THE INFLUENCE OF UNDERSTANDING AND IMPLEMENTATION OF STUDENT CENTRE LEARNING (SCL) ON UNDERSTANDING OF ACCOUNTING SUBJECT

THESIS

DENI RACHMAD
0910534140

JURUSAN AKUNTANSI
FAKULTAS EKONOMI
UNIVERSITAS ANDALAS
PADANG
2014

ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS

ANDALAS UNIVERSITY

THESIS APPROVAL LETTER

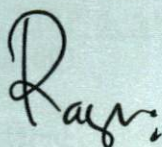Herewith, Head of Accounting Department, Head of International Study Program, and Thesis Advisor, stated that:

Name	: **Deni Rachmad**
Student's ID Number	: 0910534140
Degree	: Bachelor Degree (S1)
Department	: Accounting International
Concentration	: Management Accounting
Thesis Title	:**The Influence of Understanding and Implementation of Student Centre Learning (SCL) on Understanding of Accounting Subject**

Has already passed the thesis seminar on January 7th, 2015 based on procedures and regulations prevailed in the Faculty of Economics-Andalas University.

Padang, April 26th 2015

Approved By:

Head of International Study Program

Thesis Advisor

<u>**Rayna Kartika SE,M.Com,Ak**</u>
NIP : 198103112005012001

<u>**Rayna Kartika SE,M.Com,Ak**</u>
NIP : 198103112005012001

LETTER OF STATEMENT

I would like to state that my thesis with title **"THE INFLUENCE OF UNDERSTANDING AND IMPLEMENTATION OF STUDENT CENTRE LEARNING (SCL) ON UNDERSTANDING OF ACCOUNTING SUBJECT"** is worked by myself and there is no part or all of the posts that contain the phrase, idea, or opinion from another source without giving acknowledgement to the original author. As the parts are sourced from other people's work have included the source in accordance with the norms, ethics, and rules of scientific writing. If they find a plagiarism in this thesis, I am willing to accept the sanction of revocation of academic degrees that I have gained.

Padang, April 26th 2015

The giver of statement,

Deni Rachmad
BP. 0910534140

ACKNOWLEDGEMENT

Alhamdulillahi Rabbil'alamiin.

First of all I would like to express my big grateful to Allah, on the blessing and guidance, I could finish this thesis as partial fulfillment to achieve Undergraduate Degree from Accounting Major of Andalas University. Then, I would like to deliver Shalawat and Salam for the great prophet, Muhammad for guiding us to the light.

I would like to thank all of the following people, who have provided support, motivation, advice, and guidance in not only compiling this thesis but also finishing my study:

1. My beloved parents. My daddy Deddy Rembo, S.E and My mommy Yefri Seni, S.Pd. You both are my biggest motivation. Thank you for all of your prayer, support, and courages. You both are the best in this world, always know what I want and what I need. Your love is beyond any words. Thank for all patience which have all of you passed to me. I love you so much.

2. My families. Thank you to my twin brother and my litlle brother. My twin brother, Boy Rachman, S.E that already gets you tittle first. And look now, I have a same tittle with you brother, haha. And my little brother Okky M. Akbar, Come on dude, you have to immediately finish your school and continue to university as soon as possible. And thank you for my aunty and my uncle. Thank you for my big families: especially for

tante Meri, Om Peri, tante Nova, tante Mimi, Om eka, Om Ipen, Om Haji, tante hana, tante winda and om alek. I will never miss any families event like making grilled fish in grandmother house. Thank you for colouring my life when I get back home.

3. Dr. Efa Yonnedi, SE. MPPM, Ak as my lecturer, comprehensive examiner and the Head of Accounting Department for all of the times, helps, suggestions, knowledge, advices and patience in guiding me from the first year in accounting department until finishing my thesis. Thank you for your support and advice during my study.And thank you to show me the important of being trustful in life.

4. Rayna Kartika SE, M.Com, Ak as my lecturer, thesis examiner, academic advisor, thesis advisor and Head of International Program for Accounting Department. There is no word can I explain mom. You already give your time for teaching and give me advisor. Thank you for showing the right concept of learning, thank your for listening to my worries and thank you for helping and giving suggestion when I have problems. Thank you for all the patience whole this time mom. I can finish my study now mom. Thank you very much mom.

5. Verni Juita, SE, M.Com (Adv), Ak, Denny Yohana, SE, Msi, Ak. Dr. Asniati, SE, MBA, Akt, CSRS, CSRA. Drs. Riwayadi, MBA, Ak, CSRS. Suhernita, SE.M.For, Accy, Ak as my comprehensive examinar.Thank you so much for the suggestions and advices to keep improving my knowledgee and skills in Accounting.

6. Thank you for all the lecturers who have ever taught me, Prof. DR. H. Eddy R. Rasyid, M.Com (Hons), Ak. Drs. Edi Herman MBA, Ak. Drs. Hariadi Yasni, MBA, Ak, Dra. Hj. Husna Roza M.Com (Hons), Ak

7. Bureau staff, Da Ari and Ni Eva. Thank you for making the bureucracy matters easy and smooth. I bet everyone in the department would not be able to run the learning process smoothly without your help.

8. Thank you for kak indah and pak ari IE, thank you for your aid in doing my thesis, without your help i cant finish my thesis. There is so much materiality that I dont know and both of you has taught me. Thank you so much.

9. My biggest second family in padang. KR big family. Oh, i really realy miss you guys. "Bung" Fade, "Bung" Pepew, "Blew" Zada, Romi "Pospos", Wahyu "Jarwo", Singgih "Burung", "Udin" Putra. We already passed our time in college together my brother. So much memories that i have belong that time my brother. We already pass all of the condition together. Our happines, our sadness, everything. Its so amazing to know all of you brother. Thank you so much my brother brother. If I can turn back the time, I wanna spent my time together with all of you again brother. The craziest thing that already we do, its so miss me brother. I wanna do it again.

10. Thank you so much for all of brother in "Kontrakan Ayah", "dik" Bayu Nasevaldy wish you will langgeng with your girlfriend dik, amin, "dik" Bayu Putra i have you find your truly girlfriend dude haha, A.R.I.L a.k.a Ahmad Rizal Lutan, hahaha, come on tan, you are an director of sinema

unand, and you dont have girlfriend hahaha, "dik jenong" Frengky Eriyadi dik you should keep your relationship with dira, langgeng ya, "coy" Taufik Akbar, thank you for being a gokil man in the kontrakan coy, hahaha, Head of Imkj Rismada Gusti Mada, dont ever call sayang any more nda, its so, errrr, hahahaha, Hutamariadi "Ibek", no more bother people with your special cubit, hahaha, "Boy" Ridho, come on boy, you can finish your study, "dik" Ari Yuda, you are succes being the no 1 man in Civil dik, Kahim haha, Rio Armada, "semanggaatt rio", your study will finish a little bit, Dery Fitrawan find your own passion deri, Sepri "semangat juga sepri", you will finish your study as soon as possible sep, deni D.S thank you for help for all trouble with my laptop, Aldi success for you in fisip di, hehe.

11. IMKJ family, imkj can be the place where we can gathering together as "anak rantauan di tanah orang". Thank you for "bung" wendi remoza, bang rino, bg dos, bang boil, reza 012, vinni, dinda, karlina, yani, rinal, icha, RYAN haha, ilham, fajar, faishal, rahmawati SS, kak muti, bang jek bang tody, bang didi, kuncen, iges.

12. My partner in crime Muhammad Teguh, Sandisa Putra, Alvin Putra, Dedet Afrinata, that already finish study before me. And i can finish my study like you bro haha.

13. My classmates in International Accounting 2009. Muhammad Teguh T.C.H, Sandisa Putra, Alvin Putra, Dedet Afrinata, Afdal Syarif, Nurul Hidayat, Yakri Firdaus, Reynaldo Rayne, Panji Agustian, Rizky Amalia Malik, Ledi Okta Virtania, Waasil Dewi Putri, Ririn Dwi Afriani, Popy

Ana Putri, Indah Fotia Arza, Adysti Varilanda, Annesha Humaera, Suci Toviny Nur, Novirma Visri Yanti, Triksy Widhyastuti Rishen, Kania Amalia, Jenny Luciana, Istilfa Hanifa, Chintya Puji, Ira Maulini Ansya, Violita Puspa Eris, Reno Rizka Fadhillah.

14. International Accounting 2008. Bang Dede Kurniawan, Bang M Lizardi Hidayat K, Bang Margareta Putra, Bang Mudkal Sidik, Bang Arif Ariadi, Bang Indra Syahril, Bang Welly Kaurisman Sihotang, Bang Iqbal Lutfi, Bang Loveandiyo M.R., Bang Vicky Prema Rizky, Kak Eka Putri Kenanga, Kak Imraatul Khairat, DM, Kak Isma Rida, Kak Melin Ramadhani H, Kak Yolanda Dwi Sari,

15. Accounting 09, Abak, "ketua" Windi, Zory, Ocky, Jeka, Rian, Hanif, Afriadi, Kevin, Saiful, Ike, uty, cipuik, Rian "ajo", Syadri, Zora, Tari, Shelly, nia, puti, all of Accounting 09 that i can mention one by one here. Thank you so much.

16. My partner in comprehensive examination preparation. Fauziah Hazanah, Maulani Husna, FizyVriwardani, and Laura Rahma. Thank you for sharing and helping me. We can graduated together finally. Hahaha

17. Accounting friends, senior, and junior who can't mentioned one by one. Thank you for the people who come and go in the middle of my life.

"You are the remnant of sincerity, that is not sincere"

There are still many others whom I cannot mention one by one. Thank you for every single help that I cannot reply. Thank you for each and every single support, in one way or another all these years.

Padang, February 26th 2015

Sincerely,

Deni Rachmad

TABLE OF CONTENT

PAGE

CHAPTER I. INTRODUCTION

CHAPTER II. LITERATURE REVIEW

CHAPTER III. RESEARCH METHODS

LIST OF TABLE

LIST OF FIGURE

CHAPTER I

INTRODUCTION

1.1   Background

Nowadays, every lecturer in college started using the concept of Student Centre Learning (SCL). Every lecture in college changed their way about how they teach their student. Students as the center of learning process. Students are required to be active in the process of teaching and learning. Students must understand with the lesson that will be taught by a lecturer. So the lecturer just as facilitator who helps in the learning process of students. The students are required to be more active during the process of studying. Students should be encouraged to have their own motivation and then achieve the desired of competence.

A method of Student Centre Learning (SCL) also apply learning based on a mastery of the level of material. In the Student Centre Learning (SCL) methods, the students have opportunity and facilitation to build own prescience so they will acquire deep learning and finally improve the quality of students themselves (Afiatin, 2005:1). So students can understand from every subject taught by lecturer.

Learning is the process of development creativity that could improve the capacity to think of the student, and can improve and construct new knowledge in an effort to improve a good development and mastery of the material studying. This can be done by way of a lot of discussion, so that the students dare to put forward an opinion, learning to solve problems encountered and not afraid of the lecturer.

In Student Centre Learning (SCL), beside discussion, students can improve their quality of learning by doing a presentation in front of the class and explaining the material that has been presented by the lecturer to her friends. So, the students have to understand with all the material that they will present in front of his friends in the classroom. The students have to answer for the entire question that has been asked by their friend when they present.

The implementation of system Student Centre Learning (SCL) on student who studies Accounting requiring student understand how's record all transactions, journal transactions, and make a ledger. Accounting is a function of the business environment in which it operates, and it originated in order to record business transaction. An accountant must record all transactions that have happened. An accountant should journalize all transactions which have been noted. Once recorded and journalize, all transactions must be transferred into the ledger. An accountant should understand and comprehend with all transactions that have occurred.

With explanatory above, the students have to understand for the entire account that has been there in Accounting subject, the students have to understand how to record the transactions, and journalize all of account that has been record. The students will be getting in hard time if they do not understand where the account is come from if they do not actually listening to the lecturer explained. After the lecturer explanation, students must practice so that they can understand clearly about the accounts that have been taught by their lecturer.

The recording, journalizing, and the making of ledger in Accounting are learned by way of practice. With a system that is in Student Centre Learning (SCL), it

is impossible to apply a method of Student Centre Learning (SCL) for the student in Accounting subject that more oriented on student comprehension about how a student to be noted that journal and make a ledger? Whether students will have no getting hard understanding the existing account in Accounting while they only understand and learn all of his material by way of discussion and presentation.

Understanding without any deep lessons Accounting practices are not enough of the students, it will make difficult to understand a lecture explanation in Accounting subject. Without sufficient explanation, and just understand itself will be difficult for a student to understand the lessons of Accounting. Thus from all background above, this thesis will study about "**The Influence of Understanding and Implementation of Student Centre Learning (SCL) on Understanding of Accounting Subject**"

1.2   Research Questions

Based on the above background, the problem in this research is formulated as follows:

1. How does the implementation of the Student Centre Learning (SCL) to Understanding of Accounting subject?

2. How does the students' understading of Student Centre Learning (SCL) method to Understanding of Accounting subject?

1.3   Research Objectives

The objects of research are mentioned below:

1. To know the implementation of the Student Centre Learning (SCL) on Understanding of Accounting subject, the student will be more active and the

student ask to participation in the class. Student will be discussion in forum group discussion and make a group study to in Accounting Subject. Every student in the class ask to more active and more communication.

2. To know the students' understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject, the way of study student will be different. Lecturer only as a media to help student understand about the lesson that will be taught in the classroom. Student that understand about Student Centre Learning (SCL) to Accounting Subject, they will learn all the subject of Accounting by them selve, and looking for all the material by them selve within wait for lecturer permission.

1.4   Research Benefits

Research benefits for this thesis are:

1.4.1   Student

The benefits of Student Centre Learning (SCL) for the students involved are many and varied. Coming into an academic community possibly for the first time can shape the way students think for the rest of their lives. Student Centre Learning (SCL) provides skills for life, creates independent learners and responds to the changing and differing needs of individual students. Below is a list of what such benefits can include:

a) Making students an integral part of the academic community.

b) An increased motivation to learn

c) Independence and responsibility in learning

d) Due to consideration for student needs

4

1.4.2 Lecturer

This research assists lecturer in order to explain and give material to the student, so that students can understand the entirety of a given material. And lecturer can provide maximum assessment to his students who were active in the Student Centre Learning (SCL).

Other benefits of Student Centre Learning (SCL) for lecturer:

a) A more interesting role for the teacher

b) Solutions to tackling massification and diversity

c) Positive impact on working conditions

d) Continuous self-improvement

e) Increased learner motivation and engagement

f) Professional development for academia

1.5 Research Writing Systematical

1. CHAPTER I BACKGROUND

This chapter explains about problem background, research questions, research objectives, research benefits, and writing systematics.

2. CHAPTER II LITERATURE REVIEW

This chapter explains about literature review about understanding and implementation Student Centre Learning (SCL) on Accounting Subject, previous research, and theoritical framework.

3. CHAPTER III RESEARCH METHODS

This chapter explains about the research variables and its operational definitions, population and sampling, type and source of data, data collection method, and analysis methods.

4. CHAPTER VI RESULT AND ANALYSIS

This chapter explains about description of research objects, analysis of data, and discussions.

5. CHAPTER V CONCLUSION

This chapter explains about conclusion from research result that had been done research limitations, and research suggestions.

CHAPTER II

LITERATURE REVIEW

2.1   Definition of Student Centre Learning (SCL)

Student Centre Learning (SCL) was credited to Hayward as early as 1905 and to Dewey's work in 1956. Carl Rogers was then associated with expanding this approach into a theory of education in the 1980s and this learning approach has also been associated with the work of Piaget (developmental learning) and Malcolm Knowles (self-directed learning). Student Centre Learning (SCL) is broadly based on constructivism as a theory of learning, which is built on the idea that learners must construct and reconstruct knowledge in order to learn effectively, with learning being most effective when, as part of an activity, the learner experiences constructing a meaningful product. Student Centre Learning (SCL) is also to transformative learning which contemplates a process of qualitative change in the learner as an ongoing process of transformation which focuses on enhancing and empowering the learner, developing their critical ability (Lea, 2003).

2.1.1   The Purpose of Student Centre Learning (SCL)

Student need to create and pursue objectives that are relevant to personal student success can. Over time, students are expected to be familiar with existing knowledge, solve problems, and deepen the understanding of a lesson so they could be reaching long-term goals. It is important for teachers to help students decide how to learn.

2.1.2 The Characteristic of Student Centre Learning (SCL)

The characteristics of the Student Centre Learning (SCL) are:

a. Active adult learners (mentally not physically), interactive, independent, responsible for his education, capable of learning beyond the classroom, and has the soul of learners throughout the lifetime.

b. Any leeway for learners to develop all its potential, explore and transform knowledge.

c. Learning collaborative, cooperative and contextual.

d. Over the function of the main source of Lecturer of science be facilitators who implemented "Patrap Triloka".

2.1.3 The Forms of Student Centre Learning (SCL)

There is several form of Student Centre Learning (SCL) :

a) Case-Based Learning

Case-based learning (CBL) or start case-based learning in higher education law was introduced in the late 1800s. Learners need to provide the case is simulated for them to retrain himself as a true professional. CBL is supple and attractive, each time different cases can be presented without being sidetracked from the learning objectives that have been set and agreed upon. (Barnes , 1994)

Case-based learning (CBL) aims to:

    a. Training the students learn are contextually.

    b. Integrating prior knowledge with existing problems in the case in order to learn to make decisions professionally.

c. Introduce problem-solving procedures and decision making right or rational (evidence-based).

Case-based learning (CBL) is beneficial for lecturers and students. Lecturer are accustomed to:

a. Prepare and provide the subject matter according to the learning objectives as stated in the plan of the semester learning activities program (RPKPS).

b. Together learners discussing cases that are presented. The learners are trained and then get used to think critically when activating and using prior knowledge they are stimulated by the case which is being dealt with.

b) Research-based Learning

Research-based learning (RBL) is one method of Student Centred Learning (SCL) that integrates research in the learning process. RBL is a multifaceted refers to a variety of learning methods. RBL aims to create the learning process that leads to activity analysis, synthesis, and evaluation as well as improving the ability of learners and teachers in terms of assimilation and implementation of knowledge.

Purpose of Research-based Learning in detail:

a. Increase the meaningfulness of subjects to be more contextual in nature through the disclosure of research results.

b. Reinforcing thinking ability learners as researchers.

c. Complete the learning through the internalization of the value of research, practice, and research ethics in a way involving research.

d. Improving the quality of research and involve learners in research activities.

e. Improve understanding learners about the development of a science through ongoing research.

f. Enhancing the understanding of the role of research in innovation so as to encourage students to think creatively in the future.

g. Improve the quality of learning in General.

The benefits of Research-based learning are:

a. Learners experience development and improvement of capabilities and competencies of higher.

b. The learners have a high learning motivation and have opportunities for active learning in the process that deals with the world of practice later at a later date.

c. The students trained with the values of discipline, gain practical experience and ethics.

d. Students understand more about how important discipline values for society.

c) Problem-based Learning

Problem-Based Learning (PBL) is a method of learning in which the learner is exposed from the beginning of a problem, followed by information search process that is student-centered.

Problem-based learning (PBL) develops various aspects in the process of learning, including:

a. *Knowledge* - the material basis and always in the context of community.

b. *Skills – hard-soft-life skills* - thinking scientifically.

c. *Critical appraisal* - skilled in finding information, skilled in learning actively & reliant, and lifelong learning.

d. *Attitudes* – the value of cooperation, intercultural skills, personal ethics, appreciate the value of psychosocial.

Natures of problem-based learning are:

a. PBL accommodate and encourage the process of contextual learning and integrated, both in terms of the curriculum as well as the cognitive domain (copyright), psychomotor (intention), and attitude (taste).

b. An early learner was introduced to the real problem (contextual) who would later be faced at the time was working as professionals.

c. PBL drive change the attitude of the learners towards active learning, self-directed learning, and life-long learning

d. The switch functions, teaching staff from the central position (as the main source of science) became a partner and facilitator of learning.

e. Class interactions thus can occur optimally.

f. Education institutions must prepare an entire learning facility.

2.2 Understanding of Accounting Subject.

Accounting level of understanding was the extent to which the ability to grasp of Accounting either as a set of knowledge (body of knowledge) and as the process or practice. Having knowledge or skill developed by a lecturer. The value obtained learners have a dual function, as a measure of the success of learners in learning subjects and tools to evaluate the success of the subjects and simultaneously as a tool to evaluate the success of the subject itself (Mawardi 2011).

Based on Suwardjono (2005) knowledge of the science of Accounting can be viewed from two sides sense i.e. As knowledge professions (expertise) that are practiced in the real world and simultaneously as a discipline of knowledge which is taught in college. Accounting as an object of knowledge in College, academics perceive Accounting as a field of study that two areas of practice and theory. Areas of practice concerned with the issue of how the practice is performed in accordance with generally accepted Accounting principles. Field theory is concerned with explanations, descriptions, and arguments are considered informing the Accounting practices which are all covered in a theory called Accounting knowledge.

Accounting is one of the fields that are not sufficiently studied the theory itself, but it would be easier to understand with the bookkeeping practices significantly. The development of teaching materials lab work Accounting is one of the efforts to improve the competence of students. Assumed that with a model of learning right and a model of a package of real learning that described the conditions can increase the mastery of the material and eventually increase the competence of students.

Suwardjono (1999) said Accounting is a set of extensive knowledge and complex .The easiest way to explain understanding Accounting can begin to define it. However, this kind of approach containing weakness. A mistake in defining Accounting can cause to blunder understanding the true meaning Accounting. Accounting is often interpreted too narrowly as a process of technical and procedural in nature and not as a tool of knowledge that involves reasoning in creating the principles, procedures, technical, and particular methods.

According to Budhiyanto and Nugroho (2004), the level of understanding of Accounting students expressed with how to understand a student's response to what has already been learned that in this context refers to subjects-subjects in Accounting. Mark a student understand Accounting not only demonstrated the values that he obtained in subjects, but also when the students understand and can master the concepts are related. Students can be said to control or understand Accounting in Accounting sciences which have been acquired during this time can be applied in her community or with other words may be practiced in the world of work. Accounting education should at least be able to prepare learners to start and grow a diversity of professional career in the field of Accounting.

2.3 Implementation Student Centre Learning to Understanding of Accounting Subject

With regard to changes in the system of teaching, Ravenscroft (1995) States that the Accounting Education Change Commission (AECC 1990) or a public accountant who joined in The Big eight (now The Big 4, pen.) strongly support

system that encourages teamwork, interpersonal and communication skills, and learning to learn.

Students can build their teamwork abilities by using the Student Centre Learning (SCL) method. Students can complete the tasks given by the lecturer to conduct joint study groups. The task given by the lecturer can be resolved if they do teamwork in their joint study groups.

Learning Accounting requires not only an understanding of the theory, but also how they work in a team. Accounting students are required to solve a problem in a team. The student can understand how they work in a team.

Forum Group Discussion can be used as a tool to build their cooperation. They were formed in a groups. And they discussed the matter given by the lecturer together. Through forum discussion group as well as they can help the other students to understand a given problem.

Various studies show that in addition to the learning achievements of students can improve Student Centre Learning (SCL), can also increase the ability of noncognitive like self-esteem, behavior, tolerance and support for other students.

Student behavior in cooperation, tolerance for students who have yet to understand the problems in a team, and give you a sense for the other students who do not understand the problems in a team. Student Centre Learning (SCL) method gives students ways how to solve problems in a team.

Interpersonal skills and communication students can be developed and built with Student Centre Learning (SCL) method. It does not just build the student in

working within a team. Interpesonal communication and skill will be formed if they implement the Student Centre Learning (SCL) method.

Students more active giving opinions and comments will build a way of communicating with each other. Students are not rigid to convey ideas or ideas that they have. Students can pass comment that they know. Students will further demonstrate his quality in a study if they are more active.

The liveliness of the student can be a better value for the student. Because the student who actively demonstrate that they will better understand a problem is given. Students who are unable to communicate will be more silent and listen to what their friends talking about.

In Accounting subjects, students will be given the provision regarding the drafting and examination of financial statements, tax planning, financial reporting and analysis. It is shown by managers in taking decisions, preparation and development of Accounting information systems, and how to utilize Accounting information. Accounting much subjected to interpret, as a field of study that many use the figures to produce financial statements. When Accounting is not only focused on the matter of sheer calculation, but rather on the reasoning that requires logical thinking (Suryanti dan Ika, 2004).

Students does not just understand from material provided by the lecturer in the classroom. But students can explore the material will have given by lecturer in the classroom. Students are able to understand the lessons not only from material that has been given a lecturer.

Students can get extra science or materials either from the internet or books that not only describe the lecturer in the classroom. Lecturer only give material and students should be able to develop material that has given lecturer in the classroom. Students can understand the material better and can resolve the matter given by the lecturer.

An understanding of Accounting and how the learning process Student Centre Learning (SCL) is very related to each other. The student should understand about Accounting good in theory and practice, can help with Student Centre Learning (SCL). Student Centre Learning (SCL) method helps students to facilitate students to understand about Accounting lesson.

The implementation of Student Centre Learning (SCL) at the Department of Accounting also helps students raise their achievement index. students will be greatly helped by Student Centre Learning (SCL) method that applied in the learning process. The student can understand with the material provided by the lecturer. And students can communicate their understanding to your friends who don't understand with good communication.

Applying of Student Centre Learning (SCL) in Accounting subject is very assisting of student. Because applying of Student Centre Learning (SCL) in Accounting subject can assist student to develop their self character each other. Student can comprehend about how their selve by applying Student Centre Learning (SCL) method in Accounting subject.

2.4 Previous Research

There were several researches have been done relating to this research, therefore, these are the research summaries:

1. Gulo (2002) found Student Centre Learning (SCL) method make understanding of student be better and student as the centre of learning. Variable for Gulo research are the implementation of Student Centre Learning (SCL) and student participation. Gulo research student participation and implemented of Student Centre Learning (SCL).

2. Sugiyo (2009) found Student Centre Learning (SCL) method that bases on *FUN CHEMISTRY* in student senior high school grade IX effectively increasing the way of study student. Research variable is the result of student learning, with experiment design of control-group pretest-posttest. Sugiyo wants to make chemistry being more fun and active.

3. Fauziah (2010) found implementation Student Centre Learning (SCL) on increasing softskill in Accounting Department Polytechnic State of Padang very helpful the student for looking a job. Fauziah research the development of students' softskill and the implementation Student Centre Learning (SCL). Fauziah use student softskill and how does the implementation Student Centre Learning as her variable.

4. Azizah (2010) found Student Centre Learning (SCL) methods that implement on studying Technology and Information can be more effective than traditional learning methods. Studying technology and information can implement on Student Centre Learning (SCL). Azizah compares between

Student Centre Learning (SCL) and Traditional learning method as her variable.

As for my research, the researcher analyzes the understanding and implementation Student Centre Learning (SCL) on Accounting subject. The reseacher analyze about how the implementation and student understanding of Student Centre Learning (SCL) on Accounting Subject. Because Accounting does not study base on the theory, but also in practice. For this research, the researcher wants to know are Student Centre Learning (SCL) can implement and understand in Accounting Subject.

2.5   Theoritical Framework

Based on research objectives, literature review, and the results of previous research as well as the issues have been raised, and then as a basis for formulating hypotheses, the conceptual framework is developed. The theoritical framework is presented in the following framework as outlined in the research model in Figure 2.1.

Figure 2.1

Theoritical Framework
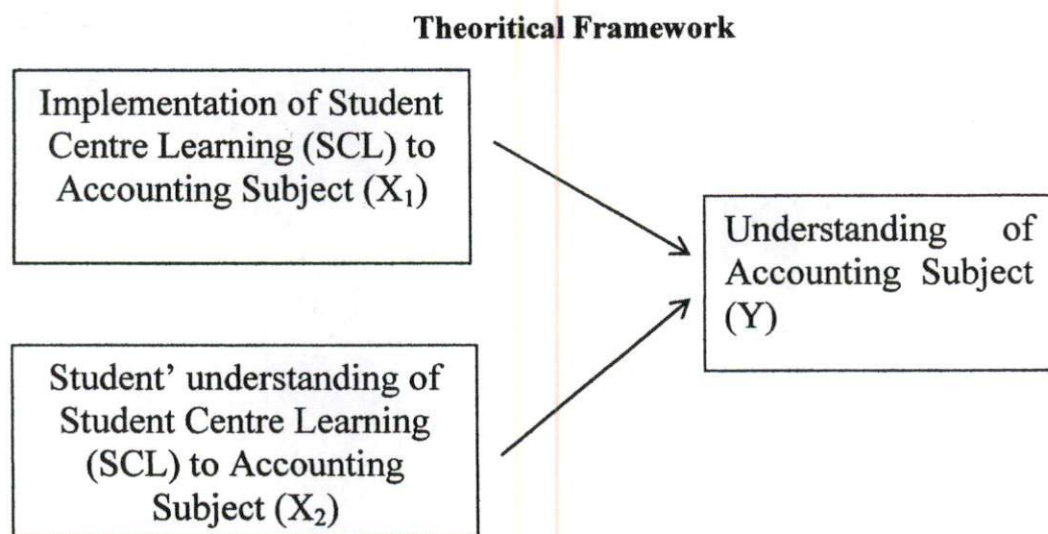
Figure 2.1. explain variable X_1 for this research is implementation of Student Centre Learning (SCL) to Accounting Subject. The researcher wants to know about implementation of Student Centre Learning (SCL) can influence Accounting subject as variable Y. Student' understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject as the variable X_2. The researcher will research students understanding of Student Centre Learning (SCL) can influence to Understanding of Accounting Subject as variable Y.

CHAPTER III

RESEARCH METHODS

3.1 Research Variable and Operational Definition

This study is using two independent variable those are understanding of Student Centre Learning (SCL) (X_1), the implementation of Student Centre Learning (SCL) on Accounting (X_2) and one the dependent variable for which is an Understanding of Accounting Subject (Y).

An understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject (X_1) is a student understands about methods and ways of learning about the Student Centre Learning (SCL). The students know the basics of the method the Student Centre Learning (SCL).

The implementation of Student Centre Learning (SCL) on Accounting (X_2) a student is able to apply and implement methods of Student Centre Learning (SCL) to Understanding of Accounting Subject. The implementation of Student Centre Learning (SCL) in Accounting can make it easy for students to understand about the Accounting field of study learning.

An Understanding of Accounting Subject (Y) is the students understanding and knowledge of the Accounting. Students understand and know about all the disciplines of Accounting and Accounting basics. Students have been able to practice the science of Accounting that they understand.

3.2   Population and Sampling

a) Population

The overall population is the object of research. The populations of this research are all students currently subjecting in Accounting that study on Accounting Department of Bung Hatta University, Padang State University and Andalas University, in Padang. The reason is because the reason is because the Padang State University and the Andalas University are two state universities in the city of Padang. And Bung Hatta University is the largest private university in the city of Padang with Accounting student number is 898 students. Andalas University is the only accounting majors who have accreditation , Padang State University and the University of Bung Hatta has accreditation B for Accounting majors.

b) Sampling

The sample is representative of the population partially or examined. The sample selected from a population is considered to be representative of the population. The sampling technique used is purposive sampling, this is done so that the data obtained by the research objectives and the relative can be compared with the results of previous research.

The respondent that will be use for answer the quitionnaire is 100 sample. Samples were taken of 100 correspondents as if the more the number of samples taken , the more population are described (Sukardi, 2004:55). Based on the criteria of determination method of the sample used in this study are as follows:

a. Respondents still a student majoring in accounting, respondent taken from the student that has been college above year 2.

b. The respondents in this study are students subjecting in Accounting at Bung Hatta University, Padang State University, University of Andalas in Padang city

3.3   Type of Data

Types of data used in this research is the primary data, primary data is data that is retrieved directly sourced from questionnaire of respondents answer that will be sent directly to students subjecting in Accounting, Bung Hatta University, Padang State University, and the University of Andalas in Padang.

3.4   Data Collecting Method

The data collected via the question form, namely spreading methods questionnaire to be filled or answered by respondents to the student Accounting is being studied at the Bung Hatta University, Padang State University, Andalas University in Padang.

The questionnaire consisted of three parts. The first part contains a number of questions regarding the understanding of the Student Centre Learning (SCL). The second part, contains a number of questions about the implementation of the Student Centre Learning (SCL) at the Department of Accounting. The third part, contains a number of questions about the students ' Understanding of Accounting.

The questionnaire is given directly to the respondents. Respondents were asked to fill out the questionnaire, and then asked him to return it through the researcher who will directly take the question form have been filled at the University

in question. Question form that has been filled by the respondents then selected in advance so that the questionnaire incompleted does not included in analysis.

Measurements of the variables using the instrument in the shape of a closed question. Instrument questions related to the independent variable are examined and measured using a Likert scale of 1 to 5. Respondents are asked to provide opinion every grain of questions, ranging from strongly disagree to strongly agree.

3.5   Analysis Methods

3.5.1   Linear Regression

Model of data analysis used in this study is the analysis of multiple linear regression (Multiple Linear Regression Analysis). Purbayu (2005) suggests that multiple correlation is the relationship of several independent variables and the dependent variable one. If a dependent variable relies on more than one independent variable, the variable is called the second relationship analysis of multiple regression (Wahid Sulaiman, 2004: 80).

Multiple linear regression equation is as follows:

$$Y = \alpha + \beta 1 X_1 + \beta 2 X_2 + e$$

Description:

Y : Understanding of Accounting Subject.

X_1: Understanding of Student Centre Learning (SCL) to   Understanding of Accounting Subject.

X_2: Implementation Student Centre Learning on Understanding of Accounting Subject.

α : Constanta.

β : Coefisient Regression.

e : Error.

3.5.2 Test of Validity and Realibility

Commitment measurement and testing a questionnaire or hypothesis relies heavily on the quality of the data used in the test. Research data will not be useful if the instrument used to collect research data does not have the reability (reliability) and validity (truth/validity levels are high). Testing the measurement of each shows the consistency and accuracy of the data collected.

Testing validity and reability questionnaires in this study using program SPSS (Statistical Product and Service Solution).

a. Validation Test

Validity is a measure that indicates the extent to which the measuring instrument was able to measure what it wants to be measured (Purbayu, 2005: 247). The validity of a test intended to gauge how real a test or instrument. The measurement is said to be valid if the measure's goal with real or true.

Testing the validity of the data in this study conducted in statistics that calculate the correlation between each question with a score total by using the method of Correlation Pearson Product Moment. Data declared valid if nila r-count which is the value of the Corrected Item-Total Correlation > from r-table on the significance of 0.05 (5%).

b. Realibility Test

Reliability is a measure that shows the consistency of the measurement tool in measuring the same symptoms on another occasion (Purbayu, 2005: 251).

24

Reliability of a variable that was created from the list of questions is said to be good if it has the value Cronbach's > Alpha of 0.60.

3.5.3 Classical Assumption Test

To obtain the results/value an unbiased linear unbiased estimator or the best (Best Linear Unbiased Estimator/BLUE), then the regression model must satisfy some assumptions called assuming the classics. The classical assumptions, namely:

a. Normality Test

Test of Normality aims to test whether the regression model in the dependent and independent variables, both have a normal distribution or not (Ghozali 2005: 110). Good regression models is to have data distribution normal or close to normal.

Test the normality of the data in this study using SPSS for Windows implementation for testing on the sample data for each variable. To detect the normality of data through the graph output curves are normal p-p plot. A variable is said to be normal if the image distribution with data points that are spread around the diagonal line, and dissemination of data points along the diagonal line.

In addition to using p-charts plot data normality test, also done by using the histogram curve. Normality of data when viewed in histogram curve can be determined based on the image of the curve, i.e. when the shape of the curve has a slope that tend to be balanced either on the left side or right side and the bell-shaped curve that is almost perfect.

b. Multicollinearity.

This test is intended to detect symptoms of the correlation between variables with one free variable free another. Multicollinearity assumption States that the independent variable must be free of symptoms of multicollinearity.

Symptoms of multicollinearity is a symptom of a correlation between independent variables. These symptoms indicated a significant correlation with independent antarvariabel. When symptoms of multicollinearity, one step to improve the models is by eliminating variables from the regression model, so it could be selected the best model (Purbayu, 2005: 238). Sulaiman (2004: 89), multicollinearity means there is a linear relationship that "perfect" (definite) among some or all of the independent variables of the model regression.

Relevant test can be done in two ways, namely by looking at VIF (Variance Inflation Factors) and the value of tolerance.If the VIF > 10 and the value of tolerance does not occur then 0.10 < symptoms Relevant (Ghozali, 2005: 92).

c. Heterocedasticty

Heterocedasticity test aimed at testing whether the regression model in case the residual variance of inequality one pengamataan to the other observations remain, also called homoscedastisity. The regression model is that homoscedastisity, not heterocedasticity (Ghozali, 2005: 105).

Heterocedasticity assumption is an assumption in the regression residual

variance of which is not the same for a given observation to other observations. In the regression, one of the assumptions that must be met is that the variance of the residual of an observation to the observations of others is not the same between the residual variance of one. The variance is not the same symptoms is called heterocedasticity, while the symptoms of the same residual symptoms from an observation of the observations of the other disebur with homoscedastisity, one of the test to test heterocedasticity this is by looking at the distribution of the residual variance (Purbayu, 2005: 242).

3.5.4 Test Of Hypothesis

Test the hypothesis in this study will be tested using linear regression analysis i.e. analysis used to determine the extent of the influence Student's Understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject and implementation Student Centre Learning in Understanding of Accounting Subject as a variable independent to Understanding of Accounting Subject as the dependent variable.

To test the hypothesis concerning Student's Understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject and implementation Student Centre Learning in Understanding of Accounting Subject simultaneous and partial effect is significant to Understanding of Accounting Subject, is used simultaneously with hypothesis testing trials F and t tests with partially.

a. Test of Partial (T-test)

The t-test is used to determine the influence of each variable bound to the free variables. T-test was conducted to compare between t calculate the t

27

table. To determine the value t table is determined by the level of significance of 5% with degrees of freedom df = (n-k-1) where n is the number of respondents and k is the number of variables. Test criteria used are:

If t calculate > than t table (n-k-1) so the Ho is rejected

If t calculate < than t table (n-k-1), So Ho is accepted

In addition to the t-test can also be seen from the magnitude of the probability value (p value) compared with 0.05 significance Level (α = 5%). As for the criteria of testing that is used is if p value > 0.05 then Ho is accepted and reject Ha. If p value < 0.05 then Ho is rejected and accepted Ha.

To find out how big a percentage of donations from the independent variables X_1, X_2 are partial to Understanding of Accounting subject as the dependent variables can be seen from the magnitude of the coefficient of determination (r^2). Where r^2 describes how large the independent variables used in this study was able to explain the dependent variable.

b. Test of Simultant (F-Test)

It used to determine whether all the independent variables included in the model have influenced the dependent variable (Supranto, 2001). It will be tested in the overall F- test is the independent variable (X_1, X_2)

Criteria of this test is:

• If F count> F table, then H0 rejected

• If the F calculated <F table, then H0 accepted.

28

With the level of significance in this study using an alpha of 0.05 or 5% of the test results of F can be calculated with the help of SPSS program in the table ANOVA. Then to find out how big a percentage of donations from the independent variables X_1, X_2 together with the Understanding of Accounting subject as the dependent variables can be seen from the magnitude of the coefficient of determination (r^2), where r^2 describes how large the independent variables used in this study was able to explain the dependent variable

CHAPTER IV

RESULTS AND ANALYSIS

4.1 Overview of Research

The number of Universities that are in use on this research totalled 3 universities. Namely Bung Hatta University, Padang State University, and Andalas University . All University Research Foundation is the University held an Accounting subject. The number of correspondents on this research are 100 correspondents.

4.2 Data Analysis (Validation Test and Realibilition Test)

4.2.1 Validation Test

Test the validity of the degree to which a measurement tool used to measure the size is just right. The way to measure correctly is with correlated score on each item the question with a total score of each individual. In a study conducted the University in Padang city showed that the indicators used to measure all the variables in this study expressed as a valid item, it can be seen in the table specified in table 4.1.

Table 4.1

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item 1	59.80	104.869	.340	.729
Item 2	59.40	108.101	.258	.736
Item 3	59.81	105.307	.334	.730
Item 4	59.66	97.843	.686	.704
Item 5	59.93	101.460	.453	.719
Item 6	60.07	98.571	.521	.711
Item 7	60.25	95.705	.677	.698

4.2.2 Realibility Test

Reliability is a measure that shows that the measurement tool used in the study of behavior have reliability as a measuring instrument, including measure through consistency of measurement results over time if the phenomenon being measured does not change (Harrison, in Zulganef, 2006). As for the reliability of the test results are as follows:

Table 4.2

Reliability Statistics

Cronbach's Alpha	N of Items
,683	7

Based on table 4.5 above indicates that the magnitude of the value of Cronbach Alpha on the whole good variables X_1, X_2, and Y is greater than 0.60, and in accordance with the basis of decision-making, this means that the item or items in question which is divided into three parts and consists of 21 items of the statement of reliability and could be used in research.

4.3   Result of Classic Assumption Test

4.3.1 Normality Test

Test of normality aims to test whether in regression models, the variable is bound and free variables both have a normal distribution or not. Good regression models is to have data distribution normal or close to normal. To test whether or not the normal distribution of the data, one of the easiest ways to see normality is seeing the histrogram compare between observation data with the distribution approaches the normal distribution. However, by just looking at the histogram of this bias are

31

misleading especially for small sample quantities. A more reliable method is to look at a Normal Probability Plot that compares the cumulative distribution of actual data with a cumulative distribution of a normal distribution.

Normal distribution will form a straight line diagonally, and ploting data will be compared with diagonal lines. If a data distribution is normal, then the line that describes the actual data will follow the diagonal line (Ghozali, 2001). The scatter plots for normality tests is as follow

Figure 4.1

Histogram
Dependent Variable: Pemahaman Akuntansi
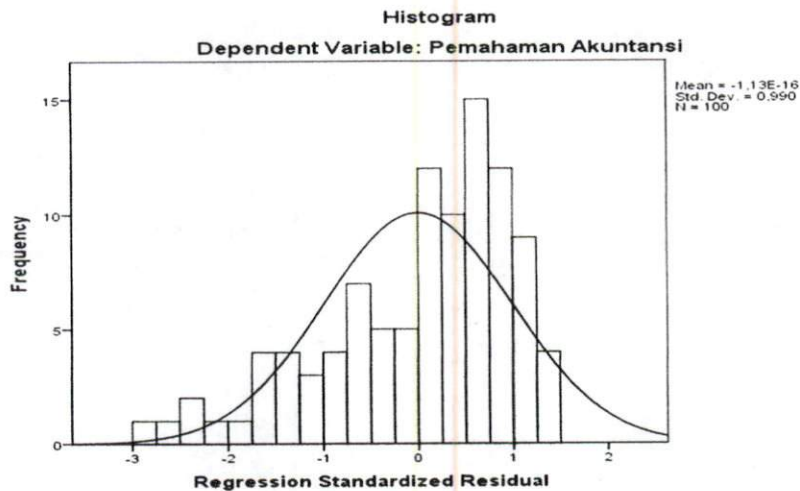
If the above graph based views, then the data from all the normal Gaussian data. This is because all the following lines normality indicated by dots of a diagonal line.

Figure 4.2

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Pemahaman Akuntansi
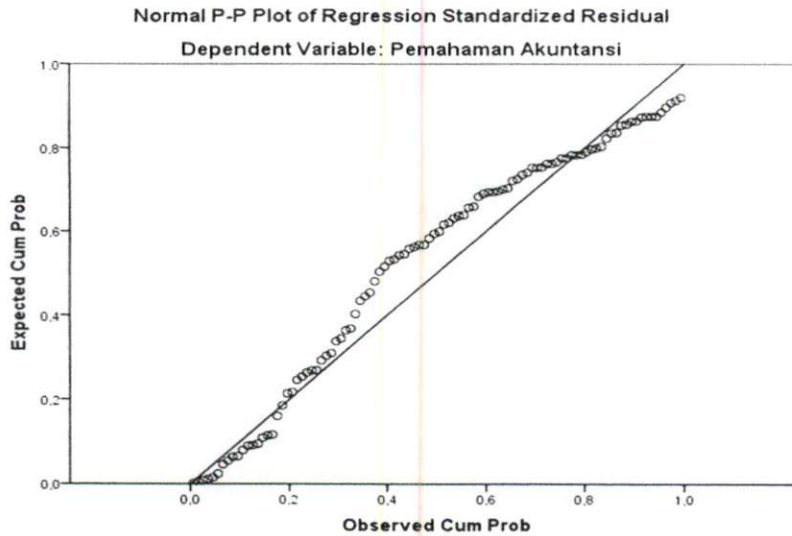
4.3.2 Multicollinearity Test

Multicollinearity means existence of a linear relationship that "perfect" or certainly, among some or all variables from the regression model explaining. The term multicollinearity pertains to there is more than one linear relationship for sure, and the term of collinearity with a degree of linear relationship (Gujarati, 1999; 157). According to Imam Ghozali (2001; 63) multicollinearity may also look for the values of Tolerance and his opponent Variance Inflation Factor (VIF). Both shows each variable size free which is presented by other free variables. In a simple sense of free variables become variables of each bound and diregres against other free variables. Tolerance measure variability of selected free variables that cannot be explained by other free variables. So a low tolerance value equal to the value of the VIF is high (due to the VIF = 1/tolerance) and showed a high collinearity. The cutoff values commonly used tolerance value is 0.10 or equal to the value of VIF in

33

the top 10. Any analysis should determine the level of collinearity can still be tolerated. Multicollinearity test performed using the value of VIF.

Table 4.3

Collinearity Statistics	
Tolerance	VIF
,662	1,510
,662	1,510

Results showed that of all free variables have values that VIF is far below the number 10 so that it can be said of all the concept of measuring the variables that are used do not contain any relevant issues. Then the regression model is viable for use in determining an understanding of Accounting.

4.3.3 Heterocedasticity Test

Ghozali (2001; 77) also argues that the heterocedasticity test was aimed at testing whether the regression residual variance in the model of inequality occurred one other observation to observation. If the residual variance from one observation to another fixed observation, this is called homoscedacity and if different called heterocedasticity.

The regression model is the homoscedasticity or heterocedasticity does not occur. Detection of heterocedasticity by looking at whether or not there is a particular pattern on the graph, where the x-axis is Y that has been predicted, and

the X axis is the residual (Y – Y Lo predictions) that have been distudentized. (Santoso, Singgih 2000), the graph of heterocedasticity test results are as follows:

Figure 4.3
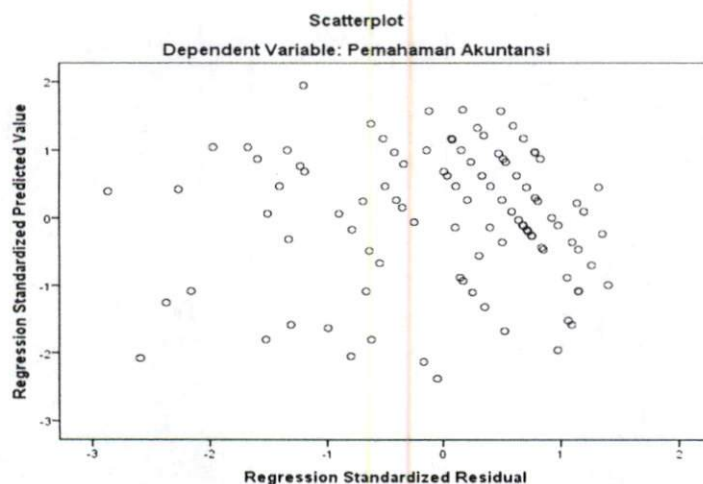
From the graph, visible dots randomly spread, does not form a specific pattern is clear, and spread both above and below the numbers 0 (zero) on the Y axis. This means not going heterocedasticity on regression models, the regression model of qualified so used to predict Y

4.4 Hyphothesis

4.4.1 T-Test

Tabel 4.4

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,292	,445		2,904	,05		
Student Understanding of Student Centre Learning (SCL) to Accounting Subject	,327	,158	,232	2,067	,041	,662	1,510
Implementation Student Centre Learning in Accounting Subject	,278	,122	,256	2,273	,025	,662	1,510

a. Dependent Variable: understanding of Accounting Subject

T	Sig.
2,094	,005
2,067	,041
2,273	,025

a. **Test the hypothesis of student' understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject.**

From the results of the calculation of t values were obtained 2,067 with a level of significance are 0,041. If the views of the value of their significance is less than 0.05, this means a variable Student Understanding of Student Centre Learning (SCL) effect significantly to an understanding of Accounting Subject. While the regression equations based on the looks that the coefficient of the variable Student Understanding of Student Centre Learning (SCL) is positive, this means increasing the perception of respondents about student' understanding of Student Centre Learning (SCL) may result in improved Accounting Subject. Thus it can be concluded the H_1 is accepted. It means Student understanding of the Student Centre Learning (SCL) can greater significantly increase to Accounting Subject.

b. **Test the hypothesis of influence the implementation of Student Centre Learning (SCL) to Understanding of Accounting Subject.**

From the results of the calculation of t values were obtained 2,273 with a level of significance are 0.025. When viewed from the value of significant is less than 0.05, this means a variable implementation of Student Centre Learning (SCL) on influential significantly to Accounting Subject on student subjecting in Accounting. While the regression equations based on the looks that the practice of variable coefficient SCL to Accounting is positive, this means increasing the perception of respondents of independence may result in improved understanding of Accounting Subject on student subjecting in

Accounting. Thus it can be concluded the H_1 is accepted. It means the implementation of the Student Centre Learning (SCL) at greater Accounting Subjects can significantly increase to Understanding of Accounting Subject on student subjecting in Accounting

4.4.2 Simultant Test (F Test)

This test is used to determine whether all the independent variables included in the model have significantly influenced the dependent variable (Supranto, 2001).

This test is used to see the influence of the independent variables to dependent variable simultaneously. Here is the value of F calculated in this research:

Table 4.5

ANOVA[b]

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5,059	2	2,529	11,254	,000[a]
Residual	21,801	97	,225		
Total	26,860	99			

a. Predictors: (Constant), implementation Student Centre Learning in Acounting Subject, Student Understanding of Student Centre Learning (SCL)

b. Dependent Variable: Understanding of Accounting

The overall test results obtained the value of F is 11,254 equal to the probability of a significant level of 0000. Thus Ho denied so that the Ha is received, meaning that a variable about Student Understanding of Student Centre Learning and the implementation of centre student centre

learning in Accounting are jointly contributing significantly to an understanding of the Accounting.

4.4.3 Multiple Linear Regression Analysis

Model of data analysis used in this study is the analysis of multiple linear regression (Multiple Linear Regression Analysis). Purbayu (2005) suggests that multiple correlation is the relationship of several independent variables and the dependent variable one. If a dependent variable relies on more than one independent variable, the variable is called the second relationship analysis of multiple regression (Sulaiman, 2004: 80).

Multiple linear regression equation is as follows:

$Y = \alpha + \beta 1 X_1 + \beta 2 X_2 + e$

Tabel 4.6

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,292	,445		2,904	,05		
Student Understanding of Student Centre Learning (SCL)	,327	,158	,232	2,067	,041	,662	1,510

39

| Implementation Student Centre Learning in Accounting Subject | ,278 | ,122 | | ,256 | 2,273 | ,025 | | ,662 | 1,510 |

a. Dependent Variable: understanding of Accounting

The value of the constants of 1,292. This means that if an understanding of Accounting remains, or not having the addition or subtraction. Then an understanding of the Accounting value constants of 1,292.

The regression coefficient of the variable X_1 (Student Understanding of Student Centre Learning (SCL)) acquired for the direction of the positive coefficient 0,327. This suggests that an understanding of Student Centre Learning (SCL) can improve understanding of Accounting for Accounting students.

The regression coefficient of the variable X_2 (implementation of SCL on Accounting) acquired for the direction of the positive coefficient 0,278. This indicates that the implementation of SCL in higher Accounting can improve the understanding of Accounting for Accounting students

4.4.4 Coefficient Determination

Tabel 4.7

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,434^a	,188	,172	,47408	1,284

a. Predictors: (Constant), Student Understanding of Student Centre Learning (SCL),

Implementation Student Centre Learning in Accounting Subject b. Dependent Variable:

understanding of Accounting

Based on the results of the calculation of the estimate of the regression, obtained a coefficient determination (R^2) was 18.8% means 0,188 variation of all independent variables are such as Student Understanding of Student Centre Learning (SCL) and the implementation of Student Centre Learning (SCL) in Accounting can explain the dependet variable Understanding of Accounting, while the rest amounted to 81.2% is explained by other variables which are not presented in this study.

4.5 Analysis The Result

1. **The influence implementation of Student Centre Learning (SCL) to Understanding of Accounting Subject**

Implementation of Student Centre Learning (SCL) to Understanding of Accounting Subject have a significance influence. The result of calculation of t values were obtained 2,273 with a level of significance 0,023. Its less

than 0,05. Its show that Implementation of Student Centre Learning (SCL) has a significance influence to Understanding of Accounting Subject. Implementation of Student Centre Learning (SCL) to Understanding of Accounting Subject has a positive value.

This result has same result with a research done by Fauziah (2010) who found implementation Student Centre Learning (SCL) can help the student to get a job. Its same with researcher analyze that implementation of Student Centre Learning (SCL) has a influence to Accounting Subject. Student Centre Learning (SCL) that implemented help the student to understand all of the Accounting Subject. Azizah (2010) said that implementation Student Centre Learning (SCL) method more effectivecally as learning method than a traditional method. Accounting Subject has a effective learning method because implemented Student Centre Learning (SCL) methods.

2. **The influence student understanding of Student Centre Learning (SCL) to Understanding of Accounting Subject.**

    Result of the calculation of t values were obtained 2,067 with a level of significance 0,041. It less than the 0,05. Student understanding of Student Centre Learning (SCL) to Accounting Subject have significance influence. Student understanding of Student Centre Learning (SCL) has a positive value. Student understanding of Student Centre Learning (SCL) will help student to understanding in Accounting Subject. Student can understanding Accounting Subject if they use learning method Student Centre Learning Methods (SCL).

This result has same result with a research done by Gulo (2002) who found that student understanding being more better if they learn with Student Centre Learning (SCL) methods. The researcher also found the result same with Gulo (2002). Student understand of Student Centre Learning (SCL) to Accounting Subject will help student to study about Accounting Subject. Student will more helpful if they understand Student Centre Learning (SCL) methods. Student can learn more effective about Accounting Subject if student can understand about Student Centre Learning (SCL) methods.

CHAPTER V

CONCLUSION

5.1 Conclusion

Based on the discussion that's already been done can be drawn the conclusion:

1. Students are required to participate in the classroom. Because the students had to be more active than the lecturer who teach. Students can discuss with other friends to solve a problem that is given by a lecturer. Students can communicate with each other within the group that has been given to solve a problem that has been given. Group discussion forum is one of the media to build teamwork and how to communicate them. Its showing the implementation of Student Centre Learning (SCL) to Accounting Subject. Student Centre Learning (SCL) can be implemented to Accounting Subject.

2. Student Centre Learning (SCL) method focuses on student affecting the way of study students. Students are asked to be more active in the classroom and play more important role in the learning process. Lecturers only as media help students to understand about the lessons that will be taught in the classroom. Its show that student understand of Student Centre Learning (SCL) to accounting has run effectively.

3. The understanding of the Student Centre Learning and implementation of learning centre on Accounting subject can influence students understanding of Accounting. This can be seen from the following description:

a. Independent variable Student Understanding of Student Centre Learning (SCL) has positive and significant effect, because the level of significant is less than 0.05, it can be seen on the multiple regression equation, and its evident that Student Understanding of Student Centre Learning (SCL) can affect student to understanding of Accounting subject, this is shown by the results of the test t (partial) hypothesis that shows understanding of Student Centre Learning (SCL) influence Student's to understanding of Accounting subject. That does mean the more understanding about the concept of Student Centre Learning (SCL) can help students understand and facilitate understanding of Accounting subject.

b. Variable implementation of Student Centre Learning in a positive and influential Accounting subjects are significant because their significance level of 0.05, it can be seen on the equation of multiple regression. And this also proves that the implementation of the Student Centre Learning (SCL) also affects the students subjecting in Accounting to understand Accounting subject, this is shown by the results of the test t (partial) hypothesis that shows there is influence of the implementation of the Student Centre Learning (SCL) towards an understanding of Accounting subject. It means getting in the student centre to apply learning in Accounting; the Department helps students to understand the lessons about Accounting subject.

4. Based on the method of research that has been carried out aimed at looking at the implementation of Student Centre Learning (SCL) on student Accounting subject at the University in Padang city. It is seen that the implementation of Student Centre Learning (SCL) at the Department of Accounting really help students understand about Accounting Subject. This is proved also that an understanding of Student Centre Learning (SCL) method can also help students understand about Accounting Subject.

5.2 Implication

An understanding of Student Centre Learning (SCL) affect the way of students understand about Accounting subject. The implementation of Student Centre Learning (SCL) in Accounting subject also affect the way of students understand about Accounting subject. The understanding and implementation of the Student Centre Learning (SCL) should be on notice. Because it is an important thing that can affect students understanding about Accounting subject. Understanding and good implementation will be affect very good for the students to understand of Accounting subject.

5.3 Limitation

The study was limited to Accounting students research object that is being studied in the Department of Accounting at the University in the city of Padang. So it is possible the existence of differences in the results, discussion and conclusions for different objects. In addition, the measurement of subjective measurement or rely on

variable based on the perceptions of the respondents only. This research only discusses the accounting subject, not specifically. Meanwhile, Accounting subject have a some theory and practice that should be learn. Like "kewirausahaan, cost accounting and the other", its some example of subject that shpuld be learn practice. We does not separate between theory and practice subject. These studies do not specify too far, does research explores about accounting in theory or in practice.

5.4 Suggestions

Results of this study demonstrate how implementation of the Student Centre Learning (SCL) at the Department of Accounting. These results have implications for helping students understand about Accounting in the Accounting department. The implementation of Student Centre Learning (SCL) as well as his more noted in the exercise of his or her students as there is still a not so understanding about the Student Centre Learning (SCL). Factors affecting the implementation of the student centre leaning on Accounting subject can also affect students understanding about Accounting. For the next researcher, its better to specify describe about the research that will be research. Because the lesson of accounting is not just about theory but also in practice. The next researcher should choose what concencrate that will be research.

REFFERENCE

Afiatin, Tina. 2005. *Pembelajaran Berbasis Student-Centered Learning.* Available at http://www.inparametric.com [accessed 15/04/2008].

Ashari, Purbayu Budi Santoso. 2005. Analisis statistic dengan Microsoft exel dan SPSS. Yogyakarta.

Azizah, Fauziah. 2010. Perubahan Penerapan Metode Belajar Student Centre Learning (SCL) pada Pembelajaran Teknologi dan Informasi dari Teacher Learning Centre. Jogja.

Barnes,L.B., Christensen,C.R., Hansen,A.J. 1994 Teaching and the case methods: Text, cases, and readings; 3rd ed. Boston Massachussets; Harvard Business School Press.

Budhiyanto, Suryanti J. Dan Nugroho, Ika P., 2004, "Pengaruh Kecerdasan Emosional terhadap Tingkat Pemahaman Akuntansi", Jurnal Ekonomi Bisnis, Vol. X, No.2, Hal.260-281

Entwhistle, N. and P. Ramsden (1983). Understanding Student Learning. London: Croom Helm.

Fauziah, Nurul, 2010, "Implementation Nilai-Nilai Softskill Dalam Rangka Penerapan Kurikulum Berbasis Kompetensi dan Student Centre Learning (SCL) di Jurusan Akuntansi Poloteknik Negri Padang", Padang

Fry, H., Ketteridge, S. and S. Marshall (1999). A Handbook for Teaching & Learning in Higher Education: Enhancing Academic Practice. London: Kogan Page.

Ghozali, Imam (2005), *Analisis Multivariat dengan Program SPSS*. Badan Penerbit Universitas Diponegoro, Semarang.

Good Practice Guide, Research-Based Learning, Griffith Institute for Higher Education. www.griffith.edu.au/gihe

Gulo,W. (2002). *Strategi Belajar Mengajar*. Jakarta: Grasindo.

Harsono, 2009. *"Aplication Student Centre Learning on studying process"* in www.belajar. usd.ac.id/

Haskara, Faqih 2010, Pemahaman Mahasiswa Akuntansi Terhadap Makna Cost (Studi Empiris pada PTN dan PTS di Kota Palembang, diakses tanggal 27 Februari 2013, dari http://eprints.undip.ac.id/22648/1/Full_Text_Skripsi__PDF_.pdf

LEA, S. J., STEPHENSON, D. and TROY, J. (2003) ›Higher Education Students' Attitudes to Student-Centred Learning: Beyond ›Educational Bulimia‹‹. In: Studies in Higher Education, 28(3), pp. 321–334.

Mariana, Yunita 2012, Pemahaman Mahasiswa Terhadap Akuntansi (Studi Empiris Pada PTS di Kota Palembang), diakses tanggal 27 Februari 2013, dari http://repository.iba.ac.id/index.php?p=show_detail&id=618#

Mawardi. M.Cholid. 2011. Tingkat Pemahaman Mahasiswa Akuntansi Terhadap Konsep Dasar Akuntansi di Perguruan Tinggi di Kota Malang. Jurnal Akuntansi Fakultas Ekonomi Universitas Islam (UNISMA) Malang

Supranto, J., 2000, Statistik teori dan Aplikasi, Edisi Kelima, Jilid 2, Erlangga, Jakarta.

Suryaningsum, Sri 2003, Pemahaman Makna Cost oleh Dosen Akuntansi, Jurnal Riset Akuntansi Indonesia, Fakultas Ekonomi, UGM, Yogyakarta.

Suwardjono, 2005, *Teori Akuntansi; Perekayasaan Pelaporan keuangan*, Edisi Ketiga. Yogyakarta, BPFE.

—————, 1999, "Mamahamkan Akuntansi Dengan Penalaran dan Pendekatan Sistem'. Jurnal Ekonomi dan Bisnis Indonesia, Vol. 14 No.3, 106-122

Warlan, sugiyo, 2009, "Efektifitas Metode Student Centre Learning Yang Berbasis Fun Chemistry Untuk Meningkatkan Hasil Belajar Kimia Siswa", Semarang

Wahid Sulaiman, 2004, Analisis-Analisis Regresi menggunakan SPSS, Yogyakarta : ANDI.

APPENDICE

Quistionnaire sheet

Dear. Fellow student who I respect

I am Deni Rachmad, a student courses in Accounting Department Faculty of Economics Andalas University, was devised a thesis to submitted as partial fulfillment of the requirement for uundergraduates degree. I need the participation of fellow students to fill out this questionnaire in order to obtain useful data for the preparation of this thesis.

The fill out this questionnaire aims to find out how the application and implementation of studying methods named Student Centre Learning (SCL) that is in college or university at this time.

In this questionnaire, no judgment is right or wrong. So, fellows are welcome to fill out this questionnaire in accordance with perceptions of all you.

Data that you give will I keep confidential and used only for the purposes of the preparation of this thesis. For all the participation, I say thank you so much.

My Honour,

Deni Rachmad

BP: 0910534140

RESPONDENT IDENTITY

Initial of Name   :_____

Age   :_____ year

Gender   : ☐ Man   ☐ Woman

Year of Study   :_____

University   :_____

The students are welcome to pass judgments objectively about your experience or knowledge about methods of studying that is currently widely used/applied named Student Centre Learning (SCL). The way is, please provide a cross mark (X) on a scale of answers from strongly disagree to strongly agree that is located to the right of each statement.

Student Centre Learning definition :

Student Learning Centre (SCL) is a method of studying that focuses on student as a learning center. Student Learning Centre (SCL) asks the student who more active during the process of teaching and learning takes.

An explanation of each answer scale numbers are as follows:

SDS = Strongly Disagree   N = Neutral   SA = Strongly Agree

DS = Disagree   A= Agree

Example:

No.	Statement	SDS	DS	N	A	SA
1.	Student Centre Learning (SCL) focuses the learning process on the student.				X	

Its means, all of you consider that the Student Centre Learning (SCL) implement a process of teaching and learning on students as a learning center.

A. Student Understanding of Student Centre Learning (SCL) to Accounting Subject

No.	Statement	SDS	DS	N	A	SA
1.	Student Centre Learning (SCL) focuses the learning process on the student.					
2.	Student Centre Learning (SCL) help student understand the lesson that given by lecturer.					
3.	Student Centre Learning (SCL) influence the way of study student in the clasroom.					
4.	Student Centre Learning (SCL) give a chance for student to out all the competence that they in the classroom.					
5.	Student Centre Learning (SCL) help student to being more active in learning in the classroom.					
6.	Student Centre Learning (SCL) is a learning methods that usefull for					

No.	Statement	SDA	DA	N	A	SA
	student.					
7.	Student Centre Learning (SCL) effectively usfeul for learning method this time.					

B. Understanding of Accounting Subject.

No.	Statement	SDA	DA	N	A	SA
1.	Accounting learning process needs more special explanation in order to easily understanding.					
2.	Accounting learning process can not understanding just only with writting and discussion.					
3.	Accounting learning process needs a practice directly in order to student can understand easily.					
4.	Accounting learning process can not understanding with only listening the explantion.					
5.	Accounting learning process will easily understanding if the student more actively.					
6.	Accounting learning process needs requiring continous repitition in order to student can understand about Accounting.					
7.	Accounting learning needs more extra understanding if student only listen lecturer explanation.					

C. Implementation Student Centre Learning (SCL) to Accounting Subject.

No.	Statement	SDA	DA	N	A	SA
1	Student Centre Learning (SCL) helps the student understand about Accounting learning process.					
2.	Student Centre Learning (SCL) make Accounting looks more funny and easily.					
3.	Student can more easily understand Accounting with Student Centre Learning (SCL) methods.					
4.	Student more likely Student Centre Learning (SCL) methods in Accounting learning process					
5.	Student Centre Learning (SCL) gives more proportion for student to prepare all the material before classroom started.					
6.	Student Centre Learning (SCL) methods give a chance student to be more communicated in Accounting learning process.					
7.	Student Centre Learning (SCL) methods help student to build analtys ability in analyze Accounting learning process.					

Validation Test

Understanding of Student Centre Learning (SCL) (X_1)	X1Q1	valid
	X1Q2	valid
	X1Q3	valid
	X1Q4	valid
	X1Q5	valid
	X1Q6	valid
	X1Q7	valid
Implementation Student Centre Learning in Accounting Subject (X_2)	X2Q1	valid
	X2Q2	valid
	X2Q3	valid
	X2Q4	valid
	X2Q5	valid
	X2Q6	valid
	X2Q7	valid
Understanding of Accounting (Y)	YQ1	valid
	YQ2	valid
	YQ3	valid
	YQ4	valid
	YQ5	valid
	YQ6	valid
	YQ7	Valid