



## Acceptance Letter

May 1, 2017

Title: Integrated Learning Model of Accounting for CSME Subject (Study in Accounting Department, Jenderal Soedirman University)

Dear Eliada Herwiyanti (Eliada),

Universitas Jenderal Soedirman (Jenderal Soedirman University), Indonesia

On conclusion of the peer-reviewed process, we are pleased to inform you that your proposal is accepted for Oral Presentation at the Universal Academic Cluster International Summer Conference in Hokkaido to be held in Sapporo, Hokkaido, Japan on 9-11 July 2017. The exact time of your presentation session will be specified in the Conference Program on 28 June 2017 by email to you. The goal of this international conference is to provide opportunities for professors, academics researchers and students from all over the world to come together and learn from each other.

We are inviting you to participate in this conference and to discuss with us. We look forward to your participation in Universal Academic Cluster International Summer Conference in Hokkaido.

Sincerely,

Conference Chair

UAC International Summer Conference in Hokkaido

<http://www.universal-conferences.org/july/hokkaido>

Conference Venue

5th floor, Sapporo Cafe, 5 Chome-2-3 Kita 8 Jonishi Kita Ward, Sapporo, Hokkaido, Japan



## Universal Academic Cluster International Summer Conference in Hokkaido

**Sunday – 9 July 2017**

**4th floor**, Sapporo Cafe, Sapporo, Hokkaido, Japan

*Conference Registration* 12:00 – 12:15

Time	Delegate	Presentation	Affiliation
12:15-12:45 (Poster)	Tzu-Yi Yang	Is there a seasonal effect on the stocks of listed companies in different industries in Taiwan?	Ming Chi University of Technology, Taiwan
	Jing-Hua Chen	The Study of Differentiated Instruction on Calculus Curriculum for College Students in Taiwan	National Chengchi University, Taiwan
	Shu-Hui Liu	The association between TCM use and liver cancer among cirrhosis patient	Yu-Da University of Science and Technology, Taiwan
	Chi-Wen Lin	Enhancement of gaseous ethyl acetate removal and electricity generation by integrating small-scale tubular microbial fuel cells into biotrickling filter microbial fuel cell	National Yunlin University of Science and Technology, Taiwan
	Pei-Yu Guo	Modifying electrodes by carbide porous ceramic rings in a microbial fuel cell to improve removal of azo dye from wastewater and enhance electricity generation	National Yunlin University of Science and Technology, Taiwan
	Jhe-Wei Ye	Electricity production and benzene removal from groundwater using small-scale tubular air cathode microbial fuel cells connected in series	National Yunlin University of Science and Technology, Taiwan
	Shin-Pon Ju	Thermal and mechanical properties of Polyethylene/ SWCNT composites with SWCNT rectangular and triangular arrangements	National Sun Yat-Sen University, Taiwan
	Pei-Kai Hsu	Seasonal distribution of copepod assemblages in relation to monsoon in the waters of surrounding Taiwan	National Sun Yat-sen University, Taiwan
	Chalerm Siri Theppitak	Ergonomics Risk Assessment of Using Laptop on Bed in Female Undergraduate Students	Suranaree University of Technology, Thailand
	Suphawadee Yaemkong	Smallholder Dairy Cattle Production in Northern East of Vietnam	Pibulsongkram Rajabhat University, Thailand

**Monday – 10 July 2017**

**5th floor**, Sapporo Cafe, Sapporo, Hokkaido, Japan

*Conference Registration* 11:15 – 11:45

Time	Delegate	Presentation	Affiliation
11:20-11:40 (Poster)	Shin-Shin Kao	The study of 1-tough nonhamiltonian graphs – counterexamples to Chvátal's conjecture	Chung Yuan Christian University, Taiwan
11:45-12:00	Kang-Ping Lu	A fuzzy partition approach for estimating change points	National Taichung University of Science and Technology, Taiwan
12:00-12:15	Shao-Tung Chang	EM algorithms on change-point models	National Taiwan Normal University, Taiwan
12:15-12:30	Sa-aat Niwitpong	Confidence Intervals for Variance and Difference between Variances of One-Parameter Exponential Distributions	King Mongkut's University of Technology North Bangkok, Thailand
12:30-12:45	Suparat Niwitpong	Confidence Intervals for Common Variance of Several One-Parameter Exponential Populations	King Mongkut's University of Technology North Bangkok, Thailand
12:45-13:00	Thavatchai Ngamsantivong	Comparisons of Creating Class and Its relationship by Using Scenario Analysis and Picture Story	King Mongkut's University of Technology North Bangkok, Thailand
13:00-13:15	Sumonthip KongtunJanphuk	Detection and enumeration of the dangerous food borne pathogens in cooked food that causes food poisoning and infectious diseases	King Mongkut's University of Technology North Bangkok, Thailand
13:15-13:30	Chyong-Ling Lin	The Effect of Airline Cabin Crew Uniform on Consumer Behavior	Chung Yuan Christian University, Taiwan
13:30-13:45	Chih-Chieh Hung	The Design Analysis of Digital Manipulation Images in Advertising Photography	Vanung University, Taiwan
13:45-14:00	Maria Dhahrani Martinez Aman	Anaesthesiology Staff Registrar Scheme: A National Post-graduate Qualification	Singapore General Hospital, Singapore
	Tay Sook Muay		

*Conference Registration 14:20 – 14:30*

Time	Delegate	Presentation	Affiliation
14:30-14:45	Jin-do Chung	A Study on the Numerical Analysis in High Vacuum Thin Film Deposition Chamber for Improvement of Deposition	Hoseo University, South Korea
14:45-15:00	Horng-Ji Lai	Exploring the Relationship between Factors Affecting Internet Behavior and Life Satisfaction of Older Adult Learners with Use of Smartphone	National Chi Nan University, Taiwan
15:00-15:15	Mei-Fang Chen	The Perceptions of Global Risks, Societal Issues and Climate Change in Modern Taiwan Society	Tatung University, Taiwan
15:15-15:30	Ching-Yi Wang	The Demand of Craft Art Manager for Traditional Embroidery Artisan: A Study from Taiwan	National Yunlin University of Science and Technology, Taiwan
15:30-15:45	Eliada Herwiyanti	Integrated Learning Model of Accounting for CSME Subject (Study in Accounting Department, Jenderal Soedirman University)	Jenderal Soedirman University, Indonesia
15:45-16:00	Ely Djulia	Developing Active Learning-Based Teacher Training Curricula Materials Science Primary for Increasing Quality of Pre-service Teacher Education	Medan State University, Indonesia

**Tuesday – 11 July 2017**

**5th floor**, Sapporo Cafe, Sapporo, Hokkaido, Japan

*Conference Registration 11:00 – 11:15*

Time	Delegate	Presentation	Affiliation
11:15-11:30	Nawaporn Chanaprakhon	An Investigation of Teaching Problems and Attitudes of Teachers Teaching English in Extended Lower Secondary Schools in Thailand	Srinakharinwirot University, Thailand
11:30-11:45	Kanchayanis Srinukoon	Factors of purchasing decision for banana dehydration packaging Study in Banana processing housewives, Group of Bangka subdistric Ratchasarn distric Chachoengsao, Thailand	Rajabhat Rajanagarindra University, Thailand
11:45-12:00	Jongporn Mahadlek	Study Behavior of garbage management of students in Samet Tai School Service Area, Bang Khla District, Chachoengsao Province	Rajabhat Rajanagarindra University, Thailand

12:00-12:15	Phussadee Phummara	The community attitudes toward socio-economic and health impacts of a power plant in Chachoengsao Province	Rajabhat Rajanagarindra University, Thailand
12:15-12:30	Aweewan Panyagometh	The factors influencing customer purchase intention of the new energy passenger vehicles in China	National Institute of Development Administration, Thailand
12:30-12:45	Walee Preechapanyakul	The influences of intercultural communication on intercultural adaptation process: The case of Japanese people in Khon Kaen University	Khon Kaen University, Thailand

*Conference Registration 13:15 – 13:30*

Time	Delegate	Presentation	Affiliation
13:30-13:45	Anon Khamwon	Brand Experience, Destination Brand Love, and Behavioral Intention: Evidence from MICE Khon Kaen	Khon Kaen University, Thailand
13:45-14:00	Krittaya Choeichaiyaphum	Brand Experience, Brand Tribalism, and Word of Mouth: A Case of Agricultural Cooperatives	Khon Kaen University, Thailand
14:00-14:15	Nantaluk Mahamat	Brand Experience, Satisfaction, and Word of Mouth: A Case of Food Processing Product	Khon Kaen University, Thailand
14:15-14:30	Jiraporn Amonwuttikon	Brand Love, Brand Loyalty, and Word of Mouth: A Case of Coffee Café	Khon Kaen University, Thailand
14:30-14:45	Natwadee Suthiprapha	Brand Authenticity, Brand Love, and Behavioral Intention: A Case of MICE Khon Kaen	Khon Kaen University, Thailand
14:45-15:00	Pondhathai Ladawan Na Ayutthaya	Brand Love, Brand Jealousy, and Purchase Intention of Big Bike Motorcycle	Khon Kaen University, Thailand
15:00-15:15	Kantaporn Klomkleang	Customer Value, Brand Tribalism and Brand Equity of BMW	Khon Kaen University, Thailand
15:15-15:30	Rattika Chaiwatjira	Brand love, Brand Forgiveness, and Word of Mouth: A Case of Government Saving Bank in Khon Kaen	Khon Kaen University, Thailand
15:30-15:45	Pattamon Koolprasit	The perception of medical care right of Khon Kaen University's graduate student	Khon Kaen University, Thailand
15:45-16:00	Nichapha Kamhangpol	Perception of passengers towards marketing communications of Nok Airlines	Khon Kaen University, Thailand



## CERTIFICATE OF ATTENDANCE

This is to certify that

**Eliada Herwiyanti**

has attended and presented successfully his/her presentation of the paper titled

*“Integrated Learning Model of Accounting for CSME Subject (Study in Accounting Department, Jenderal Soedirman University)”*

at the Universal Academic Cluster International Summer Conference in Hokkaido which was held between

9 - 11 July 2017 in Sapporo, Hokkaido, Japan.

On behalf of the Conference Organizing Committee

Banyat Sroysang, PhD



# **Integrated Learning Model of Accounting for CSME Subject (Study in Accounting Department, Jenderal Soedirman University)**

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## **Abstract**

The purpose of this study is to develop an integrated learning model of Accounting for cooperative, small, and medium enterprise (CSME) subject in Accounting Department, Jenderal Soedirman University. After three years of implementation of Accounting for CSME subject as a required subject, it can be known that the model of learning desired by students is involving lecturers, and partners. Lecturers have a role as a theoretical material, while the partner as a provider of practice materials.

Learning is done not only in the classroom, but also in the auditorium, and computer laboratory. The classroom as a means to discuss the main subject of financial accounting standards for CSME. Auditorium as a means to share knowledge from partners. Computer laboratory as a means for accounting practice for CSME.

This integrated learning model makes the students more interested to follow the Accounting for CSME subject. In addition, students gain a deeper knowledge of CSME accounting both in theory and practice.

**Keywords:** integrated learning model, Accounting for CSME subject

## **INTRODUCTION**

Jenderal Soedirman University (UNSOED) as one of the state universities in Indonesia has started its work in the academic world in 1963. UNSOED in its development will realize the vision that has been formulated to be realized in the year 2034 that is "Recognized world as the center of rural resource development and local wisdom" (Unsoed, 2015).

In line with the university's vision, the Faculty of Economics and Business as one of the faculty units at Unsoed is committed to support by making changes to the curriculum of education. The real effort that has been done is to change the curriculum in Accounting Department in 2012. The curriculum in Accounting Department before 2012 does not require students to take Accounting for CSME subject. But since 2012, Accounting for CSME subject is a compulsory subject with the weight of three credits.

Year 2015 is the first year Accounting for CSME subjects applied as compulsory subjects. In summary, the learning process of Accounting for CSME in 2015 is good. Learning model that has been applied has resulted in the achievement of good learning outcomes. Quizzes, structured assignments, seminars, midterms, and final exams given as assessment materials have a significant effect on the final score (Herwiyanti, et al., 2016).

Furthermore, the year 2016 is the second year of the mandatory Accounting for CSME subject. This year, the lecturer changes the content of learning materials. That is, in 2015 students are given a little topic about financial accounting standards for entities without public accountability (SAK ETAP), but by 2016 students are given a lot of SAK ETAP topics. This change is based on the urgency of SAK ETAP as the financial accounting standard issued by the Indonesian Institute of Accountants (IAI) which furthermore becomes the reference in preparing the financial statements for SMEs.

Today, 2017 becomes the third year of mandatory Accounting for CSME subject. In this year the lecturer also made changes in the content of learning materials, namely by adding computer application materials for bookkeeping in SMEs. This change was made in response to the suggestions of the research respondents involved in previous years. Therefore, the purpose of this research is to develop an integrated learning model of Accounting for CSME subject, so that learning in the following years can meet the needs and expectations of stakeholders.

## **LITERATURE REVIEW**

### **Integrated Learning Model**

A learning system is essentially a collection of artefacts that are 'brought together', in an appropriate way, in order to create an environment that will facilitate various types of learning process. Learning systems can take a variety of different forms - for example, a book, a mobile form, a computer, an online forum, a school and a university. Most learning systems will provide various types of learning resource and

descriptions of procedures for using these to achieve particular learning outcomes. They will also embed various strategies for assessing the levels and quality of the achievement of their users ([www.igi-global.com](http://www.igi-global.com)).

Integrated learning is an approach in learning that deliberately links some aspects both in intra subject and inter subjects. With integration, students will acquire the knowledge and skills intact, so that learning becomes meaningful for the students. Meaningful here means that in integrated learning students will be able to understand the concepts they learn through direct and obvious experiences that connect between concepts in intra subjects as well as between subjects ([www.eurekapendidikan.com](http://www.eurekapendidikan.com)).

Integrated learning is an approach in the learning process that deliberately links some aspects both in intra subject and inter subjects. There are ten integrated learning models proposed by Fogarty (1991). The integrated learning models are:

1. The Fragmented Model is a conventional learning model that is separated by a subject or a traditional model that separates the discrete of each subject. The integration of this model must be achieved when one unit of time has been taken, for example on one quarter. The integration of the fragmented model occurs when the student completes the entire study or subject matter, which in the end the whole set of concepts reaches wholeness, concepts, understanding of a study, skills and values. The advantage of learning with this model is that students fully master a certain ability for each subject, he is proficient and skilled in a particular field. While the disadvantage is that students learn only in one place and learning resources, and are less able to make connections or integration with similar concepts.
2. The Connected Model is a model that emphasizes the need for integration within the field of study itself, in which each subject contains content related to topics with topics and concepts with concepts in one subject. Fogarty (1991) states that within the subject there is the content of the subjects attributed, for example topics with topics, concepts with concepts, and interrelated ideas. Linkages can be made spontaneously or planned first so that learning becomes more meaningful and effective. This connected model deliberately links the curriculum within the subject beyond what students assume will automatically understand the relationship. The advantage of this connected model is the relationship between ideas in one subject, the students will get a brighter and broader picture of the concept described, and students are given the opportunity to gradually deepen, review, refine, and assimilate ideas. The disadvantage of this model is that this model has not provided a comprehensive overview as it has not yet incorporated other developmental areas/subjects.
3. The Nested Model is an integrated learning model that integrates curriculum in one discipline by focusing on a number of learning skills that teachers want to trained

to the students in one unit of learning for the achievement of the content material that includes thinking skills, social skills, and organizing skills (Fogarty (1991) ).The advantages of this model is that teachers can integrate multiple skills at once in a single subject lesson, paying attention to important areas in one time so that it does not require additional time and teachers can integrate the curriculum widely.The disadvantage of this model is when done without careful planning in combining some of the skills that are targeted in a lesson, will have an impact on the blurring of students' learning priorities.

4. The Sequenced Model is a learning model in which when a teacher teaches a subject he or she can reconstruct other subjects' topics in the order of teaching in the same or relevant topics. The advantages of this model are the rearrangement of the topic sequence, part of the unit, the teacher can prioritize the curriculum priority rather than just following the sequence made by the author in the textbook, helping students understand the content of learning more strongly and meaningfully. While the disadvantage is the conquest of sustainable collaboration and flexibility of all people involved in the content area in sorting topics according to current events.
5. The Shared Model is an integrated learning model in which the development of discipline is shaded by a crosscurrent curriculum. The advantage of this model is that it is easier to use as a first step towards an integrated model that encompasses multiple disciplines, which, by incorporating similar overlapping disciplines, will enable deeper concepts to be learned. While the disadvantage is the integration model between disciplines requires the commitment of partners to cooperate in the first phase, namely to find the concept of overlapping curriculum.
6. The Webbed Model is one of the integrated learning model that uses thematic approach. The advantage of the webbed model in integrating the curriculum is on the motivation factor that produces the most interesting theme selection, the student's motivation is also evolved because the theme selection is based on student's interest. While the disadvantage is on the difficulties that teachers face to choose a theme. They tend to provide a superficial theme that is less useful for students, and teachers often focus on activities so that the material or concept is neglected.
7. The Threaded Model is a learning model that focuses on metacurriculum that replaces or intersects with the subject matter core. For example to train problem solving from some subjects then need to look for material that is part of problem solving. The advantages of this model include: the concept of revolving around a metacurum that emphasizes metacognitive behavior; the material for each subject remains pure, and students can learn how to study in the future according to the development of the globalization era. While the disadvantage is not too indicated the relationship between the contents of the subject matter, so that students are less

able to understand the interrelationship of content between subjects explicitly.

8. The Integrated Model is a learning model that combines several fields of study by finding skills, concepts and attitudes that are interconnected within it. The approach used is the inter-field approach of study. The integrated model incorporates subjects with a curriculum priority background on each of the discovery of overlapping skills, concepts, and attitudes in the subject. The advantage of this model is that students connect with each other, and connect the various parts of the subject. In addition, this model also encourages student motivation. While the disadvantages of this model is difficult to be implemented in full; requires high skills, confidence in establishing the main concepts, skills and attitudes of the subject; and requires an appropriate team of experts to plan and teach together.
9. The Immersed Model is a learning model that involves several subjects in a single project. For example a student who deepens medicine, besides Biology, Chemistry, and Computers, he also has to study physics. This model allows students to cross and/or stay on subjects according to their interests and willingness to learn. The advantages of this model is that each student who has a different subject interest, will indirectly learn from other students who are different. They are encouraged to connect one subject to another. While the disadvantages of this model are students who do not like to read will be difficult to work on the project, so that students become losing interest to learn.
10. The Networked Model is a model of learning in the form of cooperation between students with an expert in searching data, information, or other related subjects that he likes or interested, so that students indirectly find out from various sources. Sources can be textbooks, internet, TV, or friends, older siblings, parents and so on who are considered experts by him. Students broaden their own learning horizons, meaning that they are motivated to learn because of their great curiosity. The advantage of this model is that students expand their knowledge on one or two subjects in depth and narrowly targeted. While the disadvantage is the presence of obstacles in finding the source can change the motivation of students in learning, so that the material he studied is limited to superficial.

### **Accounting for CSME**

In general, Accounting for CSME can be described as accounting applied at CSME. Furthermore, Accounting for CSME provides knowledge on financial reporting of cooperatives and small and medium enterprises (Unsoed, 2016). So there are two basic things involved in accounting for csme, namely accounting and CSME.

Accounting as a discipline must be studied through several stages. The earliest

stages are basic, second is medium, and third is advanced. CSME as a discipline of science must be studied from several aspects, namely understanding, purpose, and how its development. Thus, in studying Accounting for CSME it would be good to involve several disciplines. The sciences that can be integrated are management, entrepreneurship, and computer applications.

Management can be explained as the act or art of managing, conducting or supervising of something ([www.merriam-webster.com](http://www.merriam-webster.com)). Entrepreneurship can be explained as the capacity and willingness to develop, organize, and manage a business venture along with any of its risks in order to make a profit. The most obvious example of entrepreneurship is the starting of new businesses. In economics, entrepreneurship combined with land, labor, natural resources and capital can produce profit. Entrepreneurial spirit is characterized by innovation and risk-taking, and is an essential part of a nation's ability to succeed in an ever changing and increasingly competitive global marketplace ([www.businessdictionary.com](http://www.businessdictionary.com)). Computer applications focuses on word processing speed and accuracy, skill in the use of database and spreadsheet applications, and the integration of all of these ([www.uil texas.org](http://www.uil texas.org)).

## **METHODOLOGY**

This research is an analytic review research. The population is an accounting student at Unsoed who follows the Accounting for CSME subject. Samples are selected based on the census method.

Data collection is done through observation techniques, questionnaires, and interviews. Both primary and secondary data are collected and then used as consideration for the development of an integrated learning model for the Accounting for CSME subject.

## **RESULTS AND DISCUSSION**

The Integrated Model is a learning that combines several fields of study by finding skills, concepts and attitudes that are interconnected within several areas of study. The analytical study of the material content in the Accounting for CSME subject indicates that there is integration between several fields of study.

The areas of study that are integrated in the Accounting for CSME subject are accounting, management, entrepreneurship, and computer applications. Therefore, it

can be illustrated the relationship between fields of study as shown in Figure 1.

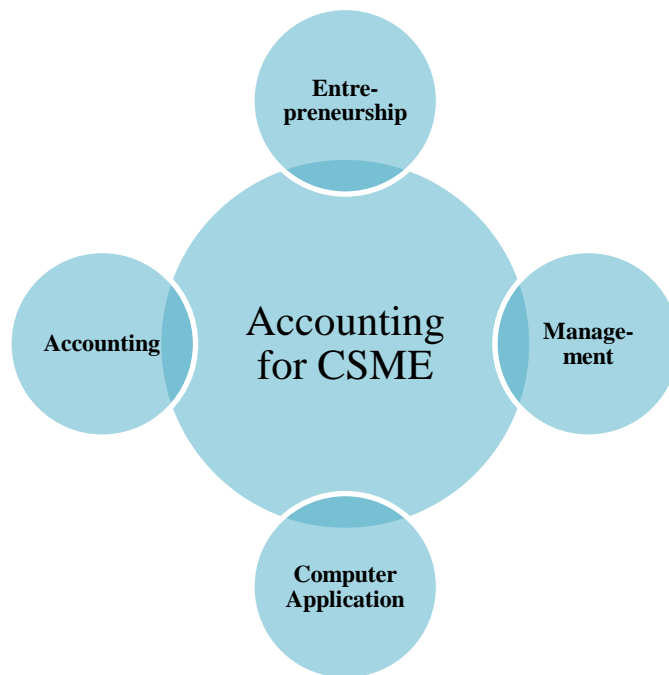


Figure 1. Relationship between Accounting for CSME and others subject (developed for this research)

The first year of implementation in 2015, there are 119 students involved in learning the subject Accounting for CSME. Furthermore, the second year of implementation in 2016, there are 125 students. In 2015 and 2016 evaluation of learning is equally conducted through the assessment of quizzes, assignments, midterm exam, and final exam. Although the material given in 2016 contains more SAK ETAP topics, the achievement of student learning remains good (Herwiyanti et al., 2015, 2016).

The results of the study in 2015 and 2016 show that the applied learning method has been successful in making students pass Accounting for CSME subject well. Whereas in the last two years there has been no computer application training materials. The suggestion of the respondents who have been involved in previous research, namely the need for computer application training materials, encourages the development of learning models such as Figure 2. This learning model describes the involvement of lecturers and partners in providing learning materials Accounting for CSME supported by the tools available in Unsoed.

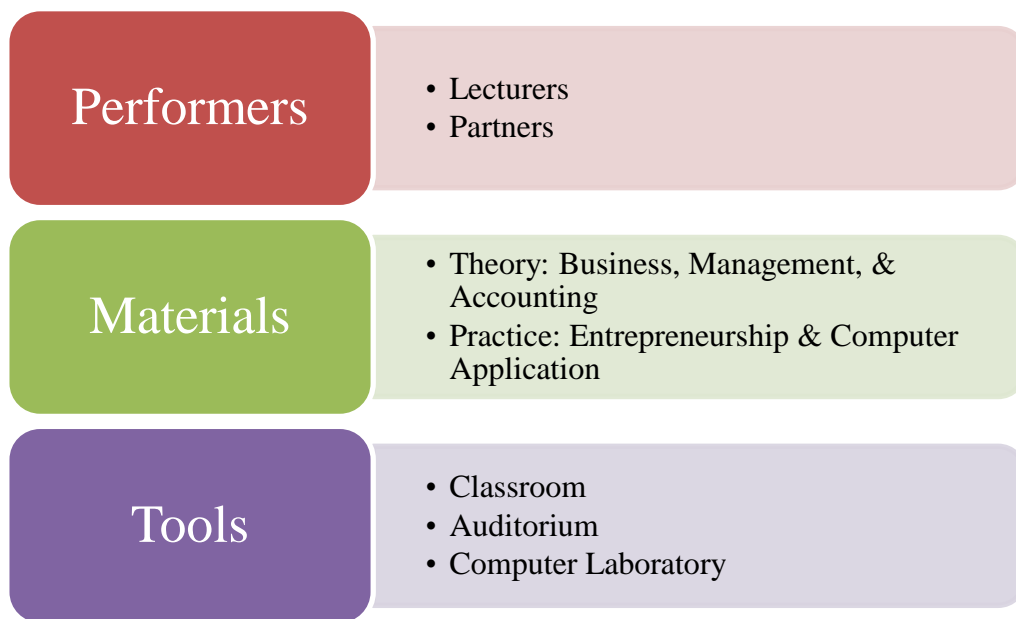


Figure 2. Integrated learning model of Accounting for CSME Subject (developed for this research)

## CONCLUSION

1. Accounting for CSME can be viewed as a subject that integrates accounting, management, entrepreneurship, and computer applications.
2. The integrated learning model of Accounting for CSME involves three components: performers, materials, and tools. Performers consist of lecturers and partners. Materials in the form of theories and practices. Tools are classrooms, auditoriums, and computer labs.

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