Abstract: This study aimed to use comic as a learning media to improve students’ understanding in accounting cycle of Service Company on introductory accounting course. Research methods used in this research is an experiment, which classified as pre-experimental (non-design) by the method of the one group pretest – posttest design. The results of this study indicated that there are differences in students' understanding of the accounting cycle of service companies before and after the use of comic media. Comic media can improve the students’ understanding on accounting cycle of Service Company and get positive responses from participants in this study. Therefore, comic media can be recommended as one of the alternative media that can be used to improve student understanding about accounting cycle of Service Company in Introduction to Accounting course.

Keywords: accounting cycle, comic media, introductory accounting course, learning media

1. Introduction

Accounting is one of the science that is not enough to just learned in the classroom only. Although there are currently in the process of lecture hours of theory and practice, but students still need independent learning outside the classroom either individually or in groups in order to understand the accounting matter. It is therefore necessary for effective learning media for students in order to improve their understanding of material related to accounting.

The media in the process of teaching and learning has an important role because the media as intermediary tools teaching and learning activities. The hassle of learning materials can be further simplified with the help of the media. Learning media can represent what the less capable professors tell us through certain words. Learning can also help media in terms of abstract materials objectify. Thus the students more easily digest material than without the help of media [3].

Basically, these accounting of services company can be considered as a basic foundation in understanding accounting of trading company and manufacturing company. This is due to an accounting of services company contains most of the process or the applicable accounting cycle in trading companies and manufacturing companies. In other words a good understanding in accounting services company will support in understanding accounting trading companies as well as manufacturing companies. Given the importance of the accounting cycle of material service company so should college students or others who want to learn this material can use the proper strategies in learning the material accounting cycle of services company. So the concept is contained in the company's accounting service can be controlled properly and can be practiced in the business world as well as in the world of education.

Early observations in the process of teaching and learning in introductory accounting course especially for material accounting cycle of service company shows the activity of students in the
teaching and learning process is still passive i.e. only accepts material provided by the lecturer. Moreover classroom conditions also shows most students are busy with their own activities, some chatting, playing phone or listen to the explanation from lecturer but not focus. It is thought to occur because the learning methods used are still the traditional lecture method i.e (preaching method). Lecture method is a method of teaching with information and knowledge orally to learners (students) who generally follow passively. In addition, the method of lectures also make students feel saturated and boring [5]. This can result in the student being not focus on material that is presented. Kurniasih and Setiawan (2013) also stated that the submission of material by preaching method made students did not pay attention to the material being taught so that students could not absorb the material well [2]. Therefore, it takes innovation in learning accounting expected to increase understanding of the introductory material about the accounting cycle in particular accounting services company.

Strategies that can be used to enhance the understanding of the students regarding the material is by using the interesting media. The one that makes learning more interesting is to use media image. An interesting learning media was able to increase the understanding of the students in learning. Sudrajat (2008) mentions the different kinds of media studied include: (1) visual media (2) media audio (3) projected still media and (4) projected motion media [6]. One form of visual media are media graphics. Nowadays has developed various forms of media that seeks to produce a medium that supports learning that is fun, of course, by not leaving the main purpose of the use of the media as a tool of learning message to the students so it is easy to understand.

Learning media will be designed in this study is the comic. Comic media can be used as alternative media in learning Introductory Accounting subjects at the Faculty of Economics, State University of Padang. One of the media is able to display a graphical visualization of material that needs to be coupled with illustrative images. According to Pratiwi (2013) comic combining text and images in a creative form [4]. This is what makes a comic mix of easy to understand by all people of all ages. So comics can attract the attention and passion of the student to learn and teach students to translate the story into the picture, even as if the students were faced with the real context so that it appears the effect that made an impression on the students and can remember longer. The material in the comic can be explained in earnest, which means that the material in the form of a picture can explain the whole story or material that has been accompanied by illustrative pictures to facilitate students with concrete examples of the form or find out what the meaning of the given material. Still the limited use of comic media to support learning accounting accounting cycle particularly on service companies encourage researchers to design media comics as an alternative media of instruction in an effort to improve understanding of the accounting cycle of service company in the introductory Accounting courses.

2. Related Works

2.2 Comics

a. The definition of Comics

According to Scott McCloud (1993) in which, Yang (2003), the comic was put and combine images in other visual forms in continuous unity that aims to produce an information [10].

b. Advantages comics in learning

Comics have five advantages if used in the study are: comic can motivate students during the process of teaching and learning; the comic consists of images which is a media that can improve the quality of learning; comic is permanent; generate interest can read comics and directing students to the discipline of reading especially those who do not like to read;the comic is part of popular culture [9].

c. Weaknesses of comics as a medium of instruction

Comics as a medium of instruction is also inseparable from the weakness. Weaknesses are as follows: comic limit even lets kill imagination; the delivery of the subject matter through the medium of comics too simple; use of the comic medium only effective given on stylish visual learners [9].
Research methods used in this research is a method of experimentation. Experimental method is a method of research that is used to search for a particular treatment influence against the other in conditions completely [7]. Experimental research is also more suitable done in the field of education. This is due to two reasons as follows: (1) teaching method which gives a more precise dikomparasikan naturally and in a State that is not biased; (2) basic research with the aim of lowering the General theoretical principles into applied science which corresponds to the problems faced by schools.

According to Sukardi (2011), experimental research in the field of education differenciated into two research in the laboratory and outside the laboratory. With respect to the subject in education are students, most research is done is outside the laboratory. This is because there are some of the advantages possessed by the research outside the laboratory, including: (a) the experimental variables can be stronger; (b) more easily in providing treatment; (c) can do the setting that approximates the actual circumstances; and (d) actual experimental results more [8].

According to Sugiyono (2011), there are some forms of experimental design [7]. Experimental design to be used in this research is a type of pre-experimental (nondesign) by the method of the one group pretest – posttest design. On the one group pretest – posttest design there is a pre test prior to treatment (the treatment), the results of treatment can be assessed more accurately because it can be compared with prior treatment. Variable treatment in this study was the use of comics as a learning media which contain accounting cycle of services company. The design of chart form is as follows:

The steps in this experiment research referring to Gay [1] as follows:

1. The existence of a significant problem for the researched. Existing problems of learning media accounting is still monotonous and also teaching/praching methods that still are speaking engagements so that less attractive in the process of teaching. Therefore required learning media of accounting, media innovation at the research of selected comic media in order to increase the understanding of material cycle accounting services company, since the comic is unique, interesting and easy to understand.

2. The selection of the subject enough to be divided in groups of experiments. The subject in this study is the first year student majoring in accounting Bachelor Degree Program State University of Padang.

3. The making or development instrument. The instruments used in this research was the learning media of comics which contains material accounting cycle of services company.

4. The selection of design research. Design research is the one group pretest – posttest design.

5. Execution of the procedure. The initial procedure in this study is to carry out a lecture method in explaining the material accounting cycle of services company. This procedure will last for 6 weeks. At the beginning of the seventh meeting, researchers will conduct a pre test to find out students’ understanding to the materials accounting cycle of services company. On the seventh week, lectures will be given by media comics that contains the material cycle accounting services company. At the end of the eighth week of the meetings will be conducted post test to see the influence of the use of comics against student understanding of the material cycle accounting services company.

6. Doing data analysis. To see the influence of the media treatment of the comic, then data analysis will be performed with a different test, that is, to see if there is a difference of understanding the material cycle accounting services company before and after the use of the comic medium. Then the hypothesis presented in this study are:

HO: there is a difference on students’ understanding against the material accounting cycle of services company before and after the use of comics as the media.

3.2. Method
The data and information obtained were analyzed quantitatively and qualitatively. Quantitative analysis using descriptive statistics to find out students’ response toward the use of media as an alternative comic media in order to increase understanding of the accounting cycle of material service company on the introductory Accounting courses. Technique of data analysis conducted in this study, namely: test of different by using independent sample t-test, and for test of instrument (questionnaires) will face test of validity and reliability.

4. Results and Discussion

Participants in this study are first year students in bachelor degree majoring in accounting of economic faculty of State University of Padang. Research done on the premises where at 2 classes, Class A consists of 26 peoples and Class B consists of 28 people. There is no specific reason in the election of the two classes, but both the local taught by different lecturers for Introductory Accounting 1 subject. The following is an overview of the participants on the basis of class and gender:

<table>
<thead>
<tr>
<th>Information</th>
<th>Class A</th>
<th>Class B</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Man</td>
<td>13</td>
<td>13</td>
<td>26</td>
<td>48.15%</td>
</tr>
<tr>
<td>Women</td>
<td>13</td>
<td>15</td>
<td>28</td>
<td>51.85%</td>
</tr>
<tr>
<td>Amount</td>
<td>26</td>
<td>28</td>
<td>54</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

In descriptive, student understanding of the material against the accounting cycle service company at the time of pre test has an average of 14.72 while the results of the post test results 16. This indicates that an increase in the understanding of the participants to the materials accounting cycle of services company after using media comics of 1.28. So it can be said that the use of the media of comics can enhance the understanding of the participants to the materials accounting cycle of services firm amounted to 1.28 points.

<table>
<thead>
<tr>
<th>Paired Samples Statistics</th>
<th>Mean</th>
<th>N</th>
<th>Std.Deviation</th>
<th>Std. Error Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pair 1 Pre-Test</td>
<td>14.72</td>
<td>54</td>
<td>4.772</td>
<td>0.649</td>
</tr>
<tr>
<td>Post-Test</td>
<td>44</td>
<td>54</td>
<td>4.926</td>
<td>0.670</td>
</tr>
</tbody>
</table>

This research aims to see if there is a difference of understanding participants to the materials accounting cycle of services company before and after using the media of comics by using paired samples t-test. Prior to testing the hypothesis, first conducted a test of normality to know whether the data used are distributed normally or not. Testing normality in this research is carried out using one sample kolmogorov smirnov test by looking at significant levels of 5%.

Based on table look that normality test results show that the value of Asymp. SIG (2-tailed) data from pre test is of 0.161 while for post data in test of 0.749 where value of Asymp. SIG (2-tailed) than 0.05 so that it can be concluded that the data in this study is distributed normally. Subsequent hypothesis testing is done by using a paired sample t-tests indicated that the significant value of 0.003 to mean significant value smaller than 0.05 so that the hypothesis in this study is acceptable. This indicates that there is a difference in understanding to the materials cycle accounting services company before and after using the comic as a media (see Appendix 1).

To find out how the opinion of student accounting economic faculty of State University of Padang about the use of comics as an alternative media learning Introductory Accounting courses, researchers have been spreading the research questionnaire consists of four parts, namely the question of interest in comics, understanding the material, appearance and presentation of the comic. To see the
The Use of Comics as A Learning Media to Improve Students’ Understanding in Accounting Cycle of Services Company on Introductory Accounting Course

validity in each item of the questionnaire questions used corrected item-total correlation. Based on a test of the validity of the seen that question number 2 with regard to the interest of the comic did not pass the test of validity, this looks from 0.128 smaller than r table i.e. 0.226 so that this question is not considered valid. The closer the coefficient of reliability with the 1.0 will be the better. In General, reliability is less than 0.60 is considered bad, reliability range of 0.7 and can receive more than 0.80 is good. The use of comics as a medium of alternative media in learning the material cycle accounting Services Company got positive response from the participants in this study. It can be shown from total response rate which are all more than 75% for each question.

The results of this research show that there is a difference of understanding participants to the materials cycle accounting services firm before and after using the medium of comics. This is in line with the results of the research of Mediawati (2011) which found that the results of the study are obtained after student learning using media comics accounting experience increased meaning as compared to the results of the learning of students who are not learning to use media comics accounting) [3]. The use of comics as a medium of learning materials in accounting cycle of service companies also get positive response from the participants in this study. So comics can be a proper alternative media to support learning material accounting cycle of services company. Dr. Joseph Ledoux [3] says this happened because emotional involvement the reader will greatly affect memory and memory material will be obtained.

Graphics learning media in the form of comics will provide ease in delivering and receiving material which is considered difficult to be delivered with a still-learning methods are conventional. This of course will not be taken for granted by some parties. However, if we understand that the main purpose of the use of the comics here is as a tool in conveying information or message then the comics can be an effective learning and media interest. The use of comics as a medium of alternative media in learning the material accounting cycle service company can minimize the expected saturation lecturers and students against the conventional learning methods that are used. By using the comic it will be created a new atmosphere that can interest students to increase their understanding of the material cycle accounting services company. So learning can take place with effective, attractive, fun, understandable, and to resolve the matter with just in time.

5. Conclusion

Based on the results of research and discussion, then it can be concluded that: there is a difference of students understanding’s against the material cycle accounting services company before and after the use of the media of comics; an increase in the understanding of 62.96% of participants against the material accounting cycle of service company after using media comics; use of the media of comics can enhance the understanding of the participants towards the material accounting cycle of service company an average of 1.28 points; the use of comics as a medium of alternative media in learning the material accounting cycle of services company get positive response from the participants in this study.

Some limitations in this research are: (a) research is still using simple cases related to the material accounting cycle of services company; (b) the time limitations in the use of the comic medium accounting firms in learning services so that has not shown maximum results; (c) types of experimentation that was done in this study a new type of pre-experimental (non-design) by the method of the one group pretest – posttest design.

Hence the advice to next researchers is: (a) the next research can design more complex cases related to the material cycle accounting services company. Researchers also are expected to conduct feasibility trials comics as seen from media experts and expert material that is expected to be a consideration in the development of comics as a medium of learning in accounting; (b) subsequent research can develop this type of research experiments such as true-posttest only control include experimental design, pretest-control group design or other types of research experiments.

References

The Use of Comics as A Learning Media to Improve Students’ Understanding in Accounting Cycle of Services Company on Introductory Accounting Course


Appendix 1

Results Paired Samples Test

<table>
<thead>
<tr>
<th>Paired Samples Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paired Differences</td>
</tr>
<tr>
<td>Mean</td>
</tr>
<tr>
<td>Pair 1</td>
</tr>
</tbody>
</table>