

ANALYSIS OF LEARNING DIFFICULTIES ABOUT INTRODUCTION TO ACCOUNTING AND FINANCE OF WORKSHEET MATERIAL LEARNING

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Abstract: The results of the analysis test can be used as a means to know the students' learning difficulties and as a guide to know how to overcome such difficulties. The purpose of this study is to identify and know the causes of learning difficulties on accounting worksheet materials. In analyzing the data presented the difficulty of learning accounting work sheet material based on the cognitive domain. The results showed that students had difficulty working on the worksheet on the dimensions of remembering i.e : "Writing corporate identity and period of worksheet", Categorization and account coding", and on the dimensions of understanding i.e : "Write the code of the newly opened account", and on the dimensions of applying i.e : "Lacking careful when posting post balance and adjusting journal", "Preparation of balance sheet after adjusted", and on analyzing dimensions: "Specifying real account and nominal account", and on evaluating dimensions i.e : "Determine the profit/loss company," and on the dimensions of creating difficulties caused by difficulties in other dimensions, while the way to overcome learning difficulties accounting worksheet material learning is to continue to practice in working worksheet and often ask to friends and teachers if there is a not understood.

Keywords: Test Analysis, Accounting, Worksheet, Cognitive Domain



INTRODUCTION

Accounting is a subject that teaches procedural knowledge.¹ This is because learning accounting requires stages in learning activities.² The learning material at each stage aims to master certain competencies, and underlies the mastery of competencies for the next stage.³ Procedural knowledge starts from the pattern proposed by Riyanto⁴; Edwards,⁵ et al; Chakravarthy & Haase,⁶ namely *knowledge, use, and find*, which consists of pre-procedures, procedures, processes, and concept formation. The *procedural approach*⁷ is used when competency standards,⁸ must be mastered in the form of sequential steps in carrying out a learning task.⁹ Because accounting is a subject that is included in the category of

¹ Simanjuntak, N. (2013). Penerapan Kolaborasi Model Pembelajaran Explicit Instruction dan Lottery Card Untuk Meningkatkan Aktivitas dan Hasil Belajar Akuntansi Siswa Kelas XII IPS SMA Methodist-8 Medan Tahun Pembelajaran 2013/2014. UNIMED.

² Aisyaturrahmi, A. (2016). Cases Based Learning Dan Direct Instruction Untuk Meningkatkan Keaktifan Serta Hasil Belajar Studi Pada Mahasiswa Mata Kuliah Akuntansi Keuangan Lanjutan. State Islamic Institute of Tulungagung.

³ Sutihermi, S. (2022). Implementasi Model Pembelajaran Kooperatif Team Accelerated Instruction Untuk Meningkatkan Hasil Belajar Akuntansi Pada Kompetensi Dasar Menjelaskan Tahap-Tahap Proses Pencatatan Transaksi Perusahaan Jasa Siswa Kelas X Ak. 2 SMK Negeri 1 Dumai Tahun Ajar. *Jurnal Ilmiah Wahana Pendidikan*, 8(21), 638–647.

⁴ Riyanto, H. Y. (2014). Paradigma Baru pembelajaran: Sebagai referensi bagi pendidik dalam Implementasi Pembelajaran yang Efektif dan berkualitas. Prenada Media.

⁵ Edwards, J. S., Shaw, D., & Collier, P. M. (2005). Knowledge management systems: finding a way with technology. *Journal of Knowledge Management*.

⁶ Chakravarthy, A. S., & Haase, K. B. (1995). NetSerf: Using semantic knowledge to find Internet information archives. *Proceedings of the 18th Annual International ACM SIGIR Conference on Research and Development in Information Retrieval*, 4–11.

⁷ Rhosalia, L. A. (2017). Pendekatan Saintifik (Scientific Approach) Dalam Pembelajaran Tematik Terpadu Kurikulum 2013 Versi 2016. *JTIEE (Journal of Teaching in Elementary Education)*, 1(1), 59–77.

⁸ Hage, J. C., Leenes, R., & Lodder, A. R. (1993). Hard cases: a procedural approach. *Artificial Intelligence and Law*, 2(2), 113–167

⁹ Darmansah, B. (2013). Pengaruh Penggunaan Pendekatan Brain-Based Learning Berbantuan Geogebra Dalam Pembelajaran Matematika Terhadap Conceptual And Procedural Knowledge Siswa Sma. Universitas Pendidikan Indonesia.



procedural knowledge¹⁰, many students have difficulty,¹¹ in learning accounting.¹²

Multi-column balance sheet/working paper containing balance sheet column before adjustment, adjustment column, balance sheet column after adjustment, profit and loss column, and balance sheet column.¹³ So that in the preparation of the balance sheet requires accuracy to fill in the columns on the working paper (balance sheet).¹⁴ Therefore, students who are less conscientious will have difficulty in making lane balances.¹⁵

In learning activities, there are concepts that have been put forward by experts, one of which is the taxonomic concept proposed by Bloom et al¹⁶; John,¹⁷; Novitasari & Pujiastuti.¹⁸ Bloom divides the concept of taxonomy into 3 domains, one of which is *the cognitive domain*. This

¹⁰ Hanum, S. (2017). Pemanfaatan Aplikasi Penggambar Diagram Alir (Flowchart) Sebagai Bahanajar Untuk Mata Kuliah Sistem Akuntansi Di Fakultas Ekonomi Pada Perguruan Tinggi Swasta Di Kota Medan. KITABAH: Jurnal Akuntansi Dan Keuangan Syariah, 1(1).

¹¹ Sari, P. A., & Amali, N. (2015). Diagnosa Kesulitan Belajar Berbasis Jenis Pengetahuan pada Materi Akuntansi Penjualan Kredit. Prosiding Seminar Nasional Pendidikan Akuntansi Dan Keuangan.

¹² Fitriana, M. F. (2021). Penerapan Model Pembelajaran Problem Based Learning Untuk Meningkatkan Hasil Belajar Mata Pelajaran Akuntansi Keuangan Pada Siswa XII Akuntansi Smkn 44 Jakarta. Jurnal Penelitian, Pendidikan Dan Pengajaran: JPPP, 2(1), 51–60.

¹³ Hery, M. A., Ibrahim, M., & June, L. W. (2014). BFGS method: a new search direction. *Sains Malaysiana*, 43(10), 1591–1597.

¹⁴ Shatu, Y. P. (2016). *Kuasai detail akuntansi laba dan rugi*. Lembar Langit Indonesia.

¹⁵ Adang, F., Tanujaya, C., & May, F. (2021). Pelatihan Posting Buku Besar, Perancangan Neraca Saldo, Dan Penyusunan Kertas Kerja Bagi Siswa/I SMA ST. KRISTOFORUS 1. *PROSIDING SERINA*, 1(1), 1053–1060.

¹⁶ Bloom, B. S., Engelhart, M. D., Furst, E. J., Hill, W. H., & Krathwohl, D. R. (1956). Handbook I: cognitive domain. New York: David McKay.

¹⁷ Lerner, J. W., dan Johns, B. H. (2009). Learning disabilities and related disorders: Characteristics and teaching strategies. Boston: Houghton Mifflin.

¹⁸ Novitasari, D., & Pujiastuti, H. (2020). Analisis Pemahaman Konsep Mahasiswa Pada Materi Analisis Real Berdasarkan Taksonomi Bloom Ditinjau Dari Ranah Kognitif. *MAJU: Jurnal Ilmiah Pendidikan Matematika*, 7(2).



cognitive realm consists of six levels, remembering, *understanding*, *applying*, *analyzing*, synthesizing, and evaluating. The cognitive realm proposed by Bloom was later revised by Ruwaida¹⁹; Gunawan & Palupi²⁰; Setyosari²¹ according to him, the cognitive realm consists of: remembering, understanding, applying, analyzing, evaluating, and creating.

Learning difficulties can be interpreted as a condition in a learning process characterized by certain obstacles to achieving learning outcomes.²² These barriers may also be realized and may also be unaware of the person experiencing them, and can be sociological, psychological or physiological in the entire learning process. People who experience obstacles in the process of achieving learning outcomes will get results below what they should. This is in accordance with the opinion Nuraeni & Syihabuddin cited by Azzolini et al: "*Learning difficultiy represent a discrepancy between a child's estimated academis potential and his actual level of academic performance*".²³

Based on this description, it is necessary to study the learning difficulties of students in accounting subjects for lane balance sheet material, so as to minimize student errors in working on lane balances. In addition, teachers can find out how to overcome the difficulties experienced by students in working on lane balances. The analytical test

¹⁹ Ruwaida, H. (2019). Proses kognitif dalam taksonomi bloom revisi: analisis kemampuan mencipta (c6) pada pembelajaran fikih di mi miftahul anwar desa banua lawas. *Al-Madrasah: Jurnal Pendidikan Madrasah Ibtidaiyah*, 4(1), 51–76.

²⁰ Gunawan, I., & Palupi, A. R. (2016). Taksonomi Bloom-revisi ranah kognitif: kerangka landasan untuk pembelajaran, pengajaran, dan penilaian. *Premiere Educandum: Jurnal Pendidikan Dasar Dan Pembelajaran*, 2(02).

²¹ Setyosari, P. (2017). Menciptakan pembelajaran yang efektif dan berkualitas. *Jinotep (Jurnal Inovasi Dan Teknologi Pembelajaran): Kajian Dan Riset Dalam Teknologi Pembelajaran*, 1(1), 20–30.

²² Darimi, I. (2016). Diagnosis kesulitan belajar siswa dalam pembelajaran aktif di sekolah. *JURNAL EDUKASI: Jurnal Bimbingan Konseling*, 2(1), 30–43.

²³ Azzolini, D., Schnell, P., & Palmer, J. R. B. (2012). Educational achievement gaps between immigrant and native students in two “new” immigration countries: Italy and Spain in comparison. *The Annals of the American Academy of Political and Social Science*, 643(1), 46–77.



instrument in this study is in the form of a lane balance question with reference to the cognitive realm, namely remembering, understanding, applying, analyzing, evaluating, and creating.

THEORETICAL BASIS

Learning Difficulties

Learning difficulties are conditions that indicate difficulties in an individual's ability to process information effectively and have an impact on the ability to read, write, or perform math calculations.²⁴ Learning difficulties refer to difficulties in learning and using academic skills that can be experienced by individuals with normal or even above average intelligence levels.²⁵ Meanwhile, according to Lerner and Johns Learning difficulties is a term that refers to abnormalities or disorders in learning ability, especially in the academic field.²⁶

Worksheet Material Learning

According to Permendikbud Number 22 of 2020 concerning Process Standards for Primary and Secondary Education, worksheets are sheets that contain independent tasks for students to do at home or at school, as a follow-up to classroom learning.²⁷ Meanwhile, according to Bukhari Daud, Suyatno, and Yuni Hadi Wibowo a worksheet is a tool used by teachers and students in the learning process that is specifically designed to help students understand certain concepts and solve problems given in the learning context.²⁸ Then according to C. Raymond Skinner

²⁴ Pierce, W. D., & Oczkus, L. D. (2016). Assessing and correcting reading and writing difficulties (6th ed.). Pearson.

²⁵ Hallahan, D. P., dan Kauffman, J. M. (2006). Exceptional learners: Introduction to special education. Boston: Pearson.

²⁶ Lerner, J. W., dan Johns, B. H. (2009). Learning disabilities and related disorders: Characteristics and teaching strategies. Boston: Houghton Mifflin.

²⁷ Permendikbud Nomor 22 Tahun 2020 tentang Standar Proses Pendidikan Dasar dan Menengah

²⁸ Bukhari Daud, Suyatno, dan Yuni Hadi Wibowo. (2017). The Development of Thematic Integrated Science Worksheet Material Based on Scientific Attitude and Habits of Mind for Primary School Students. Journal of Education and Practice, 8(11), 78-84.



and William R. Watson worksheets are teaching materials used to help students gain understanding and certain skills in a topic or subject.²⁹

RESEARCH METHODS

This research is a descriptive study, which describes the difficulties of learning accounting for the balance sheet material and how to overcome these difficulties. The research sample amounted to 86 people by taking samples on class XI Accounting students of SMK Negeri 1 Banjarmasin.

The data collection technique in this study used a test of lane balance questions and interviews. The test reference based on the SMK curriculum and the cognitive realm is in the form of remembering, understanding, applying, analyzing, evaluating, and creating which is then conducted interviews with accounting teaching teachers and students who have difficulty knowing how to overcome the difficulties experienced by these students. Below is described the analysis test of the difficulty of learning accounting of the balance sheet material.

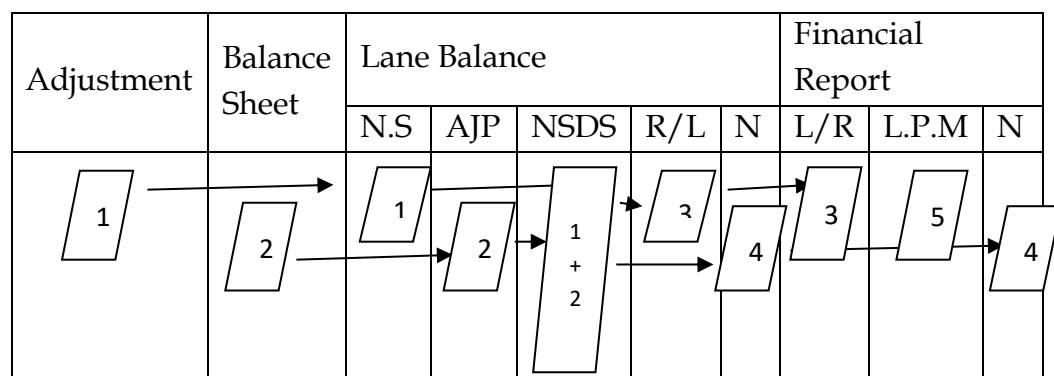


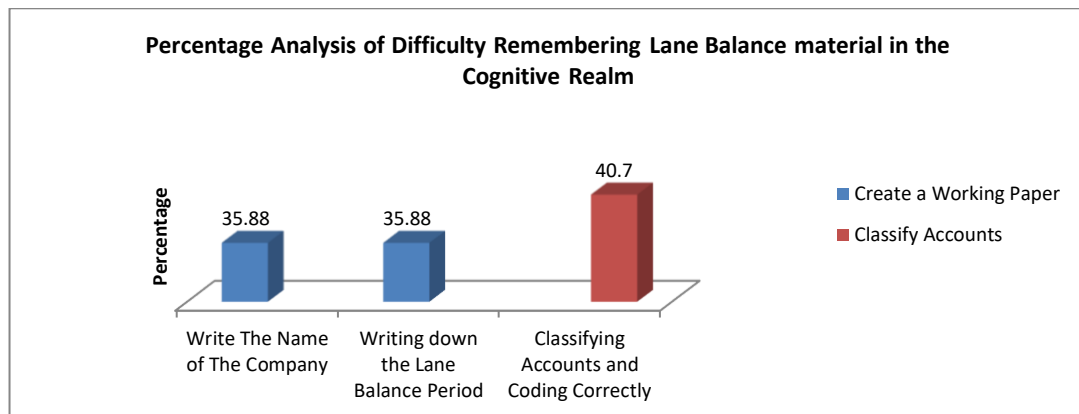
Figure 1: An overview of the difficulty analysis test of learning accounting of the balance sheet material.

²⁹ Skinner, C. R., & Watson, W. R. (2005). Educational psychology: A century of contributions. Lawrence Erlbaum Associates.



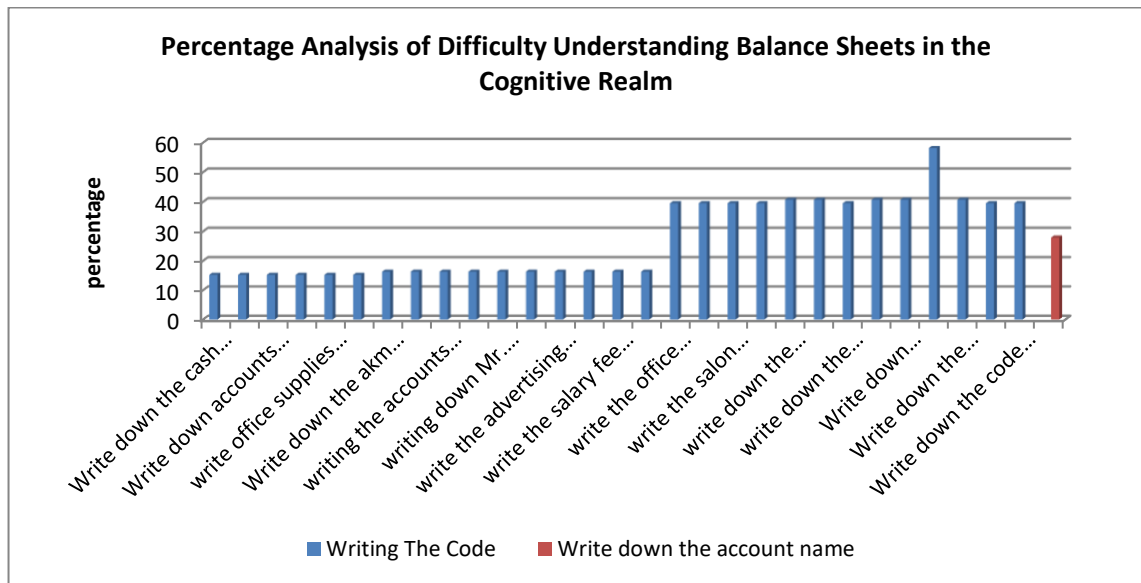
RESULTS AND DISCUSSION

Below is presented a recapitulation of the analysis of the difficulties of class XI Accounting students of SMK Negeri 1 Banjarmasin from the cognitive realm by identifying the difficulties if more than 10 students fail to complete the analysis test of each cognitive realm.



Based on the picture above, it can be seen that, The Realm of Remembering identified 3 difficulties from two activities, namely in the item of writing the name of the company and the item of writing the balance sheet period of the lane there are 30 people or 35.88%, then the item classifies accounts and coding correctly there are 35 students or 40.70%,

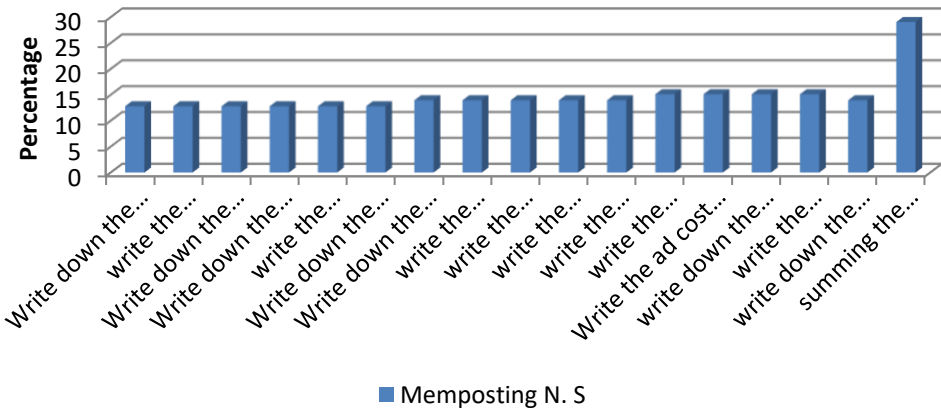




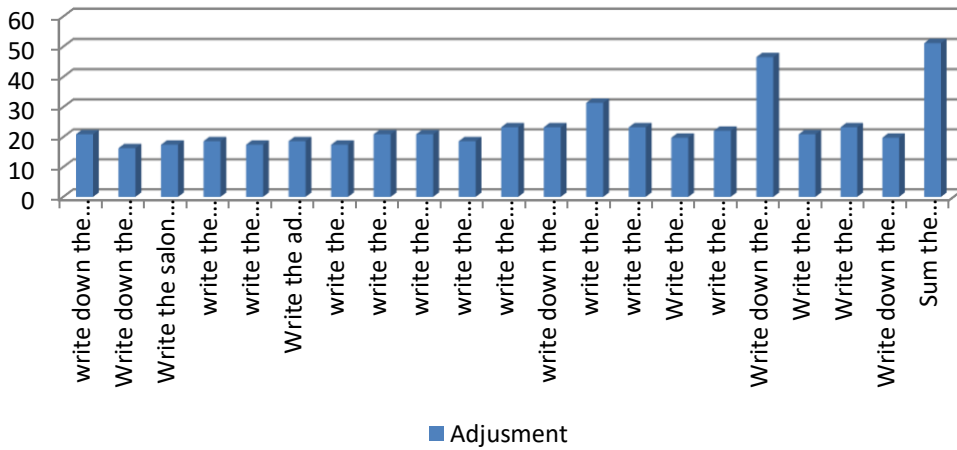
Based on the picture above, it can be seen that, the Realm of Understanding in the code writing activity, six difficulty items were experienced by 13 students, namely 15.12%, ten difficulty items were experienced by 14 students, namely 16.28%, seven difficulty items were experienced by 34 students, namely 39.53%, five difficulty items were experienced by 35 students, namely 40.70%, and one difficulty item was experienced by 50 students, namely 58.14%. Meanwhile, in the activity of writing the account name, 24 students identified difficulties in writing the account name in the column of the lane balance, which was 27.91%

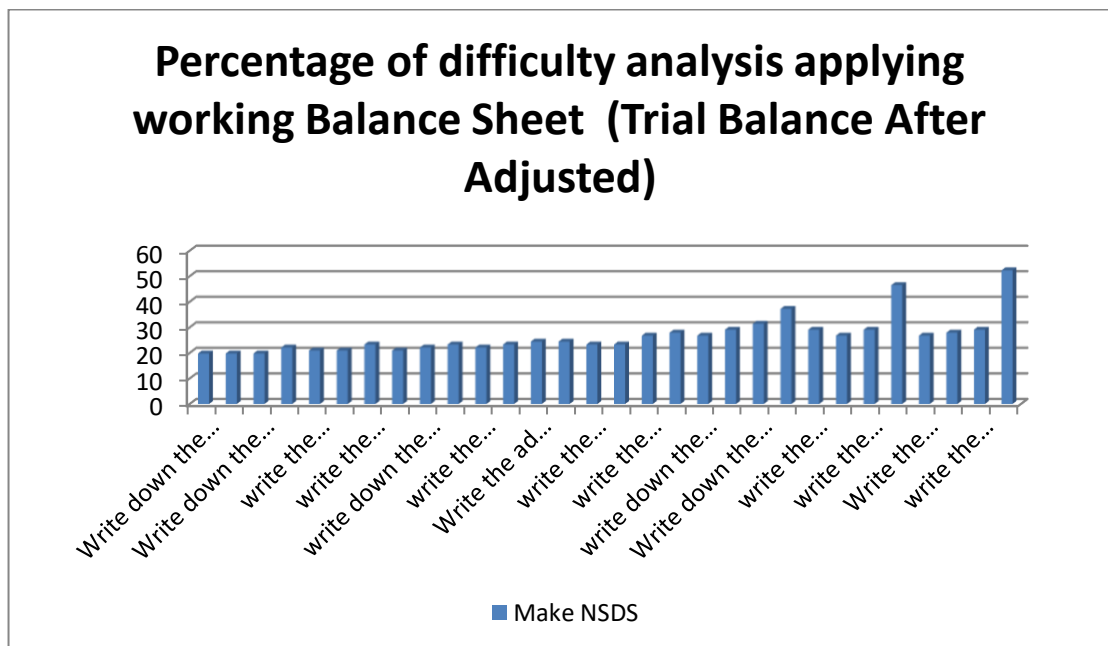


Percentage of difficulty analysis Applying a working Balance Sheet (Adjusting Journal Post)



Percentage of difficulty analysis Applying a working Balance Sheet (Post Trial Balance)



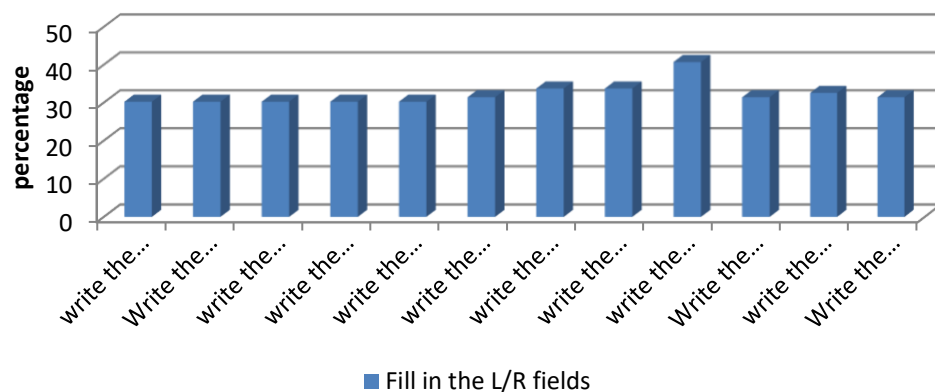


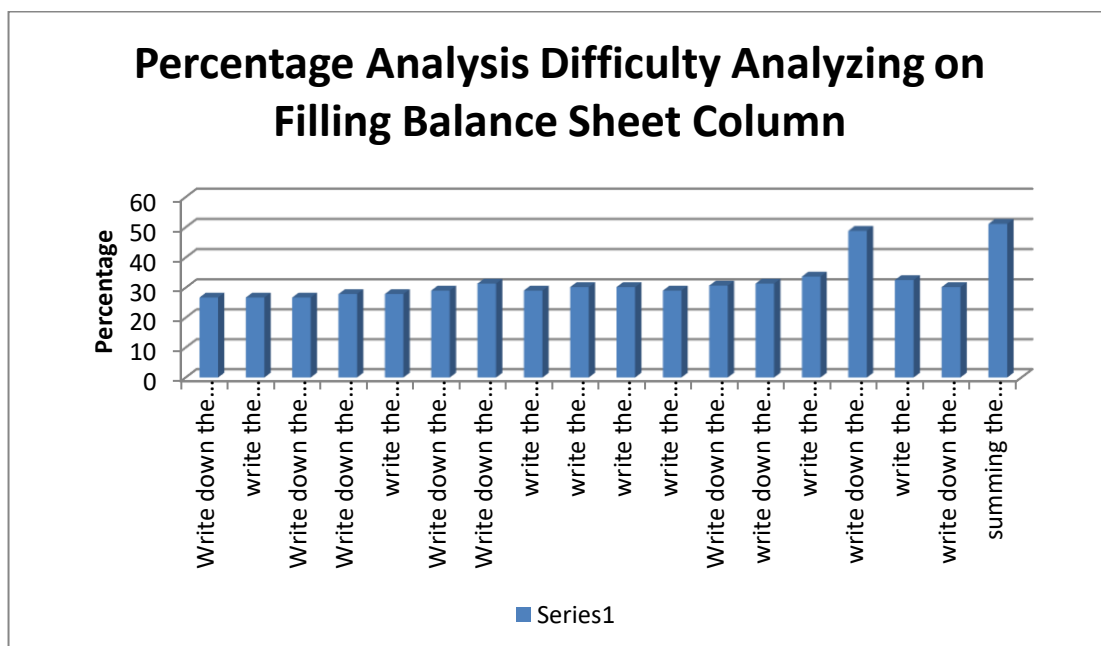
Based on the picture above, it can be seen that the Realm of Applying, in the activity of posting the balance sheet, six difficulty items were experienced by 11 students, namely 12.79%, six difficulty items were experienced by 12 students, namely 13.95%, four difficulty items were experienced by 13 students, namely 15.12%, and one difficulty item was experienced by 25 students, namely 29.07 %. While in the activity of posting an adjustment journal, one difficulty item was experienced by 14 students, namely 16.28%, three difficulty items were experienced by 15 students, namely 17.44%, three difficulty items were experienced by 16 students, namely 18.60%, two difficulty items were experienced by 17 students, namely 19.77%, four difficulty items were experienced by 18 students, namely 20.93%, one difficulty item was experienced by 19 students, namely 22.09%, Four difficulty items were experienced by 20 students, namely 23.26%, one difficulty item was experienced by 27 students, namely 31.40%, one difficulty item was experienced by 40 students, namely 46.51%, one difficulty item was experienced by 44



students, namely 51.16. Meanwhile, in the activity of making a balance sheet after adjusting, three difficulty items were experienced by 17 students, namely 19.77%, three difficulty items were experienced by 18 students, namely 20.93%, three difficulty items were experienced by 19 students, namely 22.09%, five difficulty items were experienced by 20 students, namely 23.26%, two difficulty items were experienced by 21 students, namely 24.42%, four difficulty items were experienced by 23 students, namely 26.74%, three difficulty items were experienced by 25 students, namely 29.07%, one difficulty item was experienced by 26 students, namely 29.07%, one difficulty item was experienced by 27 students, namely 31.40%, one difficulty item was experienced by 32 students, namely 37.21%, one difficulty item was experienced by 40 students, namely 46.51%, and one difficulty item was experienced by 45 students, namely 52.33%

Percentage analysis of difficulty analyzing the Worksheet on Filling in the Profit / Loss Column

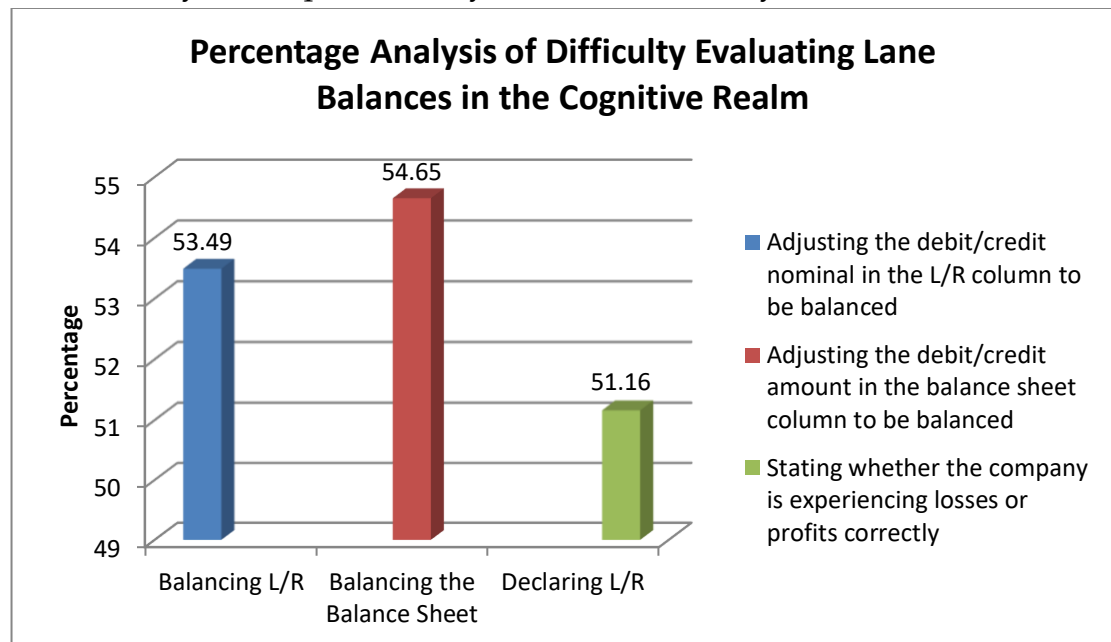




Based on the picture above, it can be seen that the Realm of Analyzing, in the activity of filling in the profit and loss column, five difficulty items were experienced by 26 students, namely 30.23%, three difficulty items were experienced by 27 students, namely 31.40%, one difficulty item was experienced by 28 students, namely 32.56%, two difficulty items were experienced by 29 students, namely 33.72%, one difficulty item was experienced by 35 students, namely 40.70%, one difficulty item was experienced by 46 students, namely 53.49%. Meanwhile, in the activity of filling in the balance sheet column, three difficulty items were experienced by 23 students, namely 26.74%, two difficulty items were experienced by 24 students, namely 27.91%, three difficulty items were experienced by 25 students, namely 29.07%, four difficulty items were experienced by 26 students, namely 30.23%, two difficulty items were experienced by 27 students, namely 31.40%, one difficulty item was experienced by 28 students, namely 32.56%, one difficulty item was experienced by 29 people, namely 33.72%, One

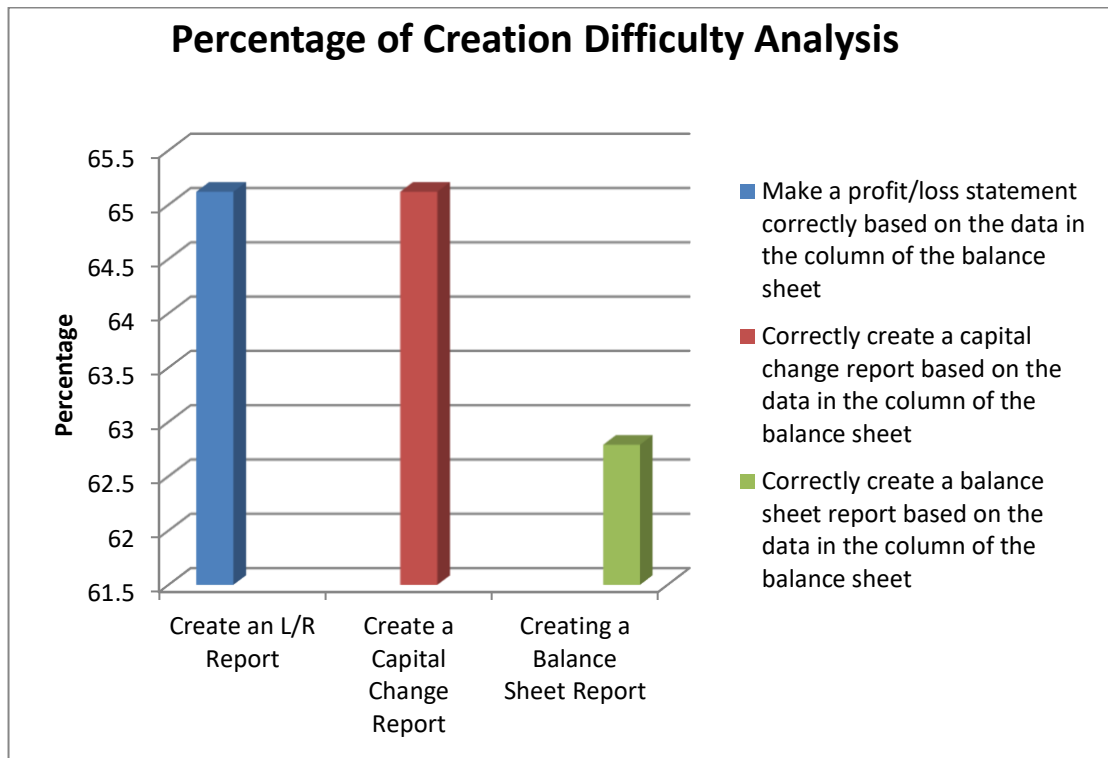


difficulty item was experienced by 42 students, namely 48.84%, and one ITE difficulty was experienced by 44 students, namely 51.16%



Realm of Evaluating, in the activity of Balancing Profit / Loss with the item Adjusting the amount of debit / credit in the Profit / Loss column identified 53.49% of students had difficulties. Meanwhile, in the Balance Sheet activity with the item Adjusting the nominal debit/credit in the balance sheet column, 54.65% of students identified difficulties. Meanwhile, in the activity of Stating Profit / Loss with the item Stating whether the company experienced losses or profits correctly identified 51.16% of students had difficulty.





The Realm of Creating, in the activity of Making a Profit / Loss Statement with the item Making a Profit / Loss statement correctly based on the data in the column of the balance sheet was identified 65.12% of students had difficulties. Meanwhile, in the activity of Making a Capital Change Report with the item Making a capital change report correctly based on the data in the column of the balance sheet, 65.12% of students identified difficulties. Meanwhile, in the activity of Making a Balance Sheet Report with the item Of making a balance sheet report correctly based on the data in the column of the balance sheet, 62.79% of students identified difficulties.

While how to overcome the difficulties of learning accounting for lane balance sheet material is as follows:

Table. 1 High Difficulty Student Answer Table

No.	Name	Question		
		Why do most students	In what section	How do you



		still have difficulty in working on the Balance sheet (Working Paper) ?	do you think students usually have difficulties or are still wrong in working on the Balance Sheet (Working Paper) ?	think you can overcome the difficulties that students often experience in working on the Balance Sheet (Working Paper)?
1.	Immanuel	Too many columns and numbers to fill in	Mistaken when filling in numbers in the column of the column of the column of the column	Practice frequently as well as ask friends who are more masterful
2.	Dea Novita sari	Lack of thoroughness when filling out working papers	It is difficult when adding up the final result in the column of the column of the column of the balance sheet because it must be balanced	Exchange information with friends who have mastered
3.	Yuanita Genina	Too many numbers	Mistaken when filling in numbers in the column of the	Group work or tutoring activities



			column and often wrong when creating an adjustment journal	
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Table 3 of Answers of Students with Sufficient Difficulty

No.	Name	Question		
		Why do most students still have difficulty in working on the Balance sheet (Working Paper) ?	In what section do you think students usually have difficulties or are still wrong in working on the Balance Sheet (Working Paper) ?	How do you think you can overcome the difficulties that students often experience in working on the Balance Sheet (Working Paper)?
1.	Umi Khasanah	Lack of Meticulousness in work	Mistaken when filling numbers into the column balance so that it is often unbalanced	Practice often, be unhurried while working, and ask if you don't understand
2.	Noor Laila. F	Too many numbers and columns	When making Profit and Loss and Balance Sheet	Memorizing accounts of profit and loss and balance sheet
3.	Melinda Setyawati	Lack of meticulousness and difficulty when balancing	When summing the final result because it must be balanced	Exchange information with friends

Table 4 Low Difficulty Student Answer Table



No	Name	Question		
		Why do most students still have difficulty in working on the Balance sheet (Working Paper) ?	In what section do you think students usually have difficulties or are still wrong in working on the Balance Sheet (Working Paper) ?	How do you think you can overcome the difficulties that students often experience in working on the Balance Sheet (Working Paper)?
1.	Jamali ah	Because you have not mastered the cycle in accounting	When a new account is opened and sorts out the profit and loss account and balance sheet account	Often repeat the previous lesson so that you understand and get used to working on the accounting cycle
2.	Hesti Ananda	Because it is wrong in the creation of an adjustment journal	When creating a balance sheet after adjusting because it is less thorough when adding or subtracting	Must be meticulous and patient in working on the balance sheet so that mistakes do not occur
3.	Amelia Ribuan a	Because it is less thorough when filling in columns in the lane balance	Mistaken when filling in numbers in the column of the column of the column of the balance sheet so that it is unbalanced	Must be thorough and not ashamed to ask questions, both to teachers and to friends if there is something that is not understood

The difficulty of students in working on the initial cycle in accounting will result in students having difficulty in working on the next deep cycle in accounting. If students experience difficulties in the realm of



remembering in working on the balance sheet, it will result in errors in other domains such as the realm of understanding, applying, analyzing, evaluating, and creating. From the results of the study, it can be seen that most students have difficulty when there is a new account that must be opened when making an adjustment journal, this results in students filling in the wrong fields in the lane balance; In addition, students also lack mastery in grouping nominal accounts and real accounts, thus causing students to have difficulty in solving lane balance problems in the profit and loss column and balance sheet columns, this also results in students having difficulty when determining the company to obtain profit or loss as an account of errors in the nominals of the accounts that affect profit or loss.

CONCLUSION

The results showed that students have difficulty in working on the lane balance sheet on the dimensions of remembering: 1) "Writing the corporate identity and period of the lane balance", 2) "Classification and coding of accounts", on the dimension of understanding: 1) "Writing down the code of the newly opened account", on the dimension applying: 1) "Lack of accuracy when posting Balance Sheets and Adjustment Journals", 2) "Making Balance Sheets After Adjustment", in the dimension of analyzing: 1) "Determining real accounts and nominal accounts", in the dimension of evaluating: 1) "Determining the profit / loss of the company", and in the dimension of creating difficulties due to difficulties in other dimensions, while the way to overcome the difficulty of learning the balance sheet is to continue to practice in working on the balance sheet and often ask friends and teachers if there is something that is not understood.

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