

## Media Accounting Games For Increasing Knowledge Tudents At Dharma Karya Senior High School

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### **Abstract.**

*Increasing accounting learning in the millennial generation needs to be improved. In the era of advanced technology and the rapid development of social media as literacy in understanding new learning methods, it needs to be used so that students' interests and talents can be channeled and improved according to future needs and preparations. The current accounting function is not only to record but also to use it. To evaluate the non-financial, social, and emotional condition of decision-makers. This is what makes accounting cannot be replaced by machines and computers. Therefore, business owners, even as young as high school, need to understand accounting so they can make the right business decisions. One way to gain a good understanding of accounting is through teaching accounting. This accounting lesson is given by explaining the basic concepts and theories of accounting, identifying simple accounting applications that have occurred in everyday life with the aim of knowing the importance of accounting records, and explaining accounting principles and cycles which are the basis for understanding accounting properly. The purpose of this research was carried out based on the results of observations made during the socialization and teaching of students to increase knowledge about learning to account with media games and increase the entrepreneurial spirit for millennials and generation Z. This observation was carried out in class XII students of SMA Dharma Karya. The results obtained are that the millennial and Z generations are currently happy with game-based learning because it makes it easier for them to absorb the substance of the learning besides that the increase in knowledge about accounting is also increasing, this is evidenced by their being more active and comprehensive in solving problems in game-based learning.*

**Keywords:** Accounting, Accounting games, Accounting learning and entrepreneurship.

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### **I. INTRODUCTION**

Education is very important for the life of a country that is still developing because it helps educate the younger generation. Agree with Sahri & Listiadi (2015), which states that education has a major influence on the progress of the nation. The economic, social, and cultural development of a country is highly dependent on intelligent and creative leaders. Science education and technological advances will facilitate learning for the nation's next generation (2). If the relationship between the teacher and students goes as expected the learning objectives in the classroom will be achieved. As an educator, the teacher must keep up with the latest developments in technology. Learning does not only convey material from books; it should be made different to make learning activities more interesting for teachers and students. This is in line with Qolbi et al., (2019), which states that in addition to parental sensitivity, learning facilities also need to be optimized through the development of learning media. This is also in line with Wahyono, (2019), which states that in increasing student involvement in learning activities, students must be active. The era of social media has brought many changes to many aspects of human life, including the younger generation. One of the effects of social media is that various pieces of information can be accessed anywhere, anytime, and anything. One example of a generational portrait that is heavily influenced by social media is the young generation of high school age. Almost all aspects of the life of the young generation of high school age today are inseparable from the use of gadgets to access social media. Exposure to social media makes them experience a tsunami of information. This can be responded to negatively, but it can also be responded to positively. One positive way will encourage them to think creatively about how to earn more income without disrupting their school activities.

In fact, this positive way is mostly done by Dharma Karya Salah high school students, namely by selling business. This business does not require a large amount of capital to rent a place. Only with the

gadgets, internet networks, and social media accounts that they have, they can already sell and get more pocket money. Unfortunately, this positive and creative way has not been followed by proper accounting records. They carry out business activities, namely buying and selling, depositing capital from their pocket money savings, and benefiting from the difference between buying and selling prices but not being recorded in full and in detail. This is very unfortunate considering that a business startup like this can open great opportunities if it is pursued seriously. Of course, simple but precise accounting records will greatly help the business development of these Dharma Karya High School students. Some people find accounting a difficult, complicated, and confusing subject. This also applies to the students who study it (5). Many of them get confused when they are asked to perform tasks that involve identifying, measuring, and reporting economic activity, which is a basic component of accounting. According Soemarso (2018), Accounting is a process of identifying, measuring and reporting economic information to enable clear judgments and decisions for those who use it. Games are interesting learning tools. Games are very much liked by adults and students. Because the main goal is to assist the learning process, games used as learning media are considered educational-based (2). In addition to fostering student enthusiasm through educational games, it will instill in students that learning in class is fun and easy to understand. This has an impact on increasing student learning outcomes, especially regarding journal accounting material that they specifically study. Game-based learning has many benefits, one of which can improve student academic achievement (7).

The monopoly accounting game was first piloted at Ohio State University in 1963, demonstrating that it might be beneficial for students to use it to teach accounting. At first, this game was used as a substitute for financial accounting exercises. Students can collusion because of the usual training media used. This is because students solve the same problem. Playing monopoly accounting games with this media can reduce the possibility of students committing collusion as well as instilling honesty in them. This is due to the fact that each student completes various tasks with his peers (8). Based on problems regarding the lack of understanding and skills in using accounting in everyday life. The Community Service Team (PkM) feels compelled to help provide solutions for Dharma Karya High School students who have online businesses that are developing but do not yet have good records. This activity was carried out to fulfill the following objectives: 1) Strengthen and increase knowledge about accounting literacy for the younger generation at high school age. This activity is also carried out to encourage high school students' interest in taking the Accounting Study Program during college; 2) Introduce accounting through a simple but real approach. Many aspects of accounting are present in everyday life and needs, but many people don't realize this. In addition, accounting itself is a profession or job that is always there when trade or business activities occur, even in everyday life at home. We see that daily financial records will be very useful in managing family finances, both for personal records and records related to tax obligations; 3) Encouraging young people as early as high school to use accounting in their online business practices. Good accounting records make them understand the conditions of the business they are running so as to help make business decisions that, although simple, are well executed.

## II. METHODS

The community service program by the Accounting Study Program Lecturer Team at the Faculty of Economics and Business at the Open University, aims to increase the entrepreneurial spirit of high school students and encourage young people as early as high school to use accounting in their online business practices to achieve better decision making. Good. However, it is possible that this program will also be implemented at senior high schools and vocational high schools in South Tangerang and its surroundings who study accounting subjects.

The method used in this research is qualitative which directly observes the object under study by producing a data in the form of a series of descriptive explanations of the object being observed (9). There are several stages used including the preparation stage, the observation stage, the monitoring, and evaluation stage then after the monitoring and evaluation stage is carried out, several student representatives are selected for the interview stage on the implementation and understanding results obtained by students during the implementation of community service activities.

### III. RESULT AND DISCUSSION

The results of this study are based on exploratory activities and observations on the implementation of community service activities which are carried out directly to class XII students at Dharma Karya High School. The program carried out is to provide training and assistance to students to be familiar with accounting and to use basic concepts both in accounting lessons at school and in everyday life, including the businesses they run. The program is packaged in the form of a fun and exciting accounting transaction board game which we named Accounting Games Learning with a monopoly game scheme. As the name suggests, this accounting transaction board game is a transaction game that asks each student to play a role, whether as a seller, buyer, vendor, bank, cashier, and 14 accountants. By playing such a role, it is hoped that Dharma Karya UT High School students can better understand the material and apply accounting. Apart from hard skills, this accounting transaction board game also hones the soft skills to do business in an honest and responsible way. The methods used in the training and mentoring of class XII IPS students at SMAN 4 South Tangerang, are as follows: a) Prepare learning materials and media with an accounting transaction board game, "Accounting Games Learning". Delivery of learning materials and procedures for playing using a participatory learning approach. During the delivery of this material, the PKM Lecturer Team approached students about their entrepreneurial spirit, their online business, and the importance of accounting for business progress. The companions asked what their difficulties were in recording the use of pocket money from their parents and recording online business on their social media accounts.

Implementation of Accounting Games Learning in class. The stages of implementation are carried out in the following way: a) Students form groups with a total of 5 people in one group. Each member discussed in the group regarding their respective roles, namely whether to be a seller, buyer, vendor, bank, and accountant; b) Each group is given a game envelope containing selling cards, buying cards, play money, pens, general journal columns, and simple financial report columns that must be filled out at the same time as the game is in progress; c) Practice is carried out directly, namely during accounting economics lessons and 2 meetings are held, with details of the first meeting in the form of introductions and provision of basic accounting material. Furthermore, the second meeting is to run the game with the aim of being able to record transactions and make financial reports properly and correctly. Game monitoring is monitoring to find out the effectiveness of implementing learning through games that are carried out. If there are obstacles or difficulties by students, they will be discussed by the program implementation team to find a solution. The evaluation aims to find out what the Dharma Karya High School students learned from the implementation of Accounting Games Learning. The evaluation includes aspects of hard skills, namely accounting knowledge, and skills, as well as soft skills, namely the nature and enthusiasm that must be possessed when becoming an accountant. The total activities carried out were two meetings with each meeting being carried out for 4-5 learning hours. Based on the implementation carried out when the community service was carried out, there were several results obtained by carrying out several observation methods, as follows.

#### **Preparatory Stages**

In this preparatory stage the lecturers prepare the material that will be delivered in this community service implementation activity, namely the main and supporting equipment that will be used. Tools such as explanation of material in power point and tools in games that are used to simulate learning accounting using the game method are packaged in the form of monopoly games.

#### **Observation Stage**

In this observation, observations were carried out by looking at how the responses were given to students for the explanations given by the facilitator in conveying explanations about accounting and the methods in this accounting game. Judging by the situation when the enthusiasm of the students in conducting questions and answers that were carried out during the implementation process was carried out. This observation stage is divided into three stages in the observation process. The first is the delivery of learning materials and procedures for playing using a participatory learning approach. During the delivery of this material, the community service Lecturer Team approached students about their entrepreneurial spirit, their online business, and the importance of accounting for business progress. The companions asked what their difficulties were in recording the use of pocket money from their parents and recording online business on

their social media accounts. In this first stage students observe the extent of their knowledge in this matter, then their activeness in providing feedback is carried out on the two-way communication carried out between the facilitator and the students as objects of observation. Then the second observation stage is the implementation of accounting learning simulations using the game method, which is packaged in monopoly games, in this first rare observation the students are formed into several groups. Each member discusses in the group their respective roles, namely whether to be a seller, a buyer, vendors, banks, and accountants.

In this stage it provides an illustration that the role of accountants or accountants graduates in the world of work has their respective functions so that students can explore or experience on a small scale through learning how the accounting profession is in every job description that is accounted for. Then the second step Each group is given a game envelope containing sales cards, purchase cards, play money, pens, general journal columns, and simple financial report columns which must be filled in at the same time as the game is in progress, the purpose of this second step is that students have been given the task of how can be able to identify the component tools that are generally carried out by accountants in carrying out their work, students here when observing they have a strong curiosity about how the duties and functions of accountants carry out their duties with their accounting competence, this is a positive signal with the new method giving a positive sense of enthusiasm for how students want to know accounting learning itself. The third step Practice is carried out directly, in this step they carry out the tasks and functions that have been agreed upon by the groups then are given time to carry out accounting games simulations in the form of existing problem cases, in this observation students are required to be able to implement the knowledge owned so that each individual has different participation and has different opinions and assumptions.

#### **Monitoring and Evaluation Stages**

At this stage game monitoring is monitoring to determine the effectiveness of implementing learning through the games that are held. If there are obstacles or difficulties by students, they will be discussed by the program implementation team to find a solution. Then the Evaluation stage aims to find out what Dharma Karya High School students learn from the implementation of Accounting Fun Learning. The evaluation includes aspects of hard skills, namely accounting knowledge and skills, as well as soft skills, namely the nature and enthusiasm that must be possessed when becoming an accountant. At the monitoring stage, the facilitators provide solutions to the obstacles and difficulties experienced by students, in this case many students still do not understand the accounting cycle process if implemented in a game, then the facilitators answer and approach one by one the students involved in the object to be given direction and help with their difficulties and incomprehension in knowledge about learning accounting, then in this monitoring stage a check is carried out on the working papers of game simulations done by students in groups, from these results it can be seen how the results obtained then become material for conclusions on learning outcomes which is conducted. Then for the evaluation stage asking students directly for their responses when they are learning accounting with games, then the brand's biggest obstacle in completing its tasks and functions during the simulation carried out with this evaluation stage can provide input to the facilitators to be able to improve and become input to be able to prepare and create easier media and simpler schemes in implementing accounting learning with games-based methods.

#### **Interview Stages**

At this interview stage, it was carried out by selecting several student representatives to be interviewed. In this interview, the interview was carried out intensively and in depth regarding the results obtained after participating in accounting learning based on accounting games. In this interview, 2 respondents were selected which consisted of 1 male student and 1 female student. The first participant was a 17-year-old male student. This student gave a pretty good explanation during the interview. Learning accounting through a project-based game method is interesting to me because, as I know before, learning accounting is very complicated and boring, sometimes it makes I'm bored and lazy to follow it. This is especially true during the learning process when we come across problems such as unbalanced balances and complex numbers that I don't understand with the explanations given. However, this did not happen when lecturers from the Open University came to our school, especially to be present in my class as a substitute for the supervising teacher at that time. At first, I felt lazy and bored because the lessons were usually

monotonous. However, I was wrong. I was surprised to see that they offered a new approach to teaching accounting through games, and I was interested to read the explanation and steps. After I followed it, it turned out to be very fun and gave a new impression. then the second participant was a 17-year-old female student, this female student gave an explanation in the interview for me to be very lucky to participate in a class taught by an accounting lecturer at the Open University. First, I feel very interested in accounting because it is a very fun subject and certainly has a very big challenge. Secondly, like most people, accounting is considered a boring subject, but I don't think so. Although sometimes I feel bored and bored, maybe this is because learning is done at critical hours or by the teacher.

However, when the ladies and gentlemen of the open university accounting lecturers came to my class, I was really surprised because this was the first time the lecturer taught in class. This gave me experience to get used to the world of lectures after graduating high school. Based on the results of the two in-depth interviews, it gives a brief description that class XII SMA Dharma Karya students are very enthusiastic and very happy with the game-based accounting learning method, because learning accounting provides something new for them and valuable experience. for the next stage of education. Based on the results of the stages in observing exploratively and intensively during the implementation of this community service activity, the class XII students of Dharma Karya High School were very happy and enthusiastic in carrying out and participating in community service activities carried out by open university accounting lecturers, so that in learning theory that students are happy with an innovation and a new, more up-to-date way of learning, because it can increase knowledge while increasing their experience to try learning in accordance with current developments. Based on data analysis and discussion, it can be concluded that collaborative accounting games can help students learn accounting Santoso (2022). There are several things that can be of added value in learning accounting with accounting games media 1) Students become more interested in solving problems given by the teacher; 2) Students can complete assignments with better results; 3) Students can more easily express material concepts and work more actively in groups; and 4) Students can more easily express what they learn.

**Activity Documentation**



#### IV. CONCLUSION

The lecturer community service activities in the accounting program, "Program to Support the Entrepreneurial Spirit of Dharma Karya High School Students through the Accounting Game "Accounting Games Learning", went smoothly and according to the team's plan. Class XII Social Sciences Department SMA Dharma Karya students hope that the community service program these people help them understand business transactions, how they record accounting, and make reports that help them make decisions. They use these skills especially to help the online business they have built. One of the results of this Community Service activity is Dharma Karya High School Students will have better accounting skills, which they can use to run an online business. They will also learn about accounting concepts and practices in everyday life, including in doing business.

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