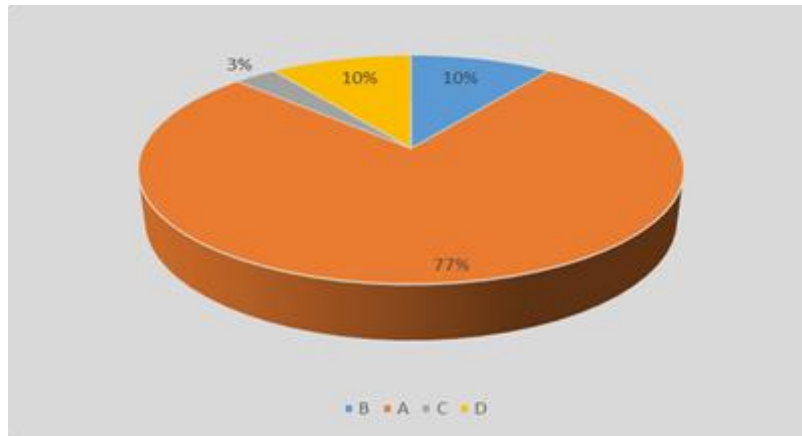| Number of Respondents	Percentage	Answer
0	0%	D
0	0%	C
3	10%	A
27	90%	B

How actuating in management

1. Arouse and encourage all members of the group to be determined and strive to achieve their goals
2. Creating effective and efficient organizational management.
3. Strive for each group member to be willing to work together and sincerely and synergistically in achieving goals in accordance with planning
4. All True

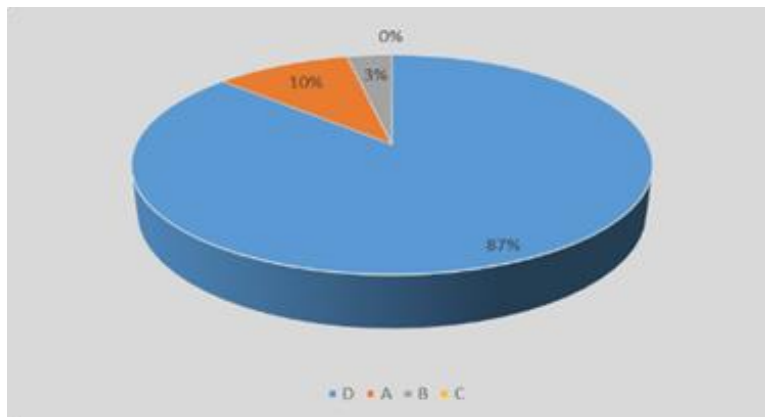| Number of Respondents	Percentage	Answer
1	3%	C
3	10%	B
3	10%	A
23	77%	D

What is Controling in Management

1. Assessing a job
2. Criticize what has been made by other parties in an organization
3. The act of providing punishment for the violating party
4. Activities to match whether operational activities (actuating) in the field are in accordance with the plan (planning) that has been set in achieving the goals of the organization.

Number of Respondents	Percentage	Answer
26	87%	D
3	10%	A
1	3%	B
0	0%	C

The following correspondence about the importance of POAC in management was answered:

"POAC in business management is one of the methods used to manage an organization or company. In order to run and develop well, governance that includes the process of planning, organizing, leadership, and supervision" (Harti KT)
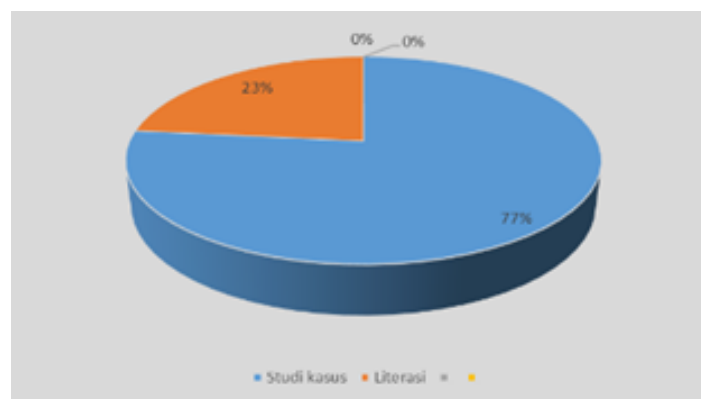
"I think POAC is very important in organizing because POAC is one of the methods used to manage organizations or companies" (Fifanus Gunawan)
"This is very important, this is because POAC is used to manage the organization in a company, so that it can run well, and there is also a need for governance that includes the process of planning, organizing, leadership, and supervision". (Dhea Ayu Ananta)

"In my opinion, it is very important that POAC in organizations because POAC is a management function that an organization must have. It is from that function that it can make an organization make a way to achieve the desired goals of the organization". (Early Erika Princess)

The author also asks how 2 alternative methods are in understanding POAC

Number of Respondents	Percentage	Answer
23	77%	Case study
7	23%	Literacy

Here are some answers that answer about Case studies:

"In my opinion, if you directly research the problem that occurs, it is easier to be able to find out the essence of the problem, without us having to learn through literacy". - Emanuel Indra saputra)

"The reason I chose to learn through case studies is because case studies provide the same whole description of what readers experience in everyday life. Case studies are also very effective in showing the relationship between researchers and research subjects. So using this method we can witness firsthand an organization working". - Eldiana Rosvita Ngongo

"This is because case studies can reveal more specific, detailed and detailed things. Learning through the case study method can also reveal the meaning behind the problem or phenomenon being studied with conditions according to facts. And we will also understand more about POAC if we learn directly to the place where the POAC is applied". - Farista Damayanti

Also some who learn in literacy

"Because Literacy is a type of literacy that is also important in cultivating hr life skills to be better, and in improving the life skills of individuals / groups from time to time". (Jumiati winningsih)

"The reason is because of the individual's ability and skill in reading, writing, speaking, calculating and solving problems at a certain level of expertise required in everyday life". (Filfanus gunawan ngarut)

The author also invites respondents to choose a title by providing a research title and respondents answer

"POAC Implementation in Organizational Activities"

"With the phenomenon of many new entrepreneurs who have difficulty in developing their business because of the lack of knowledge they have about managing an organization, so that their business is less competitive with other pre-existing businesses" according to (Farista Damayanti)

"The role of POAC in organizing SMEs belonging to lower middle class citizens".

> *"The large number of SMEs owned by citizens consisting of the lower middle class who are prone to bankruptcy due to lack of understanding of the importance of POAC in organizing."* (Charel Yosef Abi)

B. Discussion

In the discussion of this study, the author tries to find out the extent to which students are able to receive the material presented by the teacher. Making a method that is liked by a student is not easy so we as teachers must also look at the wishes of the students who are the correspondence or object of this study, how the author wants to know about the wishes of the student. The author here is also a lecturer writer wants to convey a result that the author also learned to the respondent students. When the author gave a question about how the goals and objectives of the organization 90% of respondents answered with almost the same answer this saw that what the author conveyed to the respondents got almost the same appreciation of answers about 90% . The second question submitted by the author also received almost the same response as statement number 1 this provides an explanation that respondents have almost the same thoughts about the author's question the meaning of the organization 90% they answer the same . The third question relates to actuating of respondents 77% gave the answer that the correct answer when this question was given means that there is a factor in how the respondent observes each material presented by the lecturer to the student who here is also called the research respondent. Likewise, when the author asked about control in management, respondents answered with 87% of the same answers. The authors tried to herd how the preferred choice of method with the answer was 77% they wanted a case study and 23% they liked literacy and the author dug in with the phenomenon of the title if they wrote what title they liked about this POAC.

Conclusion

The author wants to present purely the respondents' desire to learn about POAC leading to a case study. Before conducting this research, the author invited to lecture live about planning for an MSME which at that time at the same time as their lecture, the author got the opportunity to assist a business that was facing a test for the extension of a cooperation contract with BUMN. That's where respondents saw firsthand how the POAC process took place. The downside of the case study is that it is expensive if we make this method because we prepare in detail how this POAC can be conveyed by seeing firsthand the processes that run in the real management world. So the author suggests that those of us who teach this course must have a strong network in the world of work so that it can give an idea of what we teach. Thus this paper is made to find out the extent to which students understand about POAC in the world of education and the world of management and

corporate organizations. The author realizes that this writing is far from perfect so it needs to be refined in subsequent studies.

Adi Suroso, Doni Wirshandono Yogivaria

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