Model of Contextual Learning Media in Understanding the Knowledge and Skills of Learners

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Abstract
The use of teaching methods in accounting education is still rare. This can lead to students having little or no interest, lack of motivation, and learning difficulties in understanding accounting because it is unclear. The importance of this research is to understand the production process of learning media models in accounting. Develop an understanding of knowledge and skills in accounting through learning experiences based on real-world situations. The method used in this study is the use of the research model (4D) developed by Thiagarajan, with definition (interpretation), design phase, development phase and dissemination phase (distribution). The results suggest that interpretation of existing data is not sufficient to support the use of the scientific method. All students are motivated to learn the curriculum in the classroom.

Keyword : contextual learning, Cooperative Learning, Active Learning

1. Introduction

The educational process is an activity that teachers and students carry out in relationship within a subject to achieve results. During the education process, teachers must have many skills to manage the educational process. Education is a learning process designed by teachers to develop thinking. It can enhance students' thinking and ability to create new knowledge to enhance their knowledge of content. The purpose of education is to develop the ability to think and know the subject, where knowledge comes from outside the individual but is created individually by students.

Abraham (2006)'s studies on Australian high school students show that the teaching style in accounting education affects students' learning. The results also show that high support of competence includes: simple explanations, understanding of students' needs, clear The aim is to reveal the relationship between teachers' teaching methods and the quality of teaching, with appropriate instructions. According to Abraham (2006), students are not interested in accounting because accounting concepts are not related to real life. According to Hudson's (2007) research among high school students in Central Java, many children still have problems writing money. This is evident from the average score of 4.49, while the required standard for education and skills is 7.00. These results show that performance is still below expectations. Internal factors such as health, academic satisfaction, academic motivation, and academic behavior have a 28.73% negative impact on high school students' financial situation. The lower the quality of the material in the middle, the more difficult it is for the student to learn; the lower the quality of the material in the body, the more difficult it is for the student.

2. Literature Review
2.1. Active Learning

Therefore, the fundamental and important problem to be solved is the need to create a model of educational and training materials that stimulate interest, the ability to motivate and study, and the ability to overcome, whether based on content or real-life facts. Financial difficulties in education. The specific goal to be achieved in response to the basic problem is to create a learning model that can increase interest, keep track of the situation, increase motivation and study habits, and overcome the difficulties of learning accounting education. Therefore, examining this developmental model is important to create the student's learning that stimulates interest, whether situational or real-life based, to create the ability to do in order to have

motivation and learning attitude, and to overcome difficulties in the learning process. I'm studying accounting. By creating experiences based on real-world situations, you can improve not only your knowledge but also your financial knowledge. Therefore, the focus of the study is on students not only understanding economic research but also applying economic methods as they are needed in the real business world.

An innovative way to create a learning model is to create a competitive curriculum that is relevant to real life and integrate it with worksheets related to accounting topics. The Consolidated Index Cards to Match Workbook is a set of index cards that use examples of business documents commonly used in the financial world, such as credit/debit statements, invoices, receipts, bill endorsements, checks, and other items used by accounting. worksheet. . Therefore, students can learn how to meet and think about their own financial affairs as they do in the real world through this innovation.

Financial education is used by completing the worksheets comparison card together. Therefore, the purpose of this innovation is to match and integrate content index cards with financial statements. By creating a checklist appropriate to the content and general study of accounting, it is possible to contribute to the development of human resources in Indonesia through the development of good education, that is, not only understanding the theory but also being able to apply it. He is in the accounting field. Not just information, but information that affects real life. As a result, more and more people in this country are able to manage their money effectively. Active learning is a way of learning that enables more students to obtain more knowledge and experience, to discuss and learn during the course, thus gaining knowledge that can improve their abilities (Morable, 2000). Additionally, active learning allows students to improve their skills and communication and derive new conclusions from the results of their own analysis. Active learning means active learning. Experts and observers often call this learning by modeling. His approach views learning as a process of creating understanding through knowledge and information (Horton, 2002). Thanks to this approach, the student's unique understanding of knowledge and thinking affects the learning process.

Active learning learning model is a teaching model that aims to improve the quality of learning by supporting the learner in the learning process. Active learning is a learning process that aims to make students use different methods or strategies to learn (Silberman, 2001). Research shows that active learning is an effective method. Dale's (1969) research also shows that learning is weak and often leads to permanence of knowledge.

In this case, the active learning process is when students use their brains to come up with ideas, solve the problems being studied, and prepare for mental and physical exercises. Silberman (2001) also says the same thing: He believes that to learn effectively, students must use their brains through learning strategies, problem solving, and using skills, and that learning often requires having a free heart, acting, and thinking. Difficult (Move and think out loud).

How can we encourage students using the disciplinary methods that teachers (teachers) use in their teaching work? Teaching through lectures is not only stressful but also makes students depressed for long periods of time; Students can remember 70% of the content in the first 10 minutes and only 20% in the last 10 minutes. This truth is equivalent to the pearl given by the Chinese poet Confucius. Who said, "I forget what I hear, I remember and understand what I see. For the active learning process to always work, teachers must use and manage active learning strategies. Critical learning strategies are necessary because each student learns differently. And teachers must be active to assist or improve education." It is important that they use learning strategies how often a person learns, even if the level of work is different. As noted above, these activities can take many forms. But all this must go back to the nature of the initiative, that is, active learning itself embodies knowledge and thinking in teaching and learning, and behind this is the connection of knowledge transfer between knowledge, action and direct knowledge. (Feedback) In the creation and satisfaction and internalization of knowledge, in the creation of value and character.

2.2. Cooperative Learning

According to Hudson (2007), a learning model is instruction in the form of a process or teaching strategy designed to achieve learning goals. This guide includes the responsibilities of teachers in planning, implementing and evaluating education. One of the purposes of using this type of learning is to develop students' abilities while learning. With the selection of methods, methods, strategies and learning skills, the transition from rote learning to thinking and understanding, the transition from academic discipline to learning or pursuing learning problems, and the transition from individual learning to collaborative learning

are observed. . Student-centered or embedded student knowledge. The collaborative learning model is nothing new for teachers. What is the collaborative learning model? Cooperative learning model is a learning model that emphasizes teamwork. Each student in the group has a different ability (high, medium or low) (Jones, 2008). Collaborative learning models emphasize collaborative problem solving and the use of knowledge and skills to achieve learning goals.

Jones (2008) believes that collaboration is a learning method that results in best learning through a group of students working together to achieve learning goals. Participatory learning is learning that is intentional and creates relationships, interests and relationships. Meanwhile, Bruner explains in Silberman (2001) that collaborative inquiry, responding to others in achieving goals, is an important human need.

According to Rohrer (2010), all learning models are characterized by work, goal models and reward models. The working structure, goals and reward structure of cooperative learning models are different from other learning models. In the learning process of the cooperative learning model, students are expected to complete a task together and they must work together to complete the task taught by the teacher.

2.3. The Research Focus

During financial research during high school senior year, only the book package is used. This will obviously cause students to be less interested in learning accounting, less motivated, and more difficult to study for. High school accounting textbooks do not provide examples of real-life accounting practices. The budget includes summary calculations only and contains questions that only refer to proof of work but do not describe proof of work. In other words, the student does not know the certificate but the physical form of the transaction. Therefore, research in this development model focuses on the creation of teaching materials and case studies that can create learning knowledge for students, thus being situational or real-life based, adequately stimulating and making students interested in learning. Accounting work is difficult to handle. By creating experiences based on real-world situations, you can improve not only your knowledge but also your financial knowledge. Therefore, the focus of the study is on students not only understanding economic research but also applying economic methods as they are needed in the real business world.

3. Methodology

Developmental models can be structural models, conceptual models, and theoretical models. A process model is a descriptive model that describes the steps to be followed in the production process. The implementation of this development model is the product of index cards and collaborative worksheets. The development model used is based on Thiagarajan's development model, which is a 4-dimensional development model that covers content, design, development and promotion. Description level (Define), the purpose of the definition level is to define and describe the content of the study. In this stage, the researcher will examine the necessary requirements in the card list comparing the worksheet for the integration of the content before creating the information. The main steps in the development of educational tools in this decision-making stage are: Review of educational materials that should be considered in the development of necessary materials. In this development, the East Java high school science curriculum was used. B. Student Profile Analysis, Student profile is done at the beginning, integrated worksheets based on content and index card comparative design in order to understand the characteristics of students. Student characteristics include academic ability, age and maturity, and student experience. Based on these features, we hope to create a unified and integrated content as curriculum for students. The topics tested in the index card comparison are the content and the entire text. C. Role analysis and analyzes work here to prepare the financial information of the capital in the company's business and send it through the report. Functional analysis was carried out by expanding the content of the material in the data obtained from sources in the company's financial cycle. D. Content analysis is the process of gathering and distributing information about the data created by determining the key themes to be created. The content of the information produced is in accordance with the curriculum that addresses the learning objectives. This design is intended for student publications in the form of subject indexes and comparison cards, as well as functional maps of business resources of business companies. Development phase (Private) where the researcher receives advice from experts/experts in the field of graphic design and education. The purpose of this step is to research and verify content and integrate learning tools and printables in the form of card comparison worksheets. At this stage, arrangements will be made in line with the suggestions/opinions of experts. At this stage, the results of the printed material were

presented in the form of a content evaluation report and a general report of the workshop held with East Java high schools.

4. Results and Discussion

The presentation of research and development results aims to answer the above questions. The information to be presented is the result of the competition of the printed information competition card designed to contextualize and complement the work of the accounting cycle of the high school trading company. Development based on Thiagarajan's development model 4D (Four Dimensional Model) which includes content, design, development and advertising. However, due to the limitations of the researchers, this research is still in the development phase. The development of the general report card and the corresponding content of the meaning of the business cycle in high school are as follows: At this stage, the researcher has identified and defined the following terms: Education. The researcher conducts the necessary needs analysis before creating the printed data comparison card according to the research method. This interpretation phase consists of five important steps such as preliminary analysis, student analysis, task analysis, strategy analysis and goal formulation.

Teachers who still use a behavioral framework often organize the curriculum by organizing content into chunks marked by specific skills. Then create pieces from simple to complex. Behavioral theory theories have long been used by educators. The theory has often been criticized for not taking into account the complexity of learning, because there are many different factors or factors that affect learning, and learning can be done as support and relationship. This hypothesis cannot explain the differences that occur in relationship-response. Behaviorist theories also tend to lead students towards a theory that is inclusive rather than rational and inefficient. The perspective of this theory is that education is a design or planning process that directs learners to achieve certain goals, preventing students from creating and thinking freely. Although there are many factors that affect the learning process, the learning process is more than design or creation.

This process shows the formation of behavior that occurs as a result of learning. Behaviorist theory states that the stimulus-response model attempts to treat learners as passive individuals. The practice or solitude used to engage in a particular response or behavior. If reinforcement is given, the behavior occurs more frequently; if punishment is given, the behavior disappears. The use of behaviorism in education depends on many factors such as the learning goal, nature of the content, characteristics of the learner, availability of media and the learning environment. Behaviorism theory believes that knowledge is objective, stable, fixed and unchangeable. Intelligence was developed so that learning is the acquisition of knowledge and teaching is the transfer of knowledge to the learner or student. The function of the mind or intellect is to create patterns of existing knowledge through thought processes that can be analyzed and organized, so that the meaning created by these thought processes is determined by the characteristics of the knowledge structure. Students must have a common understanding of what is being taught. That is, how does the teacher understand, how should the teacher understand, how should the learner understand ?.

Likewise, in education, students are seen as weak objects and always need encouragement and support from their teachers. Therefore, teachers use some standards in the educational process to create classes that students can follow. Likewise, during the evaluation, the student's education is measured only by what is seen and seen, so what is not observed during the evaluation is left untouched.

The importance of behavioral theory in education is evaluated as less freedom to create, test and develop students' abilities. Students are seen as robots who merely follow the teacher's instructions. For this reason, students cannot develop according to their current abilities. Since behavioral behavior retains knowledge well and is judged, the learner or learner must first become acquainted with strict rules. Attitudes and discipline play an important role in education, so further education is linked to the management of discipline. Failure to increase or achieve knowledge is considered a mistake, and success in learning or ability is classified as the outcome of the behavior. Complying with the requirements is seen as a determinant of academic success. Students are rule-abiding subjects, so the management of education must be done through external methods. Education is strictly based on sequential courses, with many courses based on textbooks/required books, focusing on skills that present the content of the books/book. The purpose of

education is to help students become independent, independent individuals who can contribute to society. Education makes people manageable but uncontrollable. Education is not just about practicing or

teaching what is taught, it also creates itself. The adoption of constructivism in the teaching process has led to the emergence of a teaching method that focuses on student activities. Learning theories based on constructivism view the learner as someone who responds to and perceives the complexity of objects and situations in his or her environment.

According to this theory, it is important to know that the main source of the information in research is students. They organize and create knowledge through experiences that create knowledge. They have to go through experiences that ultimately lead to the understanding of some knowledge.

Constructivist theory emphasizes the importance of students knowing the reasons and purposes of what they learn. It is important for him to not receive an education that produces people who only obey and carry out orders. A teacher is someone who teaches, models and teaches students to be independent and play a role in improving people's lives. If there is reward and punishment, then "reward and punishment must be the result or outcome of every task and environment. Teaching is not the act of imparting knowledge from the teacher to the student, but the act of allowing the students to create." learning, creating knowledge, making meaning, seeking clarity, prioritizing, and decision making. Teaching is helping students think about thoughts, actions, and ideas by allowing them to think on their own.

Teachers should understand and appreciate the ideas of students who often express different ideas, even the opposite of their own. Then what the students say in response to the question helps them understand. If the answers do not fit the principles of the research or the problems, the teacher should be careful about teaching. Do not allow guidance to satisfy students' curiosity or cause conflict between teacher and students.

Education is the teacher's desire to help students or students learn according to their needs and interests. Education is a very important part or foundation in the educational process and in achieving the (successful) results of a good education. Education is also affected, resulting in poor learning. This means that learning depends on the teacher's ability to implement or package the learning process. Effective and correct education will bring good results to students, on the contrary, poor education will make it difficult for students to develop or advance their abilities.

According to research, there are three education models today that are often confused with the concept of "teaching". First of all, teaching is about developing knowledge for students to enable them to acquire as much knowledge as possible. Type 1 teaching is considered successful if the student completes as much as possible according to the ability of the teacher. Second, teaching is about transmitting culture to students. The second definition is essentially the same as the first; It refers to the teacher as an active being. Third, teaching is an activity that connects with the learner and organizes or controls the environment as much as possible for the learning process to occur.

The first and second definitions are widely used in most communities. As a result, students master the content but do not know how to use and develop it. They are like a boy whose parents give him food to drink, but he does not know where the food comes from, how he makes it, or how he gets it. At the same time, the meaning of the model we teach is now widely used today, especially in community schools. As a result, students not only know the curriculum, but also know its foundation and how to acquire and develop it. In this world age where it is imperative to raise creative, innovative, dynamic and independent graduates, a third education model needs to be known. Using the third theory, not only teaching leads to intellectual knowledge, but also learning leads to scientific knowledge, intelligence, character and other developments. In this way, learning itself takes place. According to the above research, the use of real learning time should guide the learner and create an environment conducive to the learning process.

Situated learning theory is heavily influenced by constructivist ideas. An important concept of the construct is adjacent cognition (embedded cognition). This idea refers to the idea that thoughts are not always located or isolated in the person's head but in the social and physical environment. Knowledge is linked to the content that knowledge develops. Home education has been developed under different names in developing countries. Called CTL (Contextual Teaching and Learning) in the United States, the main purpose of this program is to help teachers connect the curriculum to real life and encourage students to relate what they are learning to their daily lives.

The result of an educational environment supported by poor graduates or learning outcomes; This means that most students cannot truly relate the curriculum to real life. Today's education is like a divorce from a relationship, so many problems that arise are not resolved at the intersection. Therefore, it is

necessary to examine the connection between teaching materials and the real world of students using CTL learning theory (Contextualized Teaching and Learning).

Learning in a learning environment is not memorization, but the process of creating knowledge based on the knowledge the learner has. Therefore, the more information you have, the more knowledge you will get. Cognitive ability must be related to behavioral patterns such as thinking, action patterns, and problem solving. Therefore, in this study, we direct students to the problem solving process. Therefore, problem-solving skills will help students develop their intellectual and psychological skills. Situated learning is learning how students can solve problems. Learning is a process of self-awareness that gradually develops from simple to complex. Therefore, education at school has an important role in teaching students about life.

Especially in high schools, preliminary evaluation is made by analyzing the results obtained on the site. The researcher found some results as most of the students found and encountered problems while studying the businesses of companies. There is also less understanding among students because teaching materials are inadequate, meaning that the information presented in the existing literature is brief and there is little support for the use of scientific methods in the use of the curriculum. At the same time, according to students' feedback, other teaching materials should also be used to understand the thematic maps. However, students are less active in research activities and other issues (such as the Internet). Occurring events are events that affect the use of classes that work less than the maximum time. Based on the results and the questions raised, have the researchers considered creating a study based on card comparison of published data?.

Student profiles are created by researchers by analyzing student characteristics such as academic ability, age, academic motivation and student characteristics. The data published based on the research was tested with secondary school students with an average age of 17. In general, middle school students are eager to learn what they learned in the classroom. Cognitive development continues in high school (adolescence). Transfer of knowledge in high school leads to increased talent. Sometimes some skills don't develop with age. High school age teens who are searching and trying to figure themselves out think a lot about this. They still don't really understand the social norms that apply to life. It leads to social problems because both have difficulty accepting homosexuality within a group or society. The struggles and insecurities in a relationship can be detrimental to both partners. For this reason, young people's relationships between the family environment, school and community environment need to be established.

During the high school period, there are general changes in young people, that is, efforts based on emotional, physical and mental changes, changes in the body, changes in preferences and responsibilities have to be carried out by certain social groups, which leads to problems, interests, problems, changes in attitudes and values are not sufficient . These changes ultimately affect their physical, cognitive, emotional and psychomotor development. The only thing teachers can do for young people who daydream frequently and have difficulty controlling their thoughts is to treat students as if they were adults' responsibilities. One important way is to encourage them to compete with themselves. It should be noted that teenagers in high school age are in a confusing state and difficult to guess their behavior. In many ways, he relies on parents on physical needs and feels obligated to the care they provide when he is unable to take care of himself. However, he also felt that he wanted to be free from the authority of his parents to become an independent adult. It triggers happen.

5. Conclusion
The result of the research shows that the definition of teaching materials is insufficient in supporting the application of scientific approach in implementing Curriculum. Overall students have good learning motivation to the material learned in the classroom. In the design phase, the draft index card match is integrated into the printed worksheet. Further research is needed to determine the effectiveness of printed materials of Card Match index through the review of material experts, at develop and disseminate stages to gain confidence in the effectiveness of teaching materials. Advanced research is needed to determine the effectiveness of printed materials of Card Match index through the class.

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