

BOOK DEVELOPMENT IN TEACHING MATERIAL DEVELOPMENT COURSES

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ABSTRACT

Learning is an activity that is inseparable from human life. By learning, humans are able to develop the potential that they were born with so that they will be able to adapt to meet their needs. By learning, it is hoped that there will be changes in behaviour in accordance with the expected goals. However, sometimes the expected changes in behaviour do not occur and are not even in accordance with the expected goals, so learning difficulties are born. To help solve the problem of learning difficulties, one of them is by compiling interesting and interactive textbooks. Along with the development of teaching materials, the Teaching Material Development Textbook is absolutely necessary to be a solution in overcoming the lack of motivation and learning difficulties. This research produces a product in the form of a Contextual Teaching Material Development Textbook. Meanwhile, in developing the Teaching Material Development Textbook, the ADDIE development research design is used, namely a development model consisting of the Analysis stage, Design stage, Develop stage, Implementation and Evaluation stage. Evaluation of learning books is one of the evaluation functions that requires procedures and competencies that are higher than the role of the lecturer as an evaluator. Textbook evaluation is an evaluation that has a special emphasis on the user-oriented of the textbook.

Keyword : Textbooks, Addie's Model, Development of Teaching Materials

Introduction

Education is the most important thing for the younger generation in this era of globalization by parents and the government, because basically education is a vehicle to improve and develop the quality of human resources that can prosper their own lives and for their country. Realizing this, the government is very serious in dealing with the field of education to advance education in Indonesia so that in the future it will be better and can be equivalent to education in developed countries. In the Law of the Republic of Indonesia No. 20 of 2013 Article 3, it is explained that national education functions to develop capabilities and shape the character and civilization of a dignified nation in the context of the intellectual life of the nation. The success of implementing a curriculum can be viewed from daily learning activities. Learning is a two-way communication process, namely teaching and learning. Teaching leads to what must be done by the lecturer as a teacher or educator while learning leads to what must be done by students as subjects who receive lectures. In the learning process will be able to run optimally if there is interaction between lecturers and students because the interaction between lecturers and students plays an important role in achieving learning objectives.

In achieving learning objectives, learning is needed that provides a new atmosphere for students in the learning process so that students are not glued to the old learning model. As well as making an interactive textbook that can make students motivated to study the material independently and provide the latest innovations in the learning process so that students do not get bored and can excite students to take part in the learning process. According to Sudjana (2009) states that textbooks can enhance the learning process of students in teaching which is expected to achieve optimal results.

As technology develops, textbooks begin to have more effective varieties and types. According to Seels and Glasgow in Arsyad (2014) textbooks are systems for delivering material that is presented systematically for students who not only hear and see, but also provide active responses and provide feedback on the teaching materials. One of the courses that require innovation in learning activities is the subject of developing teaching materials in the accounting education study program. The course for developing teaching materials is approximately 3 credits and appears in odd semesters, namely in semester 3. This course is designed to help students develop their abilities in developing teaching materials. This course will provide knowledge and skills on various matters related to teaching materials. Things that will be discussed in this course include the role and types of teaching materials, both printed, non-printed, and display teaching materials, their development procedures, how to use them in the learning process, and ways to evaluate them. The problem that arises is that there are no teaching materials that are in accordance with the curriculum that has been prepared, teaching materials are still partial, namely mainly in discussing the procedures for developing teaching materials and models of developing teaching materials. So there is a lack of references that can be used systematically and comprehensively in accordance with the curriculum. Accounting learning is a branch of economics that is quite unique compared to other economics because it learns the art of financial recording. This course is often considered as an abstract and difficult course for students. The assumption that the development of accounting teaching materials is a difficult, complicated and tedious course is one of them influenced by the absence of appropriate textbooks that can be used to support learning activities.

The importance of the role of textbooks in the learning process requires an accounting learning lecturer to be able to compose interesting textbooks so as to create high motivation for students to study accounting. In addition to being able to use, lecturers should understand the characteristics and effectiveness of different textbooks in supporting the delivery of material. The urgency of this research is the need for textbooks for the Teaching Material Development course, because there are no reference books or appropriate textbooks to be used in this lecture. The development of teaching materials in the form of Textbooks The development of teaching materials is one of the lecturers' strategies to improve the learning outcomes of this course for students of the Accounting education study program. Development of textbooks Development of Teaching Materials is considered urgent, because (1) there are not yet available textbooks in accordance with the established curriculum, (2) Development of Teaching Materials is one of the courses that characterize study programs, (3) application of textbooks in this lecture It is hoped that students will be able to improve their critical thinking skills to overcome various problems that occur in the preparation of teaching materials.

The target of the first research activity is the mastery and development of science, technology, or art, which is in accordance with the vision statement of the Institute, which is to be strong in science. This is also in line with the vision of the LPPM Institution, namely as a leading institution in the implementation of basic, applied and development research to advance science, technology, or the arts, both in the field of education and non-education. Meanwhile, the target of the second research activity is to support the implementation of national development. The institution as an institution that carries out the task of expanding its mandate is of course also given the authority to manage non-educational study programs, but the main base of the institution remains in the field of education. Therefore, to participate in supporting the implementation of national development, the Institute takes a major part and role in national development in the field of education. This is in accordance with the other part of the vision statement of the Institute, namely excelling in education. The second target is also in accordance with the vision of the institution as mentioned above, which is related to the field of education. In accordance with the main competence and capacity of the Institute, it is this second target that becomes the flagship of research at the Institute. The purpose of the Applied Product Research activity is to produce innovation and development (applied research) that can be utilized directly by the community or industry. Based on the research roadmap developed by the Institute, it is clear that research to develop Teaching Materials Development Learning Books strongly supports the Institute's research roadmap, especially the first target, namely Learning Books are able to improve the quality and quantity of research for the mastery of science and technology, because Learning Books are developed to improve the domain of Cognitive, effective and psychomotor contain elements of knowledge in all fields, especially the field of accounting learning, while the development is based on print.

Based on the preliminary study conducted, there were obstacles in the learning activities that took place there, the obstacles experienced were: (1) Textbooks were not yet available to help students understand, (2) Accounting learning in the course of developing teaching materials was still limited to materials. Lecturer teaching in the form of Handouts, (3) Students have difficulty understanding the material in the development of accounting teaching materials which can be seen from the ability to compose teaching materials which are still lacking and (4) The existing teaching materials in the form of handouts used cannot provide real observations. Based on these needs, textbooks can be realized as a learning support. With the limitations of existing teaching materials in the form of handouts used for delivering material, it causes students to be less motivated and interested in the discussion material and students to be less understanding about what is being taught. Most students are less motivated to explore the material, so that learning outcomes are not optimal.

According to Arsyad (2014: 142) textbooks are teaching materials that can display messages that motivate students to learn more material. Because textbooks can visually provide pictures to inform or encourage student responses and are accompanied by a narrative that presents lecture material in more detail. Textbooks are one of the teaching materials that can be used to make learning interactive and interesting. Textbook Development of Teaching Materials as an interactive learning system device. Learning using this textbook presents a learning process that can be visualized more simply, clearly, contains and attracts students to learn. The first target of research activities is the mastery and development of science, technology, or art, in accordance with scientific developments. This is also in line with the institution's vision, namely as a leading institution in the implementation of basic, applied and development research to advance science, technology, or the arts, both in the field of education and non-education.

Literature Review

Teaching materials

Textbooks are books that are carefully designed for use in study programs and compiled by experts to support the teaching and learning process (Bacon, 1935 as quoted in Tarigan, 1986). In addition, textbooks are learning books that are commonly used in schools and universities to support certain learning programs or field studies (Buckingham, 1958 as quoted in Tarigan 1986). From the several definitions mentioned earlier, it can be concluded that textbooks are actually books that contain material or content that will be used in the teaching and learning process in study programs. Textbooks are important in study programs because most students learn from books. Actually, it is not only important for students but also for Lecturers. Lecturers use textbooks to provide learning or teaching materials in study programs. Furthermore, textbooks are used to achieve goals during the teaching and learning process in study programs (Tarigan, 1986). There are several reasons why it is necessary to use textbooks. First, most of the textbooks can be used in the teaching and learning process because they are designed for study room use. Second, making students able to review the previous material or what they want to learn again and to study the next material before they enter the study program. Third, textbooks provide material for students to learn. Finally, textbooks can provide what lecturers need to achieve learning goals, provide what students need, and become the main source for students to obtain information during their studies (O'Neill as quoted in Baleghizadeh and Rahimi (2011). Dealing with the role of textbooks for lecturers and students as previously mentioned, there are several points of view in using textbooks (Riasati and Zare 2010) as follows: a. Textbooks are a framework that regulates programs. In the eyes of students, not having textbooks means there is no goal to be achieved. Without textbooks, students do not study seriously. In many situations, textbooks can act as learning resources. Textbooks provide ready-made teaching texts and learning assignments. Textbooks are an inexpensive way to provide material learning. A learner without textbooks is too dependent on the Lecture. Textbooks mean security, guidance, and support, especially for novice Lecturers.

Furthermore, to provide more detail on the role of textbooks here is about textbooks based on Indonesian regulations No. 2 (2008) as stated in Article 1 "Teaching books in courses are books that must be used in primary and secondary education units that contain learning materials in order to improve faith, piety, noble character and personality, mastery of science and technology, aesthetic sensitivity and ability, kinesthetic ability and health based on national education standards. Article 4 paragraph (1): "Higher education textbooks are assessed for eligibility to be used first by the National Education Standards Agency before being used by educators and/or students as learning resources in educational units". Article 6 paragraph (1): "Teaching books are mandatory

guidelines for lecturers and students in the teaching and learning process." In conclusion, it is clear that textbooks have an important role in teaching the learning process. It also supports and helps Lecturers to provide learning or teaching materials. For most students, it can provide the information they need and help them to achieve learning goals. Finally, helping the curriculum to achieve the goals of the education system designed according to the curriculum.

Textbooks are used by both lecturers and students which means that the selection of books can have a major impact on the teaching and learning process as lecturers will make references to textbooks (Cunnings Worth as quoted in Anjaneyulu, 2014). This means that the contents of the textbook will have a great influence on both lecturers and students in studying the material. To find out the strengths and weaknesses of a textbook in the course Development of Teaching materials, an analysis of the course book is needed. Textbook analysis will involve careful selection of materials examining whether they reflect the learner's needs, goals, methods and values of a particular teaching program (Cunnings Worth as cited in Anjaneyulu, 2014). The completeness of textbooks also directs that textbook analysis helps lecturers find out detailed information on textbooks and that in turn helps lecturers to select appropriate materials from textbooks for students (Cunningsworth and Ellis as quoted in Anjaneyulu, 2014). In short, textbook analysis directs lecturers to find out the contents of the book, its advantages and disadvantages which will facilitate them to adapt it to suit teaching objectives, student needs, and curriculum. In addition, textbook analysis needs to be done as an effort to provide good teaching and learning processes that are in accordance with the needs of students. It must be done by using the appropriate criteria and the analytical steps of the textbooks used in the study program. The first area to be analyzed is its suitability to the curriculum. This is because the selection and preparation of teaching materials is an integral part of curriculum implementation. In addition, it is important to analyze the suitability of textbooks with the curriculum because textbooks can directly affect the teaching and learning process which in turn, affects study program instruction. It is clear that textbook analysis is very important because it will provide important benefits for lecturers and students. In addition, this study uses the curriculum through its syllabus to evaluate textbooks, also uses textbook evaluation criteria from Bloom's Revised Taxonomy. Analysis is defined as the process or detailed study or examination or evaluation of something to better understand it or get all the information about it (Hornby, 2000). Therefore, textbook analysis must be made by looking at certain required elements or a set of criteria. From this definition, there will be three criteria used to analyze textbooks, namely: analysis of course books based on the syllabus, analysis of course books based on Bloom's Taxonomy.

Textbook Criteria

Learning books are one of the means to help increase the effectiveness of learning activities. Criteria for selecting a book must be developed in accordance with the objectives to be achieved, the existing conditions and limitations, taking into account the capabilities and characteristics of the book in question. According to Arsyad (2014) in order for a learning book to be classified as a good learning book, it must meet several criteria, namely: (a) in accordance with the objectives to be achieved, it means that the book is selected based on the instructional objectives that have been set in general referring to one or a combination of the following: from two or three cognitive, affective, and psychomotor domains (b) appropriate to the content of the subject means that the book used is in accordance with learning, includes all learning indicators that must be met, (c) practically flexible and durable means that the selected book should be able to used anywhere and anytime with the equipment available around it, and easy to move and carry everywhere, (d) skilled lecturers use the book in any meaning, lecturers must be able to use it in the learning process, and (e) target grouping is an effective book for large groups are not necessarily as effective when used on groups small groups, and individuals. There are books that are appropriate for large, medium, small groups, and (f) technical quality means that the visual development of images must meet certain technical requirements.

Meanwhile, according to Kasmadi in Musfiqon (2012) books must have four things, namely: (a) production considerations include materials, costs, physical conditions, easy to achieve, and emotional impact, (b) student considerations include student character, student background. students, and student involvement, (c) content considerations, meaning that it is in accordance with the current curriculum and the suitability of the material content, and (d) lecturers' considerations, which means that lecturers can use the book and the book is able to solve problems. Walker and Hess in Arsyad (2014) provide criteria for reviewing learning books that are made based on quality.

Method

Research design

The type of research used is a type of research and development (R&D). According to Borg and Gall in Sugiyono (2012:4), the Research and Development (R&D) method is a method used to develop and validate new products used in education and learning. The development model used in this research is the ADDIE development model. The ADDIE model was chosen in this development, based on several reasons, namely: (1) This model is a procedural model, namely a descriptive model, showing clear and careful steps to produce a product. (2) This model has the same development stages as the standard development stage, but this model is specifically designed for Book-based learning. This is in accordance with the product to be developed.

The trial subjects in the development of textbooks on the material for the development of teaching materials were a number of individuals who participated in the trials conducted by the researchers. In this development, the test subjects for the development of learning books that have been determined by the researcher are: Material experts as people who are competent in the field of teaching materials development. Book Expert as a person who is competent in the field of Preparation of Learning Books. Students who have received materials for the development of teaching materials in the Accounting Education Study Program.

Data Collection Instruments

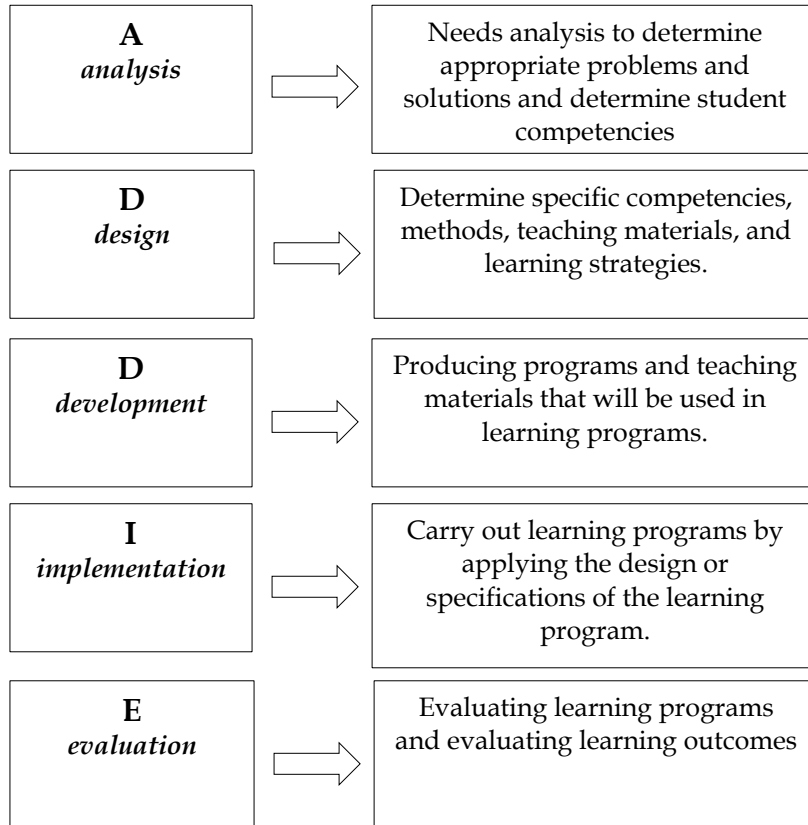
The research instrument is an open questionnaire, which is an unstructured questionnaire that is presented in a simple form so that the respondent can fill it out according to his will. Closed questionnaire is a structured questionnaire that is presented in a certain form so that respondents can fill in by choosing one of the answers that have been provided so that the answers from respondents are within the limits provided. The material expert instrument is filled in by the material expert after trying the developed textbook. This questionnaire aims to determine the feasibility of textbooks to support learning on the basic accounting equation material. Media expert instruments by Book experts for learning developed. This questionnaire aims to determine the feasibility of learning books to support learning on the basic accounting equation material. Student response instruments were given to respondents to find out respondents' opinions about learning books to support learning in the development of teaching materials.

Result

Basis for Using Textbooks

The use of books that are not in accordance with the child's condition will cause the book to not function optimally. There are three foundations for using learning books that can be used by lecturers to take them into consideration in learning. The three foundations are the philosophical foundation, the psychological foundation, and the sociological foundation. (Musfiqon, 2012). The making of learning books by lecturers must have a philosophical basis, meaning that the use of books should be based on the value of truth that has been agreed upon by many people. Both academic truth and social truth. Books used by lecturers must have truth and accuracy. A lecturer who chooses a book that is not in accordance with the material to be delivered means that the book is not true, not good, and not beautiful. This means that the use of inappropriate books has not considered the philosophical basis (Musfiqon, 2012). In using textbooks, lecturers are required to pay attention to the conditions of students whose development varies. Lecturers must be more observant in choosing learning books to suit the conditions of students. The plurality of children's characteristics in one study program must be considered by lecturers in using books. Because the suitability of books with children's psychology will be able to optimize the learning process (Musfiqon, 2012). Learning books cannot be separated from sociological elements. In using the book, the lecturer must pay attention to the social background of the students. The suitability of the book with the social background of students will be effective in learning. Conversely, if the learning book is not in accordance with the social background of the students, then the learning message cannot be delivered optimally to the students. Therefore, the suitability of the book with the social background of students needs to be considered to optimize the learning process (Musfiqon, 2012). The procedure for developing textbooks is carried out as shown in the following figure:

Figure 1. ADDIE Model Learning Book Development Procedure



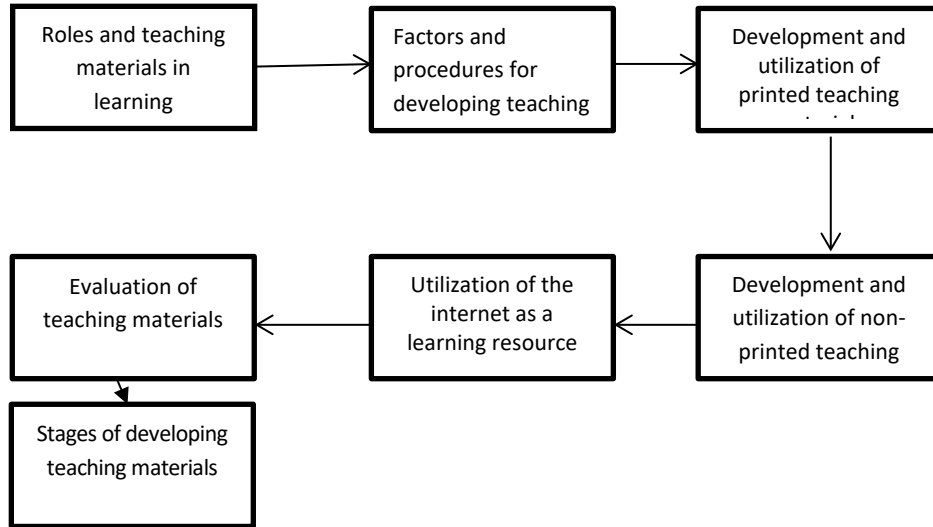
Learning Book Development

The development of learning books is very appropriate to be used in overcoming students' problems or difficulties during learning activities, because the learning books developed by the lecturers themselves can avoid book discrepancies because they have been designed according to learning needs. The development of learning books is an activity that is integrated with developing a software to facilitate learning problems. In the following, the procedure for developing a learning book with the ADDIE development model will be explained. determine the abilities or competencies that need to be studied by students to improve learning performance or achievement.

Analysis

The analysis step consists of two stages, namely performance analysis and needs analysis. The first stage, namely performance analysis is carried out to find out and clarify whether the performance problems faced require solutions in the form of implementing learning programs or improving management. An example of a performance problem that requires a solution in the form of implementing a learning program is the lack of knowledge and skills of students. The teaching materials developed are adapted to the learning materials that refer to the curriculum, namely compiling the development of teaching materials. The results of the concept are presented in the following figure:

Figure 2. Development of the Concept of Material Development of Teaching Materials



Design

Design is the second step in the ADDIE design model. At this step it is necessary to clarify the learning program designed so that the program can achieve the learning objectives as expected. An important step that needs to be done in the design is to determine the learning experiences that students need to have while participating in learning activities. The design step must be able to answer the question of whether the designed learning program can be used to overcome the problem of performance gaps that occur in students.

Development

Development is the third step in implementing the ADDIE design model. The development step includes activities to select and determine the appropriate methods, books, and learning strategies to be used in delivering the material.

Implementation

Implementation or delivery of learning materials is the fourth step of the ADDIE design model. The implementation step is often associated with the implementation of the learning program itself. The main objectives of the implementation phase, which is the design and development realization step, are as follows. At this stage the product will be tested on a limited basis to respondents to see the responses of respondents

Evaluation

The final or fifth step of the ADDIE design model is evaluation. Evaluation can be defined as a process carried out to provide value to a learning program. In this evaluation, the results of the implementation of the product being tested on a limited basis on the respondents will be studied further whether there is still input from the respondents.

The interactive print-based learning book model also strongly supports the second research roadmap of the institution, which is to support the implementation of national development. Where the findings in the form of a print-based learning book model is an innovation in the field of education, especially learning. With the development of this print-based interactive learning book model, it means participating in building National Human Resources, especially in improving cognitive, affective and psychomotor abilities in all areas of

accounting competence. Front end analysis is carried out by analyzing phenomena that occur in the field, especially in the course Development of teaching materials. Researchers found several phenomena that occurred, such as most students considered and experienced difficulties in the subject matter of developing teaching materials. The understanding of students is also lacking because the available teaching materials are inadequate, in the sense that the material presented in the available teaching materials is short and less supportive. Meanwhile, according to students, in understanding the subject matter of developing teaching materials, other teaching materials are needed. However, students are also less active in finding their own references to other learning resources, for example from the internet. The factors that occur are what hinder the implementation of the teaching material development course from running less than optimally. Based on the phenomena and problems that occur, the researcher has an idea to develop a textbook that can be used for teaching materials in the course development of teaching materials. The analysis of students was carried out by researchers by analyzing the characteristics of students, which included academic ability, age, motivation to the subject, as well as the initial knowledge of students. The subjects who were the target of the trial of the printed teaching materials based on the Scientific Approach were students of the Accounting Education study program who were 18-21 years old on average. In general, students of the accounting education study program have good learning motivation towards the material studied in the study program. Cognitive abilities continue to develop during childhood (adolescence). Cognitive changes in adolescence lead to increased potential. Sometimes some cognitive abilities decline with age. Adolescents who are in the search for and want to determine their identity have an attitude that is too high to judge themselves or vice versa. They do not understand properly about the social norms that apply in social life. Both can lead to social relations that are not compatible, because they are difficult to accept sexual norms with conditions in groups or society. An attitude of defiance and an awkward attitude in the association will harm both parties. Therefore, efforts are needed to develop adolescent social relationships starting from the family, school and community environment. In the Development of Accounting Teaching Materials, it is necessary to look at the context of the content of the teaching materials, namely Accounting, where accounting can be defined as a process of recording, classifying, summarizing, processing and presenting data from financial-related events so that it can be used and easy to understand for decision making. as well as other purposes.

Accounting is used in almost all business activities around the world to make decisions so that it can be called the language of business. This accounting process is usually used in companies, for example in service companies, trading companies, manufacturing companies, and other companies. In addition to service companies, in the business world we also know trading companies, namely companies engaged in the purchase and sale of goods. Companies can be distinguished between wholesalers and retailers. The operating cycle of a trading company is usually longer than that of a service company, this is due to the purchase of merchandise that the company must make before the company can sell it to consumers. The following describes the accounting cycle of a trading company. Some matters relating to accounting records and procedures for a trading company are not much different from that of a service company. Task analysis is carried out by researchers by identifying and compiling an assignment system in the diagnostic test questions that will be given to students of the accounting education study program, so that students' difficulties in understanding a material are easier to identify. In this task analysis, the researcher assigns students to work on ICT-based diagnostic questions. The formulation of learning objectives is specifically carried out to convert the results of concept analysis and task analysis into learning objectives. The results of the formulation of learning objectives will be used by researchers as a basis in the preparation of textbooks on the subject matter of Development of Teaching Materials in the developed accounting education study program. Each curriculum application has a different learning approach application, so in the current curriculum. Scientific approach (scientific approach) is a learning approach that is applied to learning applications. This approach is different from the previous curriculum learning approach. At each core step of the learning process, educators will carry out learning steps according to a scientific approach. This scientific approach has the following criteria: first, learning materials are based on facts or phenomena that can be explained logically. or certain reasoning; not limited to mere conjecture, fantasy, legend, or fairy tale; second, the teacher's explanation, student responses, and educator-student educative interactions are free from immediate prejudice, subjective thinking, or reasoning that deviates from the flow of logical thinking; third, encourage and inspire students to think critically, analytically, and accurately in identifying, understanding, solving problems, and applying learning materials; fourth, encourage and inspire students to be able to think

hypothetically in seeing the differences, similarities, and links to each other from the learning materials; fifth, encourage and inspire students to be able to understand, apply, and develop rational and objective thinking patterns in responding to learning materials; sixth, based on reliable empirical concepts, theories, and facts; Seventh, the learning objectives are formulated in a simple and clear, but attractive presentation system.

Conclusion

The learning step in the scientific approach uses several domains of achieving learning outcomes contained in learning activities. The learning process touches three domains, namely: attitudes, knowledge, and skills. The first activity in the scientific approach is in the learning step of observing (observing). Students observe the object to be studied. The learning activities are reading, listening, listening, seeing (without or with tools). The competencies developed are to train seriousness, accuracy, seek information. In this case, educators present learning tools in the form of learning media. In observing activities, educators present videos, pictures, miniatures, impressions, or original objects. Students can be invited to explore the object to be studied. In accounting lessons, students watch videos to observe the accounting cycle of trading companies. The second step in the scientific approach is questioning. The learning activity is asking questions about information that is not understood from what is observed or questions to get additional information about what is observed (starting from factual questions to hypothetical questions). The competencies developed are to develop creativity, curiosity, the ability to formulate questions to form critical thoughts that are necessary for intelligent life and lifelong learning.

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