

# Optimization Of Entrepreneurship Materials To Increase The Students' Learning Result Accounting Education Study Programs University PGRI Of Palembang

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**Abstract:** Problems concerned in this research are, less optimal lecturers in the use of teaching materials and reluctance of lecturers to make teaching materials, therefore lecturers are not productive. The purpose of research based on the background is to improve student entrepreneurship learning outcomes by means of optimization of teaching materials. The type of research used is Classroom Action Research (CAR) or Classroom Action Research (PTK). In this study Researchers act as observers and lecturers of entrepreneurial courses that make observations of all activities of students during the learning process and act as a giver of action. Descriptive analysis of data in this study was conducted in three stages namely a) Data reduction, b) Presentation of data, c) Withdrawal Conclusion. The results of the research are: (1) Observation Results Student learning activities after applying the Optimization of Instructional Materials (OBA) occurred improved both in Cycle I and Cycle II. As for the activity studied are: At the frequency of inquiries there was an increase of 87.5%, while the answer frequency increased by 100%, the frequency of responses increased by 100% and at the frequency of giving refutation increased 50%. Students' learning outcomes increased in each cycle: In Cycle I when pretest is known 40%, posttest increased by 57%, with the average grade is 79.50. Cycle II during pretest of 70%, posttest 100% Student complete study, with grade average value is 94.50. Based on the fact that compiling and making the teaching materials is one form of optimization of teaching materials, which will be applied by the lecturer in the classroom.

**Keywords:** Optimization of Learning Materials, Entrepreneurship.

## INTRODUCTION

As a professional educator, we must have completeness in learning, both syllabus, Semester Learning Plan (RPS) and Teaching Materials. Teaching Materials is a collection of materials prepared by lecturers based on syllabus. Teaching materials can also be a benchmark of the quality of learning materials provided by lecturers. Teaching materials are very important for teachers, made at the beginning of the lecture and as much as possible in conveyed optimally to students. Students are sometimes very difficult in the selection of lecture books that they will buy or as a handling, not infrequently the books were not the same as the material taught by the Lecturer. Therefore, a lecturer must have teaching materials to assist students in the learning process, so that in the learning process submitted and received in line and directed. Student learning outcomes can also increase with the Optimization of Instructional Materials. Optimization comes from the optimal word which means the best. So optimization is the process of achieving a person in a job with great results and profits without having to reduce the quality and quality of a job they have been working on. Development of teaching materials is one form of learning process activities to improve or improve the quality of ongoing learning. According to Atwi (1995:200) in Research Trisnaningsih (2007:3) development of instructional materials can be divided into three kinds, namely: (1) Development of independent materials, (2) Development of conventional teaching materials, and (3), Student (PBS).

Hamalik in the study kusumam et al (2016: 29) said that in the development of teaching materials in various aspects could be a benchmark, among others: (1) The concept is an idea or idea. (2) Principle is a basic truth as a starting point for thinking or is an indication to do or to execute a. (3) Fact is something that has happened or has been done or experienced. (4) Process is a series of changes, developmental movements. (5) Values are a pattern, a size or a type or model. (6) Skill is the ability to do something good. This shows the benefits that can be gained from the learning process by using teaching materials. These benefits can be felt not only by students, but also by lecturers and also by the college concerned. Teaching materials is one form of instructional media that can be used in the learning process. Kemp and Dayton (1985) in (Trisnaningsih Research, 2007:3). So teaching materials is a collection of materials both from books and from the internet that has been composed by lecturers or teachers, has an important role in learning. Hisrich in Alma (2016:23), explains: "entrepreneurship is the process of creating something different with value by devoting the necessary time and effort, assuming the accompanying financial, psychic, and social risk, and receiving the resulting rewards of monetary and personal satisfaction and independence. Diyanti (2014:5): Entrepreneurship interests can be interpreted as the ability to brave and concentrate and do something to meet the necessities of life and solving life problems, promote business or create new business with a sense of pleasure for bringing benefits to itself. Subandono (2007: 18): "Interest in entrepreneurship is the tendency of the heart in the subject to be interested in creating a business that then organizes, organizes, risks and develops the business it creates. The entrepreneurial interest comes from within a person to create a business field. Based on the above definition, then the meaning of entrepreneur interest is the desire, interest and willingness to work hard or strong-willed by the concentration of attention to try to meet the needs of his life without fear of risks to be faced, always learn from the

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failures experienced, and develop the business he created. Interest in entrepreneurship is not only the desire from within the self but must look forward in the potential of establishing a business". Based on the above research, entrepreneurial interest is one's desire to go ahead and try to create his own self-employment or business, by looking at opportunities and able to analyze the reziko that will be faced. Research Runawan (2015: 46) "The learning outcomes are the abilities that a student has after he / she receives a learning experience. Learning outcomes are the results students get after following a certain material from a particular subject. To see the learning outcomes, an assessment of the students for the purpose of testing whether the students have mastered the material or not. "According to Khodijah (2014: 51), the characteristics of change as a result of learning are as follows: 1. Going conscious 2. Functional 3. Active and positive 4. Not temporary 5. Aiming and directin 6. Includes all aspects of behavior. Based on the above results, Learning is the ability possessed by students after the teaching and learning process, the results of learning shows the success of a lecturer in the process of teaching and learning. Researchers, teaching entrepreneurship courses, by applying various teaching strategies, to improve learning outcomes students either the result of learning in practice or in theory. Researchers get funding Hiba Research Beginner Lecturer (PDP), from Ministry of Research and Technology with titled: "Environmental Waste (K5PBB) as a Learning Media for Growing Entrepreneurship Soul of PGRI Palembang University Students". The output of this research in addition to new learning media that researchers created from Environment Waste K5PBB there are three other research titles are: Title (1) "Enhancement of Entrepreneurship Learning Outcomes with Reword Methods in Accounting Education Studies Program University PGRI Palembang". This title is to improve students' entrepreneurship learning outcomes in practice, whether students have high creativity with K5PBB Environmental Waste processing as a Learning Media for Entrepreneurship (The output of this title is K5PBB environmental waste creative product). Title (2) "Financial Statement Analysis Bazaar Entrepreneurship Creative Products K5PBB Waste Student Accounting Education Studies Program University PGRI Palembang". This title is to see the students' success in marketing the K5PBB environmental waste creative products, by looking at Bazar Financial Statements. The output of this title is the Financial Statement to see if the student is experiencing Profit or loss. While the title (3) Based on the background above researchers see the need to see student learning outcomes in theory that is with the title: "Optimization of Teaching Materials Entrepreneurship to Improve Students Learning Outcomes Accounting Education Program University PGRI Palembang". The output of this research is the entrepreneurship teaching materials that researchers make, to support the learning process of entrepreneurship teaching. The problem studied in this research is, the less optimal lecturer in the use of teaching materials and lazy lecturers make teaching materials, so that lecturers less good results. The purpose of research based on the background is to improve student entrepreneurship learning outcomes by means of optimization of teaching materials. While the benefits of research (1). Teaching Materials can be optimized and arranged by lecturers, to facilitate educators and learners in the learning process. (2) Teaching materials are expected to students can learn well so

that students' entrepreneurship learning outcomes increase as well as students have high entrepreneurial spirit. (3) For academic teaching materials made by researchers can be a reference learning.

## RESEARCH METHODOLOGY

PGRI University of Palembang, is where researchers conduct research, located at Jalan Jend. A.Yani Lrg. Gotong Royong 9/10 Ulu Palembang. The subjects in this study are the students who take the course of Entrepreneurship. The type of research used is Classroom Action Research (CAR) or Classroom Action Research (PTK). In this study Researchers act as observers and lecturers that teach entrepreneurial courses that make observations of all activities of students during the learning process and act as a giver of action. Descriptive analysis of data in this research is done in three stages namely a) Data reduction, b) Presentation of data, c) Withdrawal Conclusion (Aditasya, 2012: 4). The research activities consist of: (1) conducting needs assessment, (2) defining the subjects that will be developed, and (3) developing prototype in this case is teaching materials, (4) validation of expert that is test validity multiple choice of 25 Problems, (5) test of research analysis. Development of teaching materials with the optimization of teaching materials is done stages of test analysis of research to determine the results of student learning and responses to the use of teaching materials that have been prepared. Accordingly, this research data was collected by test and observation methods. The test method includes multiple choice test to see the improvement of student learning outcomes with the optimization of teaching materials. To know the response of students after following the learning with the application of Optimization of Instructional Materials, the data used is using Percentage Analysis. As for any visible activity of the student then the descriptor using the sign (√) with the visible 1 check mark is proportional to the score of 1 (the smallest score 1 and the highest 4 in each descriptor). Scores that appear on each indicator are summed and the result is called the total score. The test done by the researcher as a lecturer has the criteria of the value of mastery, if 85% of students have values above 70. Instruments used in this study include, activity observation sheet, to assess the success of Optimal Materials strategy and student activities during the teaching and learning process. Pre-test and post-test multiple-choice questions to measure students' learning progress and understanding of the material delivered by lecturers based on teaching materials that have been given and documentation in the form of number of students, syllabus, RPS, teaching materials, absences and photographs of activities during the study , as proof that the research is really conducted.

## RESULTS AND DISCUSSION

### RESEARCH RESULT

As has been explained in the introduction above, that the researchers conducted research with the main title is: "Environment Waste (K5PBB) as a Learning Media for Growing Entrepreneurship Soul of PGRI Palembang University Students". From the title in the learning process the researcher uses 2 teaching strategies namely (1) Reward Method (the result of Practice Research) and (2) Optimization of Teaching Materials (Learning Outcomes Theory). In research with Reward Method, the researcher also conducted

Classroom Action Research (PTK), conducted for 4 meetings consisting of II cycle that is at the 6th meeting up to the 9th meeting. With the result of research during cycle I and II with the result: first cycle (1) the number of students who have creativity as much as 70% of 19 students, and on the second cycle (2) increased to 90%, 25 students. Result of learning from student entrepreneurship test (1) the number of students who answered correctly as much as 78% that is 22 students and in the second cycle (2) increased to 92% , 26. Research by reward method is to see the value of students' creativity in processing environment Waste K5PBB. While in this study, with the title: "Optimization of Teaching Materials Entrepreneurship to Improve Students Learning Outcomes Accounting Education Program of PGRI University of Palembang", conducted at the second meeting until the 5th meeting, with the following results: This research, done in II Cycle, in I Cycle 2 times meeting that is: Cycle I was held in 2 meetings with 2 time credits (2 x 50 minutes). The first meeting of cycle I was held on February 15, 2017, the second meeting was held on February 22, 2017. Action in the first cycle of the first meeting is: researchers discussed the syllabus and RPS, with the accompanying 2 observers, at this first meeting the researcher uses communication methods in the interaction of lectures and question and answer, in this meeting has not seen a student who asked about the syllabus presented by researchers. At the end of this first meeting the Researcher gives Pre-test. After the first meeting, the researcher did a reflection with the observer to prepare for the second meeting on Cycle I using the Optimal Material Optimization strategy. Researchers divide the students into 4 groups, each consisting of 7 people to 8 people one of the group heterogeneously refers to the pre-test results that have been done, then the researchers divide the existing material in the Teaching Materials that have been prepared researchers, and each group in the ask at the next meeting exposed the contents contained in the Lesson. Researchers direct the group to make a summary of the existing CHAPTER in teaching materials and has selected researchers to be discussed by the four groups above are: CHAPTER I Entrepreneurship materials for group 1, CHAPTER II material Small Business in Indonesia for group 2, CHAPTER III material Find Ideas Business and Business Plan for group 3 and CHAPTER IV material Finding Business Opportunities for Group 4. The second meeting on Cycle I was held on February 22, 2017. At this second meeting the researchers used the discussion technique to facilitate the Optimization of Learning Materials. Each group that has been researchers for the first meeting, given 20 minutes to present the results of a summary they have done at home. After alternating 4 groups forward the class discuss the material they have presented, just cross-link another group to ask the other group (group 1 gives the group 3 questions, group 3 asks the group 2, group 2 asks the group 4 and group four gives question to group 1) with 1 question for one group. Furthermore, after each group gives a question before each group answers the group questions they get. After finishing the class discussion session, the Researcher asks each group questions and concludes the discussion. Furthermore, the Researcher gives Post-Test on Cycle I to the student and the task about the upcoming learning will be done. After learning at the second meeting finished the researchers do a reflection with the observers. Cycle II was conducted on March 01, 2017 and March 08, 2017, with a longer duration of time that is 40 minutes for each group therefore in the second

cycle held two meetings for the implementation of optimization of teaching materials. There are also CHAPTER discussed namely: CHAPTER V material Choosing Business Location for group 1, CHAPTER VII material Managing Business in Own Home for group 2, CHAPTER XII Creativity and motivation materials owned Entrepreneurs for group 3 and CHAPTER XV material Marketing Plan (Marketing Plan) for group 4. At this second cycle meeting the same as the first cycle of the second meeting. At the end of the meeting the researcher gives Post-test Cycle II After the learning is done reflection, according to the observation that the learning in Cycle I and Cycle 2 is clear, the Optimal Material Optimization strategy is done very well and the students become more understanding the material that has been discussed and discussed by lecturers.

**TABLE 1**  
*Group Observation Result in cycle 1 and cycle II*

No	Indicator	Cycle I		Cycle II		The increase of Discussion rate	
		Total	%	Total	%	Total	%
1	Asking	8	20	15	20	7	87,5
2	Answering	10	25	20	27	10	100
3	Giving Response	12	30	24	33	12	100
4	Giving argument	10	25	15	20	5	50
Total		40	100	74	100	84,38%	
Percentage		35%		65%			

(Source: PTK Reserach, 2017)

Based on Table I, it can be seen the results of observations of student activities during the discussion using the Optimization of Learning Materials in the learning activities of Cycle I and Cycle II. Based on the data, show that student activity during the learning process in Cycle I and Cycle II is increasing. At the frequency of inquiries there was an increase of 87.5%, while the answer frequency increased by 100%, the frequency of the response increased by 100% and at the frequency of giving refutation increased by 50%. While Student Results can be seen from the table below, the following results obtained during the study.

**TABLE II**  
*The Result of Students output after the optimization of material course*

SIKLUS I				SIKLUS II			
Pretest		Posttest		Pretest		Posttest	
Students who Achieve the indicator		Students who Achieve the indicator		Students who Achieve the indicator		Students who Achieve the indicator	
≥ 70	≤ 70	≥ 70	≤ 70	≥ 70	≤ 70	≥ 70	≤ 70
40 %	60%	57 %	43%	70 %	30%	100 %	No
12	18	17	13	21	9	30	students
Students	Students	Students	Students	Students	Students	Students	Students
Average							
57		79,50		85,50		94,50	

(Source:PTK Reserach, 2017)

Based on Table II above can be seen the results of student learning Cycle I and Cycle II. In the first cycle when pretest is known that students who thoroughly learn as many as 12 students 40% and students who have not finished learning is as much as 18 students by 60%, the average grade is 57.

While also at the posttest, Students complete study as many as 17 students by 57% and Students who have not completed 13 students as much as 43%. The average grade value is 79.50. Cycle II at the pretest is known that the students who finished studying as many as 21 Students by 70% and Students who have not finished learning as much as 9 Students by 30%. The average grade value is 85.50. Meanwhile, at the time of posttest Students who thoroughly learn as many as 30 students of 100% and Unfinished Student None, with the average grade is 94.50. Based on the above data exposure can be seen that the learning mastery with grade average value increased from Cycle I of 57 to 79.50. In Cycle II, the average grade also increased from 85.50 in Cycle I to 94.50 in Cycle II. So it can be seen that the mastery of student learning and completeness of learning with the optimization of the Teaching Materials has been achieved with Very Good. Means that research does not need to proceed to Cycle III.

## DISCUSSION

The implementation of Learning Materials Optimization (OBA) In the course of Entrepreneurship Student of Accounting Education Program of PGRI University of Palembang in which the researchers apply the Optimization of Learning Materials (OBA) in Entrepreneurship courses in the hope that students' knowledge in Entrepreneurship theory becomes better so that student learning outcomes increase and have provision and motivation to become an entrepreneur. Implementation of Learning Materials Optimization (OBA) in Accountancy Education on Entrepreneurship course is done through 2 Cycles. The reasons for this research consist of 2 cycles, among others (1) there is preparing students to know the stages in Material Optimal Learning (OBA) by giving syllabus and RPS, (2) there is a chance to correct the pre-test, post-test and sheet observation of group activities. Implementation of Learning Materials Optimization (OBA), applied to 30 students of Accounting Education Program in PGRI University of Palembang Academic year 2016/2017. The subjects that are in thoroughly are Entrepreneurship. The material during the research that is at Cycle I meeting 1 and 2 are: Entrepreneurship, Small Business in Indonesia, Finding Business Ideas and Business Planning and Finding Business Opportunities. While on the second cycle meeting 1 and 2 materials namely: Choosing Business Location, Managing Business in Own Home, Creativity and Motivation owned Entrepreneurship and Marketing Plan (Marketing Plan). The time allocation used at each meeting is 2 x 50 minutes. Learning by Optimizing Instructional Materials (OBA) is how a lecturer or lecturer is able to design, create and organize Teaching Materials, to facilitate learners or students on the process of teaching and learning. The goal is to see students' activeness in the classroom and improve Student Entrepreneurship learning outcomes. After Implementing the Optimization of Learning Materials (OBA), based on the analysis of activity data during the learning process through the observation sheet that has been done by researchers both in cycle I and II, there is an increase in learning, this has been proven to increase student learning activities from cycle to cycle. At the frequency of inquiries there was an increase of 87.50%, while the answer frequency increased by 100%, the frequency of responding increased to 100% and the frequency of refutation increased by 50%. Based on the results of student learning outcomes on Entrepreneurship Course, after

Implementation of Optimal Instructional Materials (OBA). Based on the results of the research note that there is an increase in the average value of the cycle I and cycle II. In cycle 1, the average value increase from pre-test 57 and post-test was 79.50. In cycle 2, the average increase of pre-test 85.50 and post-test was 94.50. This means that the implementation of Entrepreneurship Optimization (OBA) of Entrepreneurship courses has succeeded in improving Learning Activity and improving Student Learning Outcomes. Supporting Factors and Inhibitors in the Implementation of Learning Materials Optimization (OBA) on Entrepreneurship Courses are: (1) Supporting Factors encountered by researchers when applying the Optimization of Learning Materials (OBA) are as follows: First, Enthusiasm of students at the time of discussion clearly working together to help each other search for questions, find answers, respond and give refutation. Second: with the Implementation of Learning Materials Optimization (OBA) in discussions to help lecturers and students in teaching and learning process, students become more understand by asking directly what they do not understand and they understand in every material that exist in Teaching Materials. While some of the inhibiting factors encountered by researchers in the implementation of the Optimal Materials Optimization (OBA) are as follows: First, students in entrepreneurship courses, there are groups that are less compact between one or two students in groups, they still have the individual nature and not appreciate the opinions of others, this resulted in a student whose opinion was never appreciated lazy to express his opinion. Second, the study time is only 2 credits (2 x 50 minutes) with many important materials that they should know, Entrepreneurship course only students get 1 semester that is 2 credits, preferably credits in entrepreneurship subject added 3 credits.

## CONCLUSIONS AND SUGGESTIONS

### CONCLUSION

1. Observation Results in learning activities after applying the Optimal Materials Optimization (OBA) improved both in Cycle I and Cycle II. As for the activity studied are: At the frequency of inquiries there was an increase of 87.5%, while the answer frequency increased by 100%, the frequency of responses increased by 100% and at the frequency of giving refutation increased 50%.
2. Students' learning outcomes increase in each cycle: In Cycle I when pretest is known 40%, posttest increases by 57%, With The average grade is 79.50. Cycle II during pretest of 70%, posttest 100% Student complete study, with grade average value is 94.50.

### SUGGESTION

1. The syllabus arranged by the University should be clear, both clear and natural CHAPTER and Sub BAB, so that the lecturer at the time of preparing the Teaching Materials can easily apply the syllabus that has been prepared by the University, Faculty or Study Program.
2. Teaching materials should be made by each lecturer, with the aim of helping the learning process become directed and arranged with the material stages that will be conveyed at each meeting.
3. Teaching materials are needed by students, so that students knowledge and teaching and learning process

is well directed and guided, therefore students should not complain when the lecturers provide teaching materials for their own photocopy.

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