



Improving Quality of Learning with Syariah Accounting Mind Mapping Method in Accounting Program at Universitas Negeri Medan

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Abstract—Problems in this study is the result of studying the Syariah Accounting courses that students have not showed significant results. The acquisition of student value is Relatively unfavourable because of the lack of precise learning method that has been used, Thus affecting the low of students' reasoning. Therefore, Researchers offer Mind Mapping as a solution in improving student achievement. Mind Mapping aims: (1) To know Whether Mind Mapping in KDBK Syariah Accounting feasible to be used in the student. (2) To direct and guide lecturers in improving the quality of learning through Mind Mapping. (3) Become a training tool for Reviews their lecturers to publish research results in scientific journals, both locally and Nationally accredited. This study will run and be done within 5 years of the whole course of KDBK Accounting Sharia. The subjects of this study are students majoring in accounting who take Syariah Accounting courses. Data analysis in this research using quantitative descriptive analysis. All the data collected is Analyzed by descriptive statistical techniques that are quantitatively segregated by category to sharpen judgments in drawing Conclusions. The result shows that Mind Mapping method is very suitable for students in accounting KDBK Syariah and proven to improve the quality of learning and can be a reference in the research result of lecturer in the scientific journal. There is also an invention where there are differences in students' understanding of the Syariah Accounting courses using Mind Mapping between Reviews those methods and Reviews those that do not.

Keywords: Interactive Learning Model, Mind Mapping, KDBK Syariah Accounting

1. INTRODUCTION

University of Medan (Unimed) have different business course of which the Accounting Studies Program. Unimed through the department should play a role in producing graduates who are professional and competent in various fields. On the other hand, the vision of the Department is Excellence in Science and Application of Accounting at the Regional Level in 2020 (Strategic Finance, 2016), this means that the Accounting Department Unimed must produce graduates with high competitiveness. Graduates with a qualification can only be generated through professional academic services so that the learning process becomes more quality and keep abreast of the latest technology can be optimized.

Shari'ah economic growth during the last 10 years is very significant with an increase of 33.2% ± (FSA, 2015). Along with the development of Syariah in Indonesia's economy, it gives a signal that Syariah Accounting services is very important. Therefore, universities must produce graduates prospective professional accountants in the field of Syariah, the public and government and management accountant. To generate prospective professional accountants in the accounting field Shari'ah then it should be a learning process that is applied in the Accounting Department in Indonesia to be able to compete globally. Graduate has the potential to be a leading driver to win the competition Syariah Accounting services in Indonesia and ASEAN level. It can be obtained when the subject has a quality learning, especially in the field of Syariah in accordance with global demands. These tasks are then carried by Unimed accounting majors to produce a reliable professional accountant in Accounting Sharia.

Based on the 2016 curriculum-based KKNi, especially KDBK Accounting Syariah Accounting so subjects will start to be taught in the first semester of 2017 for the whole of 2016 the student of third semester majoring in Accounting. Therefore unquestionable teaching preparation, teaching materials, instructional media, as well as the Learning Method Plan per semester (RPS) conducted lecturers. The RPS contract covers lectures and syllabus of lectures. In the course contract must be stated that the task 6 Task Routine (TR), Critical Book Report (CBR), Critical Journal Review (CJR), Mini Research (MI), Project (PR), and Idea Engineering (RI). The sixth task is believed to answer the demands of KKNi that Unimed accounting graduate in Accounting KDBK Syariah is expected to juxtaposed, synchronized and integrated with accounting KDBK Syariah graduates at national and international levels.

Based on the experience of teaching the course curriculum of Syariah Accounting time 2014 is positioned as elective courses can show some results as follows: first the average enthusiasts who choose Syariah Accounting subjects during the last three years as follows, for 2014 applicants Syariah Accounting of 16 people, or approximately 17.77% of the 90 number of students majoring in accounting class of 2011. for 2015, interest in Syariah Accounting totaling 20 people, or approximately 21.27% of the 94 number of students majoring in accounting class of 2012. Similarly to accounting enthusiasts Syariah 2016 amounted to 27 people, or approximately 27.83% of the number of students majoring in accounting 97, 2013. Completely force can be seen from table 1 below. Table 1.1 also shows a slight increase in interest in choosing courses in Accounting Sharia.

Table 1. Number of Students Choosing Syariah Accounting

Force	Semester / Year	SKS	Average value	Student Accounting Department	Accounting Students Syari'ah	Percentage (%)
2011	VII / 2014	2	90	90	16	17.77%



2012	VII / 2015	2	91	94	20	21.27%
2013	VII / 2016	2	94	97	27	27.83%

Source: Preliminary Survey 2017 (data processing)

Second, the average value of students who take courses in Accounting Syari'ah during the last three years is as follows, for 2014 students who get an A are as many as 3 people (19%) and the value of B as many as 13 people (81%) of 16 of 2011 the number of students who take courses in Syariah Accounting. For 2015 Students get an A are as many as four people (20%) and the value of B as many as 16 people (80%) of the 20 people the number of student class of 2012 took a course in Syariah Accounting. For 2016, students who get an A are as many as six people (25%) and the value of B as many as 24 people (75%) of the 27 people the number of student class of 2013 who took a course in Syariah Accounting. The explanation can be seen from Table 2 below.

Table 2. The average value Students Choosing Islamic Accounting

Force	Semester / Year	Accounting Students Syari'ah		The average value		
		A	B	C	E	
2011	VII / 2014	16	19%	81%	-	-
2012	VII / 2015	20	20%	80%	-	-
2013	VII / 2016	27	25%	75%	-	-

Source: Preliminary Survey 2017 (data processing)

Unquestionable independence due pengampu scoring Syariah Accounting courses to the curriculum in 2014 was only taught by a teacher. Expected in the first semester of the year 2017 this course will be taught by three lecturers for the entire 2016 curriculum students are required to take courses in Accounting kuliah Syariah therefore it is necessary to do research on learning problems associated with the Syariah Accounting semester Perkuliahan Plan (RPS), teaching materials, instructional media and teaching methods. So the results are expected to produce accounting graduates who have the competence to compete globally.

This study focuses on the problems of teaching methods in Accounting Sharia. This is important because previous pembelajaran still using traditional learning methods are still focused on the lecturer. While modern learning method is a method of learning-oriented students, means that all students are required to learn, understand and summarize the material to be studied at each meeting. Besides lecturers participated as a facilitator of encouragement and material provider and information for all students. The learning method chosen in this study is a mind mapping method.

In this study, the researchers believe using mind mapping in teaching accounting courses, students are expected Syariah able to explore science, Syariah Accounting by using the right brain and left brain optimally to produce professional competence in the field of Accounting Sharia.

Based on the above research background exposure, then the problem can be formulated as follows:

1. Is the mind mapping learning methods can increase student competency in the subject of Accounting of Shari'ah?
2. Is the mind mapping teaching methods to encourage the use of the left brain and right brain in learning Accounting courses Syariah?

2. THEORY

2.1 Mind Mapping

Mind mapping can be defined as a revolutionary system in the planning and making of records that have changed the lives of millions of people around the world (Michael Gelb in Buzan, 2007: 179-181). Making the mind mapping is based on the workings of the brain's natural and able to ignite sparks of creativity in the brain because it involves both the left and right hemispheres. Inventor of the first mind mapping Barbara Prashing, then popularized by Michael Gelb in 1970. (Tony Buzan, 2007: 179-181).

According to Porter & Hernacki (2008: 152-159): Mind mapping can also be called a thinking map. Mind mapping is also a method overall record in one page. Mind mapping using visual reminders and sensory in a pattern of related ideas. The mind map or mind mapping is basically using visual images and other graphics infrastructure to form an impression of the brain. Mind mapping method is a new method to record the operation adapted to the operation of the two sides of the brain (the left brain and right brain). This method teaches to record not only use image or color can increase to 99% the greatness of the human brain has not been used optimally.

2.2 Islamic Accounting Course

Syariah Accounting strongly related to studies Turath and ideology of Islam, and the determination of the basic rules of accounting in accordance with Islam. Also related to the studies on the implementation of those ideas in modern times, especially in companies or institutions that would impose Islamic law in the transaction, such as Islamic banks, insurance companies Islam, as well as institutional investors and capital Islamically.

Accounting grounding Sharia is the Koran that focuses on accounting in surat al-Baqarah verse 282 which describes the functions of recording (kitabah), the base and its benefits. " If you have account payable , make a written "While other verses that also explicitly explain the accounting concepts in the Koran is ash-Syu'ara paragraphs 181-



184 of the improvement measures and weights properly; command do not harm humans on their rights and fear of God. Al-Hujarat paragraph 6, of the auditing process (tabayyun) carefully and correctly without inflicting a calamity or danger to others. Al-Israa verse 35, which describes the measurement in the form of post- post made in the balance sheet.

Syariah Accounting is included in the field of accounting KDBK Shari'ah Shari'ah which includes therein Accounting, Banking Syariah, Islamic economy, Fiqh Muamalah, Financial Management Syariah, Syariah Financial Accounting, Capital Markets and Financial Syari ' ah, Accounting Theory Syariah, Syariah Examination and Accounting Seminar Sharia. Courses in Syariah Accounting KDBK will always experience growth and is likely to increase with the development of the Shari'ah entity. Departing from the growing concentration in Accounting Accounting Department Faculty of Syariah at Unimed expected muncuol Accounting department of Sharia. No doubt will appear Economics Faculty of Syariah. This statement is in accordance with the realities of Others like Universitas Airlangga University and Brawijaya University have formed a department or accounting department of Sharia. no work discipline.

2.3 Research Accomplished

Researchers have done a search was on previous studies and found several studies, first study using mind mapping methods that focus on education and not in Accounting. Second, the focus of research in the field of accounting elusive Accounting is consistent with Sharia. The study, using mind mapping is as follows: First, Kusmintayu, Kelvin, Anindyarini (2012) found by the study there was an increase in students' speaking skills with the adoption of mind mapping. In addition, there is also a quality improvement and learning process of students' speaking as indicated by the increase in activity and motivation of students. Improvement was also demonstrated by the increase in the percentage of keteampilan speaking students.

Accounting research related to Syariah are as follows, first, Pratama (2015) showed that non-Muslim students an understanding of the Syariah Accounting courses can be followed well but have trouble understanding experienced by non-Muslim students are in terms in Syariah Accounting. Second, research Kamyanti and Rahmanti (2014) with the finding that through a dialogical approach, students can critically examine the financial management practices of Syariah that have been away from the Shari'ah values and propose alternative solutions. Besides learning to formulate dialogical learning materials based Financial Management Syariah latest themes and needs in a coherent constructive ability. Third, Mauludi (2014) with the finding that the accounting rules of the Shari'ah has special characteristics that distinguish the conventional accounting, the accounting rules of Shari'ah must conform with the norms of Islamic society.

3. RESEARCH METHOD

3.1 Location and Time Research

This research was conducted at the Department of Accounting Faculty of Economics, University of Medan odd semester of 2017/2018 academic year. The timing of the May to December 2017.

3.2 Research subject

Product development learning method Mind mapping in Accounting pemebelajaran shari'a by large groups and small groups and then differentiate with other classes that are not involved in the method of mind mapping as a controller results.

3.3 Stages of Research

Development material substance and the development of Mind mapping method will be integrated in the following steps:

1. A preliminary investigation, which includes:
 - a. Identify the learning needs and determine the competency standards of Syariah Accounting courses
 - b. Doing learning analysis that had been done on the course Accounting Syari'ah
 - c. Identify the characteristics and behavior of student subjects early Accounting Accounting student of Shari'ah ie 3rd semester.
 - d. Writing basic competence and indicator.
 - e. Write a benchmark reference test.
 - f. Develop a learning strategy that consists of, (1). An explanation of the instructional objectives, 2). Explanation of the relevance of the contents of the lecture, (3). Explanation An explanation of the subject matter or concepts, principles and procedures that will be studied learners, (4). Formative tests and feedback, (5). Follow-up.
 - g. Developing learning materials for the course Accounting Syari'ahuntuk three meetings.
2. Making the Mind mapping design learning methods, which include:
3. The collection of material infrastructure Mind mapping method
4. Develop and create interactive learning media
5. Review and test the product in order formative evaluation and revision of the results of applying the method Mind mapping that takes place on an ongoing basis

3.4 Data Analysis Technique



Analysis of the data in this study using qualitative descriptive analysis. All data were analyzed with descriptive statistical technique that is qualitatively separated by categorysharpening judgment in drawing conclusions. Qualitative data in the form of the statement is very less worthy, less deserving, moderate, decent and very Worthy of the results of focus group then explored in depth through observation and documentation as analysis.

4. RESULT AND DISCUSSION

4.1 Overview Students

Students who are the subject of this research consisted of 39 people from class B courses 3rd semester Syariah Accounting Accounting courses University of Medan where the stretcher classroom use Mind mapping as a learning method. There are 16 sessions in one semester, and the contract lectures included six tasks are tasks routine (TR), Critical Book Report (CBR), Critical Journal Review (CJR), Mini Research (MI), Project (PR), and Idea Engineering (RI). The sixth task is believed to answer the demands of KKNi that graduates are expected to be matched, synchronized and integrated with the Accounting KDBK Syariah graduates at national and international levels.

On the other hand, this study tested the understanding of students who take courses but do not apply the Syariah Accounting methods *Mind mapping* in the learning process. Students who become the subject of study amounted to 43 people who come from a class A 3rd semester courses Accounting Sharia.

4.2 Implementation of Mind Mapping

a. Pre-Test

Researchers tested students' understanding by holding pre-test, the obtained results as Table 3 below:

Table 3. Pre-Test Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	A	III / 2016	42	0%	0%	2.38%	97.61%
2016	B	III / 2016	39	0%	0%	10.51%	89.48%

Source: processed data, 2017

Based on the pre-test that has been carried out, a number of 39 students of the third semester the class B method *mind mapping* as a learning method showed 10.51% achieved grades in the range 70-79. The value range entry to category C in the ratings. As many as 89.48% gain value in the range of <70 or category E. For the student to class A are not using Mind mapping shows not much different from the beginning of the lecture sharia accounting capabilities.

b. Mid-Test

After the learning process in a semester and a half meeting, researchers conducted tests students' understanding by organizing *mid-test*. Then we obtain the results of Table 4 as follows:

Table 4. Mid-Test Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	A	III / 2016	42	2.38%	38.09%	52.38%	7.14%
2016	B	III / 2016	39	41.02%	33.33%	25.64%	0%

Source: Data processed, 2017.

Based on the mid-test has been carried out, a number of 39 students of the third semester the class B using mind mapping as a learning method to get the 41, 02% are getting value range 90-100, 33.33% and 25.64% who get the value range 80-89 and 25.64 are gaining value in the range 70-79. As much as 0% gain value in the range of <70 or category E.

4.3 Value Daily Student

a. Routine Tasks (TR)

Researchers tested students' understanding by performing routine tasks, the obtained results of Table 5 as follows.

Table 5. Routine Task Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	B	III / 2016	39	0%	100%	0%	0%

Source: Data processed, 2017.

b. Critical Book Report(CBR)



Researchers tested students' understanding by holding a book critical report, the obtained results of Table 6 as follows:

Table 6. Critical Book Report Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	B	III / 2016	39	20.50%	79.50%	0%	0%

Source: Data processed, 2017.

c. Critical Review Journal (CJR)

Researchers tested students' understanding by holding a journal critical review, the obtained results table 7 as follows:

Table 7. Critical Review Journal Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	B	III / 2016	39	20.50%	79.50%	0%	0%

Source: Data processed, 2017.

d. Mini Research (MR)

Researchers tested students' understanding by organizing a mini research, the obtained results of Table 8 as follows:

Table 8. Mini Research Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	B	III / 2016	39	20.50%	79.50%	0%	0%

Source: processed data, 2017

e. Idea Engineering (RI)

Researchers tested students' understanding by conducting engineering ideas, the obtained results of Table 9 as follows

Table 9. Idea Engineering Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	B	III / 2016	39	24%	76%	0%	0%

Source: processed data, 2017

f. Project (PR)

Researchers tested students' understanding by organizing the project, the obtained results the following table Table 10

Table 10. Project Results

Force	Class	Semester/ Year	Accounting Students Syari'ah	While the value of			
				90-100	80-89	70-79	<70
2016	B	III / 2016	39	0%	0%	0%	0%

Source: processed data, 2017

g. Perspective Students Against Mind Mapping Method

Perspective students sharia accounting subjects vary. If seen from the reaction of class A then some students think that the teaching method used is less appropriate so that the students do not understand the accounting material sharia. Most students still feel that the question of pre-test so difficult.

Inversely with class B which uses mind mapping as a learning method. They find that mind mapping can assist them in solving the pre-test. According to some students of the mind mapping methods may increase interest in learning about Syariah Accounting because with this method the material covered to be more compact, dense, and certainly interesting.

5. CONCLUSION

Method Mind mapping can improve students' reasoning and understanding of the material, including courses in Accounting Sharia. And also can improve learning and encourage faculty to use mind mapping method in other courses. Analysis of the data in this study using quantitative descriptive analysis. All data were analyzed with descriptive statistical techniques that quantitatively separated by category for sharpening judgment in drawing conclusions. While the results show that the first, mind mapping is very feasible method used on students in Accounting KDBK Syariah and proven to improve the quality of learning. Second, these results can be a reference in faculty research results in scientific journals.



Third, there are differences in students' understanding of the Syariah Accounting subjects between the use of mind mapping methods that do not.

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