The Effectiveness of Audio Visual Media in Reporting Technique Material in Improving Accounting Economics Learning Outcomes for Class Students at SMAN 2 Majene

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Article Info

ABSTRACT

This study examines the impact of leadership style, organizational culture, policy implementation, and community participation on the efficiency of public services and the happiness of employees in local government in Indonesia. The study involves a quantitative analysis with a sample size of 250 participants. It utilizes a Likert scale ranging from 1 to 5 and leverages Structural Equation Modeling-Partial Least Squares (SEM-PLS 3) for data analysis. The findings demonstrate that all connections are both positive and statistically significant, emphasizing the crucial functions these parameters fulfill in public administration. Leadership style, corporate culture, policy execution, and community participation have a major positive impact on both public service efficiency and employee happiness. The findings provide significant theoretical contributions to the comprehension of public sector management and present practical implications for policymakers and practitioners seeking to enhance public service performance and employee morale.

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1. INTRODUCTION

The rapid development of science and technology currently plays a major role in the progress of educational institutions in Indonesia. Education is a vital means for individuals to develop potential through the learning process and guidance at school. Learning, defined as permanent behavior change resulting from practice or experience, involves three main elements: practical activities, the educator's role as facilitator, and clear learning outcomes.

In this context, the way teachers deliver material and learning patterns greatly influences the education system and the quality of students. Educators are faced with the challenge of continuing to adapt to technological advances and new educational methods, which require creativity and innovation in teaching. The use of effective learning media, such as audiovisual media, is becoming increasingly important to improve student engagement and learning outcomes [1].

Information and communication technology plays a significant role in 21st century education, including in the creation and dissemination of learning media. Audiovisual media, which combines visual

and aural elements, has been proven to increase the efficiency of the learning process by providing material that is more interesting and easy to understand. Video, as a form of audiovisual media, helps students understand information and clarify difficult concepts [2]

Several studies show that the use of visual media can increase student interest and learning outcomes. For example, Tjahyo's research shows that visual media in the classroom can increase students' interest in chemistry lessons and their learning outcomes. Likewise, Huriasil's research revealed that the use of computer-based visual media in learning chemical bonds showed a significant increase in learning outcomes [3].

However, although there is evidence supporting the benefits of audiovisual media, its application in educational practice is still limited to the use of simple media such as PowerPoint. This often results in students becoming passive and less involved in the learning process. Observations at SMAN 1 Mamuju show that students tend to be passive, disturb friends, and are not active in taking notes or answering questions, even though teachers have used various learning models [1].

Based on the results of observations made in class XI at SMAN 1 Mamuju, it was found that less than 50% of students could fulfill the Minimum Completeness Criteria (KKM) in biology subjects. This shows that there is an urgent need to increase the effectiveness of learning by using more interesting and effective media. Therefore, this research aims to evaluate the effectiveness of audiovisual media in improving accounting economics learning outcomes for students at SMAN 2 Majene.

This research is expected to provide new insights into how audiovisual media can be used optimally in the learning process to increase student engagement and learning outcomes. Thus, it is hoped that the results of this research can contribute to the development of more effective and innovative learning strategies in the educational environment.

2. LITERATURE REVIEW

2.1 Motivation Theory

Motivation is an internal drive that encourages a person to act to achieve certain goals. According to[4], motivation is an internal state that encourages a person to perform certain actions. [5] quotes McDonald as stating that motivation is a change in internal energy characterized by emotional arousal and reaction to anticipated goals. Motivation can be seen as an internal force that drives a person to take action to achieve a goal. There are three main components in motivation: changes in individual energy, the emergence of emotions, and reactions to goal achievement.

Learning motivation can be divided into intrinsic and extrinsic motivation. Intrinsic motivation is the drive to learn that comes from within the individual, such as the desire to achieve personal goals. Extrinsic motivation involves external factors such as a supportive learning environment and interesting learning activities. To increase students' learning motivation, teachers must develop effective strategies and support the formation of strong self-motivation in students.

2.2 Learning Theory

According to [6], learning occurs when the stimulus situation and memory content influence students in such a way that their actions change. Thorndike emphasized that learning is a process in which individuals acquire new talents,

competencies, and perspectives. Learning involves internal changes within individuals that influence their behavior and responses to stimuli.

Behaviorism theory, as developed by [7], considers learning as behavior that can be observed and is caused by external stimuli. Constructivism theory, introduced by[8], emphasizes that knowledge and understanding are acquired actively through direct experience. According to constructivism, students actively try to understand the material they study, so learning should focus on problem and project-based learning.

2.3 Instructional Media

Learning media is a tool used in the teaching and learning process to help students understand the subject matter. [9] states that learning media can make messages, sources and information easier to understand. Media can also focus students' attention, overcome time and place limitations, and enable direct communication between educators, society and the students' environment. [10] categorize learning media into auditive, visual and audiovisual media, based on their nature, and divide media based on their reach into broadcast media and media with limited reach.

In choosing learning media, it is important to consider the suitability of the media to the learning objectives, material, interests and needs of students, as well as the efficiency and effectiveness of the media. The use of appropriate media is expected to improve learning outcomes and student interest.

2.4 Use of Audiovisual Media in Learning

Audiovisual media, which combines visual and audio elements, is considered effective in increasing student motivation and learning outcomes. Research conducted by [11] shows that the use of YouTube videos in learning can increase student enthusiasm.[12]found that audiovisual media can support the learning process both offline and online, as well as increase students' active participation.

Other research by [13] shows that the use of Powtoon-based audiovisual media in science subjects can increase student learning activities. [14] found that the use of audiovisual media in learning Fiqh can improve student learning outcomes. [15] researched the use of audiovisual media in Islamic Religious Education learning and found that this media was effective in improving student learning outcomes.

Audiovisual media can provide real-world explanations of learning material, allowing students to more easily understand the concepts being taught. Using this media in accounting learning can help students understand complex material better. Audiovisual media can also provide feedback to teachers about how well students learn and understand the material presented.

3. METHODS

3.1 Time and Location of Research

This research was carried out at SMA Negeri 2 Majene, Majene Regency, which is known as the "city of education." This school was chosen because of its status as an independent school which plays an important role in producing a new generation of educators and disseminating educational information. The research lasted for two months, with the aim of finding out the effectiveness of audiovisual media in improving student learning outcomes in accounting and economics subjects.

3.2 Types of Research

This research uses a qualitative design with a phenomenological approach. This method was chosen to understand and interpret students' experiences in using audiovisual media. According to[16], qualitative research aims to collect and analyze data in the form of words and human activities without carrying out quantitative measurements. A phenomenological approach helps researchers understand how individuals describe and give meaning to their experiences regarding the use of audiovisual media in learning.

3.3 Data Source

This research relies on two types of data sources: primary and secondary. Primary data was obtained directly from observations and interviews with informants at SMA Negeri 2 Majene. This data includes direct observations of the learning process and student responses to audiovisual media. Secondary data is taken from existing documents at the school, such as learning policies, personnel provisions, and school facilities.

3.4 Data Collection Technique

Data collection was carried out through three main techniques: observation, interviews, and documentation.

1. **Observation**: This research uses participant observation, where researchers are directly involved in daily activities at school to understand student behavior in the context of learning using audiovisual media.

2. **Interview**: In-depth interviews were conducted to gain a deeper understanding of students' perceptions and experiences regarding the use of audiovisual media. Semi-structured interview techniques were used to explore in-depth information from informants.

3. **Documentation**: Document studies involve collecting and analyzing documents relevant to the learning process in schools, including administrative records and school policies.

3.5 Data analysis technique

Data analysis in this research follows the Miles and Huberman model, which involves several stages:

1. **Data collection**: Collect information from research locations according to conditions in the field. Data is obtained from financial reports and other supporting documents.

2. **Data reduction**: Select, simplify, and focus data that is relevant to research. This process includes filtering key information and removing irrelevant data.

3. **Data Presentation**: Arranging data in an organized format, such as a matrix, graph, or chart, to make it easier for researchers to understand and analyze the data.

4. **Draw a conclusion**: Conclusions are drawn based on analysis of data that has been compiled and tested for reliability. Initial conclusions may be modified if necessary after additional data collection.

3.6 Data Validation

Data validation was carried out to ensure the reliability of the research results.

Triangulation techniques are used to verify data in the following ways:

1. **Source Triangulation**: Comparing data obtained from various sources to ensure consistency of information.
2. **Engineering Triangulation**: Using multiple data collection techniques to verify the same information from the same source.
3. **Time Triangulation**: Make observations at different times to ensure the stability and consistency of the data obtained.

The use of triangulation in this research aims to increase the validity and reliability of the data collected, ensuring that the conclusions drawn are accurate and reliable.

4. RESULTS AND DISCUSSION

4.1 The Effectiveness of Audiovisual Media Methods in Improving Accounting Economics Learning Outcomes

The use of media in the learning process is one of the competencies that teachers must have. Media aims to increase students' attention and facilitate their understanding of the material presented. At SMA Negeri 2 Majene, audiovisual media, such as self-made learning videos or taken from online sources such as YouTube, have been used effectively in teaching various subjects, including geography and physics. Teacher Suriana, ST., M.Pd., explained that audiovisual media helps students understand material more easily when they see and hear it, while Mr. Benyamin Bode Rumimbo, S.Pd., MA, added that media such as virtual laboratories can replace physical equipment. and provide better results in physics learning.

The use of audiovisual media by teachers at SMAN 2 Majene is inseparable from efforts to create a dynamic learning environment and actively involve students. According to Mrs. Suriana, this media is able to increase students' understanding because it is more interesting than just verbal explanations. Mr Benyamin also noted that this media was effective in increasing students' focus and attention.

As the curriculum develops, teachers are required to utilize technological advances in learning. Mrs. Suriana admitted that the use of audiovisual media in teaching geography was based on her own experience that it was easier to understand the material when it was presented audiovisually. This was applied to students, who showed better understanding when the material was presented in audio and visual form.

In the context of accounting and economics learning, the use of audiovisual media has been proven to improve student learning outcomes. Students are more engaged and motivated when material is delivered via video or digital simulation. This effectiveness can be seen from the increase in students' grades and interest in lessons. According to Mr Benyamin, it is easier for students to understand physics concepts through virtual simulations which replace complex physical experiments.

4.2 Use of Audiovisual Media in Learning Reportage Techniques

Education is a planned effort to shape the personality and character of students in accordance with national education goals. At SMAN 2 Majene, learning media acts as an intermediary to convey information and knowledge to students. Audiovisual media, which combines visual and audio elements, is able to attract students' attention and help them understand the material better. [17] states that this media can convey factual, fictional or educational messages effectively.

Teachers at SMAN 2 Majene have utilized audiovisual media to improve student learning outcomes in reporting techniques. The use of this media makes it easier for students to absorb and process the information presented. Students' experiences through audiovisual media make the learning process more enjoyable and meaningful. With this media, students can develop critical

and analytical thinking skills, use imagination, and understand ideas conveyed through various sounds and sights.

Audiovisual media, such as video, is able to make the reality of abstract learning material more concrete and understandable. By watching videos, students get real experience and can learn freely. This media also allows students to concentrate better on the material being taught, because their attention is focused on the impressions presented.

In learning reporting techniques, the use of audiovisual media has proven to be effective in improving student learning outcomes. This media can stimulate students' senses efficiently and facilitate a deeper understanding of the material presented. With music and moving visuals, students' brains are stimulated to increase their cognitive capacity. As a result, students are more motivated to study and show improved grades.

4.3 Discussion and Implications

Teachers play an important role in utilizing audiovisual media to support learning. At SMAN 2 Majene, teachers are encouraged to use creativity in integrating this media into learning. Mr. Benyamin revealed that the use of audiovisual media motivates students and increases their creativity. With technology continuing to develop, teachers must continually update their teaching methods to make them relevant to students' needs.

The hope of teachers at SMAN 2 Majene is that all teachers can utilize audiovisual media in teaching. Mrs. Suriana hopes that the independent curriculum can give teachers the freedom to present material in a way that is fun and can be understood by students. He also hopes that schools can facilitate the use of interesting audiovisual media, both from YouTube and other sources.

The use of audiovisual media is not only beneficial in improving student learning outcomes, but also helps teachers deliver material more effectively. In this era of globalization and modernization, education must be able to produce quality human resources. The use of audiovisual media can be one way to achieve this goal.

In conclusion, the use of audiovisual media at SMAN 2 Majene has shown a positive impact in improving student learning outcomes. This media not only helps students understand the subject matter better, but also increases their motivation and interest in learning. By continuing to utilize technology and creativity in teaching, it is hoped that a dynamic and innovative learning environment can be created in schools.

5. CONCLUSION

Based on the research results and discussions mentioned previously, the following are several conclusions that can be drawn:

1. Research conclusions show that students are much more enthusiastic and engaged when using audio-visual materials for learning, which improves their academic performance. Additionally, it has been proven that certain students who can understand information by hearing can also do so using visual aid strategies, which make the information easier to absorb. Additionally, some students use their hearing and sight to understand the material. Compared to teachers who only provide explanations, the use of audiovisual media in class is more interesting, effective, and helps students focus more. It has been proven that SMAN 2 Majene students are more involved and able to achieve better learning outcomes.

2. Based on these results, teachers at SMAN 2 Majene have hopes regarding the use of audiovisual media to improve student learning outcomes. This hope mainly comes from the creation of an independent curriculum,

which has many positive aspects that can be seen from its development. The first is when learning is beneficial for students and enjoyable for them; this is when learning is presented in a way they can understand, such as audio or video, using a variety of learning resources that they can record and enjoy, such as those found in an independent curriculum. Schools are also intended to help instructors use audiovisual learning, and teachers can display engaging audiovisual content on YouTube and other platforms.

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