The Influence of The Inquiry Method on Students' Accounting Learning Outcomes in The Sub-Subject of The Balance of Class X Ak. Taman Students Medan Vocational School for The Academic Year 2021/2022

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ABSTRACT

This study aims to determine whether there is an effect of learning the Inquiry method on the learning outcomes of students in class X Ak. MEDAN STUDENT TAMAN VOCATIONAL SCHOOL. The experimental class is taught by the inquiry method while the control class is taught by the conventional method.This study uses the type of instrument that is a test of students' accounting skills. Before the test is tested on students, the validity is calculated first. The validity test was also carried out by a Lecturer and one Accounting teacher. From the calculation results obtained that all tests are valid. From the test sheet validation tests by Lecturers and teachers of Accounting also stated that all tests were valid.   Before testing the hypothesis, the normality test and homogeneity test were carried out using the SPSS program. Based on the results of the t-test between the average post-test values, it is obtained that the value of $t_{count} = 6.0211$ at a significance level of $= 0.05$ and so that $t_{count} > t_{table}$. Thus, learning with the inquiry method is significantly better than learning with conventional methods. Based on the calculation of the average value of the experimental class and control class, the average value of the experimental class is higher than the control class, which is 76.84, while the average value of the control class is 74.21. By looking at the success of teaching using the inquiry method in improving student accounting learning outcomes, especially the balance sheet material

Keyword: Inquiry Method, Accounting, Balance Sheet

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1. INTRODUCTION

The teaching and learning process is one of the most important elements that must be considered in an effort to improve the quality of education , because with the implementation of a good teaching and learning process, educational goals will be achieved if the elements involved support each other. The teacher is one element in the teaching and learning process, because even though the curriculum is presented perfectly, the infrastructure is well met, but the teachers are not qualified, the teaching and learning process cannot be said to be successful.

Accounting lessons as part of education certainly cannot be forgotten from everyday life. Accounting is very useful and cannot be separated from other lessons, so accounting lessons should be developed and paid attention to. However, among students it

has often been circulated that accounting lessons are difficult and boring lessons, so that students are less interested in studying accounting lessons and this causes the low ability of students in the field of accounting education studies.

This encourages the government and teaching staff to look for new strategies and new methods in delivering subject matter. Even though basically there is no best and worst method because each method must have its own weaknesses and strengths.

On the other hand, the low learning outcomes of students are caused by the learning process which is dominated by traditional learning, and the lack of use of media in the learning process so that students find it difficult to understand accounting, especially balance sheets. In this learning, the classroom atmosphere tends to be *teacher-centered* so that students become passive. However, teachers prefer to apply this method, because it does not require tools and practical materials, it is enough to explain the concepts contained in textbooks or other references. In this case students are not taught learning strategies that can understand how to learn, think and motivate themselves. This problem is often found in teaching and learning activities in the classroom; therefore, it is necessary to apply a learning method that can help students understand teaching materials and their applications in students' daily lives.

In line with this, based on the results of interviews conducted by the author about student accounting learning outcomes with one of the accounting teachers in class XAk. SMK Taman Siswa Medan.stated that: "Accounting learning outcomes for students in class X Ak. still tend to be low, there are still many students who get grades. below the average with the KKM (Minimum Completeness Criteria) is 70. This is due to the lack of student interest in participating in teaching and learning activities, especially accounting lessons.

Formulation of the problem

The formulation of the problem in this study: "Is there any influence of the inquiry method on accounting learning outcomes on the balance sheet material for class X Ak SMK Taman Siswa Medan for the 2020/2021 academic year

2.   RESEARCH METHOD/MATERIAL AND METHOD/LETERATURE REVIEW

Place and time of research

The location of this research is at SMK Taman Siswa Medan, JalanSabaruddin Medan. The time of the research was carried out in the first semester, namely in September of the 2020/2021 Academic Year. So the research time is ± 1 month.

Population and Sample

Population is all objects or data sources. In this study, the population is class X Ak SMK Taman Siswa Medan for the 2020/2021 academic year , totaling 76 students.

Instrument Trial

The instrument of this research is a test of learning outcomes on the subject of balance sheets and financial statement notes. Before conducting the research, the tests that had been prepared were tested on students to determine the validity off

3.   RESULTS AND DISCUSSION

a.   Experimental Class Student Learning Outcomes Data

Based on the data obtained from the results of the study with 38 respondents, there was 1 student who got a score of 60. 6 students with a score of 65.7 students with a score of 70.5 students with a score of 75.10 students with a score of 80.4 students with a score of 85.2 students with a value of 90 and 3 students with a value of 95. The average score of students is 76.84 and Standard Deviation (SD) = 9.26.

Figure 4.1 Bar Diagram of Experimental Class Learning Outcomes
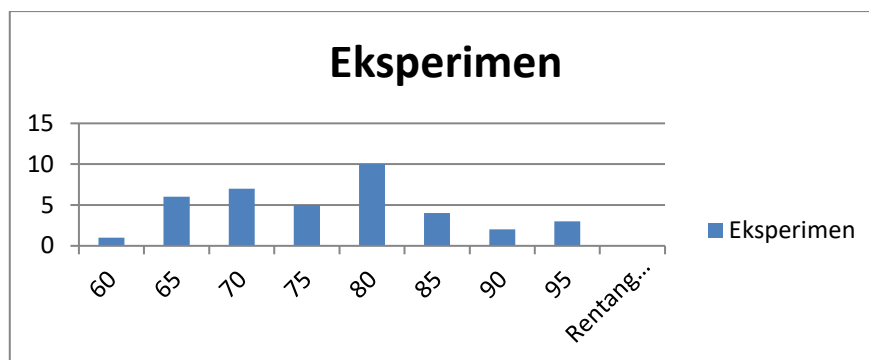
From the value of student learning outcomes, it can be categorized that the value is included in the very good, good, sufficient, less or very poor categories. To find out the range of each category, you can use the formula:

$$i = \frac{Nilai\ Tertinggi - Nilai\ terendah}{Jumalah\ rentang}$$ (Sutrisno 2004: 120)

then:

$$i = \frac{95 - 60}{5} = 7$$

Table 1. Experimental Class Student Learning Outcomes

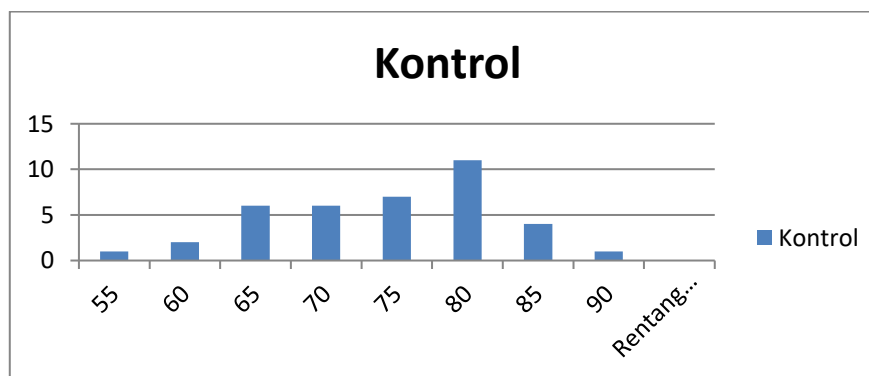| Category	Value Range	Total students	Percentage	Average Score
Very good	100 - 93	3	7.9%	95
Well	92 - 86	2	5.3%	90
Enough	85 – 79	14	36.8%	81.4
Not enough	78 – 72	5	13.2%	75
Very less	< 72	14	36.8%	67.1

From the range of student learning outcomes of the experimental class above, it can be seen that the number of students included in the very good category are 3 people (7.9 %), good category 2 people (5.3% %), enough category 14 people (36.8 %), less category 5 people (13.2%), and very poor category 14 people (36.8 %).

b. **Student Learning Outcomes Data in the Control Class**

Based on the data obtained from the results of research with 38 correspondents, there is 1 student who gets a score of 55. 2 students with a score of 60.6 students with a score of 65.6 students with a score of 70.7 students with a score of 75.11 students with a score of 80.4 students with a score of 85 and 1 student with a value of 90. The average value of students is 74.21 and standard deviation (SD) = 8.18

Figure 2. Bar Chart of Control Class Learning Outcomes

From the value of student learning outcomes, it can be categorized with the following ranges:

$i = \frac{90-55}{5} = 7$

Table 3. Control Class Student Learning Outcomes

Category	Value Range	Total students	Percentage	Average Score
Very good	100 – 93	0	0%	0
Well	92 – 86	1	2.6%	90
Enough	85 – 79	15	39.5%	81.3
Not enough	78 – 72	7	18.4%	75
Very less	< 72	15	39.5%	65.7

From the range of student learning outcomes in the control class above, it can be seen that there is no number of students who are included in the very good category, while the number of students in the good category is 1 person (2.6%), the sufficient category is 15 people (39.5%), the category less than 7 people (18.4%), and very poor category 15 people (39.5%).

c. Testing Requirements Analysis

Before the research was conducted, the researcher first tested the test, namely the expert validity test contained in the appendix.

From the results of device validation by experts , learning tools are in the " good " category to use. However, the validator also suggests that some aspects are written, including :

a. Suggestions from a lecturer in Economics Education FKIP UMN Alwashliyah Bpk. Zulkifli Hasibuan.M.Si
   - From each lesson plan, the language used follows the rules for writing questions.
   - Adjustment of questions with the material being studied
   - Make question commands and pay attention to typing guidelines
   - Adjust to the time allocation in the RPP
b. Advice from a SMK Accounting teacher. Medan Mother's Student ParkEmmiS.Pd
   - In the lesson plan, it is recommended to write down alternative student answers.
   - In the Post sheet, it is recommended to make a question command, or something else such as adding a color image about the question in question.

d. Data analysis
1. Normality Test

Normality test is used to determine that the post-test data of students has a normal distribution or not. This test is carried out using the Liliefors formula. The data for each variable is said to be normal if $L_{count} < L_{table}$ at a significant level = 0.05. The normality test table is in the appendix.

Table 4. Results of Analysis of Post Test Data Normality Test

Class	L_{count}	L_{table}	Conclusion
Experiment	0.1388	0.1437	Normal
Control	0.1078	0.1437	Normal

The results of the normality test calculation in the appendix can be concluded that all samples of the experimental and control classes came from populations that were normally distributed, because $L_{count} < L_{table}$

2. Homogeneity Test

Homogeneity test was conducted to determine whether the sample came from homogeneous variance or not. Homogeneity test using the formula:

$F = \frac{Varians\ Terbesar}{Varians\ Terkecil}$

From the results of the homogeneity test contained in the appendix, the following data were obtained:

Table 5. Results of Analysis of the Homogeneity of Post Test Data

Research Group	F count	F table	Conclusion
Experiment Control	1.28	1.72	Homogeneous Variance

From the data above, it shows that the post test data of the experimental and control classes are homogeneous or have the same variance with the value of $F_{count} < F_{table}$.

3. Hypothesis Test

Once it is known that the two samples are normally distributed and have the same variance (homogeneous), it is possible to test the hypothesis using the t statistic test. In testing the post-test data hypothesis, the $t_{count} = 6.0211$, while the t_{table} is 2.00. The test criteria are accept H_o if $t_{count} < t_{table}$ and reject H_o if t has other values. From the calculation obtained $t_{count} = 6,0211 > t_{table} = 2.00$ (Table for hypothesis testing is in the appendix). This means that H_o is rejected while H_a is accepted so that it is concluded "The results of learning accounting for students' balance sheets who are taught using the Inquiry learning method are greater than the results of learning accounting for students' balance materials who are taught without using the Inquiry learning method at SMK Taman Siswa Medan Academic Year 2020/ 2021.

1. Discussion of Research Results

From this study, learning for the experimental class was carried out using the inquiry learning method where the sample consisted of 38 students. In carrying out this learning the teacher uses inquiry learning methods in the experimental class and conventional learning methods in the control class. After the two classes were taken, the average value of the experimental class learning outcomes was 76.84 and the control class's average learning outcomes were 74.21.

This shows that there is a positive and significant effect of the use of inquiry learning methods on the learning outcomes of accounting material for the balance sheet material in Class X Ak SMK Taman, Medan students. This effect occurs because the experimental class uses the inquiry learning method, thereby generating student interest and attracting students' attention to learning. While the control class only uses conventional learning methods, so students are less interested in participating in the learning provided by the researcher.

Normality test can be done by liliefors test. For the post-test data for the experimental class, the value of $L_{count} = 0.1388$ and for the control class, $L_{count} = 0.1072$, at the significant level = 0.05 and n = 38, the value of $L_{table} = 0.1437$, it can be concluded that both samples are normally distributed.

Data testing is carried out to determine the sample used in the study is homogeneous or not, meaning whether the sample used in this study can represent the entire existing population. Based on the calculation results, the calculated $F_{value} = 1.28$ and $F_{table} = 1.72$, thus obtained $F_{arithmetic} = 1.28 < F_{table} = 1.72$ which means that the post test data for the sample used in this study is stated homogeneous.

Based on the results of the research on hypothesis testing for the post-test, it was obtained that the $t_{count\ value} = 6,0211$ at the significant level = 0.05 and the $t_{table\ value} = 2.00$. These results indicate that $t_{count} > t_{table}$, from the information above, it can be concluded that there is a positive and significant influence between the use of the Inquiry Learning method on learning outcomes of accounting material for class X students at SMK Taman Siswa Medan for the 2020/2021 academic year.

This is in accordance with the theory put forward by Roestiya (2003:77) which says that "the Inquiry method can be used in learning activities because it is quite effective in improving student learning outcomes". In addition, it is also in line with the research conducted by Saragih (2009), where in the research conducted there are significant differences in learning outcomes between students who are involved in learning with conventional methods. The learning outcomes of students who were involved in learning with the inquiry method were higher than those of students who were involved with conventional methods. This is indicated by the difference in the average score of learning outcomes between students involved in learning that uses the inquiry learning method and uses the conventional model where $t_{count} (4.06) > t_{table} (2.064)$. Thus, it can be concluded that the use of inquiry learning methods is more effective in improving student learning outcomes.

After the researchers conducted research, it has been proven that the use of inquiry learning methods in learning has a positive influence in improving student learning outcomes.

4.   CONCLUSION

Based on the results of the research discussion, conclusions can be drawn, namely:

1. The average post-test value of the experimental class was 76.84 with the highest score of 95 and the lowest being 60 and the standard deviation of 9.26.
2. The average post-test score for the control class was 74.21 with the highest score of 90 and the lowest being 55 and the standard deviation of 8.18.
3. Based on the results of hypothesis testing, it can be seen that $t_{count} > t_{table}$ so that it can be concluded that there is a positive and significant influence between the inquiry learning method on student accounting learning outcomes in the sub-subject of balance sheet and financial statement notes for Class X Ak SMK Taman Siswa Medan Academic Year 2020/2021

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