IMPLEMENTING ROLE-PLAY LEARNING IN A BANK ACCOUNTING COURSE

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ABSTRACT

This paper describes the implementation of Role-Play Learning (RPL) in a bank accounting course at Perbanas Business School. The purpose of this is to enhance students' understanding and learning ability. In this approach information about the individual students, their thoughts, emotions and body language are studied as part of the learning methodology. The sample studied was made up of 210 students of the bank accounting course in the Perbanas Business School. They were required to use the bank accounting information system in all of their study assignments. The results show that this approach had instigated action-learning and the use of the bank accounting information system had helped students to complete all requirements of their assignments. In addition it was also observed that teacher-students interactions were increased while students' passivity and boredom significantly reduced. Importantly, it also highlights the importance of continuous teacher upgrading.

Key words*: Role-play learning, bank accounting system, student center learning*

INTRODUCTION

Accounting developments in the banking industries at this moment spur educational institutions to develop learning methods with appropriate bank accounting, one of which learning method was called teacher centered learning as the focus on the teacher transmitting knowledge, from the expert to the novice (TC- Learning). TCL activity as conventional method which focused to teacher as centered learning and the student as receiving. Interacted between a teacher and a student was one way, but on the students' activity, the students became the center of the learning process thus formed are capable of teaching and learning process to align two-way communication between lecturers and students (student centered learning). It is necessary to ensure the success of learning processes in bank accounting courses, so students have ability to identification, classification, recording and reporting of bank accounting's datas. In addition to the SCL with the development of this learning method is able to show soft skill of the student

that they havee been got. Bank Accounting as one of the courses must be taken by students after they have passed taking introductory accounting courses. Learning process in the bank accounting class room in any higher institutions for the current conditions through by classical theory approach, which provides reinforcement in conceptual ability, but now at perbanas business school bank accoutig course has developed the teaching-learning process which have oriented to user need.

Role play based learning have been implementing by using bank accounting information system at bank accounting laboratory to simulate all of task and examine in bank accounting course to the students. They are going to demonstrate as bank officer like as: teller, account officer, customer services and funding officer depend on their jobs. By implementing role play based learning, real condition in bank would be realized. In fact the students get more knowledge and experience to help them increased their bank accounting skills.

THEORITICAL FRAMEWORK

Student centered learning

Student centered learning as 'students might not only choose what to study, but how and why that topic might be an interesting one to study' (Brandes and Ginnis; 1998). They also emphasize Rogers' belief that students' perceptions of the world were important, that they were relevant and appropriate. This definition therefore emphasizes the concept of students having 'choice' in their learning. Harden and Crosby (2000; 335) describe teacher-centered learning strategies as the focus on the teacher transmitting knowledge, from the expert to the novice. In contrast, they describe student-centered learning as focusing on the students' learning and 'what students do to achieve this, rather than what the teacher does'. This definition emphasizes the concept of the student 'doing' (Lea and Troy; 2003). Other authors articulate broader, more comprehensive definition .Summaries some of the literature on student-centered learning to include the followings tenets: (1). the reliance on active rather than passive learning, (2). an emphasis on deep learning and understanding, (3) increased responsibility and accountability on the part of the student, (4).an increased sense of autonomy in the learner (5).an interdependence between teacher and learner, (6).mutual respect within the learner teacher relationship, (7)and a reflexive approach to the teaching and learning process on the part of both teacher and learner.

In summary, it appears from the literature that some view student-centered learning as: the concept of the student's choice in their education; others see it as the being about the student doing more than the lecturer (active versus passive learning); while others have a much broader definition which includes both of these concept, but in addition describe the shift in the power of relationship between the student and the teacher.

Teacher Centered Learning.

Teacher centered learning as the focus on the teacher transmitting knowledge, from the expert to the novice (TC- Learning). TCL activity as conventional method which focused to teacher as centered learning and the student as receiving (Blumberg and Weimer; 2008). Interacted between a teacher and a student was one way. There is several weakness of teacher centered approach as:

1. Pedagogy and cognitive skill of the student doesn't mature.
2. The students have a little chance to create and innovate their knowledge and skill
3. Boring and passive situation
4. Learning process only doing in the class room
5. Timing and distance between the teacher and the student become main problem.

Strong research evidence exist to support the implementation of learner centered approach instead of teaching centered learning Knowledge of this research helps instructors defend their teaching methods to their students and to more traditional faculty peers.

Electronic Learning (e-learning)

Electronic learning (e-learning) is the systematic use of networked multimedia computer technologies to empower learners, improve learning, connect learners to people and resources supportive to their needs, and to integrate learning with performance and individual with organizational goals (Nichols and Anderson; 2005). We can say pedagogy empowered by digital technology (Nichols, 2005). There are three steps to supporting technology while using e-learning method: first step is preparation to making modules (input) as: office application, animation, video streaming, and link to web, voice recorder and editor. Second is setting environment (delivery) as: email chatting search engine, learning management system, video conference and digital library and third is evaluation (output) as: email chatting and video conference (O'Sullivan; 2003).

Role Play Based Learning

According to the social constructivist approach, instructors have to adapt to the role of facilitators and not teachers. Where

a teacher gives a didactic lecture that covers the subject matter, a facilitator helps the learner to get to his or her own understanding of the content. In the former scenario the learner plays a passive role and in the latter scenario the learner plays an active role in the learning process. The emphasis thus turns away from the instructor and the content, and towards the learner (Gamoran, Secada, & Marrett, 1998). This dramatic change of role implies that a facilitator needs to display a totally different set of skills than a teacher. A teacher tells, a facilitator asks; a teacher lectures from the front, a facilitator supports from the back; a teacher gives answers according to a set curriculum, a facilitator provides guidelines and creates the environment for the learner to arrive at his or her own conclusions; a teacher mostly gives a monologue, a facilitator is in continuous dialogue with the learners. A facilitator should also be able to adapt the learning experience 'in mid-air' by taking the initiative to steer the learning experience to where the learners want to create value. The learning environment should also be designed to support and challenge the learner's thinking. While it is advocated to give the learner ownership of the problem and solution process, it is not the case that any activity or any solution is adequate. The critical goal is to support the learner in becoming an effective thinker. This can be achieved by assuming multiple roles, such as consultant and coach.

Methodology
Using qualitative descriptive method to explain experience and strategic implications of the role play based learning approaches in future of higher education. Populations of the research were accounting students in Perbanas business school with samples were accounting students that have been studying bank accounting course. Questionnaires had been used to collected primary data and were distributed to 210 respondents. Questionnaires were divided into four dimensions are: learning process, modules, interacted and attribute of technology

Descriptive analyze and result of the research
After distributed questionnaires to 210 selected respondents but only 170 respondents have been fulfilled the questionnaires completely so we have analyzed it into sum of level answer of questionnaires base on items question. The result of this research as followed:

Learning is often presented in this dualism of either role play based learning or teacher-centered learning. From the above table 1 we could known that the experience of process learning quality and functional integrity through Role Play Based Learning was much better than teaching centered learning to learn bank accounting course

From descriptive statistics result we have known that the respondent strong agree with 138 respondent if the instructor as a

Table 1
Experienced on RPL or TCL

RPL versus TCL Approach:	RPL much better	TCL much better
Which one that given more quality of learning through on RPL or TCL approach?	154	16
Which one that supported functional integrity i.e. (discuss, explanation, demonstration and using some tools of learning) through on RPL or TCL at the class room?	141	29
Which one that given more experienced to feel as bank officer through on RPL or TCL approach?	165	5
Which one that given more experienced to implement the students soft skills through on RPL or TCL approach?	163	7

Descriptive Statistics for Learning process atributes

	N	Minimum	Maximum	Mean	Std. Deviation
VAR00001	10	28,00	138,00	114,1000	31,86935
VAR00002	0				
VAR00003	10	15,00	40,00	23,1000	7,79530
VAR00004	0				
VAR00005	10	,00	7,00	3,2000	2,34758
VAR00006	10	14,00	118,00	29,6000	31,31986

Descriptive Statistics For Modules Atributes

	N	Minimum	Maximum	Mean	Std. Deviation
VAR00001	10	34,00	120,00	66,2000	29,10059
VAR00002	0				
VAR00003	10	38,00	120,00	59,1000	31,24260
VAR00004	0				
VAR00005	10	4,00	40,00	24,4000	13,40149
VAR00006	10	3,00	44,00	26,9000	16,73619

Descriptive Statistics For User Interaction atributes

	N	Minimum	Maximum	Mean	Std. Deviation
VAR00001	8	18,00	118,00	79,0000	34,52122
VAR00002	0				
VAR00003	8	21,00	71,00	43,7500	14,66531
VAR00004	0				
VAR00005	8	3,00	56,00	19,6250	18,18899
VAR00006	8	4,00	96,00	27,6250	30,02350

Descriptive Statistics for Technology Bank Accounting Information System

	N	Minimum	Maximum	Mean	Std. Deviation
VAR00001	4	12,00	150,00	84,2500	63,84552
VAR00002	0				
VAR00003	4	19,00	84,00	42,0000	29,74335
VAR00004	0				
VAR00005	4	,00	111,00	33,7500	52,58247
VAR00006	4	1,00	24,00	10,0000	10,48809
Valid N (listwise)	0				

mediator to develop learning process and a student as active learner, role of instructor to make learning atmosphere would be needed so it can make interactive learning process.

120 respondent say that the modules have been given information to the students what kind of task and examine that instructors command, descriptive statistic has count to be come maximum value for those statement

Descriptive statistics for user interaction has explained that there was a good interaction between teacher and student while learning process at the Bank accounting laboratory. 118 respondents have answered and confirm to congruence with these.

About 150 respondent has answered agree that there was a good interaction between teacher and student while learning process at the bank accounting laboratory.

Follow to the table 2, the researcher has tabulated all the respondent answer base on the attributes of role play based learning.

On the items of attributes RPL all the respondents strong agree while RPL approaches have been using in bank accounting course, with this method the students could have been rolled their task as bank officers i.e. as the customer services the students can process all of evidence form to registered deposit and loan account, as the teller they have prepared non cash or cash trans-

Table 2

The attributes of Role Play Based Learning (RPL)

Learning Process Attributes:	Strong Agree	Agree	Not Agree	Not Agree at All
Learning were given by role play based learning method	120	26	7	17
Learning process will be held at bank accounting laboratory using bank accounting information system	112	32	5	21
Task and examine could be given by role play method at bank accounting laboratory	131	21	4	14
Any given task to each students to demonstrate their role in learning process	105	40	0	25
Students were demonstrated their role as the bank officer	135	15	2	18
Students were studied and learned by standards operational procedure to run bank accounting system information	28	19	5	118
Flow of document and evidence form should have understand by students	124	23	0	23
Evidence form should have verified by student as bank officer as well as their role.	121	21	2	26
Evidence form become substance of learning process if implemented RPL	127	19	5	19
Instructor as a mediator to develop learning process and a student as active learner.	138	15	2	15
Modules Attributes:				
Modules were given by bank accounting information system	54	39	35	42
The structure of modules and learning has been keeping the object of study.	48	49	30	43
There are several clearly interactions between one task with another on RPL approach	48	41	37	44
There are clearly structure of content and navigation in bank accounting information system on RPL approach	78	56	21	15
Tasks and examine look so clear and focus that give impact in learning process trough RPL approach.	75	46	25	24
Standards operational procedure as guidance to navigate and using bank accounting information system	110	45	12	3
Modules were given and supported with flow of document	49	38	40	43
Modules were given and explained with flow of evidence form	56	42	35	37

Students should have brought their compilation of modules in each session of learning process	44	115	5	6
Modules have been given information to the students what kind of task and examine that instructors command.	34	120	4	12
User interaction Attributes:				
There is good interaction between teacher and student while learning process at the class room	18	21	35	96
There is good interaction between teacher and student while learning process at the Bank accounting laboratory	118	40	3	9
There is solid collaborate between teacher and student at the class room	40	34	56	40
There is solid collaborate between teacher and student at the bank accounting laboratory	79	71	8	12
There is solid collaborated between student and the others at the class room	100	43	23	4
There is solid collaborated between student and the others at the bank accounting laboratory	112	45	3	10
I've becoming harmonize community at the class room	79	55	13	23
I've becoming harmonize community at the bank accounting laboratory	86	41	16	27
Technology Bank Accounting Information System Attributes				
Bank accounting information system facilities have been supporting to transfer knowledge and modules.	124	42	1	3
Bank accounting information system facilities have been supporting to share and discuss the modules	51	84	23	12
Bank accounting information system facilities have been contributing to improve learning process	150	19	0	1
Bank accounting information system facilities have been supporting style of study	12	23	111	24

action to propose customer need. Available of bank accounting laboratory was given the student experience to get more practice and knowledge as the real condition of banks situation to manage all of customer transaction, but the students was not agree while standard operational procedures have been given to run and navigates them to operation the bank accounting information system, so base on this findings the higher institution should have prepared standard operational procedures that could have helped the student to operate this information system.

The instructors should have prepared compatible modules with the manual instruction of this system, so the students could learn easily. Modules have to give information about the goal of learning, items and conceptual frame works completely, examine and individual or group task clearly. On the items of user interactions attributes this research have been reached that there was not good interaction between teacher and student while learning process at the class room, bank accounting course is one of practical course that could be given by role play method to increase their experience and knowledge as bank officers. Bank accounting information system facilities have been supporting to transfer knowledge and modules and contributing to improve learning process

Implication to the curriculums design

In relation to curriculum design, role play based Learning includes the idea that students have choice in what to study and how to study. Modularization, which will be expected in all Indonesian graduates in bank accounting courses by 2010, provides a structure that allows students an element of choice in what modules they study. One Student role play approach to curriculum design, Role play based learning (RPL), allows for some choice within a programmed of areas that students may study. It allows students to set some of their own learning objectives, dependent on prior knowledge (Shonhadji; 2009). Role play based learning, through the use of demonstrates and a role encourages the students to develop their own learning goals, thereby filling in the gaps in their knowledge or understanding. This element of choice or control is referred to in many of the definitions of role play based learning. Role play based learning would have increased responsibility and accountability on the part of the student.

Assessment implication

Assessment tasks of students with role play based learning method affects the way of the students learn when they demonstrate an assignment from a teacher or instructor. The main thing that must be considered in the role play based learning method was the completeness and accuracy of completing tasks that must be played, for example if the students playing as a teller officer then they should ensure that the document transaction from customer has been completed. The students as a teller officer should have given friendly services to increase their assessment.

Summary

According to the social constructivist approach, instructors have to adapt to the role of facilitators and not teachers. Where a teacher gives a didactic lecture that covers the subject matter. In the former scenario the learner plays a passive role and in the latter scenario the learner plays an active role in the learning process. Perbanas business school have been implementing role play based learning in bank accounting course, refers to the result of this research we was known that more students have strong agree to use role play based learning approach, using bank accounting laboratory have been given more experience to know bank officer role and bank accounting information system facilities have been supporting to transfer knowledge and modules and contributing to improve learning process.

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