The Practice Method as a Determinant of Accounting Learning Achievement Among Senior High School Students

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ABSTRACT

This study aims to investigate the practice method as a determinant of accounting learning achievement among senior high school students. Specifically, this research addresses three main objectives: (1) To compare the implementation of the practice method against conventional methods (i.e., lecture and question-and-answer), (2) To identify the differences in accounting learning achievement resulting from these two methods, and (3) To determine the effectiveness of the practice method in enhancing student learning outcomes compared to the conventional approach.

This study employed an experimental method utilizing a randomized control group pretest-posttest design. The research was conducted at SMA Negeri 2 Sungai Kakap, Kubu Raya Regency, involving a sample of 56 12th-grade Social Sciences students selected via cluster sampling. Data were collected through direct observation and document analysis, and subsequently analyzed using descriptive statistics (percentages) and an inferential t-test.

The findings revealed that the practice method was significantly more effective than the conventional method in improving accounting learning outcomes. Students in the experimental group (practice method) demonstrated greater improvement in test scores and a more significant reduction in the number of low-achieving students compared to the control group (conventional method). Therefore, the practice method serves as a key factor in enhancing the accounting learning success of senior high school students.

Keywords: Accounting Learning Achievement and Practice Method

INTRODUCTION

Accounting is a critical and important subject within the educational curriculum. Accounting is defined as the study of recording, classifying, and reporting financial transactions. Accounting instruction is fundamentally vocationally oriented, placing a strong emphasis on practical skills. However, many senior high school students still encounter difficulties in grasping fundamental accounting concepts and applying them correctly in practice. The accounting learning process is often perceived as challenging by students, particularly at the high school level, due to the complexity of the material and the requirement for deep conceptual understanding and meticulous accuracy.

Accounting learning achievement among senior high school students is influenced by various factors, including the learning environment, student motivation, and the instructional methods employed by teachers (Rajeevan, 2020, Slameto, 2016). One specific method capable of enhancing student comprehension and skill acquisition is the effective practice method. Structured and repetitive practice can significantly assist students in internalizing accounting concepts and improving their ability to apply these concepts in real-world scenarios. This premise is further supported by the perspective of Rusman (2016), who emphasizes the crucial role of practice in developing practical skills. Moreover, research conducted by Bahari and Matsum (2025) has indicated that implementing the practice method in accounting instruction can improve student comprehension, especially concerning the application of previously learned concepts.

The practice method provides students with essential opportunities for repeated application, thereby reinforcing their conceptual understanding and offering immediate feedback regarding potential errors. This approach also helps students overcome difficulties associated with complex material in a more applicative and hands-on manner. Correspondingly, Thottoli M.M et al (2024) and Syafi'i's (2018) study demonstrates that systematic and continuous practice is highly effective in improving student academic performance, not only in conceptual mastery but also in developing the practical skills requisite for accounting.

The effectiveness of the practice method in improving accounting learning achievement can be understood through several contemporary theoretical perspectives. Recent extensions of mastery learning emphasize that students achieve higher performance when instruction incorporates repeated practice, corrective feedback, and opportunities for re-learning until mastery is reached. Studies by Fidelity and Lloyd (2022) and Kani et al. (2023) demonstrate that mastery-based instructional cycles significantly enhance students' procedural accuracy in subjects requiring structured repetition, such as accounting. Likewise, the practice method aligns with the principles of deliberate practice, which emphasize effortful, goal-oriented, and feedback-driven activities aimed at gradually improving performance. Recent research by Li and Xu (2022) and Santos and Oliveira (2024) shows that deliberate practice contributes to increased accuracy and reduced procedural errors in quantitative and accounting tasks. Furthermore, the practice method is also grounded in experiential learning theory, which asserts that students learn most effectively through direct engagement, reflection, and active experimentation. Empirical studies by Mahmood and Khalid (2021) and Nguyen and Phan (2023) confirm that experiential learning activities—in particular, hands-on accounting simulations—significantly improve student engagement, conceptual understanding, and long-term retention. Collectively, these recent theoretical and empirical advancements provide a strong foundation for expecting the practice method to enhance accounting learning outcomes more effectively than conventional lecture-based approaches.

Based on these considerations, this study aims to examine the influence of the practice method of accounting learning achievement among senior high school students. This research will specifically compare the effectiveness of the practice method against conventional instructional methods in enhancing student comprehension and practical skills in accounting. The findings are expected to contribute valuable insights toward improving the quality of accounting instruction at the secondary school level.

METHOD

This study employed an experimental method utilizing a Randomized Control Group Pretest-Posttest Design. According to Sugiyono (2017), this design is illustrated as follows:

(R) Experimental Group	01E	X	02E
(R) Control Group	01C		02C

Description:

(R) = Random assignment X = Treatment (Intervention) O1E = Pretest score (Experimental Group) O2E = Posttest score (Experimental Group) O1C = Pretest score (Control Group) O2C = Posttest score (Control Group).

This study employed an experimental method utilizing a Randomized Control Group Pretest-Posttest Design. The design notation used includes (R) for random assignment, X for the treatment, O1E and O2E for the pretest and posttest scores of the experimental group, and O1C and O2C for the pretest and posttest scores of the control group, respectively. The research was conducted at SMA Negeri 2 Sungai Kakap, Kubu Raya Regency, West Kalimantan. This location, categorized as a mid-level school with varied student backgrounds, was deemed suitable for implementing the practice method experiment.

The population consisted of all 12th-grade IIS students at the school. Sampling followed a probability sampling approach (Sugiyono, 2017), beginning with cluster sampling to select two classes from the three available IIS classes. Once two classes were selected, random assignment was performed using a random

number table: one class was assigned as the experimental group and the other as the control group. All students from the selected classes were included, producing a total sample of 56 students (28 experimental, 28 control), which exceeds the minimum sample size of 15 students per group recommended by Natawijaya (2016) for comparative experimental designs. The research spanned from March 2025 to September 2025.

Meanwhile, the primary instrument used to measure accounting learning achievement was a 30-item multiple-choice test covering the accounting cycle, journalization, posting, worksheets, and preparation of financial statements. The instrument underwent content validation by three experts in accounting education, who evaluated its alignment with curriculum competencies and its coverage of essential accounting skills. Construct validity was verified through item-total correlations, with items meeting the minimum acceptable value of $r \geq .30$ retained. Reliability testing using Cronbach's alpha yielded $\alpha = .87$, indicating strong internal consistency appropriate for achievement testing.

Prior to hypothesis testing, several statistical assumptions were examined. Normality of pretest and posttest score distributions was assessed using the Shapiro–Wilk test, showing $p > .05$ for both groups, indicating normal distribution. Homogeneity of variance was tested using Levene's test, which also produced non-significant values ($p > .05$), demonstrating that the variances of the two groups were equal. Additionally, linearity between pretest and posttest scores was verified using ANOVA-based linearity testing, confirming a linear relationship and meeting the assumptions required for ANCOVA. With regard to procedures of research, the data were collected through three techniques: (1) Direct Observation, conducted to document the implementation quality of instructional activities; (2) Measurement, conducted through pretests and posttests administered to both groups; and (3) Documentary Study, involving the analysis of school records and instructional documents.

Data analysis included both descriptive statistics to summarize learning achievement profiles and inferential statistics (ANCOVA and Dunnett's test) to examine treatment effects.

The data processing procedure involved several steps: (1) transforming and distributing raw scores; (2) conducting a pilot test and revising the practice method lesson plans (RPP) based on teacher feedback; (3) performing prerequisite tests, including normality, homogeneity of variance, and linearity; (4) implementing the treatment in both groups; (5) analyzing observation data on instructional implementation; (6) analyzing learning achievement results; (7) conducting hypothesis testing using the t-test; and (8) drawing final conclusions.

RESULTS AND DISCUSSION

Results

Research Findings

Observation Results of Instructional Implementation in Experimental and Control Groups

To facilitate the understanding of the categories (levels) of instructional implementation for the practice method in the experimental group and the conventional method in the control group, the results are presented in a table format. According to Natawijaya (2016), the levels of an activity can be categorized as very good (very high), good (high), moderately good (moderately high), poor (low), and very poor (very low), or alternatively, classified into high, moderate, and low categories.

Table 1. Observation Results of Instructional Implementation

Category	Score Range	Experimental (%)	Control (%)
Very Good	66–75	50.00	10.71
Good	56–65	17.86	28.57

Fairly Good	46–55	21.43	21.43
Less Good	36–45	10.71	25.00
Very Not Good	25–35	0.00	14.29

The results indicate that the practice method was implemented more effectively than the conventional method, leading to higher levels of student engagement and instructional quality.

Instruction utilizing the practice method achieved 50.0% in the very good category, whereas the conventional method registered its highest percentage (28.57%) in the good category. This statistically signifies that instruction implemented through the practice method was superior to the conventional approach in terms of execution quality.

Accounting Learning Achievement of Senior High School Students

Table 2 presents the summary of initial ability, pretest, and posttest scores. Both groups showed comparable pretest means, confirming group equivalence before treatment. After instruction, the experimental group's mean score increased substantially**,** outperforming the control group.

Table 2. Learning Achievement Summary

Description	**Experimental**	**Control**
Pretest Mean	62.96	62.61
Posttest Mean	78.00	65.25
Lowest Score	50	50
Highest Score	92.5	79
N	28	28

The descriptive results show a notable improvement in the experimental group after the practice method. it is evident that the mean initial ability score for students instructed using the practice method was 62.96, while students instructed using the conventional method had a mean score of 62.61. Based on the difference test conducted using Analysis of Variance (ANOVA), the calculated F-statistic (F-count) obtained was 0.032, which is less than the critical F-table value of 4.02. This result indicates that there was no statistically significant difference in the initial ability between the students exposed to the practice method and those exposed to the conventional method. This confirms that the research respondents receiving the treatment were comparable in terms of their baseline knowledge.

Furthermore, also from Table 2, when observing the increase in scores from the pretest to the posttest, instruction using the practice method showed a higher increase in student learning achievement compared to the increase in learning achievement observed in the conventional method.

Table 3. Achievement Categories – Experimental Group

Category	**Pretest (%)**	**Posttest (%)**
High	14.29	25.00
Medium	60.71	60.71
Low	25.00	14.29

Table 4. Achievement Categories – Control Group

Category	Pretest (%)	Posttest (%)
High	14.29	17.86
Medium	53.57	53.57
Low	32.14	28.57

Tables 3 and 4 show the distribution of students in high, medium, and low achievement categories before and after treatment. The experimental group experienced a larger increase in the high-achievement category and a greater reduction in low-achievement students compared to the control group.

Hypothesis Testing

The hypotheses proposed in this study are as follows: (a) The Null Hypothesis (H_0) states that the practice method is not more effective than the conventional method in improving the accounting learning achievement of senior high school students. (b) The Alternative Hypothesis (H_a) states that the practice method is more effective than the conventional method in improving the accounting learning achievement of senior high school students. The testing of these hypotheses was performed using Analysis of Covariance (ANCOVA).

Table 6. Analysis of Covariance

Variation Source	dk	SS	MS	Fo	Ft
Treatment	1	2231,96	2231,96	72,35	4,03
Ralat	51	1573,15	30,85		
Total	52	3805,11			

Based on the results presented in Table 6, it can be concluded that there is a highly significant difference in the accounting learning achievement of students instructed using the practice method compared to those instructed using the conventional method.

Table 7. Dunnett's t-Test for Differences

Group	Average Residue	t count	t table=α 0,05
Experimental Group	77,95	8,54	1,67
	63,31		

Based on the calculations presented in Table 7 using the Dunnett t-test, the calculated t-value (t_calculated) was found to be greater than the critical t-table value (t_critical), indicating a statistically significant result. The ultimate conclusion is that "The practice method is more effective than the conventional method in improving the accounting learning achievement of senior high school students at SMA Negeri 2 Sungai Kakap, Kubu Raya Regency."

DISCUSSION OF FINDINGS

Differences in Implementation Categories Between the Practice Method and the Conventional Method

The practice method in senior high school accounting classes was rated very good, while the conventional method was rated good. Activities in the practice method clearly stimulated student learning, aligning with Hamdani, Laksmi, and Hardinto (2021), who found that active, practice-based approaches increase student engagement. Students taught with the practice method were more active and showed better participation than those taught conventionally, supporting the idea that active learning enhances comprehension.

Student activity under the practice method was high, whereas activity under the conventional (lecture-based) method was only moderate. Conventional teaching tends to be teacher-centered and limits student involvement, while the practice method encourages hands-on work and problem-solving, resulting in higher engagement. This is supported by Hamdani et al. (2021) and Bazani (2023), who reported that activity-based methods significantly improve student engagement and learning outcomes compared to lectures.

The superiority of the practice method is attributed to: (1) Repetitive practice that strengthens concept mastery, (2) direct learning experiences that boost motivation, and (3) quick feedback that helps students correct errors immediately.

Differences in Accounting Learning Achievement Categories Through the Implementation of the Practice Method Compared to Conventional Instruction

The analysis of the data reveals that in both the practice method and the conventional method, an increase in learning achievement was observed when comparing the pretest and posttest scores. However, the increase in learning achievement using the practice method was higher than the increase observed through conventional instruction. This conclusion is substantiated by two key findings: (1) The increase in accounting learning achievement from the students' pretest to posttest showed a higher frequency (percentage) of students moving into the High achievement category in the practice method group compared to the conventional method group, and (2) The analysis of the decrease in the number of students in the Low achievement category demonstrated a greater reduction in the practice method group compared to the conventional method group.

These findings are theoretically supported by studies asserting that the practice method can effectively enhance students' ability to comprehend subject matter concepts. For instance, a study by Hamdani, Laksmi, and Hardinto (2021) demonstrated that, "overall, accounting student learning achievement was higher when the class utilized the Laptop-Assisted Learning (LAL) approach compared to the Traditional Learning (TL) approach." Furthermore, a review conducted by Bazani and Santos (2023) on active learning methodologies in accounting concluded that "active learning methodologies positively contribute to in-class skill development and enhance student performance and content mastery."

The Practice Method is More Effective Than the Conventional Method in Improving Senior High School Students' Accounting Learning Achievement

The research findings demonstrate unequivocally that the practice method is more effective than the conventional method in improving the accounting learning achievement of senior high school students. This is evidenced by the hypothesis testing: the Analysis of Covariance (ANCOVA) indicated a highly significant difference in accounting learning achievement between students instructed via the practice method and the conventional method. Furthermore, subsequent testing using the Dunnett t-test confirmed that the learning achievement achieved under the practice method was statistically superior to that of the conventional method. Crucially, the initial abilities of students in both the practice method and conventional groups, as reflected by their accounting achievement scores at the end of the first semester of the 2025/2026 academic year, showed no significant difference. This was confirmed by the difference test using ANOVA, which yielded $F_{calculated} = 0.00176 < F_{critical} = 4.02$. Therefore, the higher increase in student learning achievement observed is directly attributable to the implementation of the practice method. The practice method allows

students to gain a better conceptual understanding of accounting principles, consequently enhancing their ability to apply those concepts in practice.

According to Ngalimun (2016), research results indicate that when the practice method is implemented successfully, student learning achievement rises above the minimum completeness standard, confirming an impact of the practice method on learning success. Similarly, Kimmel et al. (2018) suggest that students who engage in diligent practice typically produce higher quality work outcomes.

The greater effectiveness of the practice method compared to the conventional approach is further supported by the implementation categories: the practice method was categorized as very good, while the conventional method was categorized merely as good. This is strengthened by the research of Suhendah et al. (2024), which states that the drill method, involving repetitive practice, is proven to enhance accounting students' learning outcomes. Additionally, Hajar et al. (2024) found that active learning methods similar to the practice method increase the effectiveness of accounting instruction compared to passive methods.

Thottoli M.M et al (2024) and Syafi'i (2018) highlights several advantages of the practice method in enhancing student academic performance, including: (1) Continuous practice, (2) Habituation to problem-solving tasks, and (3) Enrichment of the studied subject matter. The evidence outlined above strongly supports the conclusion that the practice method is significantly more effective than the conventional method.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the findings and discussion above, it is generally conlude that the practice method can be considered a key determinant in supporting students' success in learning accounting at SMA Negeri 2 Sungai Kakap, Kubu Raya Regency. While the specific conclusion of this research is that:

1. There is a clear difference in the quality of instructional implementation between the practice method and the conventional method. The practice method consistently demonstrated *very good* implementation characteristics, while the conventional method was only categorized as *good*. This indicates that the practice method offers a more structured, engaging, and feedback-oriented learning environment.
2. There are meaningful differences in accounting learning achievement between students taught with the practice method and those taught with conventional instruction. The experimental group experienced a greater increase in posttest scores, a larger shift of students into the high-achievement category, and a more substantial reduction in the low-achievement category. These findings indicate that structured repetition, hands-on problem-solving, and continuous feedback significantly enhance students' conceptual and procedural mastery.
3. Hypothesis testing results using ANCOVA and Dunnett's post-hoc test confirm that the practice method is significantly more effective in improving accounting learning achievement. This superiority is consistent with recent literature emphasizing mastery learning, deliberate practice, and experiential learning as drivers of improved academic performance, especially in subjects requiring procedural accuracy such as accounting.

Suggestions

The following suggestions are recommended:

1. For Teachers: (a) To develop practice methods that are more innovative and engaging to increase students' motivation and interest in learning accounting. (b) To enhance in-depth support provided to students during the learning process. (c) To integrate the practice method with other effective teaching strategies.

2. For Students: (a) To follow teacher directions to form groups with other students who possess diverse abilities and backgrounds. (b) To discuss each step of the solution to practice problems in depth, rather than focusing solely on the final answer.
3. For Curriculum Designers: (a) Integrate structured practice cycles into accounting lesson plans and school-level syllabi.
   (b) Provide resources that support practice-based instruction, such as worksheets, digital accounting tools, or interactive modules.
4. For Policymakers and School Leaders: (a) Offer professional development programs that equip teachers with skills to implement practice-centered learning.
   1. Allocate support for learning materials and technology that facilitate repeated practice and feedback.
   2. Encourage assessment systems that emphasize mastery rather than speed or memorization.

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