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Analysis of Students' Cognitive, Affective and Psychomotor Aspects of Accounting Materials as an Information System Subject of Service Company Accounting Cycle

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Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana tingkat kemampuan kognitif, afektif dan psikomotor siswa dalam mempelajari materi akuntansi sebagai sistem informasi oleh siswa kelas XI SMK Swasta Kristen BNKP Gunungsitoli. Jenis penelitian ini adalah penelitian Jenis data yang digunakan adalah jenis data kuantitatif dan data tersebut diperoleh dengan melakukan tes prestasi belajar pada siswa. Sampel dalam penelitian ini adalah siswa kelas XI SMK Swasta Kristen BNKP Gunungsitoli berjumlah 21 orang. Untuk mengetahui tingkat kemampuan afektif dan psikomotor digunakan tabel pengamatan. Dari hasil penelitian yang dilakukan didapat secara keseluruhan kemampuan kognitif siswa pada materi akuntansi sebagai sistem informasi tergolong kategori penguasaan materi Baik (71,83%) dengan tingkat kesulitan rendah (28,17%). Tingkat kemampuan afektif siswa dikategorikan Baik dengan perolehan Nilai (74) sedangkan tingkat kemampuan psikomotor siswa dikategorikan terampil dengan perolehan nilai (72).

Kata Kunci: Analisis, kognitif, afektif, psikomotor

Abstract

This study aims to find out how the level of cognitive, affective and psychomotor abilities of students in learning accounting material as an information system by class XI students of Christian Private Vocational Schools BNKP Gunungsitoli. This type of research is research. The type of data used is a type of quantitative data and the data is obtained by carrying out learning achievement tests on students. The sample in this study were 21 students of class XI at Christian Private Vocational School BNKP Gunungsitoli. To determine the level of affective and psychomotor abilities used observation tables. From the results of the research conducted, it was found that overall students' cognitive abilities in accounting material as an information system were classified as Good material mastery category (71.83%) with a low level of difficulty (28.17%). The level of students' affective abilities is categorized as Good with a score of (74) while the level of students' psychomotor abilities is categorized as skilled with an acquisition of a score (72).

Keywords*: Analysis, cognitive, affective, psychomotor*

INTRODUCTION

Education has an essential role in the development of a country's development. Education cannot be separated from the process of teaching, and learning carried out by a teacher in delivering material to

students. Learning is sought so that students can apply their cognitive, affective, and psychomotor potential (Baharun & Sa'diyah, 2018; Dakhi et al., 2022). Children's education is known to have cognitive, affective, and psychomotor abilities. Students' cognitive abilities can be seen from their activeness, such as asking questions, solving problems and overcoming them, and student independence in classroom learning (Delar et al., 2022; Zebua, 2021). The affective abilities of students can have attitudes and moral values in the learning process, such as paying attention, respecting, and managing. Students' psychomotor is in the form of skills or expertise students have in doing assignments.

Vocational High School Education (SMK) is a vocational-level school that aims to make students have the desired skills according to the employment required. Vocational high schools have accounting majors studying from the basics of accounting to advanced accounting to create a skilled professional workforce following the workforce's needs.

Learning is a change in behavior due to experience and practice (Oktaviana & Prihatin, 2018; Zagoto, Yarni & dakhi, 2019). The meaning is a behavior change concerning knowledge, skills, and attitudes, covering all aspects of the organism or personality. Changes in behavior can occur in cognitive, affective, and psychomotor aspects. Of the three domains, so far, the cognitive domain is the area that school teachers widely assess because it relates to students' ability to master the lesson's content. The cognitive domain is more often used to determine student success. In contrast, other affective and psychomotor domains are more complementary because, in schools, this must be applied to determine student success.

In order to increase the intelligence of the nation's life through the learning process, the development of cognitive, affective, and psychomotor abilities is essential (Magdalena etal., 2020; Zagoto, 2022). It leads to intellectual intelligence and the formation of attitudes and skills, which are currently the most dominant demands with increasingly high levels of competition in life. Intellectual intelligence leads to the development of knowledge to overcome various life problems so that humans always try with their knowledge to create conveniences in life (Magdalena, Hidayah & Safitri, 2021).

The cognitive domain relates to the ability to think, including the ability to memorize, understand, apply, analyze, synthesize and evaluate (Enneking et al., 2019). The cognitive domain comprises knowledge, comprehension, application, analysis, synthesis, and evaluation. Bloom's Taxonomy revised the cognitive domain: remember, understand, apply, analyze, evaluate, and create.

The affective domain is a realm related to attitudes and values. The affective domain includes behavioral traits such as feelings, interests, attitudes, emotions, or values (Hikmawati, Huriah & Primanda, 2018). Attitude determines one is learning success. People interested in something other than specific subjects find it difficult to achieve optimal learning success. Changes in a person's attitude can be predicted if he already has high cognitive mastery. The characteristics of effective learning will appear in students in various behaviors. This affective domain in Bloom's Taxonomy becomes even more detailed into five levels: receiving, responding, valuing, organization, and characterization.

The psychomotor domain is the realm related to learning outcomes achieved through skills (Zendrato, Zebua & Harefa, 2022). The skill itself shows a

person's expertise in a particular task. The psychomotor domain is related to skills or the ability to act after a person receives a specific learning experience. As with cognitive and affective learning outcomes, psychomotor learning outcomes are also tiered.

METHOD

Metode Penelitian yang dipergunakan dalam penelitian ini adalah metode Deskriptif. Populasi sekaligus sebagai sampel dalam penelitian ini adalah siswa kelas XI-AK SMK Swasta Kristen BNKP Gunungsitoli yang berjumlah 21 orang, laki-laki = 14 orang dan Perempuan = 7 orang. Instrumen pengumpulan data menggunakan tes, lembar observasi dan dokumentasi.

RESULTS AND DISCUSSION

1. Cognitive Aspect Data Analysis

Overall, students' abilities or students' absorption of the subject matter of Accounting as an Information System in the cognitive domain in each aspect can be seen in the following table.

Table 1. Percentage of Students' Ability in the Cognitive Domain

Criteria	Absorption (%)	Error (%)	Mastery Criteria	Difficulty Criteria
C1	70,83	21,17	Sedang	Sedang
C2	66,22	37,78	Kurang	Tinggi
C3	73,41	26,59	Sedang	Sedang
C4	71,13	28,87	Sedang	Sedang
C5	75,39	24,61	Sedang	Sedang
C6	80,15	19,85	Baik	Rendah

Hasil perhitungan menunjukkan bahwa kemampuan atau daya serap siswa pada materi pokok Akuntansi Sebagai Sistem Informasi ranah kognitif dari 30 soal yang diujikan tergolong Sedang (69,38%) dengan kesalahan yang termasuk tingkat kesulitan Rendah (30,62%).

2. Affective Aspect Data Analysis

Overall the ability of students to show their attitudes in the following lessons on accounting as an Information system material and an affective domain can be seen in the following table:

Table 2. Percentage of observations of students' abilities in the affective domain

Number of Sample	Earned Value	Mastery Category
1	74	Good
2	72	Good
3	70	Enough
4	74	Good
5	72	Good
6	74	Good
7	70	Enough
8	72	Good
9	76	Good
10	74	Good
11	76	Good
12	72	Good
13	72	Good
14	70	Enough
15	70	Enough
16	74	Good
17	74	Good
18	72	Good
19	68	Enough
20	74	Good
21	74	Good

The table 2, above shows that ability of students to show their attitude in learning on the subject matter of Accounting as an Information System is classified as Good.

3. Psychomotor Aspect Data Analysis

Overall, students' abilities in the psychomotor domain in accounting as an information system subject in the service company accounting cycle subject can be seen in the following table:

Table 3. Percentage results of observations students' abilities in the psychomotor domain

Number of Sample	Earned Value	Mastery Category
1	72	Skilled
2	74	Skilled
3	72	Skilled

4	70	Less Skilled
5	74	Skilled
6	72	Skilled
7	74	Skilled
8	70	Less Skilled
9	72	Skilled
10	76	Skilled
11	74	Skilled
12	76	Skilled
13	72	Skilled
14	72	Skilled
15	70	Less Skilled
16	70	Less Skilled
17	74	Skilled
18	74	Skilled
19	72	Skilled
20	68	Less Skilled
21	74	Skilled
22	72	Skilled

The table above shows that students' ability in the psychomotor aspect of accounting as an information system subject in the service company accounting cycle subject is average and classified as skilled.

Discussion

After observing and analyzing the results of the research, it was found overall cognitive ability of students on the subject matter of Accounting as an Information System was classified as Good. It is said so because, overall, the aspects of the cognitive domain get moderate and high mastery.

Overall, it was found that the cognitive ability of students in the accounting cycle material for service companies was 70.83% which was included in Moderate mastery, where the level of error or difficulty included a low level of difficulty (29.17%). The results of observations on the ability of the affective aspects shown by students in participating in learning in the accounting cycle of service companies are good. However, they need to be improved so that they are even better.

While the results of observations on the ability of psychomotor aspects shown by students in participating in learning Accounting as an Information System are still classified as skilled.

CONCLUSION

Overall, students' cognitive abilities in accounting as an information system are classified as moderate mastery, students' affective abilities are classified as good mastery, and students' psychomotor abilities are classified as skilled mastery.

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