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FOREWORD OF CHAIRMAN

On behalf of Conference Chairman, we would like to welcome to the International Conference on Ethics of Business, Economics, and Social Science (ICEBESS 2017) held July 28th-29th, 2017 in Yogyakarta, Indonesia. This event is organized by Faculty of Economics, Yogyakarta State University providing a highly competitive forum for reporting the latest research and ideas in various issues of ethics in Business, Economics, Social Sciences. We are pleased to present the proceedings of the conference as its published record. ICEBESS 2017 is a conference in the areas of both conceptual and empirical analysis of integrated social science challenges.

The conference program represents the efforts of many people. We want to express our gratitude to Rector of Yogyakarta State University, Dean of Economics Faculty, the members of the Program Committee and the Senior Program Committee, and the reviewers for their hard work in reviewing papers.

We also thank the invited speakers, Prof. Dr. Mohsin Shaikh, SKN College of Engineering, University of Pune, India; Dr. Jamalludin Helmi Hashim, Associate Professor in Faculty of Management and I.T., Sultan Azlan Shah University Perak Malaysia; and Dr. Sumiyana, M.Sc.Ak., C.A., Gadjah Mada University, for sharing their insights with us.

Finally, the conference would not be possible without the excellent papers contributed by authors. We thank all the authors for their contributions and their participation in ICEBESS 2017.

We hope that this program will further stimulate empirical and conceptual research in Social Science, and provide better views on the social science development. Have an enjoyable conference.

Yogyakarta, July 28, 2017
Chairman of ICEBESS

Abdullah Taman

FOREWORD OF DEAN

By the grace of God Almighty, proceeding of ICEBESS (International Conference on Ethics of Business, Economics, and Social Science) can be issued on the scheduled time. This book is arranged as a summary of the international seminar results under the theme "Ethics of Business, Economics, and Social Science" held by Faculty of Economics, Yogyakarta State University, Indonesia.

The ICEBESS is designed to provide a discussion spot among those who have interest in the current issues of ethics on business, economics, and social science. We are delighted and honored to be given an opportunity to hold this international event. This theme represents FE UNY's commitment to participate in solving the problems of the theme.

We recognize that the proceedings could not be realized without the tremendous support of many parties, especially the authors and the committee that had worked to review and compile. Our big gratitude goes to all those who have strived and participated in the preparation of these proceedings. We apologize for the errors and weaknesses you might notice in the product. I hope you will enjoy the conference and have a fruitful time during your stay in Indonesia.

Yogyakarta, July 28, 2017
Dean of Faculty of Economics

Sugiharsono

FOREWORD OF RECTOR

Assalamua'alaikum Warrahmatullahi wa barakatuh.

On behalf of Yogyakarta State University (YSU) and the committee, let me extend my warmest appreciation to all speakers and participants who participate in this conference. It is my honor to welcome you all at the International Conference on Ethics of Business, Economics, and Social Science (ICEBESS) 2017.

In pursuing the status as a World Class University, YSU is highly determined to promote research and publications among the university members in internationally reputable journals. We believe that publishing in journals with an international reputation will help improve the impact of the university in the development of better quality of education worldwide.

ICEBESS 2017, in particular, is among the conferences that YSU hosts as an effort to build academic communication among experts in Business Ethics, Economics, and Social Sciences. Such communication makes it possible for academics, researchers, and practitioners in the field to bring their research, and share their experiences and ideas, to arrive at better recommendation regarding research and practices in the field.

I will use this opportunity to express gratitude to all committee members who have worked hard to make this conference happen. Also special thanks to two keynote speakers from India and Malaysia respectively.
Thank you very much.

Wassalamu'alaikum Warahmatullahi wa barakatuh.

Yogyakarta, July 28, 2017
Rector of Yogyakarta State University

Prof. Dr. Sutrisna Wibawa

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THE EFFECT OF VILLAGE FUNDS ALLOCATION ON POVERTY IN INDONESIA

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Abstract

The allocation of village funds are needed because of the decentralization and delegation of authority of village autonomy is to provide public services and the implementation of village governance in accordance with regulations-regulations applicable. This allocation is expected to improve development and socio-economic progress of society include poverty. The purpose of this study is to examine the effect of the allocation of village funds on the level of poverty. The variables used are village funds allocation and the number of poor peoples. Data used time-series and cross-sectional data from all districts and cities in Indonesia during the period 2012 to 2015. Used purposive sampling, this research samples is 409 districts and cities from total 516 districts and cities in Indonesia. The statistical method used is quantitative. Chow test, Hausman test, and Lagrange multiplier test in this study showed that fixed effect is the best models in regression. The data used in this research is processed using Eviews 9 to get the result of linear regressions. The result showed that village funds allocation has an effect on poverty but the effect insignificant.

Keywords: Decentralization, village funds, village, district, poverty

INTRODUCTION

According to Faguet (2000), decentralization is giving certain function performed by central government in all sectors including administration, politics, and economy required by the independent local government within the scope of legal functional and geographical. Based on the Law No. 12 of 2008 concerning the amendments of Law No. 32 Year 2004 on Regional Government article 1, paragraph 7, and Law No. 33 of 2004 on Financial Balance between Central and Local Government article 1, paragraph 8, "Decentralization is giving authority performed by the central government to autonomous regions to organize and manage the system of government in the Republic of Indonesia". One of the important aspects in the decentralization is the issue of fiscal decentralization.

Liu (2007) and Syahrudin (2006) have proved that fiscal decentralization provides economic benefits for countries such as the improvement of growth rate, effectiveness, and efficiency of resource management and public participation in decision-making (Liu, 2007). Therefore, fiscal decentralization is a core component of decentralization because sufficient financial resources are required to run the necessary authority that has been transferred (Moisiu, 2013). Although there are several ways to describe the process of fiscal decentralization, its essence lies in two related processes both fiscal representation and delegation of authority (Martinez-Vazquez and McNab, 2001).

Governments overcome the problems arising from the fiscal decentralization by issuing Law No. 25 Year 1999 on Financial Balance between the Central Government and Local Government. Fund balance consists of General Allocation Fund, Special Allocation Fund, and revenue-sharing funds (DBH). Balance Funds received by the District is allocated to the village for 10% after being reduced by Special Allocation Fund. According to the Indonesian Government Regulation No. 72 Year 2005 on the village, the village fund allocation is part of the financial balance of central and local received by the districts/cities to the village at least 10% (ten percent), which is distributed to village proportionally. Based on decree of the Minister of Home Affairs Number 37 Year 2007 regarding Guidelines for Financial Management of Rural, the allocation of village funds derives from the budget of the district/city sourced from the financial balance of central and local received by the district/city to the village at least 10% (ten percent).

The targets of the village fund allocation are the whole village within the district/city. 30% of the village funds is allocated to support the implementation of village governance and strengthening the institutional role of rural communities, and 70% is allocated to support the empowerment of rural communities. The village fund allocation is expected to improve the welfare of the community in the forms of education, health, economics, and so on.

Many indicators are used by previous researchers to measure the improvements in the field of education, health and economic of the society. They include human development index, Gini index, and poverty index. The research on the effects of the Economy Village Allocation Fund has been done by Prasetyanto (2012). His research has found that village Fund Allocation is able to improve fiscal performance and the regional economy, reduce the number of poor people and increase the gross regional domestic product of agricultural sector. Moreover, research conducted Suwandi (2013) which utilizes path analysis had found that there is an effect of fiscal decentralization on poverty reduction in Papua.

Based on the explanation above, this study will examine the effect of village funds allocation on poverty.

LITERATURE REVIEW

Village Funds

According to the Indonesian Government Regulation No. 72 Year 2005 on the village, the village fund allocation is part of the financial balance of central and local received by the regencies/ cities to the village at least 10% (ten percent), which is distributed to village proportionally. Based on decree of the Minister of Home Affairs Number 37 Year 2007 regarding Guidelines for Financial Management of Rural, the allocation of village funds derives from the budget of the district / city sourced from the financial balance of central and local received by the district / city to the village at least 10% (ten percent).

Village Fund Allocation (ADD) According to Law No. 6 of 2014 On The village is part of the balance of funds received by the district/city at least 10% (ten percent) in the budget revenue and expenditure net of special allocation funds

Table 1. Previous Studies

No.	Researcher	Year	Variables Studied	Results
1	Suwandi	2013	Regional Owned-Source of Revenue (PAD), Specific Allocation Fund (DAK), General Allocation Fund (DAU), Tax- and Non-Tax-Based on Revenue Sharing Funds, Gross Domestic Regional Product, Employment Index, Poverty Index, Human Development Index, and Special Autonomy Fund	Fiscal decentralization has an effect of reducing poverty in Papua.
2	Prasetyanto	2012	ADD, GDP, Poverty	ADD able to improve fiscal performance and the regional economy, able to reduce poverty and increase the regional gross domestic product of agriculture sector.
3	Hong	2010	Fiscal Policy, Debt, GDP	fiscal policy has an important role both in economic growth and to reduce poverty at the national level.
4	Sari, Dini Gemala	2010	Village funds allocation, Village development	there is a significant relationship between the village allocation fund with village development in Stabat, Langkat district and there is a positive public perception of the benefits of the use of Village Allocation Fund with village development in Stabat, Langkat.

Poverty

Poverty is the abilities or resources which have by households or individuals today to meet their needs (Coudouel et al., 2002). World Bank (World Bank, 2008) categorizes poverty into extreme poverty which is living less than US$ 1.25 per day and moderate poverty which is living less than US$ 2 per day. While, according to Indonesian Statistic Center, poverty defined as lack of economic ability to fulfill basic needs. So, poor people is the people who have an average of monthly expenses below the poverty line (Statistics Indonesia, 2015).

Poverty can be divided into two categories based on the characteristics, such as absolute poverty and relative poverty (Todaro, 2012). While Sachs (2005) divided poverty into 3 classifications, such as extreme (absolute), moderate and relative.

Indonesia Statistic Center measured the poverty based on the basic needs approach. With this approach, poverty is seen as an economic inability to meet the basic needs of food and non-food which is measured from the expenditure side. So the Poor is the population had an average monthly per capita expenditure below the poverty line. Food poverty line is the value of basic food consumption expenditure is equivalent to 2.100 kcal energy per capita per day. The non-food poverty line is the amount of money to meets the minimum needs of nonfood items such as education, health, transportation, etc.

Previous Study

A number of previous studies underlying this research are described as shown in table 1.

RESEARCH METHOD

The population observed in this study are all districts and cities in Indonesia. This study used purposive sampling method (Ghozali, 2012), with selected samples have a complete data of the allocation of village funds (ADD) and the number of poor peoples (JPM) during the period 2012 to 2015.

The data source of this research is secondary data. This study uses panel data (combination of cross section data and time series). Softcopy of village funds allocation and the number of poor people or poverty data obtained from the official website of the Central Bureau of Statistics (www.bps.go.id). In Indonesia total district and cities is 512, and samples of this research that have complete data during period 2012 to 2015 are 409 districts and cities. Methods of data analysis performed in this study are as follows: estimation regression models of panel data, determine the best regression models, assumption test, and hypothesis test. The data used in this research is processed using Eviews 9 to get the result of linear regressions.

Estimation regressions models

There are several methods used in estimating the regression models with panel data (Widarjono, 2009):

1. Pooling least square (common effect models)

   According to Widarjono (2009), this model is the simplest models to estimate the panel data. Common effect regresses the data by combining time series and cross-section data by using the OLS method (estimated common effect). This approach does not pay attention to individual dimensions and time. In this models, it is assumed that the inter-individual behavioral data same with time. A disadvantage of this method is the difference between individuals and across time cannot be detected.

   The equation for common effect models according to Gujarati (2012):

   $$Y_{it} = \alpha + \beta^1 X_{it} + E_{it}$$

   where i indicates the number of subjects (cross-section) and t indicates a period of time (time series).

2. Fixed effect models

   Fixed effect models are models with different intercept for each subject (cross-section), but the slope of each subject does not change over time (Gujarati, 2012). This model assumes that the intercept is different every subject while the slope remains the same between subjects. Dummy variables are used to distinguish the subjects (Kuncoro, 2012). This model is often called a model Least Square Dummy Variables (LSDV). The equation for fixed effect models according to Gujarati (2012):

$$Y_{it} = \alpha_i + \beta^1 X_{it} + E_{it}$$

where i indicates the number of subjects (cross section), t indicates a period of time (time series), and E_{it} indicates overall residual which is a combination of cross section and time series residual.

3. Random effect models
   Random effect models estimate the residual variable panel data suspected of having links across time and between subjects. Random effect models used to overcome the disadvantages of the fixed effect model that uses a dummy variable (Widarjono, 2009). The equation for random effect models according to Gujarati (2012):

$$Y_{it} = \alpha + \beta^1 X_{it} + U_i + E_{it}$$

   where i indicates the number of subjects (cross section), t indicates a period of time (time series), U_i indicates individually residual which is i^{th} random characteristic from unit observation and fixed all the time, and E_{it} indicates overall residual which is a combination of cross section and time series residual.

Determine the best regressions models

Three estimation techniques used to determine the best regressions models. Three techniques used are:

1. Chow test
   Chow test is a test to compares the common effect and fixed effect models (Widarjono, 2009). Hypothesis formed in this test is:
   H_0: Common effect models is used
   H_1: Fixed effect models is used
   H_0 rejected if value of Cross-section Chi-square < α. H_0 accepted if probability value of Cross-section Chi-square > α. The value of α used 0.05.
2. Hausman test
   Hausman test compares fixed effect model to random effect models in determining the best regressions models of panel data (Gujarati, 2012). Hypothesis formed in this test is:
   H_0: Random effect models is used
   H_1: Fixed effect models is used
   H_0 rejected if probability value of Cross-section Random < α. H_0 accepted if probability value of Cross-section Random < α. The value of α used 0.05.
3. Lagrange Multiplier test (LM test)
   LM test compares common effect models to random effect models in determining the best regressions models of panel data. Hypothesis formed in this test is:
   H_0: Common effect models is used
   H_1: Random effect models is used

H_0 rejected if probability value of Breusch-Pagan < α. H_0 accepted if probability value of Breusch-Pagan < α. The value of α used 0.05.

Classical assumptions test

Panel data is a regression that employs both time series and cross-sectional data (Widarjono, 2009). According Baltagi (1995; pp. 4-7), the advantages of using panel data in regression analysis: overcoming the problem of individual heterogeneity, provide more informative data, reducing the variable collinearity problem, resolve the problem of omitted variable, produce a degree of freedom greater, studying dynamics of adjustment, can identify and quantify the effect which can not be done by the analysis of pure time series or cross-section, can reduce bias in the estimation because quite a lot of data. According to Gujarati (2012), the multicollinearity problem is less severe in panel data methods. Based on the description above, classical assumptions used in the study is the autocorrelation and heteroskedasticity test.

Hypothesis test

A test statistic is a standardized value that is calculated from sample data during a hypothesis test. This test used to determine whether to reject the null hypothesis, compares the data with the null hypothesis that we expected, and used to calculate the p-value. When the data show strong evidence against the assumptions in the null hypothesis, the magnitude of the test statistic becomes large and the test's p-value can become small enough to reject the null hypothesis.

This study used t tests to determine whether to reject or accept the null hypothesis. The hypothesis is shown as below:

H_0: village funds allocation have an effect on poverty

H_1: village funds allocation have not an effect on poverty

RESULTS AND DISCUSSION

Regression models of panel data can be done by pooling least square (common effect models), fixed effect models, and random effect models. The best models determine with Chow test, Hausman test, and Lagrange Multiplier test as shown in table 2.

Results of Chow test showed that the probability value of Cross-section Chi-square is 0.0000 or < 0.05, it means Fixed Effect Models is better than Common Effect Models. Results of Hausman test showed that the probability value of Cross-section Random is 0.0000 or < 0.05, it means Fixed Effect Models is better than Random Effect Models. Results of Lagrange Multiplier test showed that the probability value of Breusch-Pagan is 0.0000 or < 0.05, it means Random Effect Models is better than Common Effect Models. According to the results of Chow test, Hausman test, and Lagrange Multiplier test, the best regression models to used is Fixed Effect Models.

Table 2. The Best Regressions Models

No.	Test Name	Hypothesis	Test Results	Conclusions
1	Chow	H_0: Common Effect Models H_1: Fixed Effect Models H_0 Rejected if probability value of Cross-section Chi-square < 0.05	The probability value of Cross-section Chi-square is 0.0000 (<0.05)	Fixed Effect Models is used
2	Hausman	H_0: Random Effect Models H_1: Fixed Effect Models H_0 Rejected if probability value of Cross-section Random < 0.05	The probability value of Cross-section Random is 0.0000 (<0.05)	Fixed Effect Models is used
3	Lagrange Multiplier	H_0: Common Effect Models H_1: Random Effect Models H_0 Rejected if probability value of Breusch-Pagan < 0.05	The probability value of Breusch-Pagan is 0.0000 (<0.05)	Random Effect Models is used

Classical assumption test used in this panel data analysis is autocorrelation with Durbin-Watson test (DW test) and heteroskedasticity with the glejser test. The results of classical assumption test shown in table 3.

Table 3. Classical assumption test

No.	Test Name	Hypothesis	Test Results	Conclusions
1	Autocorrelation Sample: 409 Variable: 2 dL table: 1.83301 dU table: 1.84279 d stats : 1.874915 4 – dL : 2.15599	d < dL : positive autocorrelation d > (4 – dL) : negative correlation dU < d < (4 – dL) : no autocorrelation dL < d < dU or (4 – dU) : undefined	dU < d < (4 – dL): 1.84279 < 1.874915 < 2.15599	Not found autocorrelation
2	Heteroskedasticity with Glejser test	H_0 : homoskedasticity H_1 : heteroskedasticity H_0 Rejected if probability value of ADD variable <0.05	probability value of ADD variable is 0.5730 (α >0.05)	Homoskedasticity

Results of DW test above showed that the value of d statistic (1.874915) is greater than dU table value (1.84279) and smaller than 4 – dL table value (2.15599). It means that the panel data free from autocorrelation problem. Statistic output of the autocorrelation test shown in appendix 7.

Results of the glejser test above showed that the probability value of ADD variable (0.5730) is greater than α (0.05). it means that the ADD variable has homoskedasticity. Statistic output of the heteroskedasticity test shown in appendix 8.

According to appendix 2, the results of partial regression test (t-test) showed that the t value is -0.459360 and the level of significant are 0.6461 (> 0.05), it means that Village funds allocation (ADD) have a negative effect on the level of poverty (JPM) and the effect insignificant. This study has the same result from the previous study in table 1 that ADD can reduce poverty.

CONCLUSION, SUGGESTION, AND RECOMMENDATION

This study has the same result from the previous study that village funds allocation have a negative effect on the level of poverty. The increases of village allocation funds will reduce the level of poverty though insignificant. At last, the suggestion and recommendation for the next research are: more variables are used in the next research according to explain about poverty, and village funds allocation management should be investigated first so the effect of village allocation funds has the best result.

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APPENDIXES

Appendix 1. Eviews Output: Common Models Effect

Dependent Variable: JPM?
Method: Pooled Least Squares
Date: 04/10/17 Time: 23:41
Sample: 2012 2015
Included observations: 4
Cross-sections included: 409
Total pool (balanced) observations: 1636

Variable	Coefficient	Std. Error	t-Statistic	Prob.
ADD?	1.23E-06	5.29E-08	23.24233	0.0000

R-squared	-0.340652	Mean dependent var	60.67207
Adjusted R-squared	-0.340652	S.D. dependent var	68.56034
S.E. of regression	79.38364	Akaike info criterion	11.58707
Sum squared resid	10303381	Schwarz criterion	11.59037
Log likelihood	-9477.225	Hannan-Quinn criter.	11.58830
Durbin-Watson stat	0.065990		

Appendix 2. Eviews Output: Fixed Effect Models

Dependent Variable: JPM?
Method: Pooled Least Squares
Date: 04/10/17 Time: 23:47
Sample: 2012 2015
Included observations: 4
Cross-sections included: 409
Total pool (balanced) observations: 1636

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	60.75243	0.205042	296.2932	0.0000
ADD?	-3.86E-09	8.41E-09	-0.459360	0.6461

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.997015	Mean dependent var	60.67207
Adjusted R-squared	0.996019	S.D. dependent var	68.56034
S.E. of regression	4.325915	Akaike info criterion	5.979850
Sum squared resid	22942.80	Schwarz criterion	7.333153
Log likelihood	-4481.517	Hannan-Quinn criter.	6.481815
F-statistic	1001.119	Durbin-Watson stat	1.874915
Prob(F-statistic)	0.000000		

Appendix 3. Eviews Output: Random Effect Models

Dependent Variable: JPM?
Method: Pooled EGLS (Cross-section random effects)
Date: 04/10/17 Time: 23:52
Sample: 2012 2015
Included observations: 4
Cross-sections included: 409
Total pool (balanced) observations: 1636
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	60.69410	3.309504	18.33933	0.0000
ADD?	-1.06E-09	8.39E-09	-0.126290	0.8995

Appendix 4. Eviews Output: Chow Test

Redundant Fixed Effects Tests
Pool: PANEL
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	961.381148	(408,1226)	0.0000
Cross-section Chi-square	9441.759665	408	0.0000

Cross-section fixed effects test equation:
Dependent Variable: JPM?
Method: Panel Least Squares
Date: 04/11/17 Time: 00:00
Sample: 2012 2015
Included observations: 4
Cross-sections included: 409
Total pool (balanced) observations: 1636

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	51.18040	2.003664	25.54341	0.0000
ADD?	4.56E-07	5.40E-08	8.455046	0.0000

R-squared	0.041916	Mean dependent var	60.67207
Adjusted R-squared	0.041330	S.D. dependent var	68.56034
S.E. of regression	67.12859	Akaike info criterion	11.25232
Sum squared resid	7363209.	Schwarz criterion	11.25892
Log likelihood	-9202.397	Hannan-Quinn criter.	11.25477
F-statistic	71.48780	Durbin-Watson stat	0.018159
Prob(F-statistic)	0.000000		

Appendix 5. Eviews Output: Hausman Test

Correlated Random Effects - Hausman Test
Pool: PANEL
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	22.005007	1	0.0000

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
ADD?	-0.000000	-0.000000	0.000000	0.0000

Cross-section random effects test equation:
Dependent Variable: JPM?
Method: Panel Least Squares
Date: 04/11/17 Time: 00:06
Sample: 2012 2015
Included observations: 4
Cross-sections included: 409
Total pool (balanced) observations: 1636

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	60.75243	0.205042	296.2932	0.0000
ADD?	-3.86E-09	8.41E-09	-0.459360	0.6461

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.997015	Mean dependent var	60.67207
Adjusted R-squared	0.996019	S.D. dependent var	68.56034
S.E. of regression	4.325915	Akaike info criterion	5.979850
Sum squared resid	22942.80	Schwarz criterion	7.333153
Log likelihood	-4481.517	Hannan-Quinn criter.	6.481815
F-statistic	1001.119	Durbin-Watson stat	1.874915
Prob(F-statistic)	0.000000		

Appendix 6. Eviews Output: Lagrange Multiplier Test

Lagrange multiplier (LM) test for panel data
Date: 04/11/17 Time: 00:04
Sample: 2012 2015
Total panel observations: 1636
Probability in ()

Null (no rand. effect) Alternative	Cross-section One-sided	Period One-sided	Both
Breusch-Pagan	154.6835	1.915769	156.5992
	(0.0000)	(0.1663)	(0.0000)
Honda	12.43718	-1.384113	7.815699
	(0.0000)	(0.9168)	(0.0000)
King-Wu	12.43718	-1.384113	-0.316472
	(0.0000)	(0.9168)	(0.6242)
GHM	--	--	154.6835
	--	--	(0.0000)

Appendix 7. Eviews Output: Classical Assumption Test of Autocorrelation (Durbin Watson)

Dependent Variable: JPM
Method: Panel Least Squares
Date: 04/12/17 Time: 21:56
Sample: 2012 2015
Periods included: 4
Cross-sections included: 409
Total panel (balanced) observations: 1636

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	60.75243	0.205042	296.2932	0.0000
ADD	-3.86E-09	8.41E-09	-0.459360	0.6461

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.997015	Mean dependent var	60.67207
Adjusted R-squared	0.996019	S.D. dependent var	68.56034
S.E. of regression	4.325915	Akaike info criterion	5.979850
Sum squared resid	22942.80	Schwarz criterion	7.333153
Log likelihood	-4481.517	Hannan-Quinn criter.	6.481815
F-statistic	1001.119	Durbin-Watson stat	1.874915
Prob(F-statistic)	0.000000		

Appendix 8. Eviews Output: Classical Assumption Test of Heteroskedasticity (Glejser)

Dependent Variable: RESABS
Method: Panel Least Squares
Date: 04/12/17 Time: 22:10
Sample: 2012 2015
Periods included: 4
Cross-sections included: 409
Total panel (balanced) observations: 1636

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.233225	0.078771	28.35079	0.0000
ADD	1.82E-09	3.23E-09	0.563813	0.5730

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.766547	Mean dependent var	2.271117
Adjusted R-squared	0.688666	S.D. dependent var	2.978451
S.E. of regression	1.661895	Akaike info criterion	4.066519
Sum squared resid	3386.083	Schwarz criterion	5.419822
Log likelihood	-2916.413	Hannan-Quinn criter.	4.568484
F-statistic	9.842535	Durbin-Watson stat	2.570414
Prob(F-statistic)	0.000000		

IMPLEMENTATION OF THE CHILD LITERACY SKILLS TO ENHANCE SOCIAL LEARNING MOTIVATION FOR STUDENTS IN PRIMARY SCHOOLS

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Abstract

In this study to improve learning outcomes IPS through the implementation of literacy skills of children in the fourth grade students Baiturrahman Tasikmalaya. The shape of this research is qualitative research design using classroom action research, through the cycle model. Based on the results of data analysis in this study it can be concluded that: (1) The application of child literacy skills can improve student learning motivation fourth grade social studies Baiturrahman 2016/2017; (2) Increasing student motivation from the initial conditions to final conditions are: (1) Children who do the work properly is still lower than the initial condition is only 50% at the end of the state to 85%; (2) Students cooperatively with students and teachers of 60% or 12 students in the final conditions increased to 16 students or 80%; (3) Be enthusiastic answered and said only 50% or 10 students increased to 18 students or 90%; and (4) Students express opinions only 60% or 12 students increased to 17 students or 85%. So the average increase in each indicator of a child's motivation to learn in the initial conditions to final conditions by 30%.

Keywords: Skills Literacy Children, Motivation Learning IPS

INTRODUCTION

The focus of education is not just cognitive ability, but also focuses on the student's skills and more importantly to realize a change in behavior towards the formation of attitudes and the establishment of student behavior is good, social behavior and understand the responsibilities of rights and obligations as citizens (Gunawan, Rudy, 2011). This is a manifestation of social studies learning objectives. To realize that goal is not an easy thing, so it is required a determination of various parties, especially from the teachers and students in order to achieve together the same objectives and vision in creating cohesion achieving goals.

It's not easy to achieve the goal because in general the students show low enthusiasm and motivation. Many factors influence the conditions. Not only because of the element of students who can be blamed, sometimes other factors help determine which are the availability of infrastructure, not using the media, as well as the persistence of the use of conventional methods of learning. But on the contrary if the teacher presents the material through learning strategy or technique that is able to evoke the students' motivation, the students will be more interactive and create quality learning.

In general few problems that teachers face when teaching IPS are: (1) Low concern students attend classes; (2) Intensity answered and said low; (3) Saturation of the students are very visible; (4) low motivation; and (5) a low learning outcomes. Of the factors that constrain teachers are either: (1) Still prominence of learning activity has focused on the teacher; (2) still tend teacher applies conventional learning model; and (3) the teacher teaches without media habits. The above problem is a problem in general. While problems in the fourth grade social studies in elementary Baiturrahman as raised in this study is not much different from the problems encountered in other schools. From the observation time learning social studies in fourth grade when the teacher presents material Baiturrahman IPS many of the findings in class. Constraint is diverse origin, both from the constraints of teachers and students. As for some of the problems that can be inventoried when learning social studies, among others in the initial condition known level of student motivation is low which can be seen from the following indicators: children who do chores actually still lower than the initial conditions only 50% of students cooperatively with students and teachers 60% or 12 students, enthusiastically answered and said only 50% or 10 pupils and students express opinions only 60% or 12 students.

To overcome the problems that arise during the learning process as described above, then it is worthwhile teachers should be able to be, able to take the initiative in order to generate patterns of teaching and promoting more pro-active in student activities. Among the many strategies that exist, so in this study choose an alternative to solve the problem through the implementation of child literacy learning model in teaching the fourth grade students.

Implementation of child literacy has become an alternative for use with reason is more open learning strategy provides the widest opportunity to students to train students sharing information and obtaining information when learning takes place are then forwarded to explain to other friends in the group. In accordance with the program Elementary School Litaerasi Movement launched by the government, the investigator has the initiative to think that the need for a study on the role of literacy for social studies learning. Use of the literacy skills of children selected as an alternative in providing *treatment* at the fourth grade students during the learning IPS due to the use of child literacy skills can give the impression of playing through the provision of point or value for groups of students or individual who earn good grades, after answering a question correctly.

Departing from the above description, the researchers used the children's literacy skills with a reason to change the learning pattern *centered teachers* to *student-centered* who seek to optimize the role of students in learning and media literacy in schools as a source of learning. The hope is with high motivation will have implications on increasing student learning outcomes.

Based on the background and identification of problems in this study can be formulated formulation of the problem: "Does the application of literacy skills of children can increase student motivation to learn social studies in fourth grade Baiturrahman Tasikmalaya 2016/2017 School Year?".

This study aims to increase the motivation to learn IPS through the application of literacy skills of children in the fourth grade students Baiturrahman Tasikmalaya, and improve IPS learning outcomes through the implementation of the literacy skills of children in the fourth grade students Baiturrahman Tasikmalaya.

THE EXPERIMENTAL METHOD

This is including basic research or *basic research* with this type of classroom action research *(action research),* which in it will describe the results of a study to explore the information in the form of data on the application of literacy skills of children to enhance learning motivation IPS grade IV on the source material SD Baiturrahman natural resources in Tasikmalaya.

This research was conducted in SD Baiturrahman Tasikmalaya which berlokasidi Jln. RE Martadinata No. 93 B Indihian Tasikmalaya. Research Subjects This class action is a student and teacher Baiturrahman current fourth grade social studies learning about natural resources. Students are meant was grade IV Baiturrahman with enrollment of 25 students.

Measures to be implemented in the research are: 1) dialogue early, 2) planning action, 3) Implementation of the action 4) Observation, 5) Reflection, 6) Evaluation.

1. Action Planning.

   The action plan prepared by the preparation phase as follows:

   a. Identification of Problems

      At this stage we propose the problem in an effort to improve learning outcomes IPS on natural resources through collaboration with colleagues, principals and other competent parties.

   b. Planning Problem Solution

      Solution Plan conducted in classroom action research is an effort to improve understanding of the concept of social studies material on the central government through the implementation of child literacy learning model.

   For more details, the researchers make a table to illustrate the flow of research conducted, a flow diagram of an example of a flow diagram adopted by Arikunto Chronology of quantitative research studies conducted following can be seen in the Figure 1.

2. Implementation Measures

   In the implementation of the action will implement the things that have been programmed to apply the learning cycle model. The action plan that has been determined to be changed in accordance with the real situation that occurs in the classroom when learning takes place.

3. Observation and Monitoring

   Researchers conducted data collection in the field require a data collection instrument. The instrument was used to observe the activities of teachers during the learning process carried out by the teacher, the assessment instrument.

4. Reflection

Implementation of the action reflected from each cycle were analyzed. All of the emergence and activity of student learning and teachers' teaching activities are recorded as a material providing follow-up and evaluation of the implementation of the action.

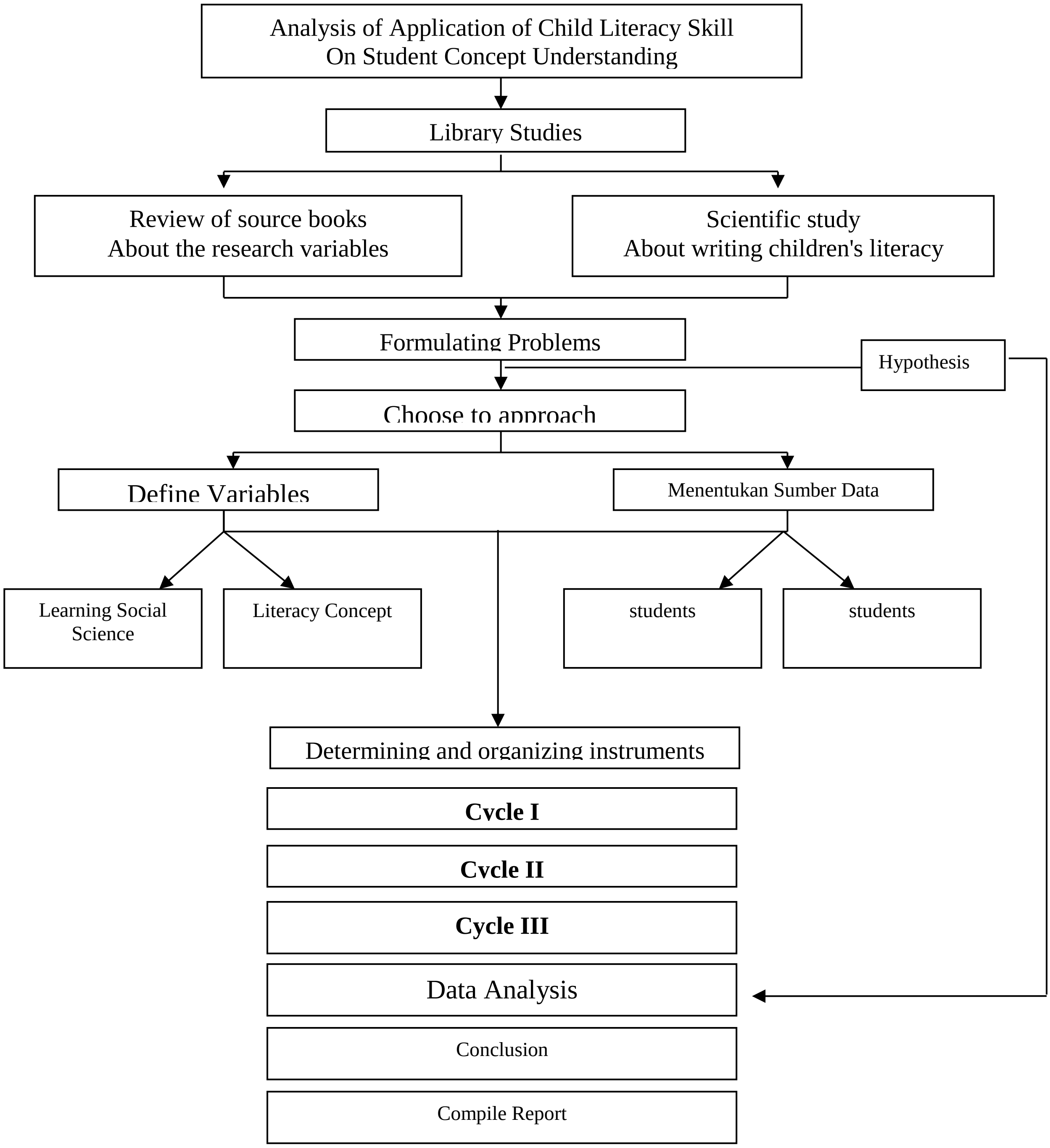

Figure 1 Flow Chart Research

5. Evaluation

   Evaluation is the stage of assessing the success and achievement of the objectives of action. At this stage it is directed to the discovery of data as new evidence in order to formulate an answer to the implementation of the action. If learning the first cycle has been completed, then the action is stopped, and if unresolved, then implemented the next cycle.

Data collection techniques in order to obtain accurate data collection is done through several techniques. There are two methods used in this study are: the principal method used observation and testing techniques and methods of using the help documentation method, which is a technique used to obtain data information through writings or records or objects. In this research, the study documents the research-data associated with the data, for example: the fourth grade social studies syllabus, list of students' grades social studies class IV, a list of values formative fourth grade social studies Baiturrahman Tasikmalaya.

Data validity is an attempt to determine the validity of the data received and obtained by researchers from the research. To test the validity of the research instrument data using two techniques, namely: Triangulation techniques and techniques of content validity or *content validity*.

Data analysis is to analyze the research data that has been collected. As in this study because this study includes action research, the analysis of data using interactive analysis techniques. This activity was conducted in an interactive form in the data collection process as a continuous process, repeatedly and continuously so as to form a cycle. In this process the researchers move between components of the analysis with data collection is still ongoing. After data collection is complete researchers moving between components of the analysis.

In this study indicators of achievement can be formulated as follows: (a) Children who do the work right from the initial conditions only 50% increased to 85%; (b) Students cooperatively with students and teachers of 60% on the initial conditions increased to 80%; (c) Enthusiastic answered and said only 50% on the initial conditions increased to 85%; and (d) Students express opinions only 60% on the initial conditions increased to 80%.

FINDING AND DISCUSSION

Literacy skills of children (X), and the motivation of students in social studies learning (Y). Results of descriptive data analysis of 3 cycles are as follows:

Table 4.1 Interval Categories Child Literacy Skills

Category	**Frequency (f)**	**Percentage**
very High	2	16.67%
High	6	20%
on average	5	20%
Low	5	20%
very Low	7	23.33%

Table 4.1 shows the frequency distribution category of the value of science literacy skills of children. It is concluded that the literacy skills of children hose category average.

Based on the above findings indicate that students fourth grade writing skills Baiturrahman relatively evenly. With values different. As disclosed Murtadho that writing skills are skills that are complex and require special attention is also a constant practice. So to have the literacy skills of children is higher, students should be taught to students with the highest literacy skills of children scored 81, 25 and the smallest value is 3, 12.

As for the to determine the implementation of learning outcome data on the three cycles described above, it is clear there is increasing students' motivation is seen from indicators of the acquisition value of formative student through the learning process of the third cycle of the cycle I, II and III cycle. In addition to analysis of the value of formative student, also need to describe student learning activities about the appearance that existed during the learning process.

In the learning cycle I and cycle II increased students' motivation can be identified that increase the level of student motivation can be seen from the indicators: children who do chores actually still increased from 10 students to 12 students so the increase (10%). Students cooperatively with students and teachers of the original 12 students or 60% to 13 students or 65%, an increase of 10%, enthusiastically answered and said only 50% or 10 students increased to 13 children 65% increased by 15% and students who express opinions on 12 students or 60% increase to 14 students atau70% increased by 10%.

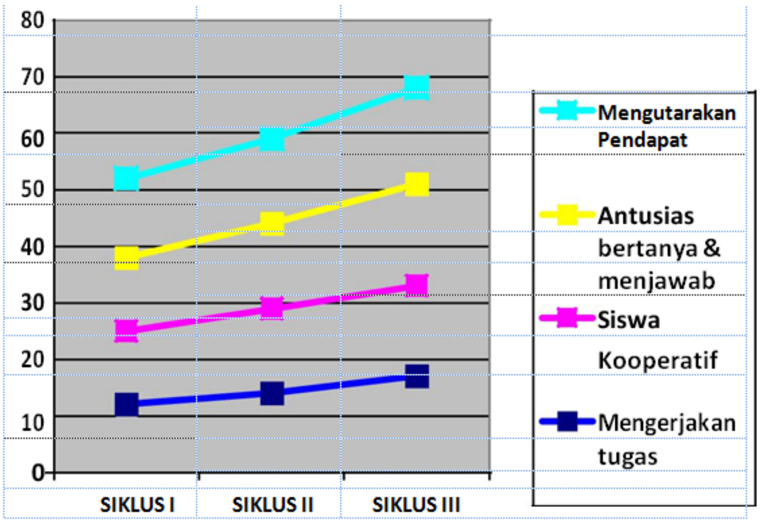

Figure 1: Graph Combined Motivation IPS Cycle I, II and cycle III Grade IV SD Baiturrahman in the academic year 2016 / 2017

On learning by applying the method of the quiz team in the second cycle to the third cycle increased by: Children do the task right from 14 students or 70% increase to 17 students or 85% to 15%, students cooperatively with students and teachers from 15 students or 75% to 16 students or 80% increase of 5%, enthusiastically answered and asked of 15 or 75% increase to 18 children 90% improvement of 15 and students who express opinions of 15 students or 75% increase to 17 students or 85% increase also amounted to 15 %. In accordance with the next steps to achieve the level of completion of 100% of the total number of students in achieving increased motivation to learn IPS, then implemented learning by using real media about the natural resources that exist in the environment of students.

From the graph the first cycle to the third cycle is described on the front showing that student motivation is increasing in each cycle. To determine the increase in student motivation in social studies students fourth grade Baiturrahman then graphed combined as to which are described on Figure 1.

CONCLUSION

Based on the results of data analysis in this study it can be concluded that:

1. Application of child literacy skills can increase learning motivation IPS Baiturrahman fourth grade students in the academic year 2016/2017.
2. Increasing student motivation from the initial conditions to final conditions are: (1) Children who do the work properly is still lower than the initial condition is only 50% at the end of the state to 85%; (2) Students cooperatively with students and teachers of 60% or 12 students in the final conditions increased to 16 students or 80%; (3) Be enthusiastic answered and said only 50% or 10 students increased to 18 students or 90%; and (4) Students express opinions only 60% or 12 students increased to 17 students or 85%.
3. The average increase in each indicator of a child's motivation to learn in the initial conditions to final conditions by 30%.

Thus the hypothesis formulated action can be answered is: "" Application of child literacy skills can increase student motivation to learn social studies in fourth grade Baiturrahman Tasikmalaya City School Year 2016/2017 ". Thus, the hypothesis was formulated to be answered or the hypothesis can be accepted.

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DEVELOPING AUTHENTIC ASSESSMENT DESIGN

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Abstract

The study aimed at developing Authentic Assessment Design for four lessons in senior high schools namely: Bahasa Indonesia, English, Natural Science and Mathematics. It is expected that the Authentic Assessment Design that has been developed might be benefitted by teachers as a reference in designing the assessment. This Authentic Assessment Design is closely related to Lesson Plan because the learning activities that have been designed in the authentic assessment should be combined and be written into the lesson plan. The steps in designing the Authentic Assessment were as follows: (1) mapping the basic competencies and the indicators for which authentic assessment will be designed; (2) calculating effective weeks; (3) designing the authentic assessment draft; and (4) testing and revising the draft of Authentic Assessment Design so that the draft could be validated into the design. The subjects in this study were eight junior high school teachers who had been teaching Bahasa Indonesia, English, Natural Science, and Mathematics; each lesson was represented by two teachers. Each teacher designed the Authentic Assessment Design and each design was provided with two lesson plans. The results of the study showed that the Authentic Assessment Design that has been developed has high quality and might be useful to the teachers as their matter of reference in designing the authentic assessment. The evidences for these results are as follows: (1) all teachers who have been selected as the sample in this study can design the authentic assessment appropriately; (2) almost all teachers (7/8 or 87.50%) state that this Authentic Assessment Design is a new matter because they have never designed such assessment and that this authentic assessment is very useful because the assessment that they perform becomes more directed and more synchronized to the lesson plan; (3) almost all lesson plans (14/16 or 87.50%) that the teachers have designed contains more variables and more appropriate assessment techniques according to the assessment design that has been written into the Authentic Assessment Design; and (4) most of the lesson plan samples that have been designed are more qualified because they have been prepared long before they will be implemented.

Keywords: Authentic Assessment Design, Lesson Plans, Junior High School Teachers

INTRODUCTION

One of the problems in Indonesian education up to date has been curriculum. The complexity of curriculum components demands extra attention in order to avoid overlaps in the implementation. One of the curriculum components that has very fundamental role in determining the policy or the follow up that will be taken after completing the learning process is assessment.

Assessment is a problem that has been predicted in the beginning by the experts especially in the 2013 Curriculum. In relation to the implementation of 2013 Curriculum, Bahrul Hayat (Chairman of Indonesian Educational Evaluation) stated that 2013 Curriculum has two weaknesses namely the weakness on the aspect of idealism and that on the aspect of practice. On the aspect of idealism, 2013 Curriculum always contains the learning materials from today backward; there is no presence of learning materials from todays forward. Therefore, we are always left behind in designing the curriculum. Moreover, Bahrul Hayat explained that the weakness on the aspect of practice lies in the assessment manner. Similar statement was also provided by Kartowagiran & Jaedun (2016): based on the results of new studies there are few teachers who have been disciplined in performing assessment and there were also few teachers who have been preparing assessment set. This weakness has not been maximally solved by the teachers who in general pay attention more on the aspect of knowledge or of theory that will be delivered.

One of the existing assessment models is the authentic assessment. The authentic assessment model basically has suitability to the governing curriculum. The reason is that the domain of assessment in the latest curriculum is comprehensive and is suitable to be applied in all subjects. Based on the results of preliminary observation, the researchers found that several junior high school teachers have difficulties in developing assessment model that is appropriate to the governing curriculum. This condition is fortified by the preliminary findings that the assessment model that has been applied is still conventional and has not been adapted to the demands of the latest curriculum. This problem does not only occur to one or two subjects but also to several core subjects that have been found in junior high schools namely Bahasa Indonesia, English, Natural Science, and Mathematics.

The problems in the implementation of 2013 Curriculum are fortified by the government's opinion (Team of 2013 Curriculum Socialization) that states several weakness of the present curriculum (2006 Curriculum). One of those weaknesses is that the assessment standards have not been directed to the competence-based assessment (attitudes, skills, and knowledge) and has not strictly demanded the presence of continual remediation.

The problems in this study start from the design to the implementation and this aspect should be totally mastered by the teachers. In the practice, the subject teachers in junior high schools still have difficulties in performing assessment because they do not have clear procedures in designing the assessment, namely the assessment design. This matter is shown by the steps of designing lesson plan that should be initiated by steps of designing assessment. As a result, the resulted assessment model becomes inefficient. From this point, it is necessary to perform in-depth review regarding the model of authentic assessment design that might be implemented maximally and that might be a solution for the teachers' problems nowadays. The specification of the resulted product in this research and development is a model of accurate and trusted authentic assessment design that has been accompanied with the test results that prove the model feasibility.

LITERATURE REVIEW

2013 Curriculum

Law of Republic Indonesia Number 20 Year 2003 regarding National Education System Verse 1 Article 19 explains that curriculum is a set of plans and arrangement regarding learning objectives, learning contents, and learning materials along with the methods that will be applied as the guidelines in performing learning activities in order to achieve certain educational objectives. Similarly, Singla and Gupta (2009) explained that curriculum is an attempt to communicate the essential features of educational programs, preferably using specific objectives and a systematic approach to the design and management to teaching and learning. In other words, curriculum is the efforts performed by a set of important elements in education that have been referred to as guidelines in designing and in managing the learning in order to achieve the objectives that have been formulated.

According to 2013 Curriculum, the Standards of Graduation Competencies (SKL, *Standar Kompetensi Kelulusan*) that have been formulated for junior high schools/*madrasah tsanawiyah* are applied in order to formulate the competencies that will be necessary for meeting these standards. The achievement of these competencies at the end of each grade, from Grade VII to Grade IX, is known as Core Competencies (2013 Curriculum). In order to support the Core Competencies, the achievement of subject learning is elaborated into several basic competencies.

The detailed elaboration of these basic competencies aims at ensuring that the learning achievement will not stop in the knowledge but, instead, will continue to the skills and to the attitudes. Through the Core Competencies, each subject is emphasized to not only contain knowledge but also process that will be useful for the students' skills formation. In addition, the elaboration also contains messages regarding the importance of understanding the related subject as part of the students' attitudes formation. This is important recalling that knowledge competencies are dynamic because knowledge is expanding.

The above elaboration might only be pursued by well-qualified teachers, the ones who have willingness to perform well and who have sufficient competencies. Well-qualified teachers will be able to provide well-qualified learning process. This is in line with the opinion by Mazano (2011), who stated that the more the teachers perform positive activities in classrooms the higher the students' learning achievement will be. On the other hand, Barber and Mourshed (2012) stated that the students' learning achievement starts from effective teachers and principals. Even on the other part Barber and Mourshed explained that student placed with high performing teachers will progress three times as fast as those placed with low performing teachers.

Authentic Assessment

Authentic assessment is an assessment that has been conducted in order to review the learning input, process, and output (Permendikbud Nomor 66 Tahun 2013 tentang Standar Penilaian). Comprehensive assessment is an assessment that includes knowledge, skills, spiritual attitudes, and social attitudes.

According to Zainul (2001), authentic assessment or performance assessment is a multidimensional student's behavioral assessment for real situations. This assessment does not only use paper-and-pencil test or written test but also several other methods, for example: action test, assignment provision, and portfolio. This assessment is always conducted on learning context and is inseparable from situations that have been dealt with. On the contrary, Earl and Hargreaves (2002), based on the results of their study, stated that: (1) teachers are more fond of using authentic assessment because the test items that they will administer should not be tested first; (2) through the use of authentic assessment, a collaborative understanding among teachers, students, and parents might be established because the authentic assessment review each student's activity and sometimes involves parents; and (3) authentic assessment is also able to provide feedback for the teachers themselves.

Teachers might perform this assessment at anytime both through direct observation and daily test. Through the direct observation, teachers might identify the progress and the achievement of their students' attitudes. In sum, the assessment should be the means for improving the teacher's teaching style, known as the assessment for learning (AfL), and be the means for improving the students' learning, known as assessment as learning (AaL).

Thereby, the researchers might define that the authentic assessment might take the form of oral test but the authentic assessment is not only a matter of oral test or is the oral test itself. The authentic assessment can also be conducted by means of observation but it is not only a matter of observation technique or is the observation technique itself. In other words, authentic assessment is an assessment that employs multiple assessment techniques so that the teachers are able to assess comprehensively the knowledge competencies, the skills knowledge, and the attitudes competencies of the graduates.

The authentic assessment might also be performed by involving students. According to Stiggins and Chapuis (2012), there are five keys of success in performing assessment that involves students namely:

1. After having informed the appropriate answers in the given assignments, students are asked to correct their own answers.
2. At the beginning of the meeting, teacher should always remind the importance of work quality.
3. Teacher gives examples in scoring the students' artwork accurately; therefore, teacher should use rubrics in scoring the students' work (for example: essay test items).
4. Students are also exercised to score their own tests accurately; as a result, they should be trained to use the scoring rubrics to their own works including their tests.
5. Teacher should really pay attention to the students' learning achievement and should inform the achievement to them.

The five keys of success above are implemented into the integrated assessment within the learning process. This type of assessment does not only identify the students' learning progress and advancement but also encourage them to be honest, to be responsible, to be highly aspired, to deeply understand the competencies that they are learning, to be skillful in scoring their own works, to appreciate other students' works, and to identify their learning results and progress. However, it should be understood that these five keys of success are not a panacea that might be applied to all types of students' conditions. According to Reeves (2009), the reason is that an individual will change if he or she is highly motivated and have supports from his or her relatives and peers.

Moreover, Stiggins and Chapuis (2012) explained that classroom assessment will be qualified if: (1) the assessment objective is clear; (2) the assessment target is clear; (3) the assessment design is appropriate; and (4) the assessment report is content-accurate and target-accurate. The assessment that a teacher conducts should be clear in terms of objective:

whether it is intended for selection, diagnosis, formative learning results, or summative learning results. The formative learning results assessment emphasizes more on the use of learning results for improving the learning process and for motivating the students, while the summative learning results assessment emphasizes more on the students' learning achievement.

The assessment target should be clear: what skills that will be assess should have clear definition and coverage. Assessing the students' mathematics mastery after they have been learning the subject for one semester will certainly be different than assessing their mathematics mastery after they have been learning the subject for one year. The assessment clear should be clear: when the assessment will be conducted, what aspects that will be assessed, and what assessment technique that will be implemented should be clear. The Authentic Assessment Design should be compatible to the Lesson Plan. The good Authentic Assessment Design should also contain the assessment toward all competencies that will be achieved in a learning process and should be able to involve the students actively. The assessment that involves the students will encourage them to be honest, to be responsible, to be highly aspired, to understand deeply the competencies that they are learning, to be skillful in assessing their own works and to appreciate other students' works. On the other hand, the professional assessment is able to encourage the students to be honest, be objective, be open, be fair, be cooperative systematically, be performing well, and be responsible.

METHODOLOGY

This study was a research and development. The subjects in this study were eight junior high school teachers who taught Bahasa Indonesia, English, Natural Science, and Mathematics; each subject was represented by two teachers. Every teacher drafted one Authentic Assessment Design and each design was supplied with two samples of Lesson Plan. The data gathering method that the researchers employed were questionnaire, interview, and observation. The questionnaire was employed in order to uncover the implementation of learning results assessment based on the Authentic Assessment Design that had been developed and the obstacles that the teachers experienced. Then, the interview and the observation were employed in order to validate and complete the data that had not been gathered through the questionnaire.

The data analysis techniques that the researchers employed in this study were quantitative descriptive statistic technique and qualitative descriptive statistic technique. The descriptive quantitative statistic technique was employed in order to describe the percentage of the teachers who had been able to make the Authentic Assessment Design. On the other hand, the descriptive qualitative statistic technique was employed in order to describe comments about the strengths and the weaknesses of the Authentic Assessment Design that had been developed.

RESULTS

The Authentic Assessment Design was an assessment design that the teachers would implement for one semester. Therefore, in the designing process the teachers should map the Basic Competencies and the indicators that belonged to the odd and the even semester by referring to 2016 Syllabus from the Ministry of Education and Culture. The syllabus had already contained the Basic Competencies, the Learning Materials, and the Learning Activities. Unfortunately, the Indicators had not been prepared and, therefore, the indicators should be developed based on the Basic Competencies mapping. The results of Basic Competencies and the Indicators mapping became the matter of reference in drafting the Authentic Assessment Design. The steps in drafting the Authentic Assessment Design were summarized in Figure 1.

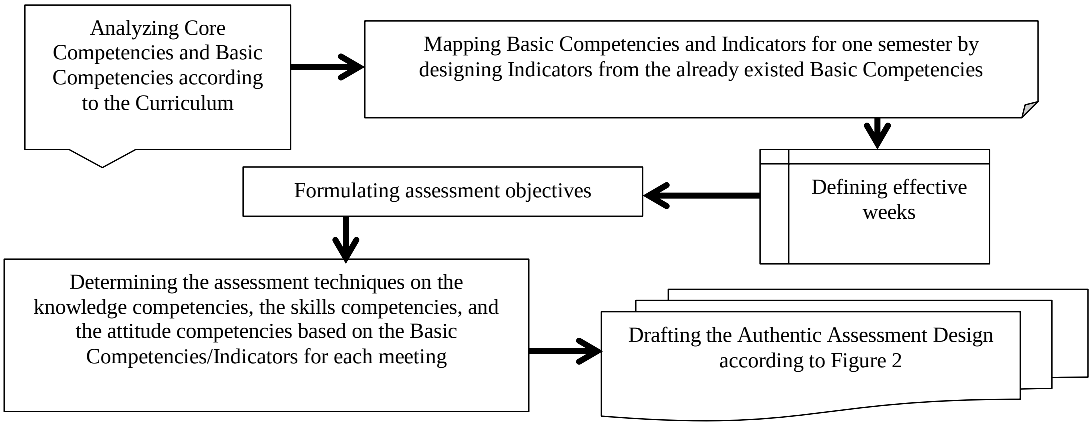

Figure 1. The Flowchart of Authentic Assessment Design Draft

Table 1. The Results of the Basic Competencies and the Indicators that had been Developed by the Teachers based on the Subjects

No	Subject	Comptencies	Number of Basic Competencies	Number of Indicators	Notes
1	Mathematics	Skills Competencies	8	14	Grade VIII Semester 2
		Knowledge Competencies	8	29	
2	Natural Science	Skills Competencies	7	15	Grade VIII Semester 2
		Knowledge Competencies	7	49	
3	Bahasa Indonesia	Skills Competencies	8	20	Grade VIII Semester 2
		Knowledge Competencies	8	29	
4	English	Skills Competencies	6	19	Grade VIII Semester 2
		Knowledge Competencies	6	32	

The steps in mapping the Basic Competencies and the Indicators were as follows: 1) preparing the syllabus; 2) determining the Basic Competencies which Authentic Assessment Design would be drafted in one semester; 3) developing the Indicators from the Basic Competencies that had been selected; and 4) compiling the Basic Competencies, the Indicators, the Learning Materials, and the Learning Activities in a format that would be understood easily. The results of the Basic Competencies and the Indicators mapping for

Mathematics, Natural Science, Bahasa Indonesia, and English in Grade VII and Grade VIII of Junior High Schools were summarized in Table 1.

The Basic Competencies and the Indicators that had been attained based on the results displayed in Table 1 would be learned during the effective weeks in one semester. The effective weeks referred by the researchers in this study were the ones that would be used for the learning activities and the formative/classroom assessment. The calculation of the effective weeks was intended to identify the number of effective weeks in one semester according to the academic calendar. The analysis of effective weeks within one semester was formulated as follows:

Number of effective weeks = Number of weeks in one semester – Number of non-effective weeks in one semester

There were 25 weeks and 9 non-effective weeks in 2016/2017 Academic Year; the non-effective weeks consisted of Eid Mubarak Holiday, students' orientation period, preparation of Independence Day celebration, final examination, Week of Sports, Arts, and Creativity, and Learning Reports Handover. As a result, the number of effective weeks was 17 weeks. Based on the results of effective week analysis and the number of weekly learning period, the researchers found the following results: there were 34 meetings in Mathematics, 34 meetings in Natural Science, 51 meetings in Bahasa Indonesia, and 34 meetings in English. After identifying the number of meeting in one semester for each subject, the teachers drafted the Authentic Assessment Design which consisted of:

1. Assessment design identity, namely subject, school's name, school's address, and teacher's name; and
2. Table of assessment design containing:
   a. Meeting No.: …
   b. Basic Competencies No.: …
   c. Indicators No.: …
   d. Assessment that included knowledge competencies, skills competencies, and attitudes competencies. An example of the authentic assessment design was presented in Figure 2.

The initial draft of the authentic assessment design that had been developed then was discussed in a Focused Group Discussion (FGD) on Tuesday, October 15th, 2016 in the Post-Graduate Programs of Universitas Negeri Yogyakarta. The participants of this FGD were 8 experts namely two Mathematics Education experts, two Natural Science Education experts, two Bahasa Indonesia experts, and two English Education experts; these experts came from Universitas Negeri Yogyakarta, Universitas Sarajanawiyata Tamansiswa, and STKIP Hamzanwadi. Based on the assessment by these experts, the researchers found that in overall the draft of authentic assessment design for the junior high schools had belonged to the "Very Good" category with mean 4.38. However, this initial draft should undergo several revisions as follows: 1) the aspects of writing mechanism, such as the writing of school's name, should be reviewed again; 2) the mathematical skills should be measured by the administration of problem-solving test items; 3) there should be emphasis on the four communicative competencies in language namely reading, listening, speaking, and writing; and 4) the steps in the practice of Natural Science subject should be more systematic. The results of expert judgment would be the basis of revision and the results of the revision would be employed as a sample in training the draft of authentic assessment design for the users, namely the junior high school teachers.

Table Authentic Assessment Design

Subject/Code : English
School's Name : SMPN 5 X
School's Address/Phone No. : Wirawan Street No. 1 Yogyakarta
Teacher's Name : SM, S.Pd

Meeting No.	BC No.	Indicator No.	Assessment		
			Knowledge	Skills	Attitudes

Figure 2. Authentic Assessment Design

Notes:
1. Meeting No.: … was supplied by the meeting number based on the mapping of Basic Competencies and Indicators.
2. Basic Competencies (BC) No.: … was supplied by the basic competencies number according to the mapping of Basic Competencies and Indicators.
3. Indicators No.: … was supplied with by the indicators number according to the mapping of Basic Competencies and Indicators.
4. The Assessment Column for Knowledge Competencies was supplied by the assessment technique that would be employed in uncovering the knowledge that the students should master in the meeting and by the substances of the knowledge.
5. The Assessment Column for Skills Competencies was supplied by the assessment technique that would be employed in uncovering the skills that the students should master in the meeting and by the substances of the skills.
6. The Assessment Column for Attitudes Competencies was supplied by the assessment technique that would be employed in uncovering the attitudes that the students should master in the meeting and by the substances of the attitudes.

The results of the study showed that the Authentic Assessment Design that had been developed was of high quality and might be employed by teachers as their reference in drafting the authentic assessment. The high quality was found in the following evidence: (1) all teachers who became the subject in this study could draft the Authentic Assessment Design appropriately; (2) almost all teachers(7/8 or 87.50%) stated that the Authentic Assessment Design had been a new matter for them because they had never drafted such assessment and this Authentic Assessment Design was very useful because the assessment that the teachers should conduct became more directed and more synchronized with the Lesson Plan; (3) almost all of the Lesson Plans that the teacher designed (14/16 or 87.50%) contained the assessment that had been more various and more suitable to the design that had been written in the Authentic Assessment Design; and (4) most of the assessment samples that had been drafted by the teachers were more qualified because these samples had been prepared in a long period.

DISCUSSIONS AND CONCLUSIONS

This Authentic Assessment Design is closely related to the Lesson Plan. The assessment activities that have been designed in the Authentic Assessment Design should be incorporated and be written into the Lesson Plan. With the good authentic assessment, the learning process will be good as well. Essentially, learning activities have several stages that should be undergone by a teacher in the formal education and these stages include learning set design, implementation in classroom, and assessment. Assessment has an important role as having been stated by Martinez, Stecher, and Borko (2009); they stated that teacher’s assessment to the students’ achievement has an important role in the classroom and on the decisions that a school makes, including the learning plan, situation, filter and submission and also communication with foster parents.

Learning results assessment by teachers is conducted continuously in order to monitor the students’ process, progress, and result improvement in the form of tasks, daily tests, mid-semester examinations, final semester examinations, or grade promotion or final examinations. Learning results assessment by teachers is also implemented in order to score the students’ competence achievement, the composition of learning results report, and the learning process improvement. The learning objectives in an educational unit are set based on the graduate competence standards for each subject. The subjects that become the focus in this study are the ones that had been included in the National Examination namely Mathematics, Bahasa Indonesia, English, and Natural Science. In order to identify the achievement of graduate competence standards for each subject, there should be a comprehensive assessment. A comprehensive assessment is the assessment that includes knowledge, skills, and attitudes (spiritual ones and social ones). An assessment that has been conducted in comprehensive manner in order to assess the learning input, the learning process, and the learning output is known as authentic assessment (Permendikbud Nomor 66 Tahun 2013 tentang Standar Penilaian). In order to implement the authentic assessment, there should be good planning and in this study the planning is regarded as authentic assessment design.

The Authentic Assessment Design aims at providing easiness for teachers in implementing the learning process in one semester. The easiness is proven by the fact in this study that all teachers who become the subjects in this study can draft the Authentic Assessment Design appropriately; 87.50% of the teachers state that this Authentic Assessment Design is a new matter because they have never designed such assessment previously and that this Authentic Assessment Design is very useful because the assessment that the teachers conduct becomes more directed and more synchronized to the Lesson Plan. With the assessment design that has been planned at the beginning of a semester, the teachers might carry out their teaching tasks well without having to be burdened by what type of assessment that they should implement in order to assess the learning achievement in certain materials after the learning process has progressed. The Lesson Plan design starts from the mapping of Basic Competencies and Indicators that belong to the odd semester and the even semester by referring to the 2016 Syllabus from the Ministry of Education and Culture. The results of this development are strengthened by the opinion by Reeves (2010): one of the steps for improving the learning process through the assessment that teachers might conduct is identifying the important components within the syllabus.

The assessment on the knowledge competencies and the skills competencies is adjusted to the subject needs. The assessment on both competencies for Bahasa Indonesia will not be similar to that on both competencies for Natural Science or Mathematics and vice versa. The assessment on the knowledge competencies and the skills competencies in Mathematics makes use of performance appraisal, portfolio, and test instrument namely multiple choice and essay.

The assessment on the knowledge competencies and the skills competencies for Bahasa Indonesia makes use of test instrument, namely multiple choice and essay, along with subject practice. On the other hand, the assessment on the knowledge competencies and the skills competencies for English makes use of test instrument, namely multiple choice and essay, performance appraisal, and assignment. Next, the assessment on the knowledge competencies and the skills competencies for Natural Science makes use of practice test, project assignment, and instrument test namely multiple choice and essay. All of these subjects make use of test instrument in the form of multiple choice and essay for the daily test, the mid-semester examination, and the grade promotion or final examination. The various assessments from each subject according to the learning materials are an application of the authentic assessment. This matter is strengthened by the opinion by Zainul (2001): authentic assessment or performance assessment is a multidimensional student's behavioral assessment in the real situations. Such assessment does not only make use of paper and pencil or written test but also multiple methods such as action test, assignment provision, and portfolio.

CONCLUSIONS

This study concluded that the good Authentic Assessment Design is the one that has been compatible to the Lesson Plan and that has been able to contain the assessment on all competencies that will be achieved in the learning process. The good Authentic Assessment Design consists of assessment design identity and assessment design table. The intended identity is the name of the subject's name, the school's name, the school's address, and the teacher's name. Then, the assessment table consists of four columns namely the column of meeting number, the column of basic competencies, the column of indicator number, and the column of assessment. The assessment column itself is divided into three sub-columns namely knowledge, skills, and attitudes. Based on the results of expert judgment, the researchers conclude that in overall the draft of authentic assessment design for junior high schools has belonged to the "Very Good" category with mean 4.38. The results of the study show that the Authentic Assessment Design is a new matter and is very useful because the assessment that the teacher conducts become more directed and more synchronized to the Lesson Plan. In addition, 87.50% of the Lesson Plans that have been designed by the teachers in this study contain the assessment techniques that are more variable and more appropriate to the Authentic Assessment Design.

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COUNTERACT HOAX THROUGH READING INTEREST MOTIVATION

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Abstract

The emergence of technology, it resulted in various kinds of information flow. The border among news, entertainment, advertising, propaganda and so on is blurred. Public has difficult to define and interpret any input of information. Hate speech is easy to find, especially after incriminating false news or hoaxes. This situation is exacerbated by the low level of literacy of Indonesian society. Undoubtedly, the low awareness of literacy is one of the roots toward the massive circulation of hoax information. The reality shows that the Indonesian nation is not a nation of readers. Received information is believed as truth information directly, and then attempts to share the information to others. Governments through Education Ministry should engage the education sector by evaluating and teaching strong literacy culture as early as well. The purpose of the particular article is to increase the motivation and interest in reading that is needed to counteract the hoax in media. Explanatory method is used as method. The author summarizes into three parts. The first is hoaxes and literacy, second, motivation and reading interest, and the third is an effort to increase the reading interest.

Keywords: hoax, literacy, motivation and reading interest.

INTRODUCTION

Some time ago, there are many rampant news mentions about the low literacy in among Indonesian citizens and it makes Indonesia became easy fields for hoax or false news, low awareness on literacy became one of the factors driving the massive circulation of false news or hoax. Received information is believed as truth information directly, and then attempts to share the information to others in their social media without clarifying the truth. This is relevant to the UNESCO (United Nations Educational, Scientific and Cultural Organization) record. Indonesia's reading index according to UNESCO (2012) is only 0.001. Means, among 1000 people, there is only one person who read seriously. In addition, the survey notes from the Most Literated Nation in The World (2015) put Indonesia at 60th place from 61 countries. While digital penetration in the middle of society take place very quickly. Based on internet survey results of APJII 2016, Indonesia has extraordinary the growth of internet users and the total number of Indonesian internet users today reached 132.7 million users. The number is quite high compared to the results of a survey in 2014 which shows the number of Indonesian internet users is 88 million users. The number of 132.7 million users means passing the 50% of the population or population of Indonesia, precisely penetration of 51.8%. From the APJII survey is also known behavior of Indonesian internet users. One of the most interesting is; 70% of internet users in Indonesia most often access the internet from mobile devices or mobile gadgets. The fact shows the level of satisfaction of mobile internet usage is quite high, while internet home satisfaction is quite low.

The emergence of new digital media gave rise to cultural shocks in the community. People easily chide each other without feeling awkward or guilty. Online page *Turnbackhoax.id* is driven by activists of information technology in Indonesia from 1 January 2017 to 2 February 2017 and received 1,656 complaints of false, libelous, or seditious information. The online page has visited 47,132 times by 13,915 internet users for a month lately. This number increase compared to the period of December 2016 which amounted to 28,219 times by 10,898 internet users. According to Nukman Luthfie, a social media expert says about 59 percent of content on social media has never been clicked or opened. Pay or click business era based on the number of clicks have passed (out of date). The method had replaced by the era of share or dissemination through various social media or closed groups. Most of the online writing is only read at a glance even sometimes not open or clicked at all. News titles tend to be considered as conclusions in order the people who read can immediately know the contents. Even if they read, they read less than a minute. This tendency finally followed by some mainstream media. Because of the demands of business, making business often deliberately make the bombastic headline and sensational news. Information at a glance is known to be provocative. Legal action can be a short-term solution to provide a deterrent effect, but for long-term solutions are to build digital literacy that should involve the education sector as taught in schools from an early age. It quoted in Kompas, February 7, 2017. In the middle of the low interest and reading culture, Indonesia also faces new challenges to encourage its citizens of digital literacy.

Table 1. Indonesia's Literacy

2012	UNESCO Reading interest in Indonesian society is only 0.001 percent. Among 250 million Indonesian people, onle 250.000 people have a reading interest.
2014	UNESCO Indonesian's children read only 27 pages of books in one year.
2015	Programme for International Students Assesment (PISA), OECD Reading Competencies has not showed significant improvement from 396 points (2012) to 397 points (2015).
2015	Study of National Library (12 Provinces and 28 Regencies / Cities in Indonesia) Reading interest in community is on low category (25,1)
2016	World's Most Literate Nations, Central Connecticut State University (penelitian dilakukan 2003-2004). Indonesian's literacy ranked 60th, the second lowest position of 61 countries studied

Source: Litbang Kompas/STI, processed from BPS, APJII, World's Literate Nations, OECD, and Kompas News

Table 2. User of Mobile Phone in Indonesia based on Network Provider

2010	**2011**	**2012**	**2013**	**2014**	**2015**
211.200.297	249.805.619	281.963.665	313.226.914	325.582.891	338.948.340

Source : Litbang Kompas/STI, processed from BPS, APJII, World's Literate Nations, OECD, and Kompas News

Table 3. Indonesian Internet User (million)

2012	2013	2014	2016
63	71,9	88,1	132,7

Source : Litbang Kompas/STI, processed from BPS, APJII, World's Literate Nations, OECD, and Kompas News

Another fact is; most of Indonesian internet users use internet for social media and entertainment. Facebook became the destination of most Indonesian internet users and followed by Instagram. Indonesian internet users assume that online transactions are safe; however, the majority of users still use ATMs to transact. The main goods and services purchased through online are tickets and household needs. Another interesting fact is the majority of users agree that the internet is not safe for children and sue the government continue to improve its integrated program in handling negative content. The hoax work is increasingly when used as a political weapon for power struggles. The effectiveness of hoaxes occurs in crisis situations, both in economic and political fields that make each group easily victimized by false news, regardless of the level of education and personal insight the consumer of the news.

According to infographic data from Mastel Indonesia which conducted a survey on February 7-9, 2017 and followed by 1.116 respondents across Indonesian, mentions that as many as 44.30% receive hoax news every day, with 62.10% hoax received in writing form, and as much 92.40% of the hoax distribution channels come from social media.

In line with the article titled "Improving Paranoid Mental through Hoax News" sourced from www.bnpt.go.id published on January 19, 2017, states that "Hoax makes people become blind to define the source of information is true and accurate and which is actually slander and hoaxes." The growth of hoaxes and their varieties in Indonesia is actually a good news but also a bad news. The good news is; it becomes a sign for reading interest in Indonesia has increased. By the emergence of the internet and social media, the people of Indonesia are now more diligent in reading even though only reading a collection of friends' status in social media. The bad news is; there is a kind of phenomenon where interest in reading only to the title. Most of them are not interested in the content of the news or information being read.

As a nation has not entirely passed in every round of civilization, it finally rush into the civilization of information. Literary civilization has not been completed, has implications to the way and life manner in the civilization of information. Society stutters and drifts in the wave of information without verifying, checking and reciting the truth. The stuttering becomes more apparent when the incorrect information becomes viral. Even many parties who deliberately produce misguided information to mislead others. Based on the above background, this article will discuss about how to counteract the hoax by motivating reading interest.

HOAX AND LITERACY

Hoax

According to wikipedia, hoax is false news which is an attempt to deceive or outsmart the reader or listeners to believe something, whereas the false news creator knows that the news is false. One of the most common examples of fake news is claiming a thing or an event with a different title from the real thing or event. As in Cambride Dictionary, Hoax is interpreted as a joke or something that is not true. The Hoax.org website explains how hoaxes are viewed in terms of culture where the newspapers deliberately print / make fake stories, it is seen as a hoax. In addition, various publicity activities, fake bomb threats, scientific fraud, business fraud, and false political claims are also categorized as hoaxes. News hoax arises because of conflicts that occur between several parties, and make a lot of emerging issues, in fact, making up stories and making hoax to incite and change the views of society.

The share of false news and hate speech is the impact of the rapid development of information over the last few years. The development of information led to the emergence of a new public space called as social media. This new public space is different from real public space because people no longer need to interact face to face, but they can still express their thoughts and feelings. In a study conducted by Clara Novita on hoax chain messages in whatsap media group, describes how a chain message containing a hoax can affect many people and caused fear to things that written in the message (Novita, 2015).

The emergence of new public spaces has both positive and negative effects. Positive effect, social media can be used to build connections and disseminate the right ideas. The negative effect, the spreading of false news or uncontrolled hate speech has potentially in disturbance to public order. Cherian George, in his book “Hate Spin (2016)” mentions the primary purpose of hate speech is to build the support of an exclusive internal group and a form of identity politics. Hate speech becomes a strategy in seizing power. Moreover, in religious issue is easy to manipulate and develop the intolerance. This is proved by the various political strategies and persuasive techniques undertaken to change the opinions, attitudes and people though by using lies, tricks and hatred in social media

The Spread of false news and hate speech is caused by three factors. First, technological developments allow other netizens to add or edit the previously published text. Secondly, the high number of internet users. As reported by the Association of Internet Network Providers Indonesia (APJII), in 2016 reached 132.7 million people of Indonesia that have been connected to the internet. Third, the high level of interaction among users.

Hoax has erased the beauty of human thinking, reasoning that produces good minds from the process of reasoning. Goenawan Mohamad (1991) said the contents of hoax is exactly the opposite. Misleading information devastates the kinship in human “real space”. Meanwhile, the mind since the beginning of civilization is also the most real tool in human beings.

Sartono Kartodirdjo (1993) states the history of intellectual thought or history examines all the facts derived from thoughts, ideas, beliefs, dreams, and all elements of consciousness in man. The history of thought also reveals the socio-cultural background of the community, the family environment in which the person lives, and there is a very clear picture of the socio-cultural factors that influence his thinking. Information is not explored, but through emotional impulse and primordial identity is pushed to other users, then becomes viral and hard to stop. The victim is certainly not only the intended figure, but also the brotherhood in real life space.

The kind of work is caused by several things. First, laziness to read and think. The hoax information is more often viral because the lazy tendency to read and think about the truth of the information it receives. Without any confirmation, people start sharing information to various social media networks, such as Facebook, Whatsapp, Line, Twitter, and others.

Second, false obedience. Because information is not understood and thought seriously, people who using it will be more caused by obedience to a group of people, or characters idolized.

Third, Sentiment of primordialism. Due to the strengthening of sentiment, primordialism, hoax information and hate speech is easy to share. They will easy feel the language “I” become part of “them” and not part of “him/her”. And then, finally the hoax is easy to spread in groups that have primordial way of thinking. Based on reasons of tribal, religious, or racial, and now is added by the sentiment of political choice. And this encourages certain groups to show their existence.

Fourth, the existence of encouragement. The existence precedes the essence. It means the whole person is in existence. He/she is free to determine his existence, without being determined by its essence. And according to him/her neurosis is indeed a moment of conflict neither not a fundamental pathological conflict nor an existential conflict. It shows in his concept of "we" and "us". In "we" there is self-exclusivity, anonymity, self-objectivity, self-reduction, self-alienation, confronting others. Meanwhile, in "us" there is an inclusion, which is shared as being togetherness and subjective involvement. And in the inclusive of subjective inclination (communion), that man can establish himself and his autonomy. In other words, only in togetherness, man can find himself and made his existence. This is where he finds his identity. And neurosis "is rooted in the failure of the individual to accept his own identity." So it is necessary to develop our psychology in the context of "us" to replace the ego-psychology in the context of our "(Hasan Fuad, 2014).

Fifth, the influence of viral information. People will easy to share information because the information has become viral. The behavior of share is caused by follow-up the many people who have share first. This indicates an Individual predisposing effect. The factor indicates the extent to which people feel involved and the information it receives. He places himself in the position of the person or group in which the information is received.

When the information is correctly identified, and then he feels happy, and if wrongly identified, he feels sad. The information is viral because of the crowds, hundreds or thousands of people, gathered and temporarily connected, because of temporary interests that share a common interest, one common thought, and one identical identity. Simon Moore, a researcher of the Violence & Society Research Group at Cardiff University, Wales, in Ben Anderson (2003) argues that there is one determining factor that may unite all the troublemakers, namely the perception that they come from lower status based on social, economic and political status.

Un-secretly, the fake news or hoax is rampant in the digital media of the country (Indonesia). The path can be an online site, social media, and chat in instant messaging applications. Hoax is not just a chain message that contains threats. Hoax also transformed into a frightening ghost. Hoax is in everywhere and also misleading. If a hoax can be in everywhere, and then there are two reasons why it can be happen. The first; a source with a large number of followers, who spread the hoax, second, there is a hoax built by social media users with a small number of followers, but the hoax is continuously shared by other users to have a wide range of coverage.

According to the Chairman of the Indonesian Community Anti Hoax, Septiaji Eko Nugroho, the cause of the community share the hoax news; first, it deals with the use of technology that is not accompanied by a critical culture to see the problem. As a result, internet users in Indonesia tend to share information to others without first checking the truth. Second, the attitude of some people prefers to huddle rather than reading. In the old days, huddle must meet face to face each other, and today huddle can be done remotely. Finally, the culture of huddle has increasingly by the medium. The third, pride of being the first person or part of the person that share a story of viral news. Many people feel great be the first person to share information, whether true or not, especially, when the news becomes viral in social media. In fact, spreading the hoax is a dangerous because the consequences can be very detrimental to the victims, ranging from loss of reputation, material; even life can also be threatening. In other words, hoax will be said like a drugs because equally addictive to the culprit. Today, the spread of hoax is much more massive because it is driven by social media. On the internet, hoax spreaders feel “safe” because they are not dealing directly with other people who are targeted by hoaxes. By the case, it needs to take a concrete strategy and step to respond to this social media reality. The response is not cynical to the media, but skeptics, what Tom Friedman said, a senior New York Times journalist, says with his attitude of always questioning everything, doubting what he receives, and being alert to any certainty not to be easily deceived and provoked.

Literacy

The word of literasi / literacy in English; literacy means the ability to read and write. Literacy in Latin word; *littera* means letter, and literacy is translated as literate. Literacy according to Peter Salim in the dictionary of The Contemporary English Indonesian Dictionary is the ability to read and write. Meanwhile the information is defined as a description. The National Institute for Literacy defines Literacy as "The ability of individuals to read, write, speak, calculate and solve problems at the level of skill required in work, family and society." This definition signifies Literacy from a more contextual perspective. From this definition it implies that the definition of Literacy depends on the skills required in a particular environment. On the other hand, the Education Development Center (EDC) states that Literacy is more than just literacy. But, Literacy is the ability of individuals to use all the potential and skill possessed in his life. By the understanding, that literacy includes the ability to read the word and read the world.

Literacy information according to Sulityo Basuki in his paper submitted at the Literacy Workshop Information Network Library APTIK in Jakarta, interpreted as literacy information, information literacy and proper information. Then, information literacy is defined as a set of capabilities to be aware of the information needs and when information is needed, then identify and locate the required information. Next, ethically and communicate information to solve a problem is being faced (Yetti, 2009). The definition of information literacy according to APISI (Association of Indonesian School Information Workers) is a set of skills to get problem solving of an existing problem. These skills include the skills of identifying problems, seeking information, compiling, utilizing, communicating and evaluating answers to questions or problems that faced earlier (Arif Rifai Dwiyanto, 2007). Based on the description, information literacy can be defined as a person's ability to identify the information it needs, accessing and finding information, evaluating information and using information effectively and ethically. Litercy information is closely related to the ability to think critically and sensitivity to all aspects of life. Kalaiensi Naibaho (2007) suggests that information literacy is not only about accessing information, but rather also to the process of becoming a learner for life.

When a person has an interest in reading material, in the next steps of the desire to always be familiar with and understand the information available in various forms and media, will always arise alone. The desire will become a habit and finally, it becomes a necessity that cannot be left behind in human life. In further development, information literacy is very important in our lives. In reality, our lives are surrounded by millions of information appearing in form and in various media. If we do not want to use our interest to read or hear and then identify and find the information we need, we will undoubtedly be a disadvantaged human being. If we are not sensitive to the information we need, there will be many good things and opportunities that are overlooked in vain (Yetti, 2009).

Our nation's literacy culture is still very low. This is a fact. In acting, attitude, and behaviour, most of us still stand by the results of seeing and hearing. It does not come from reading. Simply speaking, literacy culture can be interpreted as the ability to write and read people in a country.

In 1996, Taufiq Ismail ever conducted research to see how much interest in reading a book (non-learning books) of high school graduate students in some countries. Apparently this is the result: In Germany, high school graduates students there is average read 32 book titles. In Netherlands, the students read average of 30 titles of books, Russian read average of 12 book titles, student of Japanese average read 15 titles of book, Student in Singapore and Malaysia average read 6 book titles, student in Brunei average read 7 book titles, while student of Indonesia average read 0 books. Research conducted by Central Connecticut State University, USA, states, that Indonesia ranked 60th of 61 countries with the lowest literacy level (literacy). Similarly, the survey of the Organizational for Economic Cooperation and Development Program for International Assessment of Adult Competencies, which calls Indonesia's literacy capabilities represented by Jakarta, the lowest of 34 countries studied.

The literacy ability of adults (25-65) in Jakarta with has education minimal on high school is lower than European-educated Primary Schools. Indonesians spent time for read (2-4 hours a day) or lower than UNESCO standards (4-6 hours a day) and developed countries (6-8 hours a day). According to UNESCO (2012), Indonesia's reading index is only 0.001. That is, among 1.000 people, only one person reads seriously. This fact illustrates the weakness of society's foundation for logical and critical thinking. The ability of a person to the literacy is different, The factors, according to Bramley (1991), factors causing low information literacy are; from the internal factors of individuals such as cognitive difficulties, does not have their rights in the school environment, loss of family function in the home, Ethnic background, physical or mental disability. Besides from individual factors, the educational system is also a factor causing low information literacy, such as method of learning, standardization, and the state of the school environment. The last factors are rapidly growing electronic developments in communication.

The literacy level on society has not show good performance, it is considered to be one of the factor caused the hoax shared. The cooperation from many parties, starting from government until community, to provide a valid source of information, is expected to help increase the literacy in society. In reduce the risk of hoax shared; it needs an increasing the community literacy through the active role of government, community leaders and communities, to provide easy access to valid sources of information on each hoax issue. In addition, systematic and continuous education is needed, as well as effective legal action for its disseminator. Thus, the community will have the ability to understand and analyze information. New strategies to eradicate the hoax are; encourage the literacy, as well as education and socialization to community. Socialization and education provided, is expected to help people recognize and understand the content submitted by media or other platforms. Thus, the public can determine whether the information is hoax or not. It is necessary to educate the public about the importance of mass media literacy, especially the online media which often only emphasizes the speed and looking for as many visitors as the page rather than truth. The literacy education is important because the culture of understanding the online media mapping of the interests by media owners is still very minimal. Society must have ability to read and understand each media. In addition, education media literacy on community will able to understand the public about the importance of media literacy. And then, they will not be easy receiving any information that entered or accessed and have foresight and consideration of the information that will be shared.

Despite the low literacy rate, the Indonesian people's mobility in social media is the highest in the world. Throughout 2016, the number of Tweet by Twitter users in Indonesia reaches 4.1 billion. The number will increase sharply when added with status releases on Facebook and shoots on Instagram, Path, and Google+. In fact, Facebook users in Indonesia rank on fourth, after India (195.16 million users), US (191.3 million) and Brazil (90.11 million). From 132.7 million Indonesian’s citizens, most of their activities is sharing information (129.3 million users), followed by trading activities (125.5 million users), and socialization of government policies (119.9 million users).

It is conceivable, if a half of the information distributed by 129.3 million of Indonesian citizens is sharing the hoax. Then, it is reasonable if there is a concern for the destruction of the nation's life due to massive shared the hoax news in social media. Based on that reality, the government and the Press Council must pioneer the massive literacy movement of reading, writing with building a critical and logical framework to safe the public from tsunami of hoax news. Literacy movement not only belongs to government, but also to all components of Indonesian society, especially the national press, with one of the goals is to educate the life of the nation.

To realize the society with has information literate, the existing literacy channels must be utilized as well as possible by all of society and it will not separate from cooperation among many parties to make the channel be utilized in order to encourage the shared information and the growth of information literacy, such through the print media (books, newspapers, magazines, journals, encyclopedias, etc.), electronic media, internet media (blogs, email, website), environment / area (family, school, library and community (Eisenberg, 2004). Based on description, it can be explained that person can be said as literate information if they can know what information they need, have the knowledge and ability to find the exact information, able to use information searching tools, assimilate the information and then evaluate the information to solve the various social problems, economy, and politics. Besides able to identify the needed information, the person who has literate information should know how to find need information and what resources they can use to get the needed information. The simplest thing, someone who has literate information is the person who has been doing the reading. R. Masri Sareb Putra (2008) said reading can uncover the horizon (knowledge). By reading, person is not only opening minded, but becomes wise and take the wisdom and benefits of various references (experience). The interesting things, how the people have literate information should also have ability to get information from various reference sources. According to Dewi Puspitasari (2006), person will be motivated to read if he/she knows the source of information. Information literacy is an absolute competency that every member of society must have in the information age. Information literacy sued the people's critical thinking skills and the ability to continue being the lifelong learners. This process never stops at a point. Means, it takes a deep awareness of every citizen to care about media literacy.

MOTIVATION AND READING INTEREST

Motivation

Motivation is from word of “motif”, in English is “motive or motion”, then motivation means movement or something that moves. It means something that moves the action, or called premises. According to Hamzah (2012: 3), motivation is the impetus of a person in encouraging and makes changes in behavior better to meet their needs. Purwanto (1993: 71) argues that motivation is the driving force of a conscious effort to influence a person's behavior in act to do something in order achieved a certain result or goal. Meanwhile Sardiman (2012: 75) argues motivation can be said as a series of efforts to provide certain conditions, and then someone wants and willing to do something. According to Mulyasa (2009: 200) motivation is an impulse that causes someone to do something. Motivation will lead to a change in energy that exists in the human, whether involving psychological, feeling, or emotion, and then act or do something to achieve the goal. Based on that explanation, reading motivation is an encouragement that causes a person to do reading, changing energy, psychology, feelings, and emotions and then understands and finish what he reads.

Reading motivation according to Nurhadi (2005: 115) is entire aspects of the underlying individual to conduct activities in understand and interpret a series of data or symbols or words. Motivation can be either as basic or internal and external individual drives.

Sardiman (2005: 67) supported the above opinion by states, the reading motivation refers to the overall driving force that exists on the individual to generate, ensure continuity and provide the direction of reading activities, and hopefully the goal will be achieved. Reading results will be more optimal if there is a strong motivation, the more appropriate the existing motivation, it will be more successful the reading activity. Finally, motivation will determine the intensity of reading activity for students. Sardiman further added the indicators of reading motivation include:

1. A sense of responsibility.
2. The achievement to be achieved.
3. There is a desire for self-development.
4. The existence of self-reliance.

Motivation is an important element in the learning process. Motivation is our impulse to do something, in this case is learning. If the basic reading interest is aided by the development of learning, and then the motivation must be the heart of the teaching strategy. Motivation means the strategies used to encourage us to love reading. Fostering motivation is a responsibility with full seriousness because every student needs different strategies. The circle of reading motivation can be explained as follows.

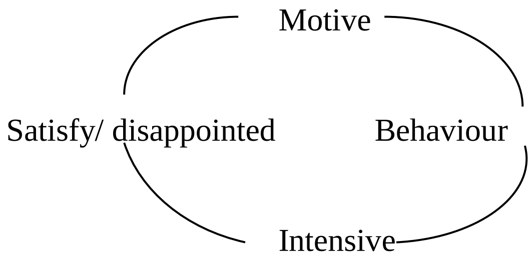

Figure 1
Circle of reading motivation

A complete description of reading motivation is given by Giehrls through Franz (1984: 8-9). Giehrl explain detail on three basic stimuli. First, the desire to grasp and experience that is encountered in the inner world, is acknowledged by the desire to be oriented towards the world around and able to explain the existence of the world around. Second, reading stimulation comes from the desire to overcome. Third, the stimulus of reading comes from the desire to fill the time, forget something, comfort and change something in life. Empirical investigations can show that in almost all types of schools, the reading motive is as entertainment and will have an effect on the reader's learning interest.

Some research indicates the motivation is one of the psychological constructs that can affect the person's development of reading. Students with high intrinsic motivation are reported more frequent use understanding strategies and better understanding for the text of science (Mecce & Holt, 1998, in Grabe, 2009). It is also reported that intrinsically motivated students will read more (Guthrie & Cox, 2001; Wigfield & Guthrie, 1997 in Grabe, 2009).

Reading Interest

According to Slameto (in Djaali, 2011: 121), interest is a constant tendency to pay attention and remember some activities. Interest activities of a person are constantly cared for, accompanied by pleasure. Interests are always followed by feelings of pleasure and it obtained a pleasure. Hurlock (1993: 67) states the reading interest is a source of strong motivation for a person to analyze, remember and evaluate the readings that have been read, which is an exciting learning experience and will affect the shape and intensity of a person in determining his future goals in the future. When someone judges that something will work, it will become interested, and then it will make a satisfaction. When satisfaction decreases, then interest will also decrease. Finally, interest is not permanent, but interest is temporary or may change over time. In a whole sense of interest gives a power to learn who is interested in an activity, being anywhere, will give a fourfold effort to learn compared than people who are passionate or bored easily. Rahim (2005: 28) states, reading interest is a strong desire accompanied by attempts to read. People who have a strong reading interest will be embodied in their willingness to get reading material and then read it on their own consciousness or outside encouragement. Essentially reading is neither talent nor innate, but a process that can be developed into interest (Bafadal, 2008: 192). In here, reading interest is the motivation that encourages people to do activities that can develop by seeing and doing spelling then become a meaning, and then can make a person become developed and open an insight (knowledge). Reading interest is what leads a person to do reading activities in a sustainable, both because of academic demands and volition of their own. But, the read ability and motivation of each person is different. Reading is not only a technical capability gained only once and during elementary school, but also a development process and continues until students are in junior and senior high school, in order the reading comprehension can be achieved (Countant and Perchemlides, 2005: 42).

The supporting and inhibiting factors in developing reading interest according to Mudjito (2001: 99-100) are:

1. Supporting Factors
   a. The existence of educational institutions from the basic level to the high place to build and develop the reading interest of students.

   b. The existence of various types of libraries in every city and region in Indonesia that have the possibility to be developed in terms of the number and quality of libraries, collections and service systems.
   c. The existence of media institutions always continues to encourage the reading interest from various layers of society through the publication of newspapers and magazines.
   d. The existence of publications have the spirit of dedication in order to educate the nation's life by publishing books with good quality, both in terms of content, language and presentation techniques.
   e. The existence of authors who have creativity, idealism, and ability to convey the experience and ideas for the progress and welfare of the community.
   f. The existence of government policies that directly or indirectly encourage or stimulate the growth and development of reading interest.
   g. The existence of individual effort, organizations and institutions, both government and private that have the initiative to participate in activities related to reading interest in community.
2. Inhibiting Factor
   a. The flow of entertainment through the seeing hearing instrument equipment, i.e. television and film in a certain level is a "hard competition" to the reading interest in community because people prefer to hear and see rather than read.
   b. The lack of legal act despite the existing copyright laws against rampant book piracy that can have indirect effects on reading interest.
   c. Lack of adequate and fair appreciation of book-related activities or creativity can reduce interest in bookkeeping issues..
   d. The lack of improved library quality, both in the collection and service system can also have a negative influence on the development of reading interest.
   e. In some level, the ability of the Indonesian speaking community is still at issue.
   f. A relatively low level of community income can influence purchasing power or priority needs.
   g. Family environment, such as lack of exemplary parents in the use of leisure time can have an impact on reading interest since childhood.

According to the Association of Indonesian Publishers (IKAPI) the development of digital technology such as social media turned out to cause low reading public interest. Actually the reading interest in community is still high but the public’s time is much consumed for social media than reading books. Though lately, a lot of good books circulate and quality but public interest to read still low. The low reading interest in the community is not only on printed books but also on digital books or e-books.

Surely, the declining of reading interest of books and other literature in the community is influenced by the rise of interest in chatting via social media either Facebook, Twitter, Instagram or other social media. The higher of desire to comment in social media is usually influenced by the desire to read. They are usually lazy to read the news in plenary but immediately write the comments at random. Meanwhile the low reading culture will encourage the spirit of spreading any news that has been received. The desire to be number one has made people rush to share the news that have heard and read even though the news is fake or hoax.

EFFORT TO IMPROVE READING INTEREST

"The repeated lie will become a truth". That is a famous quote from Joseph Gobbels, the Nazi propaganda minister. The sentence simply explains how a hoax is really dangerous if only considered as a mere joke and no need to be taken more seriously. Although today it has found a lie detector machine, but the machine is only able to detect emotional vibrations sent by humans during communication and has not been able to detect content that contains lies in social media or on the internet network more broadly.

Reading does not seem to be a requirement of Indonesian society that is still loaded with culture of oral, watching and listening. As shown by the Central Bureau of Statistics (BPS) in 2012, the proportion of Indonesians aged 10 years and over who watched the television show reached 91.55% (Central Bureau of Statistics, 2012 a), while those who listened to radio broadcasts reached 18.55% (Central Statistics, 2012 b).

Moreover, BPS shows the proportion of Indonesian people aged 10 years and over who read newspaper reached 15.06%, reading the magazine reached 6.92%, reading the story book reached 5.01%, reading school textbooks reached 20.49 %, Reading books knowledge reached 14.08%, and other reading reached 17.03% (Central Bureau of Statistics, 2012 c). This reading activity is dominated by reading textbooks, which means that many reading activities are conducted by school-age or student, either elementary, junior high, high school or higher education. School-age children most contribute to increased reading interest, therefore the need for a strategy of reading interest to improve reading interest in Indonesia.

Thus, the growth of reading interest begins as early as possible, while the increased of reading interest can be done at school age, such as age 12-15 years, when the child is in junior high school. At that age, the child is in the stage of information receiving and linking information with the experience. Therefore, to increase the reading interest should be held strategy of reading interest development that supported by many parties, such as teachers, parents, and librarians, and compiled in a reading interest strategy. According to Frans M Parera in Idris Kamah (2002: 5), the policy of developing reading interest is directed through five ways, namely (1) coaching through household and family lines, (2) guidance through community and environment (outside school) (3) Guidance through education (schools), (4) Guidance through institutional path (office), and (5) Guidance through functional agency channel (national library, provincial library and district / city library).

Reading interest needs to be plant and teach from an early age, but this cannot be separated from the role of parents in growing the reading interest in children. The importance of family education is a consequence of the sense of responsibility of parents to their children. In the family, child begins to recognize his life, it is necessary to realize that the child is born in the family environment, grow and develop until the child life autonomous. Therefore, the big influence of parents to their children, in this case stimulating the reading interest in children is an effort to train reading early. Parents as the closest party to children should set an example that reading is a fun activity and make reading as daily habit, providing facilities and infrastructure that support children to read, such as providing a family home library.

Parents should be good at generating motivation for children by rewarding them with a reading that they really want when a child achieves success, then by creating a pleasant reading atmosphere by taking time to accompany children and watching them when they read. There is coordination between parents and teachers about the development of children's learning in school, it make parents can find out how the development of reading interest in children at school. At an early age, the child will do more things according to his instincts. They like more fun activities, are full of fun, and are identical to the game's values. Therefore, the first thing we have to do is create a comfortable atmosphere. Early reading ability is not related to the child's IQ, but is closely related to the atmosphere of the house and family. Children who can read early arise from families with extra attention and effort in helping them learns to read. Early reading ability is also not related to socio-economic conditions. Children who can read early, in fact, have parents who want spend time reading with their children, although their socio-economic background is different. Making reading activities is a happy and fun activities, not the vice versa.

The basic factor of reading habit among children is curiosity, and then the curiosity must be guided and realized by reading behavior. If everyone can realize their own curiosity, it is not difficult to guide and train students who are still in school, to improve reading habits. Someone who already has a reading interest is someone who already has a tendency to be reading interest activities and when the interest is manifested in continuous reading activities, it will be arise the habit of reading. When the habit has become an embedded lifestyle, then create a reading culture that will be preserved in him. Someone who has been accustomed to reading will always keep reading and create a culture of reading. This reading culture is important to emphasize because reading is one of the way to change and self-empowerment. Reading interest that has been developed, it can be used as the foundation for the development of reading culture. In connection with the process of increasing reading interest and improve the cultural development of reading, at least there are three stages to be passed, namely: First, starting with the passion because in a particular reading there is something that fun. Second, after the passion is filled with the availability of materials and sources of reading that suit the taste, and then it will be realization of reading habits. The habit can be realized if often done, either on the guidance of parents, teachers, or the surrounding environment is conducive. Third, if reading habits can be maintained without the disruption of electronic media, called as "entertainment" and without the need for active mental functioning, a reader engages constructively in know and understanding. After the stages have been passed well, and then in a person begin to form a culture of reading (N.S Sutarno, 2003: 21-22).

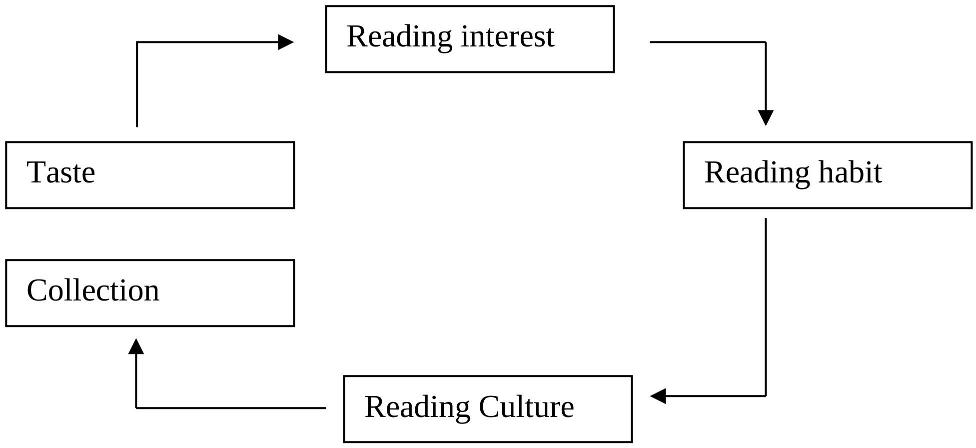

Figure 2. Reading Culture Process (N.S Sutarno, 2003:22)

To increase reading interest in schools there are two basic issues that must be considered, they are:

1. Provision and Development of School library that good and complete
   In general the condition of the school library is still not satisfactory; a lot of place must be improved better. Our country is a country with a large population with the number of schools more than 200,000 schools from elementary to high school (data Depdikbud 1996/1997 number of schools amount to 220,066 schools). The improvement of school libraries would require a high cost for that number. Therefore, the improvement should be done gradually. Some things to do include in the improvement are:
   a. Improvement the library space.
   b. Guidance the library collections consists of basic textbooks, supplementary textbooks, reading books, and resource books.
   c. School library manager (librarian)
2. Activities to increase reading interest.
   Besides the school library development, the important thing to do in order to improve reading interest is to organize activities for increase reading interest. The activity can be developed and depend on the creativity and initiative of educators in the school. Recommended activities are:
   a. Librarian and teacher publish a list of children's books
   b. Invite librarians and teachers to cooperate in planning reading interest promotion activities
   c. Organize reading interest contest in the school
   d. Choosing an exemplary student who has read the most
   e. Conducting compulsory reading program at school
   f. Establish cooperation between school libraries
   g. Giving reading assignments every week and report the reading results
   h. Telling successful people as reading result
   i. Assign students to make abstracts of the books they read
   j. Assign students to the library if teachers do not present
   k. Publish a magazine or school bulletin
   l. Teach students the technique of reading

m. Give students special time to read
n. Organize a book fair periodically
o. And others

Need to be realized that the reading habit among teenagers today, especially in science is very less; they prefer to read fiction books. To overcome this phenomenon, it must pay more attention to children who do still study in elementary school. Increasing the reading interest does not do far from the role of the library as a unit of information or information sources. Thus, students are expected to always taking advantage by existence of library collections in order to increase reading interest. UU no. 43 Year 2007 Chapter XIII about reading habit program, article 48 paragraph (3) states that reading culture in the educational unit as referred to paragraph (1) is done by developing and utilizing the library as a learning process (Permendiknas, 2007).

Darmono (2007: 218) explains, in formulate the strategies to increase students' reading interest, and then there are two strategic models should be considered; first, strategy model based on internal motivation which is a motivation derived from a student self, and second, strategy model based on external motivation is an encouragement from the other side (third party). Moreover, Darmono (2007: 218-219) mentions there are three dimensions of reading interest development that need to be considered; (1) pedagogic educational dimension, is emphasizing on motivation action by teacher in class; (2) the socio-cultural dimension, imply that students' reading interest can be encouraged based on the social relationships and habits of the students as members of the community; (3) the dimension of psychological development, consider to the age of junior high school (13-15 years old) who is dominated by the intellectual function.

And, the teacher in high school should have more roles; especially in applying active student learning method in order student will be inevitably train their self to read and also visit library. To provoke reading habits, teachers can assign their students regularly and keep reading a certain number of books every week or every month. Surely, teacher supervision is needed in this process by always check whether the book is read by students or not. Teachers also remind the students to apply efficient reading techniques when students read in the library, and by not taking much time many students understand what they read. Each teacher should be able to help and guide the students to develop and improve the reading skills in order students have no trouble in understanding what they read.

Education in schools encourages children to read because of the demands of the lesson. Meanwhile, the environment also encourages reading interest because a child perform activities according to the people around him. Children become diligent in reading if the people around them do it (read).

Then how is the society able to strength (counteract) themselves from the hoax in social media?

To reach the stage of strength (counteract) themselves to hoax news, a person must has a thinking device that can receive messages, map, compare, and processing and even synthesize messages as Potter says about media literacy (Novita, 2015). Building a thinking device will be capable to do such things above that is certainly not easy and cannot be obtained by acceleration of thought. The thinking device can be built by improving the culture of literacy. As Ane Permatasari explains, literacy develops rapidly and not merely about the ability to write and read, furthermore, today's literacy speaks of multiliteration in which there is computer literacy, media literacy, technological literacy, economic literacy, information literacy and even moral literacy (Permatasari, 2015).

By enhancing the culture of literacy, a person will have a mindset that capable of processing the information received, comparing it, and digging deeper into the information. Then, a person will have a mindset through a culture of literacy will not be easily dragged into the ocean of information and will not sink into hoax. To prevent the bad effect which is caused by the hoax, people must be more critical in encountering information found on the internet, whether through online sites, social media, or chat messages. Cross check the truth about the news that will be shared, if the news is not truth, then stop the news by do not share it.

Likewise, hoax or false news must be fought together between the government and public. The Indonesian Anti-Hoax community needs to be appreciated and strengthened in order the community can encourage people to prevent or at least is not easily trust the hoax news. It also needs the government's role to make policies and rules about the online world and social media in order the makers or news spreaders or hoaxes can be punished accordingly. And in the future, law enforcement of existing regulations must be really firm and fair. In addition, the efforts should also be made to increase the reading interest in community, by the strengthening of reading interest is expected to be critical when people read or get news. There are some steps to increase the reading interest in communities; first, improve the reading room in public places such as shopping centers, hotels and others. Second step is to improve the quality of books and to produce quality books with standardization. The third step is to love reading as a lifestyle for both urban and rural communities.

If these methods are applied, surely, the reading culture in the community can be increased and people become critical, finally hoax or false news will no longer get a special place in the community. To increase the reading interest in community, it needs hard work of many parties. But, it needs to remember, reading habit is a cultural product, then the improvement required long time, work planned and long-term nature. The government should aim to improve the reading culture in a structured, planned and sustainable. And the program should be massively popularized in the society and the purpose can be planted and applied by the community.

CONCLUSION

Low awareness of literacy is suspected to be one of the factors driving the massive of false news or hoax. By low reading culture, people receive information directly without trying to re-check. Therefore, people with low literacy awareness become hoax consumer. Based on these realities, today's educational system that is oriented towards character education must be balanced with the implementation of literacy education. It is very important that learners are able to filter the hoax news in social media. Most important, literacy education does not necessarily only invite students to read and write drilling. This reading and writing movement should be balanced as a means to build a critical and logical framework for learners with reading, reviewing and writing. As Fisher (1993), states literacy is an activity of reading, thinking, and writing. Means, the practice of reading and writing focuses more on reading and writing for learning. In order, the learning activities are not monotonous and passive by reading only.

The importance of the transformation of literacy education to counteract the hoax news as early must also be balanced with several things. First, build a critical learning culture in school. Learners should not just passively read and write without thinking. This should also be balanced with supporting learning activities, such as discussion activities, teamwork, problem solving, and building a critical attitude toward hot issues. This critical thinking culture can be built through the synergy among the school environment, teachers, and society.

Second, learning activities should be accompanied by creative and informed teachers. Teachers as role models in school must have the skills to help learners from being affected by the hoax news. One of them, through the delivery of substance of instructional materials presented by the teacher must be active, creative, and critical. Teachers should be able to invite learners to read a reality, critical thinking, until finding the problem solving on the issue. In addition, learning materials should also be designed to be as attractive as possible by linking to hot issues. It is supported by Langer (2000), stated that the ability, language, thinking, and mastery of material substances need to be integrated or synergized.

Third, improve the parental supervision to children. Cannot be denied, by the internet, children are easily access and consume hoax news. Ironically, today's elementary school children (SD) are agile to access the internet and surf in the social media without parental supervision. Especially for parents who are busy with their routines in the office or work. Children are allowed using the Smartphone when children be left to work or entrusted to the caregiver.

By this way, literacy education can be synergized to help the learners from the threat of hoax news. Therefore, to build a critical thinking culture on every learner must be built through literacy education as early on. Education as the front of the guard to educate the nation’s generation with integrity should not be absents in guard the learner from the hoax information.

The hope, literacy education is able to change the culture of thinking in generation of the nation in the future. As a critical and logical generation to hoax news that is not fundamental to its truth.

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IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL TO IMPROVE CREATIVE THINKING ABILITY

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Abstract

This research is Classroom Action Research (CAR). The research aims to improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017 by implementation of Problem Based Learning Model. The research conducted in two cycle. Each cycle consisted of four stages: planning, implementing, observing, and reflecting stage. The technique applied for collecting data was observation, test, and documentation. The results: (1) According to the observation result and the Creative Thinking Ability post-test result from the cycle I at the amount of 52,01 increased to be 76,43 after the action in the cycle II. (2) According to the amount of students' percentage who achieved the successful action, there is an increase for amount 65,32% from 9,68% in the cycle I to 75% in cycle II.

Keywords: Problem Based Learning Model, Creative Thinking Ability of Student

INTRODUCTION

The progress of a nation can be measured by the human resources, by looking at the success of the nation's education. The higher level of education that is owned by the nation can be interpreted that nations are more advanced, by continuously developing of science and technology. Because education is an effort to develop students' skills and personality through the process or activity (teaching, mentoring, or training) and interaction with the environment to be a human being (Arifin, 2013: 39).

In the learning process, students are required to memorize a various information that not only originate on one subject, so the brain is forced to recall and hoard information. The students are not taught to develop their thinking skills. It makes the students understand in the theory only and cannot apply it in daily life. The problem is on the learning process when teacher teach the students. Most of the teachers still use traditional teaching methods and explain the subject material by using speech method. The students only listen and record what is being taught by the teacher. Thus, the learning process requires the students to memorize the learning material.

The teacher as the actor in the learning process is not only required to be able to manage the class, but they must also have good teaching skills. The teacher is expected to know a set of supporting learning process, such as media, models, strategies, methods, and others to support the learning process and can develop the skills. Its use of the learning process with an innovative and creative. Basically, the goal of learning is to produce students who have knowledge and skill in problem solving. Therefore, the learning process is not only focused on getting much knowledge, but how students use their knowledge to deal with new situations and solve problems they would encounter in the community.

In fact, teachers still used the same method in teaching. For example, using the speech method. It is similar to the researcher discovered when made an observation on March 2nd, 2016 in class X Accounting 2. Teacher were teaching used speech method, meanwhile students listen to the teacher's explanations and occasionally answered questions given by the teacher. In addition, when the researcher do observation from July to September 2016 in SMK Negeri 1 Yogyakarta teacher still used speech method, so the characteristics of learning was teacher centered, and students just record the material.

Based on the observation result on taxation subject in class XI Accounting 1 and 2 in discussion showed that, the students have not been able to speak up a lot of ideas, cannot relate global issues because students stuck to the theory in the book, and no one dare to speak their ideas on the question asked by the audience except the presentator. So, teacher cannot show the students' Creative Thinking Ability during the discussion process and the learning process. In class XI Accounting 1, from 31 students there are 23 students (74,19%) and in class XI Accounting 2 from 32 students there are 27 students (84,38%) have not been able to speak up a lot of ideas. Meanwhile, in class XI Accounting 1 there are 16 students (51,61%) and in class XI Accounting 2 there are 22 students (68,75%) cannot relate the problem into learning material. Besides that, in class XI Accounting 1 and 2 no one dare to speak their ideas on the question asked by the audience except the presentator. From the observation result, students class XI Accounting 2 have higher percentage rather than class XI Accounting 1. So, teacher could not know all students' Creative Thinking Ability during the discussion process.

According to Utami Munandar in Ali & Asrori (2004: 41), the students have creativity if students has the ability to reflect fluency, flexibility and originality in thinking and the ability to elaborate an idea. Based on the observation result, the students' Creative Thinking Ability class XI Accounting 2 is low. In addition, the speech method which is used by teacher SMK Negeri 1 Yogyakarta in the learning process does not encourage critical attitude, active, and tend to test the students' memory only. While in school, students should not only listen to the teacher's explanation or participate in discussions, but also build personal knowledge for dealing with problems in the community. As a consequence, the students obstructed and do not have the ability to face a problem that requires students' creative thinking.

Efforts to grow students' Creative Thinking Ability to solve problems train certainly needed renewal methods, media, models, strategies, and others to support the learning process. Creative Thinking Ability is not only required students to be active in the learning process, but train students in developing their thinking skill. Creative Thinking Ability included creativity to face the problem, creativity to speak up ideas, and creativity to answer any questions that must be done during the discussion session. Thus, students will explore their creativity and not only be silent during the lesson.

One way that can be used to improve the Creative Thinking Ability in students is using Problem Based Learning Model. Based on the research by Suparman & Husen (2015) the implementation of Problem Based Learning Model can improved the Creative Thinking Ability of students class VII-3 SMP Negeri 12 Kota Tidore Kepulauan. In addition, research by Putra (2012) the Creative Thinking Ability of students can improved by implementation of Problem Based Learning Model because the model gives the opportunity for students to develop their ideas so can improved the students' Creative Thinking Ability. In a study using Problem Based Learning Model, students are faced with a problem that occurs in a daily life then they are assigned to find the solutions. The solutions from the students, show how creative they are to solve problems because they are trained to develop their creative ideas.

According to Arends in Suprihatiningrum (2013: 215), Problem Based Learning Model is an approach learning, which students work on authentic problems to construct their own knowledge, develop inquiry and higher-order thinking skills, build independence and self-confidence. In this Problem Based Learning Model, students faced a problem related to the learning material in order to make them become independent and have the ability to think creatively. It is necessary because later when they face a problem and deal in the neighborhood, they can use it as the knowledge to solve the problem. Teacher in the learning process uses Problem Based Learning Model as a facilitator and not only the material source in the classroom. Problem Based Learning Model can grow Creative Thinking Ability through a problem that faced to the students so they will be trained to think creatively in solving problems through discussion and question and answer in a group.

In fact, the taxation teacher in SMK Negeri 1 Yogyakarta have not completely develop the students Creative Thinking Ability. The teacher always uses the speech method in the learning process. So, it makes the students to memorize the theory only, not train to solve a problem using their knowledge and it show how creative they are while find the solutions of the problem.

RESEARCH METHOD

This research belongs to Classroom Action Research (CAR). The research conducted in two cycles. Each cycle consisted of four stages: planning stage, implementation stage, observation stage, and reflection stage. The research was conducted in SMK Negeri 1 Yogyakarta which is located in Kemetiran Kidul street, number 53, Pringgokusuman, Gedong Tengen, Yogyakarta.

The subject of this research is all students class XI Accounting 2 at SMK Negeri 1 Yogyakarta which numbers 32 students and the object of this research is the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017.

The data collection technique in this research use observation, test, and documentation. The observation uses to observe the students' Creative Thinking Ability in the learning process using Problem Based Learning Model in fluency thinking skills, original thinking skills, and detailing or elaborating thinking skills. The test are consist of pre-test and post-test of Creative Thinking Ability. The Creative Thinking Ability pre-test given to the students at the beginning of the learning process and it is to determine the students'

Creative Thinking Ability before the action. The Creative Thinking Ability post-test is given to the students to determine the students' ability after the action. The documentation in this research use to take secondary data and to take a photo during the learning process using Problem Based Learning Model.

FINDING AND DISCUSSION

This research was carried out in order to improve the students' Creative Thinking Ability in taxation subject using Problem Based Learning Model at SMK Negeri 1 Yogyakarta academic year 2016/2017.

The research conducted in two cycle. Each cycle consist of four stages: planning stage, implementation stage, observation stage, and reflection stage. The cycle I and cycle II, the planning stage are prepare the lesson plan, the learning material, the learning media, the Creative Thinking Ability pre-test and post-test, case discussion in the learning process using Problem Based Learning Model, observation sheet and observation guidelines, field notes, and a student number. The implementation stage consist of introduction, core, and closing. The observation done by three observers. The observers observed the students' Creative Thinking Ability during the learning process using Problem Based Learning Model with the observation sheet and observation guidelines. Reflection stage done by examining the observation result during the learning process. There are the observation result of Creative Thinking Ability of students during the learning process using Problem Based Learning Model and the Creative Thinking Ability pre-test and post-test. From the observation result and the Creative Thinking Ability post-test can be show the successful action in each cycle when 75% of the total students can achieve a score of observation result and a score of the Creative Thinking Ability post-test at least 75.

The results of the implementation of Problem Based Learning Model to improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017 on the cycle I and cycle II are:

1. The Creative Thinking Ability Pre-test and Post-test

   The Creative Thinking Ability pre-test and post-test that is used in this research consist of four essay: two language test (verbal) and two images test (figural test). The pre-test and post-test question arrange based on the lattice of Creative Thinking Ability test and refers to Wijaya Sunarya (2014: 72) and based on the indicator developed from the characteristics of Creative Thinking Ability, there are fluency thinking skills, original thinking skill, and detailing or elaborating skills. The average of pre-test and post-test result on cycle I and cycle II shows an improvement. There are:

Table 1. The Improvement of Creative Thinking Ability Pre-test and Post-test Result From Cycle I to Cycle II

Description	Cyle I		Cycle II	
	Pre-test	Post-test	Pre-test	Post-test
Average	52,96	56,45	68,75	93,49

2. The Observation of Creative Thinking Ability

The Creative Thinking Ability observation of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 on taxation subject was implemented during the learning process using Problem Based Learning Model. The observation is done by three observers by observation sheet and observation guidelines. Observer observes the students Creative Thinking Ability individually.

In the process of observation, the observer observes the characteristics of Creative Thinking Ability there are fluency thinking skills, original thinking skills, and detailing or elaborating skills. The characteristics of Creative Thinking Ability are described by an indicator that observe during the learning process. The indicators of Creative Thinking Ability:

a. Fluency thinking skills
   1) Student asks a question when learning process (Indicator A).
   2) Student is able to answer questions from the teacher or other students (indicator B).

b. Original thinking skills: student is able to give answers to questions that come from his own mind (indicator C).

c. Detailing or elaborating skills: student is able to express the reason of answers the questions that successfully addressed the student (indicator D).

Based on the observation result has been done on the cycle I and cycle II, the total score each Creative Thinking Ability indicator of students can be seen in Table 2.

Table 2. Score Obtained by Students Each Indicator on Cycle I

Score	Indicator of Creative Thinking Ability	
	A	
	Frequency	%
1	28	90,32
2	2	6,45
3	1	3,23
	31	100
	B	
1	17	54,84
2	9	29,03
3	5	16,13
	31	100
	C	
1	19	61,29
2	5	16,13
3	7	22,58
	31	100
	D	
1	25	80,64
2	1	3,23
3	5	16,13
	31	100

Based on the Creative Thinking Ability observation result on cycle I, the indicator A there were 28 students (90,32%) get score 1, 2 students (6,45%) get score 2, and 1 student (3,23%) get score 3. On the indicator B, there are 17 students (54,84%) get score 1, 9 students (29,03%) get score 2, and 5 students (16,13%) get score 3. On the indicator C, there are 19 students (61,29%) get score 1, 5 students (16,13%) get score 2, and 7 students get score 3. On the indicator D, there are 25 students (80,64%) get score 1, 1 students (3,23%) get score 2, and 5 students (16,13%) students get score 3. It means that based on the observation result on each indicator most of the students obtained score 1. While the score 2 and 3 obtained only some students. Because during the learning process teacher has not been optimally digging the students Creative Thinking Ability. In addition, students' participation in the learning process is low. So, the students Creative Thinking Ability on taxation subject in the cycle I have not been optimal.

Table 3. Score Obtained by Students of Each Indicator on Cycle II

Score	Indicator of Creative Thinking Ability	
	A	
	Frequency	%
1	15	46,88
2	6	18,75
3	11	34,37
	32	100
	B	
1	16	50
2	7	21,87
3	9	28,13
	32	100
	C	
1	12	37,5
2	16	50
3	4	12,5
	32	100
	D	
1	17	53,13
2	7	21,87
3	8	25
	32	100

Based on the Creative Thinking Ability observation result on cycle II, on indicator A there are 15 students (46,88%) get score 1, 6 students (18,75%) get score 2, and 11 students (34,37%) get score 3. On indicator B there are 16 students (50%) get score 1, 7 students (21,87%) get score 2, and 9 students (28,13%) get score 3. On indicator C there are 12 students (37,5%) get score 1, 16 students (50%) get score 2, and 4 students (12,5%) get score 3. On the indicator D there are 17 students (53,13%) get score 1, 7 students (53,23%) get score 2, and 8 students (25%) get score 3. So, the observation result indicate an improve in the acquisition of score obtained by students on cycle II. It looks on the number of students who obtained observation score each indicator of 2 and 3 are improved, meanwhile score 1 are decrease.

3. The Successful Action of the Students Creative Thinking Ability From Cycle I to Cycle II

The successful action in this research is when 75% of total students can achieve a score of observation result and Creative Thinking Ability post-test at least 75. The students can be said achieved the successful action when an amount of observation result and the Creative Thinking Ability post-test at least get a mark of 75. It is obtained from the Creative Thinking Ability observation result of students during the taxation learning using Problem Based Learning Model and after answering the Creative Thinking Ability post-test.

So the successful action each cycle can be known after calculating the score of observation result and the score of the Creative Thinking Ability post-test all students. Then calculate the average of the class. The result will show has reached the criteria of successful action or not, show from how many students who get the minimum mark of 75.

There is table to describe the improvement of Creative Thinking Ability successful action of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 from the cycle I to cycle II:

Table 4. The Creative Thinking Ability Successful Action of Students Class XI Accounting 2 from Cycle I to Cycle II

No.	Description	The Successful Action Cycle I	The Successful Action Cycle II
1	The average of score observation and post-test	52,01	76,43
2	Highest mark	87,5	91.67
3	Lowest mark	33,33	50
4	Students who achieve the successful action	3	24
5	The percentage of students who achieve the successful action	9,68%	75%

Based on the Table 4, showed the average of score observation and post-test on the cycle I for amount 52,01 become 76,43 after the implementation of cycle II. There are indicates an improvement the Creative Thinking Ability from the cycle I to cycle II for amount 24,42. In terms of the amount of students who achieve the successful action, on the cycle I from 31 students who attend in the class there are 3 students (9,68%) who had been obtained a mark at least 75. After the implementation on the cycle II from 32 students who attend in the class there are 24 students (75%) had been obtained a mark at least 75.

Based on the explanation, the improvement of the average of score observation and post-test from the cycle I to cycle II can be seen in the graphic chart below:

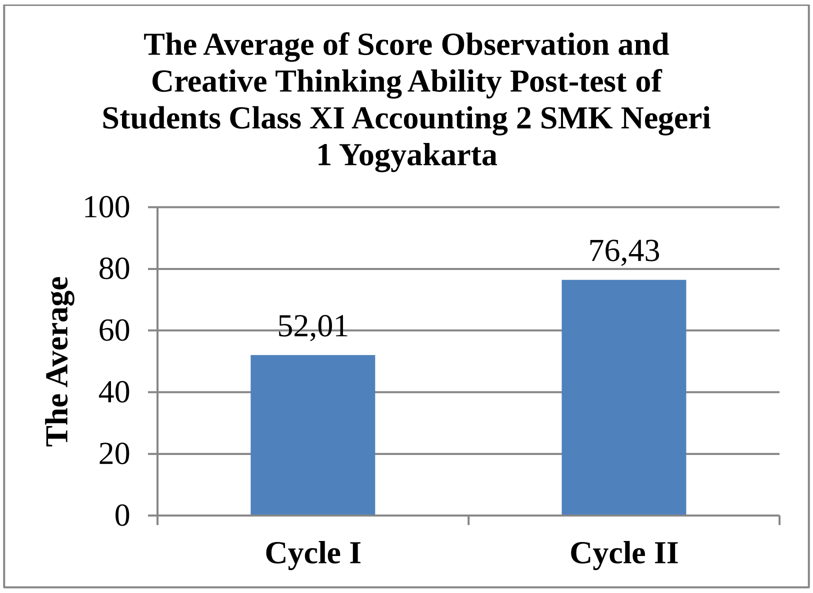

Figure 1. The Graphic Chart of Improvement the Average of Score Observation and Post-test from Cycle I to Cycle II

Based on the Figure 1, the average of score observation and post-test on the cycle I for amount 52,01 becomes 76,43 after the implementation of cycle II. There are 24,42 improved from the cycle I to cycle II.

In terms of improving the students who achieve the criteria of successful action can be seen in the graphic chart below:

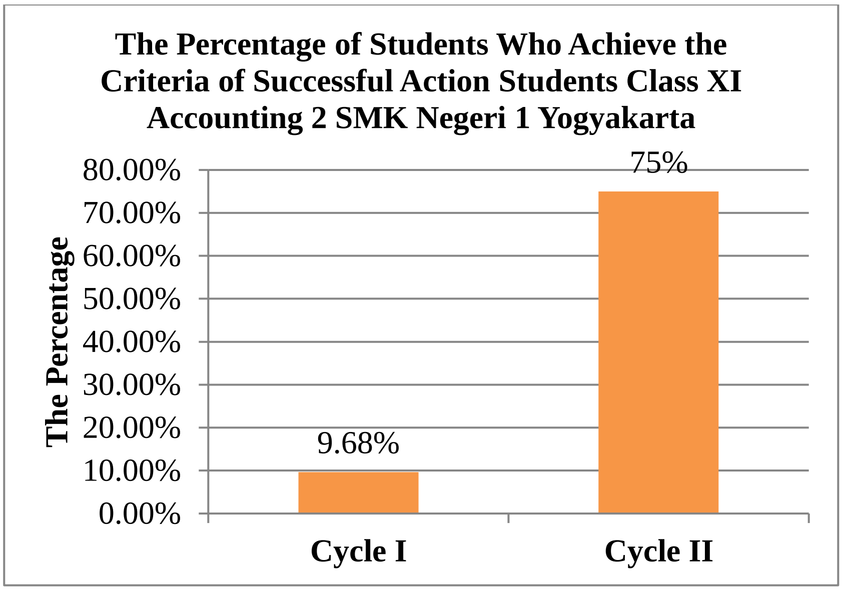

Figure 2. The Graphic Chart of Improvement the Percentage of Students Who Achieve the Criteria of Successful Action from Cycle I to Cycle II

Based on the Figure 2, there are an improve the percentage of students who achieved the criteria of successful action from the cycle I to cycle II. Based on the cycle I, the students who achieved the criteria of successful action for amount 3 students or 9,68% reached a mark of observation result and post-test at least 75. Based on the cycle II, the student who achieves the criteria of successful action for amount 24 students or 75% reached a mark of observation result and post-test at least 75. There is an improvement for amount 65,32%.

Accordance with the criteria of successful action in research method, the implementation of Problem Based Learning Model can improve the Creative Thinking Ability of students class XI Accounting 2 on taxation subject when 75% of total students can achieve a score of observation result and Creative Thinking Ability post-test at least 75. Anghileri in Beetlestone (2012: 29-30) explained that a creative approach has a real benefit for the development of student mathematical ability. From the class action research, it is shown that through the creative approach is the Creative Thinking Ability has benefit for the development of the students' taxation ability class XI Accounting 2 to think creatively during the learning process by implementation of Problem Based Learning Model. Can be concluded that the implementation of Problem Based Learning Model on taxation subject has been able to improve the students' Creative Thinking Ability in class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 based on the research result.

CONCLUSIONS AND SUGGESTIONS

The implementation of Problem Based Learning Model can improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017, it shown by: (1) The improvement of the average score of observation result and Creative Thinking Ability post-test from the cycle I to cycle II. On the cycle I the average is 52,01 and the cycle II the average is 76,43. There is improved for amount 24,42. (2) In term of the students' percentage who achieve the criteria of successful action, on cycle II 75% (24 students) had been achieved the criteria of successful action predetermined. The criteria of successful action in this research is 75% of students can achieve the mark of successful action at least 75.

Based on the results of the implementation of Problem Based Learning Model to improve the students' Creative Thinking Ability in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017, the suggestions go as follows:

1. The teacher should implement Problem Based Learning Model in other subjects, because the learning model can improve the students' Creative Thinking Ability in the taxation subject. So, students can learn independently, train the Creative Thinking Ability, and the characteristic of the learning process is student centered.
2. For the next researcher is expected to make a better decision for the research time. So the research can be implemented fluently and optimally.

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PERCEPTION OF VILLAGE MANAGEMENT OFFICE-HOLDERS ON VILLAGE FUND MANAGEMENT ASPECTS: A RESEARCH IN SLEMAN REGENCY 2016

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Abstract

Village has currently become one of the focuses of government policy, as proved by the enactment of Law No. 6 of 2014 on Village. As a consequence of the implementation of Village Law, all villages must now be able to manage finances independently despite there are still many challenges to face such as the lack of administrative capacity, the lack of experience in financial management, low accountability, and low supervision. Another challenge is the difference in village-level perception of village fund. This research was designed to show that there is a general perception of the management of village fund which includes planning, budgeting, implementing, reporting, and accountability by village officials. However, the results of this study suggest that there were differences in perceptions of village Management Office-holders.

Keywords: Village Fund, Management Aspect, Perception

BACKGROUND

By the Village Law which was enacted in the end of 2014, regional autonomy becomes one of the factors driving decentralization to village development. Referring to Article 1 of Law No. 6 of 2014 on Village, the definition of village is a village and a traditional village or called by other names, hereinafter called the Village, is a legal community unit that has geographical borders with the authority to regulate and administer governmental affairs, the interests of local communities based on community initiatives, the right of origin, and/or traditional rights recognised and respected in the system of government of the Republic of Indonesia.

The Article above implies that the government recognizes the sovereignty of the village completely, which means that the village is now free to determine its own direction of development including the freedom of village funds management as long as it is in accordance with the mandate of the Unitary State of the Republic of Indonesia. This is one of the many privileges of Village Law No. 6 of 2014.

The change of new governance from centralized to decentralized certainly brings many challenges and consequences to face. Moreover, the ability of one village with another is not evenly distributed. Some of these challenges include:

1. Inadequate administration and governance capacities of village government.
2. Village finances management that has not been well organized.
3. Low accountability and monitoring institution systems, including passive community over the management of village revenue and expenditure budget.

While on the other hand, as the mandate of Minister of Home Affairs Regulation No. 133 of 2014 on Village Finances Management, all villages are required to manage village finances with the principles of transparency, accountability, participatory, as well as carried out with budget order and discipline.

Another problem that may arise is that there is still no similarity regarding the perception of village office-holders about the Village Fund, from the priority, management, or accountability of the Village Fund.

In English, the word *perception* means vision, belief to see or understand (Muchtar, 2007). Perception in the dictionary of free encyclopedia is defined as a mental process that produces the image of an individual so as to recognize an object by association in a certain memory, in the sense of sight, sense of touch, and so on, so that the image can be realized (Muchtar, 2007). Walgito (2004) suggests that perception is a process of organizing, interpreting the stimulus received by organisms or individuals to be meaningful, and is an integrated activity within the individuals

From various explanations, we can assert that perception has the dimension of space and time with a structure that integrates with its context. The experience of individual senses will depend on the intensity and traits of the stimuli received. How the individual perceives things will be influenced by the individual background.

Village Fund Management Aspects, Village Fund Allocation

1. Planning
   Village finances planning documents include RPJM Desa (Medium-Term Development Plan of Village) and RKP Desa (Village Government Work Plan) guided by village development plan based on agreement result in village consultation. Village consultation is held no later than June of the current fiscal year. The preparation of RPJM Desa and RKP Desa is conducted in a participatory way in a forum of village development planning consultation involving Village Consultative Body and village community elements.
2. Budgeting
   Village budget consists of Village Revenue, Expenditure, and Financing. Revenue is all receipts of money through village account that is the village obligation in a fiscal year not required to be repaid by the village, consisting of Village Own-source Revenue, State Budget Allocation, Profit Sharing of Disctrict/City Tax/Retribution, Grant. Village Regulation on Village Budget is fixed no later than December 31 of the current fiscal year. Village expenditure includes all expenditures from village account that is the village obligation within a fiscal year which the repayment will not be recored by the village. Village expenditure consists of direct and indirect expenditure.
3. Implementation
   Village is the authority holder of the village finances management which in its implementation can be authorized to the village office-holders. Village office-holders comprise village secretariat, regional executive, and technical executive. In accepting, storing, remitting, administering, paying, and accounting for village finances in the

implementation of Village Budget, the Village Head will be assisted by a village treasurer.

4. Reporting and Accountability
   The village head submits the realization report of the implementation of Village Budget to the regent/mayor every semester of the current year and at each of the end of fiscal year. The accountability format presented in the relevant regulation of minister of home affairs is only intended for the treasurer. The accountability report includes revenue accountability report and expenditure accountability report.

Hypotheses

This research was a preliminary research. This research was a descriptive research that did not test the effect among variables. This research aimed to prove the similarity of perception of village office-holders to the Village Fund management according to the applicable law.

In a descriptive research, hypothesis is a temporary assumption about the value of a variable, does not state the relationship or comparison. So, the hypotheses in this research were formulated based on problem formulation and theoretical review. Hypotheses in this research were:

Ho = There is no difference of perception of village office-holders to village fund management system

Ha = There is a difference of perception of village office-holders to village fund management system

Several approaches can be used to achieve the objectives of the research. One of which is "positivism" approach, which places real, imaginary aspects, and rejects metaphysics and theologies. Positivistic paradigm is also referred to as a confirmatory method, because it is suitable to be used for verification/confirmation and can be referred to as a quantitative method because the research data are numerical and the analysis is using statistical analysis. Positivistic understanding with quantitative methods implies that the theoretical framework used needs to be formulated specifically, developed through inductive logic that moves from facts, specific phenomenal to theoretical generalization, and the resulting truth corresponds to its empirical reality (Muhadjir, 2002).

This research was a descriptive survey research using quantitative approach, aimed to determine the value of independent variable, either one variable or more (independent) without making comparison, or relationship with other variables.

Survey method is generally undertaken to take a generalization of inadequate observation. Although the survey method does not require a control group as in the experimental method, the generalization performed can be more accurate if using representative samples (Sugiyono, 2011). The survey method in this research used two data collection techniques, namely:

1. Interview, i.e., the process of collecting data and information conducted by the researchers in this research by interviewing the sources or respondents of the research directly, namely, all the village office-holders in 5 villages in Sleman Regency, Yogyakarta.

2. Questionnaire, i.e., the process of collecting data and information by proposing a set of questions or written statements to the respondents to obtain data. The model used by the researchers in this research was Likert Scale, in the form of checklist.

The samples in this research were all the village office-holders in Sleman Regency which were divided into 5 villages. According to Arikunto (2006), if the subject of research is less than 100 then it is entirely taken, so this research was a population research. On this basis, the researchers used the entire population to be the respondents in this research. As for data collection technique, the researchers used a closed questionnaire, i.e., the respondents were asked to answer questions by selecting some alternative answers available. The answers were arranged in a Likert scale. This scale assumed that each of these answer categories had the same intensity. The answer categories have a clear sequence ranging from "strongly disagree", "disagree", "quite agree", "agree", and "strongly agree" (Prasetyo, 2008). In this research, the researchers used only one variable, namely, the Perception of Village Office-holders on Village Fund.

DATA ANALYSIS METHOD

The trial test of questionnaire instrument was conducted first before distributed. Good instruments meet two requirements, namely, valid and reliable (Arikunto, 1997). Validity test will be conducted by using Pearson method, i.e., by correlating the score of item on the questionnaire with the total score. If the correlation coefficient is more than 0.3, then the item of question can be said to be valid. The results show that there was no invalid item of question of the 5 items. Thus, it can be said that each item had a correlation with the total score of the test.

In the reliability test, the researchers used *Cronbach's Alpha*method. This calculation was done by calculating the mean of intercorrelation among the items of question in the questionnaire. While to determine the reliability of the instrument, the following categories are used (Hadi, 1999):

1. 0.800 – 1.000 : very high
2. 0.600 – 0.799 : high
3. 0.400 – 0.599 : enough
4. 0.200 – 0.399 : low
5. 0.000 – 0.199 : very low

The calculation of reliability showed r_{count} = 0.725. In this case, the instrument reliability coefficient is classified high

The statistical test used to test the descriptive research was mean test with the following formula main tendency test and Mean, Median, and Mode testing; variability test with Variance, Standard Deviation, and Range testing; and relative Standing test with Z score and Percentile rank testing

RESULTS

This section will describe the characteristics of respondents of the research covering gender, education level, position, and length of working. The following is a table that explains each of the characteristics of respondents of the research:

Respondents Gender

The following is a tabulation table of respondents' gender characteristics:

Table 4.1. Respondents' Gender Characteristics

Gender	Quantity	Percentage (%)
Male	40	72.73
Female	15	27.27
Total	55	100.00

Respondents' Education Level

The following is a table that describes the education level characteristics of the respondents of the research:

Table 4.2. Respondents' Education Level

Education Level	Quantity	Percentage (%)
Junior High School	3	5.45
Senior High School	36	65.45
Bachelor	11	20.00
3 Associate	5	9.09
Total	55	100.00

Based on the Table 4.2 above, most respondents of the research had Senior High School education by 36 people (65.45%), while others had Junior High School education by 3 people (5.45%), Bachelor by 11 people (20%) and 3 Associate by 5 people (9.09%). Percentage of the respondents based on the education level can be seen in the following pie chart:

Position of the Respondents in Village Office

Positions in the village office consist of 9 positions covering village staff, village head, village secretary, head of finance department, head of government department, head of development department, head of community welfare department, head of hamlet community and village midwife.

Table 4.3. Characteristics of the Position of Respondents in the Office Village

Position	Quantity	Percentage (%)
Village Staff	25	45.45
Village Head	5	9.09
Village Secretary	4	7.27
Head of Finance Department	5	9.09
Head of Government Department	5	9.09
Head of Development Department	5	9.09
Head of Community Welfare Department	3	5.45
Head of Hamlet Community	2	3.64
Village Midwife	1	1.82
Total	55	100

Based on the Table 4.3 above, most of the respondents of the research served as village staff by 25 respondents (45.45%), while the rest served as a head of village by 5 people (9.09%), village secretary by 4 people (7.27%), head of finance department by 3 people (5.45%), head of government department by 5 people (9.09%), head of development department by 5 people (9.09%), head of community welfare department by 3 people 5.45%), head of hamlet community by 2 people (3.64%), and village midwife by 1 person (1.82%). Percentage of the Respondents based on their position in village office can be seen in the following pie chart:

Length of Working of the Respondents

The characteristics of length of working of the respondents in village office were divided into 5 categories, namely, less than 5 years, 5 to 10 years, 10 to 15 years, 15 to 20 years and more than 20 years. The following is a table that describes the characteristics of length of working of the respondents in village office.

Table 4.4. Characteristics of Length of Working of the Respondents

Length of Working	Quantity	Percentage (%)
< 5 Years	14	25.45
5-10 Years	24	43.64
10 - 15 Years	7	12.73
15 - 20 Years	3	5.45
> 20 Years	7	12.73
Total	55	100

Based on the table above, most of the respondents had been working in the village office for 5 to 10 years by 24 people (43.64%), while the rest were the respondents who had worked for less than 5 years by 14 people (25.45%), for 10 to 15 years by 7 people (12.73%), for 15 to 20 years by 3 people (5.45%) and for more than 20 years

Descriptive Statistics

Village fund management aspects were divided into 4 sections: planning, budgeting, implementation, and reporting. This section will explain the results of descriptive analysis of perception of respondents' answers that include the calculation of statistical elements including mean, mode, median, variance and standard deviation and percentage tabulation table of respondents' answers following a pie chart of the percentage of respondents' answers from the four elements.

The descriptive statistics of all respondents' answers based on the four elements can be seen in the following table:

Table 4.5. Descriptive Statistics of Respondents' Perceptions

		Perencanaan	Penganggaran	Pelaksanaan	Pelaporan
N	Valid	55	55	55	55
	Missing	0	0	0	0
Mean		5.4364	5.0000	5.0000	4.9818
Median		5.0000	5.0000	5.0000	5.0000
Mode		6.00	5.00	5.00	5.00
Std. Deviation		.60135	.47140	.54433	.62334
Variance		.362	.222	.296	.389
Skewness		-.542	.000	-.715	-.465
Std. Error of Skewness		.322	.322	.322	.322
Kurtosis		-.578	1.855	3.426	1.285
Std. Error of Kurtosis		.634	.634	.634	.634
Range		2.00	2.00	3.00	3.00

Based on the Table 4.5 above, it can be seen the mean value of the perception of the answer on the aspect of planning is 5.4364, the aspect of budgeting is 5, the aspect of implementation is 5 and the aspect of reporting is 4.9818. Median of distribution of respondents' perceptions of planning is 5, budgeting is 5, implementation is 5 and reporting is 5. Mode of respondents' perceptions data of planning is 6, budgeting is 5, implementation is 5 and reporting is 5.

Planning

In the research instrument, the element of planning is in the questions number 1 and 2. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to planning can be seen in the following table:

Table 4.6. Percentage of Respondents' Answers in Planning

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	27	49.09
Agree (5)	25	45.45
Quite Agree (4)	3	5.45
Total	55	100

Based on the Table 4.6, most of respondents stated strongly agree to the village fund management in planning by 49.09%, while the rest stated agree by 25 people (45.45%) and stated quite agree by 3 people (5.45%). The full percentage of respondents' answers can be seen in the following pie chart:

Budgeting

In the research instrument, the element of budgeting is in the questions number 3 to 6. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to budgeting can be seen in the following table:

Table 4.7. Percentage of Respondents' Answers in Budgeting

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	6	10.91
Agree (5)	43	78.18
Quite Agree (4)	6	10.91
Quite Disagree (3)	0	0
Disagree (2)	0	0
Strongly Disagree (1)	0	0
Total	55	100

Based on the Table 4.7, most of respondents stated agree to the village fund management in budgeting by 43 people (49.09%), while the rest stated strongly agree by 6 people (10.91%) and those who stated quite agree by 6 people (10.91%). The full percentage of respondents' answers can be seen in the following pie chart:

Implementation

In the research instrument, the implementation element is in the questions number 7 to 12. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to budgeting can be seen in the following table

Table 4.8. Percentage of Respondents' Answers in Implementation

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	7	12.72
Agree (5)	42	76.36
Quite Agree (4)	5	9.09
Quite Disagree (3)	1	1.81
Disagree (2)	0	0
Strongly Disagree (1)	0	0
Total	55	100

Based on the Table 4.8, most respondents stated agree to the village fund management in implementation by 42 people (76.36%), while the rest stated strongly agree by 7 people (12.72%) and those who stated quite agree by 5 people 9.09%). The full percentage of respondents' answers can be seen in the following pie chart:

Reporting

In the research instrument, the reporting element is in the questions number 13 to 20. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to reporting can be seen in the following table:

Table 4.9. Percentage of Respondents' Answers in Reporting

Respondents' Answers	**Quantity**	**Percentage (%)**
Strongly Agree (6)	9	16.36
Agree (5)	37	67.27
Quite Agree (4)	8	14.55
Quite Disagree (3)	1	1.82
Disagree (2)	0	0
Strongly Disagree (1)	0	0
Total	55	100

Based on the Table 4.9, most respondents stated agree to the village fund management in reporting by 37 people (67.27%), while the rest stated strongly agree by 9 people (16.36%), those who stated quite agree by 8 people (14.55%) and those who stated quite disagree by 1 person (1.82%). The full percentage of respondents' answers can be seen in the following pie chart:

Statistic Test

Statistic test was used to test the conclusions obtained from the results of descriptive test. The statistic test to determine whether there is difference in perception between village office-holders on village fund management system or not can be done with Chi Square test with the help of SPSS program.

Table 4.10. Chi Square Test Results

	Chi-Square	df	Asymp. Sig.
Planning	19.345[a]	2	.000
Budgeting	49.782[a]	2	.000
Implementation	78.745[b]	3	.000
Reporting	55.182[b]	3	.000

Based on the Table 4.10 above, the significant value obtained from the Chi Square test results of all elements of village fund management is 0.000 which is smaller than 0.05, thus Ho is rejected. However, there is a real perception difference of the village office-holders on the village fund management system on the aspects of planning, budgeting, implementation and reporting.

Discussion

The results of questionnaires filling showed that the characteristics of the sample used in this research were quite diverse. By gender, some of the sample were male. This is because most of the village office-holders in the village office are male. Furthermore, based on the education level of respondents, most of the respondents had Senior High School education, while the rest had Junior High School, Bachelor and 3 Associate. Based on the respondent's position, the respondents' positions at the village office were also quite diverse, ranging from village head to village staff, but most of the respondents served as village staff. Furthermore, based on the length of working, most of the respondents had been working in the village office for 5 to 10 years, which means all the information obtained from this research were quite valid because the respondents of the research had mostly been working for long time in the village office and had a high enough level of education.

Based on the results of descriptive test, the average respondent's answers to the question in the questionnaire was agree, so the mode and median values which tend to point to the number 5 which means agree. This means that most of the village office-holders in the village of Sleman Regency descriptively agree to the village fund management system.

Based on the results of statistical tests, the perception of the village office-holders on the village fund management was significantly different. It can also be seen in the pie charts formed from the data of the research results. However, the most dominant respondent answers point to 5 which means that although there were different perceptions of village office-holders on village fund management, most of them agreed to the village fund management system.

CONCLUSION

Perceptions of village office-holders on village fund management differed significantly, meaning there was no similar perception of village office-holders (100%) for village fund management. Most of the respondents agreed to the village fund management.

1. Suggestion to the Government

   As an improvement l in the future, it is better for the government to conduct periodic technical assistance to ensure that the implementation of the village law goes according to its vision and mission and the village apparatus has a comprehensive understanding and equality of perception in implementing the Law either from planning, budgeting , Implementation and reporting.
2. Suggestion to Village Office-holders

The village apparatuses as village fund managers need to equate perceptions of the implementation of village laws on elements of planning, budgeting, management, and reporting so that village funds can provide significant benefits to all citizens

3. Suggestion to other researchers
   This study only discusses the perception of village apparatus on the management of village funds, further research can be developed about other policies related to the mandate of village legislation. Other researchers may also conduct research in other areas both at the district and provincial levels and undertake research at deeper levels such as the impact of village funding on community welfare, poverty levels, educational improvements, etc

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AN EXPLORATORY STUDY OF THE PROFILES OF MICRO, SMALL, AND MEDIUM ENTERPRISES IN THE HANDICRAFT SECTOR IN THE AREA OF YOGYAKARTA CITY

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Abstract

The aims of the study were (1) to identify the profiles of Micro, Small, and Medium Enterprises (MSME) in the handicraft product sector in Yogyakarta City in the 2015 period, (2) to identify actual problems faced by business owners involved in the business in MSME in Yogyakarta City in order that the government of Yogyakarta City finds it easy to provide solutions, and (3) to find out efforts that have been made by business owners involved in the business in MSME in Yogyakarta City to Solve the problems they face in order that the offered solutions are more effective. This was an exploratory study. The research object was MSME in the handicraft sector in Yogyakarta City. The research population comprised all business owners in MSME in the handicraft sector in seven districs in Yogyakarta City, namely Kotagede, Kraton Mantrijeron, Mergangsan, Tegalrejo, Umbulharjo, and Wirobrajan. The data on the number of business owners in the handicraft sector referred to the data on the membership in the National Handicraft Council of Yogyakarta City. The sample in the study was selected by means of the purposive sampling technique. In-depth interviews and questionnaires were used collect data on the profiles, business types, problems, and effort that had been made to solve the problem faced by business owners in MSME, while data on the number and identify of business owners in MSME referred to data in the National Handicraft Council of Yogyakarta City. Based on the results of the study, it could be concluded that several general conditions and problem s faced by business owners in MSME were, among others, the capital financing, increase in raw materials prices, decrease in people's purchasing power affecting the product order, facilities from the National Handicraft Council in the form of exhibitions and other promotions which could not be enjoyed by all business owners in MSME (due to different treatments for business owners in MSME), and tax imposition which was the same for all levels of turnover or sales. Much of the training that business owners in MSME had attended needed follow-ups. Therefore, this became a thing that needed attention from government of Yogyakarta City. Business owners had made a variety of efforts autonomously to solve the problem they faced. The efforts included, among others, establishing joint business groups facilitating a variety of their attempts in marketing, capital financing, and industry sharing.

Keywords: Profiles of MSME in Yogyakarta City, Handicraft Sector

INTRODUCTION

The aims of this exploratory study were, *first,* to identify the profiles of Micro, Small, and Medium Enterprises (MSME) in the handicraft product sector in Yogyakarta City in the 2015 period, *second,* to identify actual problems faced by business owners involved in the business in MSME in Yogyakarta City in order that the government of Yogyakarta City finds it easy to provide solutions, and *third,* to find out efforts that have been made by business owners involved in the business in MSME in Yogyakarta City to Solve the problems they face in order that the offered solutions are more effective. This was an exploratory study. The research object was MSME in the handicraft sector in Yogyakara City. Descriptive statistics, was used to analyze the profiles of Micro, Small, and Medium Enterprises in the Handicraft Sector in the area of Yogyakarta City.

The improvement of business in Indonesia through employment shows still far from the expectations. The deterioration of the national economy that be affected by recession in USA, had caused the financial problems for SMEs as the depreciation of exchange rate between Indonesian Rupiahs (IDR) toward United State Dollar (USD) which has been occurring in the 2008 period. The situation will lead the business to financial distress problem. The depreciation of exchange rate had caused the inflation that affects Indonesian purchasing power. The depreciation of Rupiah against the US Dollar that culminated with the level of crisis very large level in a short time in 2008 caused the business enterprises take in slowly growing. This situation caused the Indonesian economy in macro slump and many companies are threatened to bankrupt. Similar condition also happened to the owners of MSMEs when Rupiah depreciated against the USD in mid-2012 until now. The economic downturn also affects the activities of MSMEs, this were caused the sluggishness of the domestic economy is also accompanied by the slow pace of economic growth in almost all countries in the world.

When faced with a multi-dimensional crisis, micro, small and medium enterprises (MSMEs) survive and able to play a role to perform its functions both in producing goods and services in the midst of great business conditions were not able to maintain its existence. This was reasonable because the small and medium enterprises (MSMEs) have prospect to be developed, also have different characteristics with big business. This difference can be seen from the scale of business, the number of labor, and the production capacity of MSMEs which has toughness and resilience in business continuity. In addition to having advantages over other business scale, MSMEs also has an important role in the economy (Wijaya,2008).

Indonesia MSMEs also contributes greatly to the national economic. Small businesses and households account for only 10% of total revolving money and account for 49% of Gross Domestic Product (GDP). The business unit of the sector that absorbs the most labor from small companies compared to large companies (Riyanti,2003). This shows that small business has potential to be developed in Indonesia because it was able to restore the national economy. Micro, Small and Medium Enterprises relatively have a significant contribution to the running of governance both at central and regional levels. It was caused as small business actors were bigger when compared with business actors in conglomeration scale. These conditions make small businesses very influential on Indonesian Gross Domestic Product and Regional Gross Domestic Product, in this case especially the Regional GDP of Yogyakarta Province.

The role and improvement of Micro, Small and Medium Enterprises (MSMEs) only can be enhanced by the counseling, directing and appropriate assistance for business actors. Those MSMEs programs above can be implemented effectively, if MSMEs already know about the potential capability prospects and shortcomings in running their business. In addition, the various problems and needs of each SMEs actor have been clearly identified.

Problems and needs, as well as knowing the eligibility of the owners of SMEs will greatly help local governments in the form of what treatment methods should be given to the owners of MSMEs in Yogyakarta City. Properly handling and ability to answer the business problem that be faced of MSMEs actors will facilitate the government in developing the owners of MSMEs to penetrate the broader market than they have. The Office of Industry Trade Cooperative and Agriculture of Yogyakarta was currently updating the Micro, Small and Medium Enterprises (MSMEs) database, to describe the real existence of MSMEs, supporting the programs was held by related department in Yogyakarta City. According to Section Head of the Study and Development of MSMEs, Department of Industry, Trade, Cooperatives and Agriculture said that the updating of MSMEs data, be expected to obtain validity of data about existence of MSMEs in region of Yogyakarta City. The Routine programs, which have been executed by the related institution in Yogyakarta City, in order to develop MSMEs, surrounding, assistance and effort to motivate the owners of MSMEs developing their businesses, that has been build. The presence of the state in these cases was expected by the owners of MSMEs both in terms of assistance to broader market access, as well as in capital with a relatively low capital cost and conducive to the business.

Research of MSMEs has been done by Wijaya (2008) which has tested the model of entrepreneurship behavior of MSMEs in DIY and Central Java, and Riyanti (2003) which has examined MSMEs from psychological aspect. This research intends to explore the profile of MSMEs of Yogyakarta, especially the profile of handicraft industry that has potential to penetrate export market; to identify problems faced related to business governance that was being cultivated; and to prepare business actors in penetrating export market as their market alternative. There were three questions in the study, as follows:

1. How were the profiles of Micro, Small, and Medium Enterprises in the handicraft sector in Yogyakarta City?
2. What kinds of problems which faced by Micro, Small and Medium Enterprises owners in the handicraft sector in Yogyakarta City?
3. How were the efforts that have been done by MSMEs in Yogyakarta to solve these problems?

METHODOLOGY

This study was an exploratory study. The research object was Micro, Small, Medium Enterprises in the handicraft sector in Yogyakarta City. The research population comprised all business owners in MSME in the handicraft sector in seven districs in Yogyakarta City, namely Kotagede, Kraton Mantrijeron, Mergangsan, Tegalrejo, Umbulharjo, and Wirobrajan. The data on the number of business owners in the handicraft sector referred to the data on the membership in the National Handicraft Council of Yogyakarta City. The sample in the study was selected by means of the purposive sampling technique. In-depth interviews and questionnaires were used collect data on the profiles, business types, problems, and effort that had been made to solve the problem faced by business owners in

MSME, while data on the number and identify of business owners in MSME referred to data in the National Handicraft Council of Yogyakarta City.

RESULTS OF THE STUDY

Based on the research data, it has been identified as many as 21 owners of Small and Medium Enterprises in the Yogyakarta that meets the requirements of a predefined sample. The requirements of sampling methods were, *first*, the owners of MSMEs must be active in business during the research period. *Second* the subject was a craftsman in the handicraft industry in the working area of Yogyakarta City. *Third,* the sample has to produce handicraft and not only act as distributors, collectors or retailers. Successfully identified profiles include business profile data and activity profile data. Business profile and complete activity profile per unit of MSMEs was presented in *Product Catalog* which is the output of this research.

The results of the study show that several general conditions and problems faced by business owners in MSMEs were, among others, the capital financing, increase in raw materials prices, decrease in people's purchasing power affecting the product order, facilities from the National Handicraft Council in the form of exhibitions and other promotions which could not be enjoyed by all business owners in MSME (due to different treatments for business owners in MSME), and tax imposition which was the same for all levels of turnover or sales. Much of the training that business owners in MSME had attended needed follow-ups. Therefore, this became a thing that needed attention from government of Yogyakarta City. Business owners had made a variety of efforts autonomously to solve the problem thet faced. The efforts included, among others, establishing joint business groups facilitating a variety of their attempts in marketing, capital financing, and industry sharing. Another efforts that have been done by MSMEs, among others, following the exhibition programs or expo product facilitated by DEKRANAS, improving the marketing programs based social media or electronics media to get more customer, collaborating with the handicraft collector to sell the products, and following the trainings related to the field of their business.

CONCLUSION AND SUGGESTION

Based on the results of the study, it could be concluded as follows:

1. Business owners in Micro, Small, and Medium Enterprises faced the capital financing problem.
2. They also faced increase in raw materials prices, decrease in people's purchasing power caused by depreciation of exchange rate IDR/USD.
3. The facilities from National Handicraft Council (DEKRANAS) Yogyakarta City, which could not be enjoyed by all business owners in MSMEs, due to different treatments for business owners in MSMEs.
4. Tax imposition which was the same for all levels income of sales.

5. Others problem faced by MSMEs owner was quality of human resource. Many people involved were not in good performance and lack of sufficient skill.
6. Supposing there were unfairly policy and practices in raw materials pricing, especially in the leather handicraft.
7. The business owners faced the problem of not ability to fulfill the order in the big scale, as the human resources restricted.
8. The position power of pricing policy not so good, caused most of the pricing of handicraft product was stated by collectors, not producers.

Accommodating and responding to various problems faced by the owners of MSMEs in Yogyakarta, this study provides some recommendations as follows:

1. Identify and perform a formal and accurate re-arrangement of the MSMEs existence in the Yogyakarta City conducted periodically.
2. Reviewing the classification of MSMEs types by taking into account the characteristics of its business, so there was no sharp difference in the problem of classification of industrial types caused by different perceptions.
3. Conduct accurate re-arrangements for all MSMEs players recorded in Yogyakarta, for the various facilities needed in their business expansion efforts.
4. Data collection conducted in an orderly manner will also affect the increase in local revenue through taxes paid by the MSMEs owners.
5. The government as a public institution has an obligation to be present in helping MSMEs owners develop and run their business, thus the government should give equal and fair treatment to the MSMEs owners.
6. Yogyakarta City Government in the short terms, was expected to provide training assistance, marketing facilities and capital in various schemes for the owners of MSMEs in Yogyakarta.

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THE EFFECT OF PEOPLE PERCEPTIONS OF SHARIA BANKING TOWARDS DECISION MAKING TO BE SHARIA BANK CUSTOMER IN YOGYAKARTA

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Abstract

Taking a decision made by a person in any case greatly affects to the next steps and consequences, no exception in taking decision to be sharia bank customer. This study aimed to investigate the effect of perception of sharia banking towards decision making to be sharia bank customer. This research used descriptive quantitative research. The research result shows that there is an influence the level of perception in decision making to, it showed by the result of simple regression, r_{x2y} = 28.6%; t = 11.200. The conclusion of this study is there is an effect of people perceptions of sharia banking towards decision making to be sharia bank customer.

Keywords: Decision, Perception, Sharia Banking

INTRODUCTION

Taking a decision made by a person in any case greatly affects the next steps and consequences. Therefore, in taking a decision is necessary some considerations and thoughtful maturity. No exception when choosing a bank to save money or find a fund. As a society in the era of globalization must be smart in choosing. Determination of decisions on the basis of how to know and understand and his perception of bank.

Indonesia is one of the countries with the largest Moslem population in the world with 207,176,162 people (bps.go.id, 2010). However, not all Moslems follow the Islamic Shari'a, as in the case of *muamalah* or transaction. Reporting by beritasatu.com (2015), the number of customers of sharia banks in Indonesia is only 18.75 percent of conventional bank customers that reach 80 million people. According to research conducted by the *Otoritas Jasa Keuangan* (OJK), sharia banking is still not widely known in Indonesian society. Market share of this bank is approximately 4.8 percent of market share of conventional banking. Perception plays an important role for the community in realizing and understanding of sharia banks. With these people's perceptions they then choose actions and attitudes or decide whether to become customers of sharia banks or not. However, Islamic banks today have begun to feel after the law No 10 of 1998 on the amendment of Law no. 7 of 1992 concerning banking recognizes the existence of conventional banks and sharia banks side by side (dual banking system). The law reinforces the potential of sharia banks to further develop as potential financial institutions. This is supported by the issuance of Act Number 23 of 1999 concerning Bank Indonesia which was then amended to become Act No. 3 of 2004 (BI Law). The enactment of this Law enables the implementation of monetary policy based on sharia principles.

The number of sharia banks in Indonesia is not as much as conventional banks, only 25 banks, although the growth of Islamic banks can be said to continue moving up (sindonews.com, 2017). The details are 13 *Bank Umum Syariah* (BUS), *Unit Usaha Syariah* (UUS) and 12 *Bank Pembiayaan Rakyat Syariah* (BPRS). Its growth in 2015 has reached 10% compared to December 2014 (www.republika.co.id). By the growth of sharia banking, it is expected that many people will decide to become customers in sharia banks.

Yogyakarta is one of the areas in Indonesia that has good development and prospects for the growth of sharia banking. Obtained from Republika.id (2011) Market Share about 5.8 percent or higher than the National average. Therefore, the researchers are interested to examine the public perception of sharia banking in making decision to become customers of sharia banks.

Based on the background above, the problems can be formulated as follow: "How is the influence of the perception of sharia banking on the decision to become customers of sharia bank in Yogyakarta society?". To know the influence of peoples' perception of sharia banking on making decision to become customers of saria bank of Yogyakarta society.

LITERATURE REVIEW

Decision Making Becoming a Sharia Bank Customer

Based on Salusu (2004) Decision making is a process of choosing an alternative way of acting with an efficient method according to the situation. Hill et al reveals that when a decision has been made, something new begins to happen. In other words, accelerated decisions are taken action, and encourage make of movement and change. Meanwhile, according to Desmita (2008), decision-making is one form of thinking and the results of a deed.

Decision-making is a process of thinking to choose alternative ways or actions that will further encourage a movement or action of the decision. The decision to be a customer of sharia bank is an individual thinking process in choosing an action to be a customer of sharia bank or not. In making these decisions, of course, the first identification of selected sharia banks is required.

Public Perceptions of Sharia Banks

Perception is a direct response or acceptance from a person. According Jalaludin Rackhmat (2011: 50) perception is the experience of the objects, events, or relationships obtained by concluding information and interpret the message. Meanwhile, according to Bimo Walgito (2002: 87) perception is a process preceded by sensing the process of stimulus by individuals through the sensory process. But the process does not stop just like that, but the stimulus is forwarded and processed next is a process of perception. Perception is a process that begins with the stimulus process by the individual through a sensory process which will then be interpreted and concluded so that the individual can provide a response or action. Public perception on sharia banking is how society interpret and conclude from what they know about sharia banking which then society give response about syariah banking. One of the responses or actions taken is to decide whether to become an Islamic bank customer or not.

Relevant Research

From the author's search results related to the theme of research we do at least there are some references that the author can make references, among others.

First, research conducted by Ahmad Syauqi entitled "*Pengaruh Persepsi Masyarakat Tentang Ke'Syariah'an Perbankan Syariah (Studi Pada Masyarakat Pamulang*)". Second, Journal of Business Focus by Junaidi entitled "*Persepsi Masyarakat untuk Memilih dan Tidak Memilih Bank Syariah (Studi Kota Palopo)*" This research aim to know how big factor that can influence society in Palopo City to choose sharia bank.

From the above two references, there are similarities of the object with the research that will be done. But overall, the difference in this study lies in the dependent variable. In addition, case study (research site) is also different.

RESEARCH METHOD

Design, Place and Time

This research is based on the approach is a quantitative descriptive study conducted in Yogyakarta. The study period is May 2017 up to July 2017.

Population and Sample

The population in this study is the whole society of Yogyakarta that productive age and muslim. While the sample of research is determined by simple random sampling technique. The number of samples is determined by the method developed by Isaac and Michael with the error rate of 5%, N or the total population of 3,357,339 souls then obtained the number of samples 349 respondents (Sugiyono, 2011: 71).

Data collection technique

Questionnaire is a technique of data collection conducted by giving a set of questions or questions written to the respondent to answer it (Sugiyono, 2015: 199). This study used close questionnaire by using a modified Likert scale. The following table scales and scores:

Tabel 1. Likert Scale by Modification

Scale	**Answer Alternative**	**Score**	
		Positive	**Negative**
SS	*Sangat Setuju*	4	1
S	*Setuju*	3	2
TS	*Tidak Setuju*	2	3
STS	*Sangat Tidak Setuju*	1	4

Research Instruments

The research instrument of this study is a questionnaire instrument (questionnaire). The gratings are arranged can be seen in table 2 and 3 for each variable people perceptions and desicion making as follows:

Tabel 2. Grating Questionnaire for Making Desicion to be Sharia Bank Customers

No	Indicator	Sub Indicator	Number of Item	Total
1.	*Budaya*	*Budaya akan kebutuhan suatu produk.*	1,2	2
		Budaya akan keinginan suatu produk.	3,4	2
2.	*Kelas Sosial*	*Status Sosial sebagai penentu keputusan*	5,6	2
		Lingkungan kelas sosial mempengaruhi keputusan	7,8	2
3.	*Kelompok Anutan*	*Pengaruh pada kelompok tertentu/ orang lain.*	9,10,14	3
4.	*keluarga*	*Pengaruh lingkungan keluarga*	11, 12, 13	3
5.	*Pengalaman Belajar*	*Kemampuan berfikir*	15, 16, 17, 18	4
6.	*Kepribadian*	*Pengaruh dari dalam diri sendiri*	19, 20,	2
7.	*Konsep diri*	*Cara pandang seseorang dalam menentukan keputusan*	21, 22	2
Total				22

(Source: Palopo, 2015 by modification)

Tabel 3. Grating Questionnaire for People Perceptions

No	Indicator	Sub Indicator	Item	Total
1.	*Faktor Pribadi*	*a. Pengetahuan* *b. Kesan*	1, 2*, 3*,9,10 4,5	5 2
2.	*Faktor Lingkungan*	*Lokasi*	6,7,8	3
3.	*Faktor Obyek*	a. Brand Image *b. Pelayanan* *c. Pemasaran*	13,14 15,16,11,12 18,19, 17	2 4 2
			Total	19

(Source: Mirawati, 2011 by modification)

Test Instruments

Validity is a measure that indicates the level of validity or validity of an instrument. The validity test used by Product Moment correlation formula from Pearson with the help of SPSS Statistic 20 program. The validity test result is consulted on one-way test table, with r table price at 5% significant level with n = 30 equal to 0,306. Question items are said to be valid when r count is greater than 0.306.

Reliability in this study was tested with Alpha Cronbach reliability with the help of SPSS Statistic 20. Criteria of an instrument is said to be reliable by using this technique that is when the reliability coefficient count (r11) is greater than 0.600 then the instrument is said to be reliable, and vice versa if the reliability coefficient count (R11) is smaller than 0.600 then the instrument is said not reliable.

Data Analyze

1. Test Prerequisites
    a. Normality Test
    Normality test aims to determine whether the data is normally distributed or not. Normality test using Kolmogorov-Smirnov formula using SPSS 20 software aid. To identify normal distributed data is to see the value of significance. If each variable has a value> 0.05 then the research variable is normally distributed.
    b. Linearity Test
    Linearity test is done to determine whether there is a relationship between independent variables and dependent variables. This test uses the help of SPSS 20 software.
    c. Multicolinearity Test
    Multicollinearity test is done to determine the relationship between independent variables. The existence of multicollinearity value is indicated by looking at the tolerance value (α) VIF value (Varian Inflated Factor). If the tolerance value ≤ 0.10 with VIF value ≥ 10 then it can be said there is multicollinearity.
    d. Heteroscedasticity Test
    The purpose of the heteroscedasticity test is to test whether in variance regression occurs variance inequality from one observation residual to another. If the variance and residuals remain, then homocedastity occurs, so this regression model is a good regression model.
2. Statistic Test
    a. Simple Linear Regression Test
    Simple Linear Regression Test is used to test for causal relationship between one independent variable and one dependent variable. This test uses SPSS 20 program.
    b. T Test
    Used to test the hypothesis. If t table is greater than the level of significance (0.05) then Ho is rejected. This test uses SPSS 20 program.

RESULTS

This research was conducted in Yogyakarta on May 28, 2017 until July 08, 2017. While the data used in the study is the primary data obtained by distributing questionnaires to the community of Yogyakarta directly or online through google.doc aplication. The populations in this study are all people in Yogyakarta who are productive age (aged 17 to 60 years) and are Muslim about 197,432 people. The sample that used a number of 349 respondents.

However, in the execution, the number of returned and probable questionnaires is 315 questionnaires. The number of questionnaires is less than that should be caused by many people who do not want or refuse to fill in the questionnaire and declare the questionnaire is lost.

Instrument Test

Data processing to test the validity using SPSS Statistic 20 with Product Moment technique, it can be concluded that from 22 items of question for Y Variable there are 5 items that are not valid or fall, that number are 8, 13, 16, 18 and 20. As for X variable, from 19 items only one question that fall is the number 16.

Test of instrument reliability in this research using Cronchbach Alpha technique and obtained reliability coefficient or r11 on X variable equal to 0,925 and r11 at Y variable equal to 0,832. Both of them show that the value of r11> 0.6, it means reliable or consistent data.

Test Prerequisites

1. Normality Test
   Distribution of data in this study can be said as normal data (has normally distributed) if the results obtained are greater than the value of significance. The result of the Normality Test by using Kolmogrov-Smirnov Test by SPSS Statistic 20 aplication is 1.128. This result is greater than the error value set at 5% or 0.05, so the data is said to be normal distribution.
2. Linearity Test
   Linearity test using SPSS Statistic 20 with Test for Linearity obtained Deviation from Linearity of 0.498. These results indicate that between the variables of Public Perceptions and Decisions of Customers of Sharia Banks have a linear relationship because the Significance is greater than the error rate, 0.498> 0.05.
3. Heteroscedasticity Test
   The result of the heteroscedasticity test table using Glejser method with the help of SPSS Statistic 20 shows the significance value of 0.302. This means that the significance of more than 0.05 or no heteroskedasticity, in other words in the regression of variance inequality, so the conclusion of this regression model is a good regression model.

Hipotesis Test

From the results of the data obtained the equation Y = 17.202 + 0.546 X. The constant of 17.202 means that if the Perception (X) value is zero (0) then the decision is positive value 12.202. The regression coefficient of public perception (X) is 0.546 meaning that if the perception increase 1, then the decision to become the customer of syariah bank will increase as big as 0.546.Koefisien is positive value meaning positive relation between society perception with decision to become customer of syaria bank, more positive perception of society Sharia banks then the more positive also the community decided to become customers of sharia banks. Other than that obtained probability value of 0.000 or less than

0.05 then the regression model can be used to predict the dependent variable (Y) namely the decision to become a customer of sharia bank. R Square from the calculation shows that the coefficient of determination of 28.6%. This means that 28.6% of the decision to become a customer of syariah bank can be explained by the public perception variable about sharia banking. While 71.4% is explained by other factors.

Hypothesis in this research is as follows:

H_o = There is no influence between the perception of the people of Yogyakarta to sharia banking in making the decision to become a customer of sharia bank

H_i = There is influence between the perception of the people of Yogyakarta to sharia banking in making the decision to become a customer of sharia bank

Testing criteria:

T <t table, then Ho is accepted

T count> t table, then Ho is rejected

The result of regression analysis shows the value of t count of 11.200. While t table for db ∞ with significance level of 5% and two-tailed test is 1.06 (Suharsimi, 2013: 406). It can be seen from the calculation results t count> t table so Ho is rejected, meaning there is a significant influence between the perception of the people of Yogyakarta to the Islamic banks in decision making to customers of sharia banks. So in this case it can be concluded that the perception of the people of Yogyakarta to the sharia bank has an effect on the decision making to become a customer of sharia bank.

CONCLUSIONS

Based on research that has been done about the influence of public perception of syariah banking in making the decision to become a customer of syariah bank can be drawn conclusion as follows:

1. Public perception of sharia banking has an effect on decision making to become sharia bank customer.
2. Public perception of sharia banking has a positive and significant influence in decision making to become customers of syaria bank by 28.4%.

Based on the results of research that has been done, the researchers provide suggestions as follows:

1. Islamic Bank
   It is expected that sharia banks pay more attention to public perceptions of sharia banks, by building a positive image of the community so as to give public confidence to use the products of sharia banks. Positive image will form a good perception as well, because the perception has an influence on the decision of the community in a sharia bank.
2. Next Research
   The next researcher is expected to examine other factors besides public perception towards syariah bank, because based on result of research more than 70% decision of society become customer of syaria bank influenced by other factor.

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TRAINING EFFECTIVENESS OF PPPPTK MATHEMATICS BASED ON TEACHERS' PERFORMANCE AND IMPLEMENTATION OF TEACHERS' CONTINUOUS PROFESSIONAL DEVELOPMENT

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Abstract

This study aims to measure the effectiveness of training program that is conducted by PPPPTK Mathematics, which is viewed from teachers' Continuous Professional Development performance and after-training implementation of continuous professional development (CPD). The results of this research are as follows: (1) the effective level of the training programs before and after the programs are improved as shown by the improvement of mean score before the training (50.530) and after training (79.920); (2) the paired sample t-test shows that there is a significant difference in teachers' Continuous Professional Development performance before and after the training programs; (3) the result of the structural model testing indicates that the model for program evaluation is fit (chi-square result is 4.998 which is relatively small, RMSEA less than 0.08 (0.063), CFI more than 0.9 (0.995), GFI more than 0.9 (0.940), AGFI more than 0.9 (0.988), and probability 0.172 which shows that there is no difference between the sample and the population covariant.

Keywords: effectiveness, teachers' performance, teachers' continuous professional development

INTRODUCTION

Education and training on increasing the competence for educators (teachers') is important to do with the development of training programs according to the needs of teachers' Continuous Professional Development and the development of science. This is in line with the statement of Darling-Hammond & Hammerness (2005: 390-441), that "training should pay attention to the needs of teachers' Continuous Professional Development with their ability as teachers' Continuous Professional Development and educators, not just to provide theoretical ability".

Center for the Development and Empowerment for Teachers and Education Personnel *(PPPPTK)* Mathematics is one of the Technical Implementation Unit *(UPT)* of Ministry of Education and Culture *(Kemendikbud).* The task of *PPPPTK* Mathematics based on Regulation of Education and Culture Minister (Permendikbud) number 16 year 2015 on Organization and Working Procedure of *PPPPTK* is to carry out the development and empowerment of educators and education personnel according to their field. One of the functions of *PPPPTK* Mathematics is to facilitate the improvement of competence, such as through education and training for teachers' Continuous Professional Development and other education personnel (supervisors, principals, and labors).

In the Regulation of Minister of Administrative Reform and Bureaucratic Reform *(Permenpan and RB)* number 16 year 2009, the credit score and the position of teachers are mentioned that every activity, which is undertaken by teachers should be able to support the improvement of its performance as a professional educator. The main task of teachers are to educate, teach, guide, direct, train, assess, and evaluate learners on early childhood education in formal education, primary education and secondary education.

Professional Development (CPD) for teachers, as described in Minister of Administrative Reform and Bureaucratic Reform (*Permenpan and RB)* number 16 year 2009 is the development of teachers' competence that are carried out in accordance with the needs, which are gradually and continuously to improve their professionalism. This is in line with the purpose of CPD (Continuous Professional Development) that is proposed by Friedman et al. (2000: 5-7), that: (1) CPD emphasizes the maintenance of knowledge and skills, (2) CPD enhances and broadens knowledge and skills in order to support future professional development, and (3) the development of individual CPD qualities is required for supporting the implementation of tasks in work or profession.

Based on the description above, then the existence of *PPPPTK* as Technical Implementation Unit (*UPT)* of Ministry of Education and Culture (Kemdikbud) is still needed an effort to improve the quality of educators, especially for teachers, who are in position (on-the job). Therefore, every effort to improve the competence of educators and education personnel through training programs needs to remain associated with the Continuous Professional Development (CPD). Gardner (1978: 2-3) hopes that CPD can be integrated into both informal and incidental learning, because the strategy is a part of actual practice, or more precisely is called performance-based learning.

This research is conducted in order to know the effectiveness of *PPPPTK* Mathematics training program through teachers' performance and teachers' continuous professional development (CPD) activities after following the training.

LITERATURE REVIEW

Program Evaluation

In the introduction and evaluation plans for the Performance Accountability Report of Government Agencies *(LAKIP)* Year 2010 is stated that the evaluation function does not stand alone, but as part of the management function (planning, organizing, monitoring, and controlling). It can be concluded that evaluation is part of the management system. This is in line with Sonnichsen (1994: 539), who states that: "... builds the image of evaluation as an integral component in the administration and management of an organization," that evaluation is an integral component of the administration and management of an organization.

Implementation of evaluation activities or programs of government agency is the task of public officials, so that in order to complement the various functions of an organization's management, evaluation is very useful to prevent the organization for not repeating the same mistakes in carrying out its functions. According to introduction and evaluation plans of

LAKIP (2010: 1), evaluation is required, among others, because: (a) it is a management function, (b) it is a feedback mechanism for improvement, (c) it will prevent the organization from repeating the same mistake, and (D) it will be able to find and recognize the various problems that exist within the organization, and can also be used to find out the solution.

Program evaluation can be said as the monitoring and adjustment processes that are desired by evaluators in determining or improving program quality (Royse, Thyer, et al., 2006). Evaluation shows how well the program works and provides the way to improve it. Royse also states that program evaluation aims to know if the program is designed, implemented and beneficial to the parties involved in the program. In its implementation, the program evaluation intends to seek as much information as possible to get an overview of program design and implementation. Information gathering procedures on program evaluation should be tailored to the paradigm and evaluation approach that is used.

Continuous Professional Development (CPD)

The Regulation of the Minister of Administrative Reform and Bureaucratic Reform *(Permenpan and RB)* number 16 year 2009, on the credit score and the position of teachers indicates that for teachers' promotion and teachers' level, is needed to evaluate teachers' performance *(PKG).* Assessment of teachers' performance is the assessment of each item of the main tasks of teachers in order to foster the career and the rank of their position.

Based on Minister of Administrative Reform and Bureaucratic Reform *(Permenpan and RB)* number 16 year 2009, the meaning of Continuous Professional Development (CPD) is the development of teachers' competence that is carried out as needed, gradually and continuously to improve their professionalism. Continuous Professional Development for teachers includes three activities: (a) Self-development, (b) Scientific publications, and (c) Innovative works.

Kolb (1984:4) shows that the process of direct learning experience on assignment will give benefit to the organization or institution where they work. The experimental learning model will enhance and strengthen the relationship between education, work, and personal development.

Effectiveness

The word effectiveness is a word that is often associated with the implementation of a program. Simply put, effectiveness can be synonymous with the word "success", which means how far or how the level of success achievement of the objectives in the program. Effectiveness is often also associated with the word "quality", because an effective program also means the program can be said as qualified. Nevertheless, Creemers (1996: 21) states that the use of the word quality, will lead to obscurity, because it can include many things, including effectiveness itself.

In Oxford Advanced Learner's Dictionary, effectiveness has three meanings: (1) having the desired effect, producing the intended result, making a strong or pleasing impression, (2) having a role or position, even though not officially appointed to it, and (3) happening or coming into use (Hornby, 1995: 370). Among the three definitions, the most appropriate definition when associated with a program is the first definition, which indicates its effectiveness with the achievement of the desired outcome or effect.

Teachers' performance

The term "performance" is a translation of the English language "performance" which means performance or work performance. Performance is the result or level of success of a person in the field of work. According to Chesterfield County Public School (2007), "teachers' performance" includes "plan instruction, implement the lesson, motivates students, communicates lesson, demonstrates knowledge of the curriculum, sets high expectations for student achievement inappropriate with needs and abilities, maximize time on task, integrate materials and methodology, plans and uses evaluative activities, provides specific evaluative feedback, manages the classroom, interacts with students, interacts with parents and community, interacts with administration and other educational personnel, regulations, policies, procedures and accepted practices". Activities describes about teachers' performance are more emphasis on classroom learning, including how teachers integrate lesson materials and methodologies to be used to motivate students, manage classes, communicate knowledge, and evaluate and follow up on learning evaluation outcomes. However, there are other activities that support classroom learning activities, such as interacting with parents and the community, interacting with administrative staff in schools and other education personnel, and most importantly engaging in activities that enhance self-development and schooling. Everything requires a high commitment from teachers to do their job.

Based on the notion of teachers' performance and activity that are related to classroom learning and other activities that support teachers' duties, what is meant by teachers' performance is achievement, which is achieved by the teachers in performing their duties during a certain period of time that is measured based on three indicators, there are: mastering the material, the ability to manage learning process and commitment to perform the task.

RESEARCH METHODS

Type and Design of Evaluation

The type of evaluation that was used in this practice was impact evaluation. This type was chosen because through the evaluation activity was expected to obtain the image of the effectiveness of training programs that was held by *PPPPTK* Mathematics, through teachers' performance and implementation of teachers' continuous professional development (CPD). The impact evaluation design was built through as illustrated in Figure 1.

The effectiveness of the training program in the context of this study was focused on 2 (two) main components, there were teachers' performance in schools and teachers' continuous professional development (CPD). Teachers' performance and teachers' continuous professional development are assumed to have an effect on the effectiveness of training program. In this study the components are developed for measuring teachers' performance and teachers' continuous professional development are illustrated in Table 1.

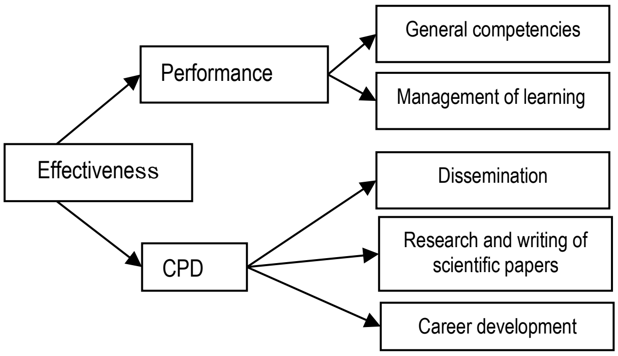

Figure 1. Model Effectiveness Of training

Table 1**.** Component, Sub-component of teachers' performance and Continuous Professional Development (CFD)

Component of teachers' performance	Sub Component
General competence	1. Academic competence 2. Social competence 3. Creativity and innovation
Management of learning	1. Preparation of learning 2. Implementation of learning 3. Assessment of learning
Dissemination	1. Preparation 2. Implementation of dissemination 3. Follow-up the coaching
Research and writing of scientific papers	1. Research planning 2. Implementation of research 3. Reporting of research results
Career Development	1. Planning of career development 2. Career development implementation 3. Career development follow up

METHODS

The evaluation approach that was uses was quantitative descriptive approach, which explained the existing phenomenon by using numbers to describe individual or group characteristics (Syamsudin & Damiyanti: 2011).

The subjects of the research evaluation were mathematics teachers of junior high school (SMP), senior high school (SMA), and vocational high school (SMK) of alumni of *PPPPTK* Mathematics training program, along with their colleagues, principals, and students were supported by alumni teachers. The evaluation subjects were 242 people, consisting of 55 mathematics teachers of training alumni of *PPPPTK* Mathematics in 2014 and 2015; 94 peer teachers, 21 principals, and 72 students.

The instruments that were used in this study were online educational evaluation questionnaire developed (EDD), including EDD1 for alumni teachers, EDD2 for colleagues, EDD3 for Principals and EDD4 for students were supported by alumni teachers. The questionnaires could be accessed by teachers through *edd.p4tkmatematika.org*

This study used quantitave data analysis. According to Sugiyono (2010:93) in the calculation of effectiveness were used scores (Likert scale), if the score was greater, it could be concluded that the management was more effective, and vice versa the smaller the result score showed the less effective management. In addition, this study also referred to the performance of government agencies, through teachers training programs. Table 2 below is criterion for determining the classification of trends and effectiveness of the questionnaire scores (Dantes modification, 2001).

Table 2. Scale and Classification Measurement of Effectiveness

Criteria	Performance
Very effective (SE)	91%-100%
Effective (E)	81%-90%
Effective enough (C)	61%-80%
Ineffective (TE)	41%-60%
Very Ineffective (STE)	Less than 40%

According to table 2, it is determined that if percentage of 91% to 100% achievement is very effective, achievement above 81% to 90% is effective, the percentage above 61% to 80% is quite effective, the percentage is above 41% to 60%, it means ineffective and the percentage less than 40% means very ineffective. *PPPPTK* Mathematics training program can be concluded to be effective if the results show an increasing percentage. In contrast, the smaller the percentage of the results indicates the less effective the program is.

Besides, the level of effectiveness, quantitatively are measured also the differences of the effectiveness before and after the training. It aims to reinforce that by the development of evaluation model of *PPPPTK* training program based on online Mathematics in the form, which can make the differences in teachers' performance level. The quantitative test is done by testing hypothesis.

Hypothesis testing in this study was determined based on the data normality test results so it could be determined what the most appropriate test equipment that was used. If the data was normally distributed then was used parametric test Paired Sample T-Test. Meanwhile, if the data was not normally distributed then was used non-parametric test, which was Wilcoxon Signed Rank Test. The two different test models were used to analyze pre-post research model or before and after the training program. Paired sample t-test was used to test the difference of two paired samples. Paired samples were defined as a sample of the same subject but undergo two different treatments in situations before and after the training process. Paired sample t-test statistic test in this research was assisted with SPSS program version 17, with the following procedure.

1. Determining the hypothesis

The hypotheses specified in the paired sample t-test are as follows:
Ho: There is no significant difference between the effectiveness level before and after the training program
Ha: There is a significant difference between effectiveness levels before and after the training program

2. Determine the level of significant by 5% or 0.05
3. Define test criteria:
   a. Ho is rejected if the value of t arithmetic> t table or Sig value. <0.05 means there is a difference
   b. Ho is accepted if the value of t arithmetic ≤t table or Sig≥ 0,05 means there is no difference.

Similarly, the Wilcoxon signed rank test is a nonparametric test that is used to analyze pair wise data due to the presence of two different treatments. Wilcoxon signed rank test is used when data is not normally distributed. The basis of the decision to accept or reject Ho in the Wilcoxon signed rank test is as follows: if the value of Sig <0,05 then Ho is rejected and Ha is accepted. If the value of Sig≥ 0,05 then Ho is accepted and Ha is rejected.

RESEARCH RESULTS AND DISCUSSION

Assessment of the effectiveness of the *PPPPTK* Mathematics training program consists of 2 components, there are teachers' performance and teachers' continuous professional development with several sub components. The assessment is divided into two, there are the effectiveness before and after the training program progresses.
Data on the effectiveness of *PPPPTK* Mathematics training program before and after the training is seen from component of teachers' performance in training program.

Table 3. Results Data of Level of Training Effectiveness (Teachers' performance)

Component	Sub- component	Level of Effectiveness			
		Before		After	
		Average	Criteria	Average	Criteria
Teachers' Continuous Professional Development competence	General Competence	54.13	TE	83.65	E
	Management of Learning	53.05	TE	85.62	E

E = Effective, TE = Ineffective

The table above shows the effectiveness of *PPPPTK* Mathematics training program that is seen from the component of teachers' performance. Effectiveness is assessed from two sub-components; there is general competence with the average before 54.130 with ineffective criteria and assessment after 83.650 average training program with effective criteria. Then the second sub-component is the management of learning before the training that is obtained averaging 53.050 with ineffective criteria and after the training program that is obtained the average of 85.620 with effective criteria. This shows that the level of effectiveness of teachers has increased. The frequency of teachers' performance effectiveness is presented in Table 4.

Table 4. Frequency of Teachers' performance Effectiveness

Component	Sub-Component	Frequency			
		Before		After	
		Criteria	%	Criteria	%
Teachers' Continuous Professional Development Competence	General Competence	SE	0	SE	22.7
		E	0	E	33.1
		C	10.7	C	44.2
		TE	84.3	TE	0
		STE	5	STE	0
	Management of Learning	SE	0	SE	29.8
		E	0	E	36.8
		C	5.8	C	33.1
		TE	88	TE	4
		STE	5.8	STE	0

SE = Very Effective, E = Effective, C = Effective Enough, TE = Ineffective, STE = Very Ineffective

The data on the effectiveness of *PPPPTK* Mathematics training program before and after the training is seen from component of teachers' Continuous Professional Development in Table 5.

Table 5. Level of Effectiveness Training (Teachers' Continuous Professional Development)

Component	Sub- Component	Level of Effectiveness			
		Before		After	
		Average	Criteria	Average	Criteria
Teachers' Continuous Professional Development	Dissemination	51.72	TE	79.84	C
	Research and Writing of scientific papers	49.31	TE	79.22	C
	Career and professional development	48.67	TE	80.60	E

E = Effective, C = Effective Enough, TE = Ineffective

The results of the effectiveness of *PPPPTK* Mathematics training program based on component of teachers' Continuous Professional Development can be seen in Table 5. Component of Teachers' Continuous Professional Development consists of three subcomponents, first is dissemination before the training program obtained average 51.720 with ineffective criteria, and after training program obtained 79.840 with criterion quite effective. Second, research and writing of scientific papers prior to the training program that is obtained average 49.310 with ineffective criteria and after the training program that is obtained 79.220 with criteria quite effective. Third, career and professional development is achieved before the 48.670 training program with ineffective criteria and after the 80,600 average training programs with effective criteria. This concludes that there is an increase in the effectiveness of the implementation of the training program, which is seen from Teachers' Continuous Professional Development. The following table presents the frequency of effectiveness of Teachers' Continuous Professional Development (CFD).

Table 6. Frequency Level of Effectiveness of Teachers' Continuous Professional Development (CFD)

Component	Sub-component	Frequency			
		Before		After	
		Criteria	%	Criteria	%
Teachers' Continuous Professional Development	Dissemination	SE	0	SE	15.9
		E	0	E	17.1
		C	0	C	69.4
		TE	85.3	TE	0
		STE	14.7	STE	0
	Research and Writing of scientific papers	SE	0	SE	13.5
		E	0	E	17.1
		C	18.3	C	69.4
		TE	45.9	TE	0
		STE	35.3	STE	0
	Career and professional development	SE	0	SE	17.6
		E	0	E	21.2
		C	0	C	61.2
		TE	74.7	TE	0
		STE	25.3	STE	0

SE = Very Effective, E = Effective, C = Effective enoug, TE = Ineffective, STE = Very Ineffective, Ef1 = effectiveness level of training program

Overall level of effectiveness of *PPPPTK* Mathematics training program before and after teachers follow the training program, is seen in table 7.

Table 7. The whole Effectiveness Level of Training

Sub-Component	Effectiveness Level			
	Before		After	
	Average	Criteria	Average	Criteria
Ef_1	50.53	TE	9.92	C

C = Quite Effective, TE = Not Effective, Ef1 = effectiveness level of training program

Table 7 shows the average before the training program 50,530 with ineffective criteria and after the training program is obtained 79,920 with criteria quite effective. This is seen very clearly with increasing the average value makes the level of effectiveness is also more increased. The statistical evidence to test the truth of the increase in effectiveness can be seen in table. 8 as follows.

Table 8. Different Test of Effectiveness Level

Component	TCount	Sig.	Information
Ef2	42.057	0.000	Significant

The table above shows the different test statistic (paired sample program of *PPPPTK* Mathematics t-test) effectiveness level before and after the *PPPPTK* Mathematics training program takes place. The above results show that the sig value is obtained 0.000. Therefore the value of sig. smaller than alpha (0.000 <0.05), it can be concluded that it is significant. This means that there are differences in the level of effectiveness of teachers' performance before and after following the training. Furthermore, the test results on the structural model also shows that the model built to assess the success rate of teachers in implementing the results of the training in the workplace proved to be a fit model. The fit model is shown by obtaining a relatively small chi-square value of 4.998, RMSEA = 0.063 <0.08, CFI value = 0.995> 0.9, GFI value = 0.940> 0.9 and AGFI value = 0.988> 0.9 and obtain probability value 0,172.

Based on these results it can be concluded there is no difference between the sample covariance matrix and the population covariant matrix which is estimated that cannot be rejected. This means that the structural relationship model built to see the effectiveness of the *PPPPTK* Mathematics training program is seen from the component of teachers' performance and the implementation of Teachers' Continuous Professional Development (CFD) is an appropriate and acceptable model.

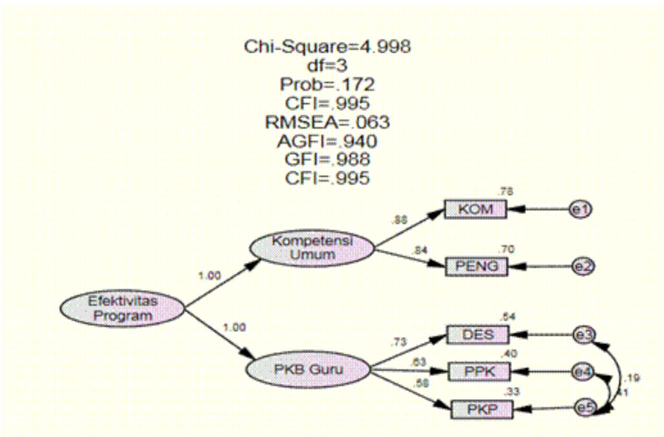

Figure 2. Effectiveness Model of *PPPPTK* Mathematics Training Program based on teachers' performance and teachers' Continuous Professional Development (CFD)

CONCLUSIONS AND SUGGESTIONS

Conclusion

Effectiveness is assessed from the main components of teachers' performance. The first component is general competence, before the training is obtained 54.130 average with ineffective criteria, assessment after training is obtained 83.650 average with effective criteria. The second component is the management of learning, before the training is obtained averaging 53.050 with ineffective criteria, and after training is obtained an average of 85.620 with effective criteria. This shows that the level of effectiveness of teachers' performance increased from before the training and after following the training.

Assessment of effectiveness level is seen from principal component of teachers' Continuous Professional Development, it can be shown that before attending training dissemination component get average 51.720 with criterion not effective, and after training is obtained mean equal to 79.840 with criteria quite effective. The research component and the writing of scientific paper before the average training of 49.310 criteria is not effective, after the average training of 79.22 criterion is quite effective. Components of career and professional development, before the average training of 48.670 criteria are not effective and after the average training 80.600 are effective criteria. Based on these results can be concluded that there is an increase in the effectiveness of the implementation of training programs seen from the component of teachers' Continuous Professional Development.

Overall, the effectiveness of *PPPPTK* Mathematics training program before and after attending the training shows an improvement. The average before attending the training is 50.530 with ineffective criteria, and after attending the training show the average of 79.920 with the criterion is quite effective.

The statistical evidence to test the truth of the effectiveness increase before and after following the training program can be shown through Table 7, with the paired sample t-test. The result shows that the sig value. It is obtained 0.000. Therefore the value of sig. smaller than alpha (0.000 <0.05), it is concluded significant. This means that there are differences in the level of effectiveness of teachers' performance before and after following the training.

The results of the structural model testing show that the program evaluation model to see the effectiveness of training program is a fit model, it is shown from the relatively small chi-square value of 4.998, RMSEA <0.08 (0.063), CFI value> 0.9 (0.995) , The GFI value> 0.9 (0.940) and the AGFI value ranges from 0.9 (0.988), and the probability is 0.172. Based on these results indicate that there is no difference between the sample covariance matrix and the estimated population covariance matrix cannot be rejected. This means that the evaluation model of the training program to assess the effectiveness of the *PPPPTK* Mathematics training program (Figure 2) is an appropriate and acceptable model.

Suggestions

Based on the results of the research, several suggestions are proposed.

1. The evaluation model of *PPPPTK* Mathematics training program can be developed and adapted to the type of training that will be evaluated.
2. Specific model evaluation of training programs that use online based evaluation instruments, admin is required to manage this model. If *PPPPTK* Mathematics will implement an online based evaluation model, it is expected that Evaluation Section on Facilitation Field of Increasing Competence as its admin.

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THE EFFECT OF LOCUS OF CONTROL, STUDENTS PERCEPTIONS OF TEACHER TEACHING METHODS AND PARENTS CONCERN TOWARD ACCOUNTING LEARNING ACHIEVEMENT

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Abstract

This research aimed to know the effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement. Subject of this research was students of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017 about 63. Data collection was carried out by documentation and questionnaire. Test of analysis consist of linearity test, multicollinearity test, simple regression test (hypothesis 1,2 and 3) and multiple regression test (hypothesis 4). Research results: 1) there was a positive effect of Locus of Control toward Accounting Learning Achievement, 2) there was a positive effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement, 3) there was a positive effect of Parents Concern toward Accounting Learning Achievement ,4) there was a positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement.

Keywords: Locus of Control, Student Perceptions, Teacher Teaching Methods, Parents Concern, Accounting Learning Achievement.

INTRODUCTION

Education is a long-term investment that is very profitable. In every country, education is one aspect of that is the responsibility and it requires special attention in handling the repairmen and development. Through the Ministry of Education and Culture, Indonesia continoues to make various changes and revamp the education system, among others, with an increase in physical infrastructure, quality of teacher, the pattern of learning approaches, renewal and development of media education, curriculum development and business-other relevant businesses.

Education is an effort and which is planned to create an atmosphere of learning and its process, so that students actively develop their potential have the spiritual power of religion, self-control, personality, intelligence, character and skills required student’s self and the community, state and nation (Hasbullah, 2005: 147).

The learning process is always followed by the interaction that occurs within the learning between teachers and students. This means that the quality of education in relation to the attainment depends on how the learning process experienced by students. The school as an educational institution can measure the success of the learning process through learning achievement. They include all existing subjects. One of these subjects are Accounting Learning Achievement.

The student's achievement is a level of capabilities that have been achieved after participating in the learning process in time, for example to changes in behavior, skills and knowledge which will be measured, assessed and embodied in a number or statement. They can be measured by the achievement of students in mastering the learning goals through the passing grade, that is established in accordance with the rules applicable curriculum. Factors are affecting the achievement of student learning can arise from internal and external factors (Slameto, 2010:54).

Internal factors are factors come from the students that include physiological and psychological factors. Physiological factors are factors related to the physical condition of the students during the accounting subjects or when doing on the problems of daily tests or examinations of accounting. The psychological factors include intelligence, concern, interest, aptitude, motivation, and readiness of students in learning the material accounting. The external factors consist of a family environment, school environment, and the social environment around students.

Based on observations that had been conducted during observation that began on july 15th to September 15th 2016 showed that students of class XI IPS SMA Negeri 2 Sleman had a low accounting learning achievement. They were observed from the accounting value of the middle semester exam amounted to 53.17% that did not reach the predeterminded value of the the passing grade is 75. These students had difficulties in understanding the accounting material presented by the teacher in the classroom that affect the accounting material presented by the teacher in the classroom that affect the achievement of the Learning Achievement in Accounting.

Some of the things, including internal factors in the student whom are Locus of Control, which is a concept that shows the indvidual's believes about the success and failures comes from within him or herself. Conversely, someone with external Locus of Control less like trying because they believe that the success and failures are determined by fate, luck or the things that come from outside himself (Stephen P. Robbins and Timothy A. Judge, 2008: 138).

Based on the observations and interviews to every student in class it seems the condition of class XI IPS SMA N 2 Sleman has External Locus of Control type, because most of the students thought that the accounting subjects are difficult to learn. Therefore, it makes them feel useless even though they have been trying to learn. Moreover, it also decreases student's confidence did an accounting exam and they just guess the answer. Students had low initiative to understand about accounting subject, because students never borrow an accounting book in library to increase knowledge about accounting subject, only 2 person of 63 students who borrow or had accounting book, and lazy to found the material on internet, so only worksheet for students that they had.

In addition, the factors that affect the achievement learning is Student Perceptions of Teacher Teaching Methods. It is the student's brain ability to translate and interpret the incoming stimulus in the sensory organs to the teacher's teaching methods is used during the learning process.

Teacher teaching methods are ways in learning process to obtain optimum results. They need to be owned by an educator, because the success of the process of teaching of accounting is depending on how teacher teach. Using the methods of teaching in the learning process will make a different perception in students.

Based on the observation, students who had positive perceptions about their teacher's teaching methods were tends to be more appreciative that were expresses in the form of compliance with the rules, serious in following the teaching and learning process and active during the process of learning. Meanwhile the students with negative perceptions of the teaching methods would tend to felt bored in classroom and lazy to follow the lessons shown by chat with other friends, played a mobile phone, slept and did other activities outside the learning activities in the classroom, so the teachers must select the appropriate teaching methods.

Affecting factors student's learning achievement are parents' concern, with rigorous concern of the parents, the children become more controlled and have their own encouragement to achieve the better achievement. Lack of concern from parent is causing of negative effects their life. For example, when the parent are too busy with work, no matter what children do, never pay attention to children along with others, how was their school, what school equipment they need or still inadequate, how is her or him learning achievement and others.

The results obtained by researcher during observations in two months shows that there were still had some students who did not have the equipment for their study, they borrow their friend that obstruct their learning process. The students' lateness happened almost every day as recorded on the teachers' attendance.

Based on the interview with students, parents were seldom asked about how was their school, seldom remind them for going to school on time, never to ask about their school equipment they need or still inadequate. Based on the description, it can be identified that children were less parent's attention would experience, laziness, indifference and lack of motivation or interest in learning. The parents' attention was the most important in determining of learning achievement, in this research Accounting Learning Achievement.

RESEARCH METHOD

This research was ex post-facto research, because the data obtained was data results from the events that have taken place. This research has two variables, there are independent variable consists of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern, while the dependent variable is Accounting Learning Achievement.

The time of research was July 2016 until January 2017 consist of planning, research and reporting. This subject of this research was all students class of XI IPS SMA Negeri 2 Sleman Academic 2016/2017

The procedure of this research use questionnaire to obtain data on Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern and use documentation to obtain data on the number of students, an overview of the school and the data Accounting Learning Achievement of daily test, midterm and final exam in this semester.

Instruments in this research use students of XI IPS SMA N 1 Ngaglik Academic Year 2016/2017 which number 30 students. Test of instruments consist of Validity test and Reliability test. Test of data analysis considered of linearity test multicolleanarity test, simple regression (hypothesis 1,2 and 3) and multiple regression test (hypothesis 4).

FINDING AND DISCUSSION

Data Descriptions

1. Accounting Learning Achievement
   Identification of a tendency to know students are pass or not pass of Accounting Learning Achievement, in this research uses the value of the passing grade. If grade of learning achievement ≥ 75, students are pass and if the grade of learning achievement ≤ 75 students are not pass. The result shows that accounting achievement students who pass are 25.4% and not pass are 74.6%.
2. Locus of Control
   Internal and external Locus of Control variable are further classified into three categories. There categories, ie.e : high, enough and low. The results show that:
   a. Students who have high internal Locus of Control only 17.5% , low of internal Locus of Control are 11.1% and mostly students who have enough internal Locus of Control are 71.4%.
   b. Students who high external Locus of Control only 12.7%, low external Locus of Control are 20.6% and mostly students who have enough external Locus of Control are 66.77%.
3. Student Perceptions of Teacher Teaching Methods
   The result shows that students who have good perceptions of teacher teaching methods are 15%, enough perceptions of teacher teaching methods are 69.8% and not good perceptions of teacher teaching methods are 43.3%.
4. Parents Concern
   The students who have high Parents Concern are 19%, enough of Parents Concern are 65.1% and low of Parents Concern are 9.5%.

Analysis Prerequisite Test

1. Linearity test
   Using computer data processing application programs, such as linearity test result summarized in the following table:

Table 1. Summarizing of Linearity Test Result

No	Variable		F_{value}	F_{table}
	Independent	Dependent		
X1	X1	Y	1.845	2.761
X2	X2	Y	1.682	2.761
X3	X3	Y	1.283	2.761

Table 1 shows that F value each variable is smaller than Ftable with 5% significant level. This applies to all independent variables, therefore it can be concluded that all independent variable have a linear relationship with dependent variable.

2. Multicollinearity Test

Using computer data processing application programs, such as multicollinearity test result summarized in the following table :

Table 2. Summarizing of Multicollinearity Test

Variable	Collinearity Statistics		Result
	Tolerance	VIF	
X1	0.910	1.098	There is no multicollinearity
X2	0.967	1.025	
X3	0.933	1.072	

Research Hypothesis

1. There is a positive effect of Locus of Control toward Accounting Learning Achievement. Summary of the results of the first hypothesis can be seen in the following table:

Table 3. First Hypothesis Result

Model*	Coef	r_{x1y}	r^2_{x1y}	t_{value}	t_{table}
Cons	1.653				
X1	0.079	0.517	0.267	4.175	2.001

Based on the table 3, then the regression equation can be expressed in the following regression equation:

$Y = 0.079X1 + 1.653$

The equation that regression coefficient is a positive value of 0.079. It means that if the value of Locus of Control (X1) increase, then the Accounting Learning Achievement (Y) increase by 0.079. Locus of control is capable of influencing 26.7% changes in the Accounting Learning Achievement This shows there are still 73.3% of the factors or other variables that may affect the accounting learning achievement. Therefore, t value is higher than t table (4.175 > 2.001), so the Locus of Control influent toward accounting learning achievement and the hypothesis is acceptable.

2. There is a positive effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement

Summary of the results of second hypothesis can be seen in the following table :

Table 4.Second Hypothesis Result

	Coef	r_{x2y}	r^2_{x2y}	t_{value}	t_{table}
Const	5.049				
X2	0.040	0.410	0.168	3.510	2.001

Based on the table 4, then the regression equation can be expressed in the following regression equation:

$Y = 0.040X_2 + 5.049$

The equation shows that the regression coefficient is positive value of 0.040 meaning if the value of Student Perceptions of Teacher Teaching Methods (X2) increase, then the Accounting Learning Achievement (Y) increase by 0.040. Student Perceptions of Teacher Teaching Methods is capable of influencing 16.8% changes in the Accounting Learning Achievement. This shows that there are still 83.2% of the factors or other variables that may affect the accounting learning achievement. Therefore, t_{value} is higher than t_{table} (3.510 >2.001), so the Student Perceptions of Teacher Teaching Methods influent toward accounting learning achievement and the hypothesis is acceptable.

3. There is a positive effect of Parents Concern toward Accounting Learning Achievement
   Summary of the results of the third hypothesis can be seen in the following table

Table 5. Third Hypothesis Result

	Coef	r_{x3y}	r^2_{x3y}	t_{value}	t_{table}
Const	5.289				
X3	0.034	0.394	0.155	3.348	2.001

Based on the table 5, then the regression equation can be expressed in the following regression equation:

$Y = 0.034X3 + 5.289$

The equation shows that the regression coefficient is a positive value of 0.034. It means that if the value of Parents Concern (X3) increase, then the Accounting Learning Achievement (Y) increase by 0.034. Parents Concern is capable of influenting 15.5% changes in the Accounting Learning Achievement. This shows there are still 84.5% of the factors or other variables that may affect the accounting learning achievement. Therefore, t_{value} is higher than t_{table} (3.348 > 2.001), so the Parents Concern influent toward accounting learning achievement and the hypothesis is acceptable.

4. There is a positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together toward Accounting Learning Achievement
   The calculation can be seen in the following table:

Table 6.Fourth Hypothesis Result

Model*	Coef	$r_{y(1,2,3)}$	$r^2_{y(1,2,3)}$	F_{value}	F_{table}
Const	0.210				
X1	0.060				
X2	0.031				
X3	0.023	0.662	0.409	15.304	2.761

Based on the table 6, then the regression equation can be expressed in the following regression equation:

$Y = 0.060X_1 + 0.031X_2 + 0.023X_3 + 0.210$

The equation shows that the regression coefficient is positive value. The coefficient X1 is 0.060 meaning if the value of Locus of Control (X1) increase 1 point, then the value of Accounting Learning Achievement (Y) will be increased by 0.060 points, assuming the X2 and X3 fixed. The coefficient of X2 amounted to 0.031 is meaning when Student Perceptions of Teacher Teaching Methods (X2) increase 1 point, then the value added Accounting Learning Achievement (Y) will be increased by 0.031 assuming X1 and X3 fixed. The coefficient of X3 is 0.023 means that when the Parents Concern (X3) increase 1 point, then the value added Accounting Learning Achievement (Y) is 0.023 points assuming the X1 and X2 fixed.

The value is 40.9% changes Accounting Learning Achievement (Y), Student Perceptions of Teacher Teaching Methods (X2) and Parents Concern (X3) whereas 59.1% described other variables not examined in this research. Therefore, F_{value} is higher than F_{table} (15.304 > 2.761), so Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together influent toward Accounting Learning Achievement and the fourth hypothesis is acceptable.

Based on the results of the multiple regression analysis, it is known the relative and effective contribution of each independent variable consist of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parants Concern toward Accounting Learning Achievement

The magnitude of the relative and effective contributions can be seen in the following table:

Table 7. Summarizing of the Relative and Effective Contribution Results

No	Variables	Contributions	
		Relative	Effective
1	Locus of Control	59.64%	24.39%
2	Student Perceptions of Teacher Teaching Methods	22.73%	9.30%
3	Parents Concern	17.62%	7.21%
		100%	40.9%

Based on the results of the data analysis in table 7, the relative contribution of Locus of Control is 59.64%, Student Perceptions of Teacher Teaching Methods is 22.73% and Parents Concern is 17.62%. The effective contribution of Locus of Control is 24.39%, Student Perceptions of Teacher Teaching Methods is 9.30% and Parents Concern is 7.21%. Total of effective contributions are 40.9%. It means, Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern give 40.9% of effective contributions, while 59.1% comes from other variable that does not mention in this research.

CONCLUSIONS AND SUGGESTIONS

Conclusions

1. There is a positive effect of Locus of Control toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with rx1y = 0.517; r2x1y = 0.267; t value = 4.175; t table = 2.001, by 5% significant level.
2. There is a positive effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with r_{x2y} = 0.410; r^2_{x2y} = 0.168; t_{value} = 3.510; t_{table} = 2.001, by 5% significant level.
3. There is a positive effect of Parents Concern toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with r_{x3y} = 0.394; r^2_{x3y} = 0.155; t_{value} = 3.348; t_{table} = 2.001, by 5% significant level.
4. There is a positive effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern together toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with $r_{y(1,2,3)}$ = 0.662; $r^2_{y(1,2,3)}$ = 0.409, F_{value} = 15.304 and F_{table} = 2.761.

Suggestions

Based on the results of the descriptive, conclusions and implications of the advice can be given as follows:

1. Teacher

   Teacher have to increase her students by using the right methods, students are allowed to do them homework or assignment in a group but should not rely on from a friend because student have to increase their confidence. Try to express their opinion when doing group task.

   Teacher should give a prize and feedback for students when they answer the questions, give opinions. Teacher should identify the classroom management, teaching purpose, class situation, teaching time, facilities and teacher capabilities, then teacher can choose the right teaching methods, teacher have to explain the material with a louder and clearly. Every meeting with parents are expected of teacher remind the parents to pay attention in education development of their children, teacher may suggest the parents to apply reward and punishment system to their children in improving learning achievement.
2. Public Research

   The effective contribution from Locus of Control is 24.39%, Students Perceptions of Teacher Teaching Methods is 9.30% and Parents Concern is 7.21% toward Accounting Learning Achievement but there is 59.1% comes from another variables or factors that does not mention in this research. Therefore, it is expected in the next research can be found other factors that may affect the Accounting Learning Achievement.

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LEARNING STRATEGIES OF THE TRADITIONAL FARMERS HOUSEHOLD IN SURVIVING THE ECONOMIC AND ECOLOGICAL CHANGE

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Abstract

The prosperous future household means that the one who can manage their financial through saving money and investment. However, households are always limited by the budget, there their consumption tends to be bigger than their saving. The household lower income, they tend to face difficulties in saving money. This article aims to explore the household economic behavior and the pattern it regards the consumption, investment and production. Additionally, this study discusses the changing of their attitudes and behavior due to economic and ecologic changing. This research is located in Mapattunggul Selatan, Pasaman. The results showed that there is a changing of the attitude and behavior agents of transportation and information. The learning process of the society did not consistently give an effect to the investment behavior. This was due to limitation of learning facilities and facilitators. The level of society education was able to affect the investment decisions. The education influenced positively to the investment

Keywords: Learning Strategies of Traditional Farmer Households, Survival of Traditional Farmer Households

INTRODUCTION

A household is the smallest society in an organization of social life. Besides its consuming activities, households also play the rule as one of the economic actors of a capital provider, in form of human capital and investments. However, in reality, the households investing behavior is often tarnished by consumerism culture. The revenue earned by households is often used for expenditures which could not provide the future's returns of investment. Households tend to buy goods without consideration of needs as in priority scale and even purchase goods that sometimes will not be utilized. This behavior is culturally caused the households to saving less. Therefore, the processes of learning to have financial literacy by households will be important and interesting to be studied.

The household characteristics are mainly influenced by the geographical layout of the household itself. South Mapattunggul Subdistrict is one of the subdistricts that has the characteristic of traditional agricultural economy which income depends on natural conditions. The number of the Family Head in the subdistrict is 1,931 KK, inhabiting area of 471.72 square kilometer. Most households' income relies on agriculture and traditional plantations but some households are traders and civil servants.

Based on the analysis of the household profile, the level of education of population with age over 15 years old, almost 90% do not finish Elementary education. Thus, it will be very interesting to examine how the people in Mapat Tunggul Selatan District learn to adapt with the environmental change. Prior to the year of 2004, while other sub-districts in Pasaman regency have been using modern transportation, this sub-district was still isolated by hills and inaccessible for automotive transports, so the only main transportation was the work horses. It caused low consumption pattern for the economies of scale and the economic behavior of the household. The agriculture system they've used was semi-intensive with nomadic cultivation and subsistence economies. This causes low investment in financial assets as well as education.

After the year of 2004, the access to this Nagari area started to be more accessible by modern transportation, causing all the community production, such as rubber, betelnut, coffee, cocoa, even for the gemstones, to become valuable and could be sold outside with higher price in local commodity markets. Therefore, the households consumption patterns are also changing and some households tend to increase their spending in food, electronic goods, furniture and automotive.

The phenomenon on how the households learn their economic behavior, and how their pattern of economic behavior relates to consumption, investments, including education investment especially for their offspring, and production, will be an interesting case to be studied. So far, there is a tendency that they are reluctant to send their children to school, due to their financially limited ability and also the low awareness and knowledge in education.

DISCUSSION

Household Behavior

Essentially, the consumer households and producer households' objectives are to achieve wealth at a desired level. The consumers should achieve maximum level of satisfaction and the producers should achieve the maximum level of profit. Then, both economic actors play their role in the market, creating economic transactions and flow of economic circulation. Consumer's households buy goods and sell production factors while the producer's household sells goods and buys factors of production (Samuelson 1993: 47). Thus, the market is a mechanism when buyers and sellers of a commodity interact to determine price and quantity (Samuelson 1993: 44).

Basically, the market's objective is to achieve prosperity of market participants. Nicholson (2003: 299) describes the market participants' prosperity as a situation where there is a consumer surplus and producer surplus. The achievement of surplus levels over consumers and producers is strongly influenced by the market forces themselves. Samuelson (1993: 47) stated that the market economy is dominated by two things, namely consumers and technology. This belief is based on the concept of capitalism which refers to the effort to maximizing profit and continuous capital accumulation, giving extended possibilities towards private property right.

In real world, there is no clear demarcation between producers household and consumer households. Sometimes the consumer's household acts as a producer and sometimes the producer's household also acts as a consumer. However, basically their objective is to achieve wealth or prosperity. Economists sometimes agree that welfare is measured in terms of income received or ownership (Samuelson 1993: 419).

Revenue is the total income or cash earned by a person or household for a certain period of time and wealth is the net worth of the assets held at a given time (Samuelson 1993: 417).Some economists stated that the wealth accumulation in cash are accepted, both classical and Keynesian agree that money has two basic functions : as a means of exchange and to store the value, which then developed in two additional functions namely as unit of account and standard for deferred payment (Budiono, 2005: 10 and 12).

Survival desire is a genuine instinct of humans, either to survive at present time or in the future. Capitalists utilize capital and labor to create economic surplus or capital accumulation, while labors use received wages to survive today and tomorrow. In globalization era, life survival is different compared to how it was in the past. In the globalization era, the households who own money are equal to those who own lands to plant, have a hunting grounds, a mining land, a river, a rice granaries, and other forms of wealth. Technology innovation and producer motivation to maximize profit, have become the driven factor to provide various types of products and services needed by mankind.

On the other hand, the problem is how many households are financially wealthy, so they could survive daily, weekly, monthly, yearly and over period of time. As in the human lifecycle, men play roles according to their age, starting from infant, children, adolescence, early adult, adult, until elderly. Demographically, population is categorized into productive age and non- productive age. The Central Bureau of Statistics usually categorizes the productive age in the range of 15 years to 65 years and the age of 0-14 years and 65 years and above is categorized into non-productive age.

There are premises that in developing countries especially in Indonesia, there is low potential savings. The premises suspected that households' income is majorly used for meals. One of survival methods according to Scott (1983) can be done through *tightening the belt*, which is by replacing daily meal with low quality food. On the contrary, Nurkse (in Jhingan, 2003) explains that the causal factor is not only to meet the needs for food, but also involve the culture of imitating the behavior of higher economic class. This culture is known as the "demonstration effect".

Franco Modigliani (1950, in Mankiw, 2000; 413) describes that the income in one's life is varied as depicted in curve cycle theory of income consumption. Savings could drive revenue during life period, while the process of living in high incomes and living in low incomes is known as life cycle hypothesis. Most people want to stop working at age 65, and expecting no big declination in standard of living, especially in consumption of goods and services. To maintain steady consumption after stopping work, people have to save. So the question is, in what level of consumption that consumer should choose if he wants to maintain a fluent consumption level during his life.

Consumption Behavior

The household consumption is mainly determined by how much income is received by the household (Nicholson, 2002: 143). This means that changes in income level will affect the total consumption of the household. Case (2005: 59) explained that the household decisions about the quantity of products requested, purchased or consumed depends on several factors including the product price, household income, wealth accumulation, price of other products, tastes, and expectations on product prices, income, and wealth in the future.

Keynes (1930, in Mankiw, 2000; 399) describes that the marginal propensity of consume with ranges from zero to 1, is in line with revenue inclination, but the increase is not proportional to the increase in revenue. Thus, the marginal propensity to saving also increases.

Irving Fisher tried to examine and analyze how rational the consumers will see the future in making choices for different time periods. The Fisher method does not include the constraints faced by consumers, consumer preferences and how these constraints together will influence choices about consumption and savings. In deciding on how much to consume today and how much is used for saving for the future, consumers will face budget constraints – an inter-temporal budget constraints. To simplify the study, he assumed that the consumer will face two periods: youth period (C1) and elderly period (C2) with youth income (Y1) and elderly income (Y2). Since the consumers have the opportunity to lend and save, consumption in single period could be more or less than their income.

RESEARCH METHODS

This research is designed using Mixed Method Research: "The combination between quantitative and qualitative approach, which will give better understanding to the problem than using only one approach". Mixed Method Research objective was to overcome the weaknesses that exist in both quantitative and qualitative approaches (Creswell, 2003). Quantitative data explained how the household behavior in consumption, investment and production was. While the qualitative data is concerned with how household patterns learn and adapt with the changing environments.

This research was a social science study, designed with a focused study approach through in-depth interviews and focused discussions (FGD) using qualitative data, so it is called qualitative research (Moloeng, 2005), In this research, it is necessary to formulate a research focus on how the culture and local wisdom of *Nagari* society install the integrity values and what the meaning of integrity in *Nagari* society is.

This research is in form of a constructivism paradigm, which process is to gain a mutual thinking process during the production of a data set, information and science which then create a mutual transformation in the process for researchers and research subjects (Ian, 2009). New knowledge emerges to produce a new attitude about integrity. The perceptions, knowledge and experiences of the informant will be constructed into thought, ideas and sets of knowledge that are constructed and arranged in organized categories.

Observation was derived through focused interviews with key informants that are considered to have sufficient knowledge and experience in explaining the research problem, at least in each village is expected to have 3 key informants (data triangulation) to maintain the validity of obtained information.

Data analysis consisted of three main activities; data presentation, data reduction and conclusion / verification, which is a series of activities that are not separated from each other. In this research, data presentation is based on similarity, difference, relevance, category, main themes, concepts, ideas and analysis of initial logical result, and weakness or data gap. This step was data reduction i.e. selection, focusing the attention on simplification, abstraction and transformation of obtained rough data.

At the next phase, the data were summarized; the major things were selected and focused on important things to find the theme or pattern that could assist in providing code towards certain aspects. As a form of analysis, data reduction also sharpens, classifies, directs, discards unnecessary data and organizes the data in such a way to draw and verify final conclusion. Thus, the reduced data will give a sharper view of the observed results. All of these steps will be able to simplify all collected data, present it systematically, then process, interpret, and give meaning to the data.

Implementation of Mapattunggul Community Focus Group Discussion

1. Household Production of Kecamatan Mapattunggul.

   The average production behavior of the community that work as farmers are by choosing seeds to be planted from their own seeds or taken from other lands around their garden. The plantation was processed by the owner of the community. Plantation care was commenced mostly only once a year or when the plantation is already over-stocked. Most plants / seeds such as rubber, cocoa, gambir and others were not fed with fertilizer. The plants were grown on their own. The average income of South Mapattunggul society from rubber production is only Rp, 200.00- 600.000 / month. The harvest is sold to the existing market or the collector who is domiciled in the village. The harvest management was done by the plantation owner without using paid workers. For agricultural land, most people never feed fertilizer on their land. Planting new seeds were done if the plant were unable to be harvested. There was also no regular schedule for breeding. South Mapattunggul people mostly do not use thickening materials / fluids for optimizing the rubber weight to increase sales.

   One of the activities in Nagari Sungai Lolo was land processing, so they can plant rice and also cultivate the land. According to the *Walinagari* (Head of Nagari) of Muaro Sungai Lolo, Ogi Arianto (2015), 70% of people live from rice fields and cultivating land. In cultivating lands for farming, the people of Nagari Sungai Lolo rely on simple tools, such as machetes, plow and hoes.

   After the land was cleared then the rice-field was usually rectified with a hoe. Then once the seedlings emerged, and a few weeks after the rice seeds grew, the seed was planted. Maintenance is made by weeding the weeds in the fields, usually using plow as the tools. After the grain "*tabik*" or arised then it was time to "*manggoro*" or dispel the bird. After the paddy became yellowish, then the harvesting was done by reaping. The tools to separate the grain from the straw used to be done by the "*iriak*" way, but now they use machines for it. Time for planting on their own land or tribe-owned land was determined by *niniak mamak* or the respected elderlies (Gomok, 2015). Gomok further states that after the "*Totaw*" or marking the land, they would start cleaning the land that has been marked. Once the wood cropped then cut in "*porun*" the large wood was set aside so that the area was ready to be planted with paddy, and the wood was then burned. A few days after cleaning, they got ready to *menuga* or plant the paddy. Paddy and other plants can be planted in intercropping, for example rubber and chocolate.

2. Nomadic Planting Customs and its Method.

According to Yunus (2015) nomadic planting becomes customs since the people are not financially able enough to maintain the dry-field. Based on their experience, if land was planted more than twice sequentially, then the next result will decrease. So with this assumption, they argued that the land-fertility is reduced. With assumption about the age of dry-fields paddy is approximately 8-10 months, they would move from the area to survive. They move elsewhere, and after the next five years, just moved back to the original place. This how is the nomadic cycle continues to be a living pattern in the community.

Furthermore Idrus (2015) said that they were moving after planting the dry-field paddy in two consecutive years in one place. When they were planting dry-field paddy they are also intercropping, planting the dry-field paddy and rubber simultaneously. They also clean the field from weeds simultaneously. After two years, they moved away because the paddy harvest is reduced. They switched their plantation to another place.

Along the same line, Yunus (2015) also said that they moved because they assumed that a forest that has been planted twice has become a young forest that will be hard to clean with simple tools. Meanwhile, when it came to 6 times, they move back to the first place because the forest has become old and easy to clean since the weeds under old forest trees are cleaner and cleaner.

Now many people no longer practice the nomadic planting because they think that nomadic planting is not profitable. They always intercrop paddy with rubber; when the paddy is still in maintenance, the rubber will also maintain. If they move, the rubber planting will not be well maintained. On the age of two years old, rubber plants will be consumed by other pests (Mansur, 2015). It will also interfere with the schedule for paddy planting, rice fields, rubber, gambir or other commodities.

Agricultural life in Nagari Muaro Sungai Lolo area is very simple, and they naturally read the nature sign. For example, when they want to plant the paddy, they always examine the season, using dry months -usually in June- to clear the land, and use July and August until mid-September to December for planting the paddy, and it is the right time when crops in the forest grow, and flowers or wood are blooming. September until December are planting months because it is the rainy season and also time for fruit trees as well as forest flower to bloom (durian, mangosteen, mango, rambutan and fruit trees are also blooming during this time). Hence, the pest will disregard the paddy and choose the tree, since the pests prefer fruit and fruit wood to the rice, and the rice is protected from pests.

Mr. Idrus Tuanku Malin Sati (2015) explains that:
" The guide for paddy planting time from previous generation was the time when fruit trees were blooming, so when paddy were graining, the less pests will attackthe paddy

since they would prefer trees and forest fruits" or "*six months the rice in the house and six months the rice on the ground"*

RESULTS AND DISCUSSION

The routine habits of Mapattunggul society when resting from work were through gathering and chatting with their fellow. From that forum, they shared information and experiences. It was a center for information wide spreading. Investment decisions both in terms of education or economic, were usually based on information in there. People who want to make investment decisions would collect all information in a gathering place called the Balai. Becker (1975) describes that individuals or households who have a better time period to study and o search for information on price and product quality will choose more effective economic decisions including in investment. This is supported by research results of Hilgret & Jeanne (2003), who state that there is a relationship between a person's financial knowledge with a person's ability to manage finances. The higher a person's knowledge on finance then the better he will be able to manage income for both consumption, savings and as an investment. Balai will be the place for the community to learn and to add knowledge and skills.

From the data of *Walinagari* Muaro Sungai Lolo, Ogi Arianto (2015), educational facilities in *Nagari* Muaro Sungai Lolo consist of 8 units of elementary school and 3 units of junior high school. In general, the children in Nagari Muaro Sungai lolo studied until Junior High school. After completing Junior High school, some of them will continue to High School located in Silayang, the capital of Mapattunggul Selatan district. Some will attend high schools in Rao and Panti. In general, Muaro villagers have relatives in rural and urban areas. If they do not have relatives there, they have no choice but to rent a room or live at the orphanage in that area. Because of the lack of access to higher education, a small number of the children in Nagari Muaro only attend Elementary or Junior High school.

Meanwhile, Idrus Tuanku Malin Sati (2015) said that The Old Generation also learned, they learned from their own experiences and the experiences of other communities. How they had done it, was by telling one another and sharing their experiences, and took positive lessons from the experience. Balai was the media to share these experiences. Usually, every Friday was off-day, where they sit in Balai, and tell everyone about their experiences in all fields including indigenous issues, social, economic and farming, planting and political problems. However, since the facilities for organized learning are not accommodated, the process was not so strong enough to affect the investment activity. Moreover, Yunus (2015) said that, for those who are unable to send their child to school, or those whose child do not want to go to school, they will teach them to farm and to plant based on their experience. They teach farming or planting procedures by bringing their children directly to the field. They expect that someday their children could comprehend and participate in farming and cultivating by their own, and when they have their own family they could apply the knowledge they have gained from their parents.

CONCLUSION

Based on the collected data, data analysis, findings and discussion, this study can be concluded as follows; There was a change in economic attitudes and behavior due to increased access to transportation and information in the district, and higher consciousness to children education, and a greater the desire to learn and a higher level of competition, causing a competitive price in purchased good and good sold by traders. Learning process in society does not consistently affect investment behavior due to limited learning facilities and facilitators, so this variable could not have the ability to describe the investment level of society. The education level of the society would influence the investment decisions. The higher the education, the higher the desire to invest.

Based on the conducted research, investment is a behavior to generate income in the future, so the study suggested the households to improve the consumption fulfillment by using the environment support capacity as an effort to reduce spending and to increase the savings rate to improve investment. Domestic investment level also could be increased through knowledge about pricing, investment and education. To create a desired level of investment in future, it also suggested that the households improve those three previous factors. For policy makers, it is recommended to increase savings of the parents' and investment in the future, and there should be events or interventions to improve the level of knowledge, education and the access to information dissemination for public.

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THE IMPLEMENTATION OF ACCOUNTING PROFICIENCY COMPETENCE INDUSTRIAL WORK PRACTICE AT VOCATIONAL SCHOOLS

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Abstract

This research aimed to describe the implementation of accounting proficiency competence industrial work practice (prakerin) at vocational schools. This research was survey research with cross sectional design. The subject of this research were 44 teachers and 180 students. Data collected through questionnaire and interview guideline. Those were validated through expert judgement and Aiken's V formula. Construct validity of the questionnaire was calculated with exploratory factor analysis and its reliability was estimated with Cronbach Alpha formula. Descriptive quantitative and descriptive qualitative data analysis were performed. Descriptive quantitative technique was utilized to describe each evaluated component or variable and descriptive qualitative was utilized to describe qualitative results of data research. Research showed that implementation of prakerin covering preparation of prakerin team, preparation of students and preparation of facilities and infrastructure. Implementation of prakerin in business or industrial sectors was supervised and assessed by DU/DI supervisor. Prakerin program gave benefits for students. Therefore, based on those explanations, it can be concluded that implementation of accounting proficiency competence industrial work practice (prakerin) at vocational school consisted of preparation, implementation and results.

Keywords: implementation, prakerin, accounting

INTRODUCTION

The success of vocational education depends not only on educators who are always required to teach professionally only, but the active role of students in the learning process is also crucial to the success of the educational process. Learning is a process of an individual who seeks to achieve learning goals, obtain information and knowledge or commonly called learning outcomes. Learning outcomes are a form of relatively sedentary behavior change. The objective of vocational school is to make sure that fresh graduates are ready to enter industrial or working world, to achieve that, good learning system is needed. Suryabrata (2012) gives his thought on learning, that learning is a behavioural changes to obtain or achieve a new skill. Learning system or good learning in vocational school can be shown in internships. In Germany, it is called as dual system or dual system education, because it combines work training with theory. It can be implemented through full time training and vocational school in the partnering institution (Deissinger, 2010).

Dual system education policy program is called as Industrial Work Practice (*Prakerin*). Ditmenjur (2008) explains that *prakerin* is a real effort of dual system education, which is learning program for what will be implement in working world. Taufik and Kartowagiran (2016) state that *prakerin* is an activity between vocational school and industrial work as part of dual system education. The objectives of *prakerin* are: competence fulfillment, competence implementation, and experience growing in working world, (Dikmenjur: 2008). The component includes: Institution (vocational high school), business and industrial world, governmental institution, and others.

Prakerin are implemented in form of direct basic vocational practice, which implemented within both industrial and business world. The objective is to prepare the students in developing their ability and giving them a real working experience. Therefore, they can be ready during their time entering working world. *Prakerin* program is an obligatory for vocational high school, one of those is accounting proficiency competence. *Prakerin* as vocational high school program has problem or weakness, which is incompatibility of job description in industry with the qualification competence. Students within accounting qualification competence supposed to be employed within accounting field. Whereas, business and industrial world are not sufficient for *prakerin* program. Lack of preparation and *prakerin* as formality are also part of the problem. Those problems within *prakerin* program are the roots why research about implementation of *prakerin* is required; to describe the implementation of *prakerin* within perspective of students and *prakerin* team in vocational school. The result of this research can be utilized as input to improve *prakerin* program, especially for vocational school.

RESEARCH METHOD

This research was a survey research using cross sectional design and quantitative descriptive and qualitative descriptive approach. This research was implemented to describe the implementation of accounting proficiency competence industrial work practice (*prakerin*) at vocational schools. This research was held in Public Vocational School within Sleman Regency consisted of SMK Negeri 1 Godean, SMK Negeri 1 Tempel and SMK Negeri 1 Depok. The research was implemented within September 2016 until June 2017. The population of this research were *prakerin* team and XII students of accounting proficiency competence in Public Vocational School. Purposive sampling was chosen as rank-based schools in Sleman regency were determined. It was implemented through took representatives of *prakerin* team teachers. Meanwhile, proportional random sampling with Slovin formula was used. There were 180 students as respondents.

Data collection technique were utilized questionnaire and in-depth interview. Therefore, the instruments were questionnaire sheet and interview guidelines. There were two types of questionnaire sheet: *prakerin* team questionnaire sheet and students questionnaire sheet. Open-ended questionnaire and close-ended questionnaire were provided with four answers and two fillings space that can be filled by respondents. The score determined that if the answers were in gradation, the scoring will be in 1-4 scale and if it were complementary, the scoring was based on the answers chosen (from 1 up to 4). Then, the fillings for respondents were the answer or additional information from them. There were three guidelines: guidelines for *prakerin* team, guidelines for students, guidelines for business and industrial world. Content validity and construct validity were carried up in this research. *Expert judgment* and Aiken's V formula were utilized to show its content validity's evidences.

Questionnaire experiment toward 180 students has KMO with 0.744 rate or KMO score > 0.5. Therefore, factor analysis can be continued. Anti-image correlation from 24 items shown that there were items which has ≤ 0.5, which was item 17. Thus, it had to be eliminated. Researcher did exploratory factor analysis once more and obtained KMO 0.754 and all anti-image correlation score were ≥ 0.5. Therefore, all items were valid and suitable to be used to collect data. Reliability of the instrument was estimated by used Alpha Cronbach formula with result 0.813. Djemari (2012) states that reliability coefficient score can be decided as good if it is more than 0.7 (>0.7). Therefore, this instrument reliability considered high.

RESULTS AND DISCUSSION

Table 1. The Implementation of *Prakerin*

The Implementation Of *Prakerin*		**The Results of Research**
Preparation of *Prakerin*	Preparation of the students	Students did the preparation before *prakerin*, such as: collected information related to *prakerin* and attended the preparation.
	Preparation of *prakerin* team	1. Teachers were competent as *prakerin* team, which were the teachers who experienced in *prakerin* team for more than 4 years. 2. Teachers prepared *Prakerin* Guideline Book and did the preparation.
	Preparation of infrastructures and facilities	Facilities and infrastructures were functioned well within preparation.
Implementation of *Prakerin*	Implementation of *prakerin* in business and industrial world	1. Students did the learning during *prakerin*, in form of helping and working as same as employees did. 2. Advisors or teachers did the visitation during *prakerin* for three times at minimum. 3. Students gained training which suitable with their competence. 4. Students did activities during *prakerin* which suitable with their competence. 5. Students' work assessment during *prakerin* were appropriate as procedure, which were implemented by business or industrial world and then were reported into *prakerin* team.
Results of *prakerin*	Benefit of *prakerin* implementation	Students gained the benefit in form of working experience.
	Graduate results of *prakerin* implementation for school and for business and industrial world	Students were interested to being recruited by industrial or business world where *prakerin* took place

1. Preparation of *Prakerin*

   Preparation of *prakerin* consists of: preparation of the students, preparation of the *prakerin* team, and preparation of facilities and infrastructures. There are 9 items that must be filled by students, and there are 10 items that must be filled by *prakerin* team related to preparation of *prakerin*.

2. Implementation of *Prakerin*
   Implementation of *prakerin* means that implementation within business or industrial world. There are 11 items that must be filled by *prakerin* team, and there are 10 items that must be filled by the students related to implementation of *prakerin*.
3. Results of *Prakerin*
   Results of *prakerin* consists of benefits of *prakerin* implementation and graduates results of *prakerin* implementation in business or industrial world. There are 2 items that must be filled by *prakerin* team, and there are 4 items that must be filled by the students.

Qualitative data results from the questionnaire and interview guidelines show that teacher has competence as the facilitator, *prakerin* team has *prakerin* preparation activities, facilities that supports *prakerin*. However, according to the some students, there is a school that the preparation only 1 or 2 days before *prakerin* starts. The date of preparation is very close to the *prakerin* initiation. Thus, the students are not quite understand about *prakerin*. There is any school that have not provide *Prakerin* Guideline Book for the students. Therefore, it makes the students obtain little information related to it. There is any school that provide preparation only in terms of explanatory material, without any practice using electronic media.

When *prakerin* implementation, full activity for the students in business or industrial world, teacher visitation in business or industrial world are about 3-4 times average, students receive training in business or industrial world and it is for about 3 months, work assessment is implemented by representatives of business or industrial world, work scoring procedure which based on format determined by school is suitable, *prakerin* team implement evaluation meeting after *prakerin* ends. However, there are some implementation of *prakerin* that are not suitable with the accounting proficiency competence, for example: training during in business or industrial worlds, *prakerin* activities, and learning material were not suitable with students' accounting competence. Work description provided by business or industrial worlds were meant to be related with the accounting competence. However, there were accounting activity that could not be permitted to be done by the students. For example: financial reporting and information of business or industrial worlds or agency. Therefore, students were only allowed to do work such as transaction entry, jurnal entry, note registry, filling annual income tax, and administration.

Prakerin is very useful for the accounting proficiency competence students, as shown in form of: fulfilling school curriculum program, increasing students' knowledge in terms of industry, putting them to interact with others, and gaining on the job training or gainig work experience. Some of them are interested to work in business or industrial world where *prakerin* took place. The students are interested to work within accounting and finance area. *Prakerin* gave good impact, that the students were able to know job vacancy, competence requirements, and school understood the employees recruitmen and may continue the partnership with business and industrial world.

As Ariani (2014) states that her research results are relevant with this research results in terms of dual system education participant mangement and its facilities and infrastructures were good to prepare students doing *prakerin* program. *Prakerin* gave benefit for the students in form of work experience. As Pratiwi (2016) states that *prakerin* gives significant contribution to increase academic skills and there are significant contribution between *prakerin* and academic skills result. Sudarsono dan Sukardi (2017) in their research state that *prakerin* model implementation is one of the solutions to raise practical learning process. It is connected with this research result, that *prakerin* is useful for the students, especially to gain work experience and information. Ghalayini (2017) states that human resources practices has synergical impact on employees' character. Hence, this research hopefully able to give benefit to students. Peni (2009) stated there were obstacles identified: costly *prakerin* fee, *prakerin* duration which was short, lack of mental preparation, limited time to consult, inappropriate placement within business or industrial world for the students, lack of communication, and students which were not proactive enough. Those were relevant with the results of this research. This research shows that there are some problems when implementation of accounting proficiency competence *prakerin* in public vocational school. There were obstacles in this research that the material taught in business and industrial world were not suitable as the material taught at school. It means that the placement was inappropriate. There are limitation within this research: there is no observation instrument in this study, relatively short time to collect research data with its instruments and the students as respondents, and the students as respondents occupied in preparing their national exam.

CONCLUSION AND RECOMMENDATION

The implementation of *prakerin* consisted of preparation of *prakerin* team, preparation of students and preparation of facilities and infrastructure. Implementation of *prakerin* in business or industrial sectors was supervised and assessed by business or industrial sectors supervisor. *Prakerin* program gave benefits for students. It can be concluded that there are several recommendations: 1) schools are preparing for improvement before the *prakerin* program begins, 2) the implementation of *prakerin* conducted periodic evaluation involving business or industrial sectors, 3) continuation of cooperation between school and business or industrial sector after *prakerin* program is completed.

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IMPROVING THE QUALITY OF ORGANIZATIONAL PERFORMANCE MANAGEMENT BY REPOSITION OF HUMAN RESOURCES ROLE FOR COMPETITIVE ADVANTAGE

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Abstract

The success of the organization is supported by performance management. Human Resources employees are the main asset for the success of the achievement of the organization's mission and vision. Effective performance management provides the basis for communicating the mission, values and goals of the organization to the employees. Management process can ensure that all Human Resources can understand the applied rules and maximize its contribution to the development of organizational performance. Along with the development of technology and information, and the higher competitive level for the achievement of organizational goals, both public and non-public, the performance management that orients to the success of goal, administration and development of strategy is required. The success of the preparation of the organization policies is also supported by the management of Human Resources. The achievement of a competitive advantage in performance management needs to be built so that the Human Resources is able to make changes by repositioning the role of Human Resources. The following strategic roles of human resources: connecting role, enabling role, monitoring role, innovating role, and adapting role, are need to be implemented and continued into organizational culture. Building up the culture requires changing management, which is a part of performance management.

Key Word: Human Resources, Quality of organization

INTRODUCTION

In the scope of organization, human is a human capital that has high economic value. Human resources who have experience, knowledge, and work skill will shape human behavior that has the potential to support the achievement of organization's mission and vision. Implementation of vision / objectives is conducted through the role of human resources covering various levels of organization, from the leader position at the top of level to the operational staff at the bottom of the level. The whole elements of human resources components become necessary when they are positioned as a modal to build capacity either institutional or individual. In the process of achieving goals, it requires the role of human resource as modal by empowerment of human resource, thus can optimally contribute in the success of organization. The existence of human resources is an important factor in performance management. The performance management basically has objective that the mission or vision of organization could be interpreted clearly, understandable by all member, and has certain indicator about goals and targets to be achieved.

One aspect of performance management is to understand human behavior in organization. Humans have the potential that can be developed in meeting the demands of qualifications or requirements required in the organization. The potential will develop in an environment that conducive. The conducive environmental conditioning will depend largely on the culture that takes place in work situations. Organizational culture can be formed through the perception of the existing human resources. Perceptions that arise in individuals will be formed either through the socialization of the organization or the background of the individual. The potential of human resources is often hampered by bad perception. In order for all members of the organization to have the same perception required performance management in leadership to direct the potential of human resources on a constructive path. Richard L. Daft (2005) explains that human behavior can be directed as well as the needs of the organization. One of the efforts is through diversity awareness training. Such training can help recognize the diversity of human behavior so that prejudice behavior can be directed toward positive values in support of achieving organizational goals. Such training can guide their way of thinking to have awareness of the needs of self and organization.

Another factor related to performance management is the personality factor. By definition, personality is a set of characteristics that underlie relatively stable behavior patterns in response to ideas, objects or people in their environment. Personality contains indicators of attitudes, perceptions, beliefs, value, mental and other characteristics. Human personality that appears on the process of achieving organizational goals will vary widely. Positive personality in building performance needs to be maintained and developed. However, the tendency of a deviant personality or deviation to the smoothness of an organization needs to be of particular concern. Organizations need to analyze personality because it is an important factor to see work capability and productivity. Luthan (1992: 85) explains: "some personality theory emphasize the need to regulate the person-situation inability, that is, the social learning aspect of personality". Realizing a good personality will be influenced by social interaction as learning. Luthans (1922) also explains: besides the biological, cultural, and family influences on personality, there is increasing recognition given to the roles of other relevant persons, groups, and especially organizations, which greatly influence an individual’s personality.

REPOSITION OF HUMAN RESOURCES’ ROLE IN ORGANIZATION

Performance management is approached by institutional and individual aspects. Individual approach is conducted through employee performance assessment. Performance appraisal is done as a means to assist the competitive advantage of human resources. From the assessment, it can be known how far the productivity of employees and how the next development will give employees some benefits. Institutionally, performance management is associated with performance appraisals that are integrated with the organization's mission / vision. Randall & Susan (1996) explain the benefits of performance appraisal information: individual performance recognition, promotional decisions, identification of the necessity of training and organizational development, HR planning and HR audits. Those benefits will provide encouragement on the element of leadership to put the role of human resources in managing its performance so that they have high competitiveness in the era of globalization. An important thing to understand in performance management is behaviorally anchored rating scales (BARS). In this assessment, behavioral variables to be observed can be identified. Wilson (2002) explains that the assessment of employee behavior includes: norm-referenced assessment, absolute standard appraisal, output performance assessment. The level of employee awareness is necessary in performance appraisal because it will also impact career development and contribution to the institution. The employee awareness also important to obtain information about critical issues that needs to be responded and to be followed up. However, caution is required in the performance appraisal. Wilson (2002: 246-248) describes some of the biases in the assessments are “errors: the halo effect, the tendency of centralized judgment, too soft or hard, the influence of last impression"

There is a relationship of repositioning the role of human resources and organizational culture. Repositioning is a process of change. Repositioning the role of HR requires awareness of employees to enter a new culture within the organization. Moeheriono (2014) explains that to achieve competitiveness of human resources, employees develop their capabilities through new role stages:

1. Connecting role. HR becomes the liaison. The existence of human resources in the organization becomes a catalyst between the organization and the business. HR has the role to entrepreneur the organization. Besides, HR makes an attempt to involve strategic issues of organization
2. Enabling role. The role of human resources is capable of facing challenges. Human resources are able to perform job strategies as a result of the dynamics of change.
3. Monitoring role. Employees have a role to participate in the supervision of HR information systems, concern for human resource issues.
4. Innovating role. HR is able to contribute in the renewal of organizational aspect, increasing the effectiveness of human resources
5. Adapting role. HR has flexibility related to organizational bureaucracy. HR is capable and easy in adjusting the changes in the organization,

In the development of the organization there is transformation of the role of HR department. Ulrich in Moeheriono (2014) explains that there are four roles: 1) strategic partner that is able to be a partner for line managers and other management in planning and make strategy achievement, 2) administrative expert as an expert in organizational efficiency and can minimize costs by not decreasing quality, 3) employee champion that enhances employee contribution and commitment to management, and 4) change agent that becomes a change agent and helping process of cultural change in improving organization capacity.

The role of HR shifts due to new HR policy. The organization improves the quality of human resources and is proactive in every change. The challenge of change is a new issue. The competitive challenge is the adjustment of new culture and change. The role of human resources must be able to explain, define and clarify why cultural change takes place. Next is to decide the new culture and look for alternative approach to the success of cultural change.

The strategy to build performance in the organization is to create a conducive environment through the development of a culture that refers to the organization's goals and mission. The purpose of the organization must have been a mutual agreement. To strengthen the goals, it needs to hold a continuous socialization along the way the process toward the expected goal. Shared commitment is expressed in organizational culture. In this case the loyalty of members of the organization will be greatly influenced by the interrelationships, between organizational interests and human goals of entering the organization. Leadership needs to review the extent to which the organization's objectives have met the needs of its members: from the physical, security, comfort, achievement and self-existence. Building performance has a complex relationship that encompasses all human interests in the organization.

Leadership becomes a model of cultural change and cultural creation. The human relationship approach needs to provide the comfort of its members in the direction of cultural change. Leadership attitude and behavior is very meaningful for organizational development and build member loyalty. In treating the members, the Leaders should be familiar with their personalities and backgrounds, ranging from social economics, career development and work relations within the organization. Treats to subordinates cannot be generalized because the factors of individual differences greatly affect the individual perception and mindset of the group. Leadership capacity in its role as a model in change cannot be measured periodically (time clarity). This will go hand in hand with the level of awareness of the members and the impact that it composes even though it can formally be described in its vision and mission. The research of Ryn. K & Herman (2016) concluded that leadership behavior affects the performance of subordinates both deductively and inductively. In the organization there is a slogan that the organizational prototype can be seen from the leader figure and its members. In the external point of view, institutionally, employee behaviors have direct / indirect linkage with aspects of leadership in the organization. Leaders that manage human resources need to look at individual needs and institutional needs. The success of leadership in the institutional aspect cannot be separated from the success of leadership of human resources in it. Both must work in balance when one side of the institutional goal is very aggressive in development and while the human resources are lacking in participation will tone a wide gap. This will have an impact that the mission of the organization is less successful.

Efforts to develop employees towards desirable cultural change need to consider the analysis of needs. Problems can arise from the undercurrent or managerial level. Employee development is needed to be adjusted to the needs analysis. Determining the type of HR development is not only in accordance with the existing plan when building mission and vision. Often there are problems of employee which are not only from substantive materials. But problems arise from the friction of employee behavior in the organization, the problem of building the capacity of the individual, the problem of loyalty, the problem of mentality and morality (morale). For that the development of training needs to be adjusted to the level of urgency that arises from the behavior of employee organizations.

BUILDING PERFORMANCE THROUGH CHANGE OF ORGANIZATIONAL CULTURE

Human behavior in an organization that has been ongoing will form a pattern of behavior, which in the process will become an organizational culture. Culture is an important concept in understanding human behavior because the existence of the organization cannot be separated from the effects of changes in the flow of globalization. The impact of globalization covers all dimensions of organizational processes in achieving its objectives. Among them: changes in organizational systems, changes in mindset / perception, changes in human behavior and understanding of values within the organization. All of them will simultaneously bring to the capacity of individuals to give their role to cultural change. The consequences of globalization can have an effect, which can lead to positive and negative impacts. How to get a positive impact on performance improvement, one of which will be determined by the need achievement (individual development needs) of each individual. There is a relationship between career developments with the needs of self-development for employees. An open communication pattern between employees and HR management is required. Moeheriono (2014) explains that career development efforts can be undertaken with short-term learning on skills and long-term learning, which requires adaptation to changing employment conditions continuously and will establish an identity of reality. Motivation needs self-development and career ladder become part of human resource management task, which cannot be separated from leadership factor in organization.

There are several dimensions in the study of culture: member orientation, out-come orientation, group orientation, aggressiveness, stability, innovation and risk taking. The behavior of organizational members can be observed from the point of view of the general purpose of working people and what is the work orientation. Employees both individually and in groups have a work objective and have different job implications. The spirit of work and commitment to innovation (renewal / change) underlies employee behavior in the workplace. Organizations should be more sensitive to their members when they are going to do some development or make policy changes. Bennet (1994) explains: An organization culture comprises its members shared perceptions of issues, customary ways of doing things, modes of behavior and attitudes towards work and attitudes towards work and the nature of the enterprise. Cultural understanding is very important in organizational development efforts.

According to Maslow that the purpose of human life, in this case work, include: physical, social, security, prestige, achievement. To increase individual capacity, the approach can be through the fulfillment of the above needs. However, not all members have the same degree of assessment on the fulfillment of these types of needs. The fulfillment of the needs of employees in the work will give motivation in improving performance. Care must be taken to treat members in relation to the fulfillment of needs as each individual or group / unit has differences in needs and tendencies of achievement. Skinner (Luthans, 1992): "He emphasized the importance of the stimulus (R-S) relationship". Barzoki Ali, Shaemi, Iran Abzari Mahdi (2012) in his research explains: "As long as the organizations are struggling to survive, they should keep the principle of continuous improvement in the center stage. This evaluation process will be achieved by the performance evaluation process improvement. An effective and appropriate evaluation process in the organization should provide necessary feedback to the employees and take action for inner motivation of them ".

Leadership needs to make a diagnosis when it comes to develop the capacity of the institution and its members. Each member / group of units has the power to motivate work, which is influenced by the most dominant need of the moment. Outcome orientation is a goal, which is relatively a direct goal of the work being done. It also affects the cultural form factor. Behavior that shows aggressiveness, innovation, risk and stability is influenced by individual achievement requirement. It is greatly influenced by the background and way of thinking, the family environment and the organizational culture environment. In Robbin & Coulter (2009) it is explained that "organizational culture has been described as the share values, principles, and practices of things that influence the way organizational members act". Although the organizational culture can be seen by the eagle, openly as mentioned above, there are still hidden aspects in informal organization, such as: perceptions, attitudes, feelings, values. Sechein in Stoner & Freeman (1996), explains that culture is in 3 ranks: artifact, espoused values, underlying assumptions. The above factors become the material that needs to be observed when initiating the formation of a new culture within the organization.

Organizational culture is a framework that becomes the behavior of individuals in the organization, making decisions to behave, and direct them to the achievement of goals. Basic assumptions, supported values and artifacts form the basic understanding of organizational culture. Harvard's research (Stoner & Freeman, 1996) has resulted in several aspects: a) corporate culture can have a significant impact on long-term performance; b) the corporate culture may even be a more important factor in determining the success or failure of the company in the next decade. The results of the above research become a trigger to try to understand the importance of culture in questioning human behavior in improving the achievement of organizational goals.

Organizational culture can be shaped and gradually changeable. Optimizing the achievement of organizational goals can be done with changing organizational culture. The organizational ability to survive is largely determined by the organizational ability to change, adjust to the changing environment it faces or adapt to potential future changes. Change aims for the organization does not become static but still dynamic in the face of the times, advances in technology, communication and information. Without changes, it can be ascertained the age of the organization will be relatively unlikely to last long. Any organization that ignores the concept of change will experience the negative impacts arising from it. Today's modern organizations must face and resolve a number of issues that lead to the creation of a need for organizational internal change. Organizational change requires transitional management, which provides some important insights into what triggers changes in the organization and how the organization reacts to it. There are stages of the process associated with organizational change, which is related to the identification of needs and opportunities in important change and emphasis on mission / vision. Next is to reform, developed through changes in attitudes and behaviors, and ascertained no return of the organization to previous traditions. Implementation of change will succeed if everyone involved in it has the same understanding of what will happen, and why it will happen. As a process, changes do not always go as expected. In the theory of organizational behavior Luthans (1992: 256) required the process of self-control behavior, which means "the manager's deliberate regulation of stimulus cues, covert processes, and response consequences to achieve personally identified behavior out come". In this case, the leader must be the agent of change and the need for effective oversight.

Cultural changes in an organization may lead to rejection from both the individual and the organization itself. Many factors encourage individual resistance to these changes, among others, because it reduces the sense of security for members of the organization. If the ownership of the need for security is relatively high, then the potential to reject the change is great. Economic factors are also a barrier to change, because it allows for a changed salary or a declining facility. In addition, the probable factor as a repellent of change is the existence of uncertainty. Individuals with a negative perception of changes that occur because of the changes cause a loss to him and make the uncertainty of his existence within the organization.

Change repellent factor can also be attributed to the possibility of organizational resistance. The organization is essentially conservative and difficult to make changes. Actively human resources in organizations reject change because of possible structural inertia, widespread impact, group inertia, power relations and threats to human resource allocation. Structural inertia occurs because changes in the organization allow the organizational structure to change. This will have an impact on structural change, which is likely to have an impact on the spaces of office within the organization. The inertia of this group occurs as a result of social interaction affecting each member of the organization to form group opinion. In Justin Bateh's research, Mario E. Castañeda, James E Farah (2013) explains: "In the context of change management research, the issue of resistance occupies a crucial place. Organizations should be aware of the human nature and their implications for the success of all change management decisions. The success of change management depends upon the organizational structure, availability of resources, vision and mission of the organization, and employees' willingness to work towards the change".

The strategy to overcome the rejection of change is to conduct training, involving the participation of all parties, providing facilities or socialization, negotiation. Efforts to involve members' participation are made through socialization and understanding of the importance of change. Required direction clarity, positively posed changes, facilitation and positive responses to rejection of change. How long the period of change will depend on member awareness, leadership and the impact of changes on individual members. Another approach overcomes change through the drafting of new regulations.

CONCLUSION

HR as a capital in an organization needs to be managed because it is an economic factor and has the potential to contribute to the achievement of the mission and vision of the organization. Performance management can be done through an individual approach with employee performance appraisal and organizational performance appraisal. Assessment of organizational performance is basically the performance of employees that impact on organizational. Repositioning the role of HR is a process of change. Efforts to develop employees towards desirable cultural change need to consider the needs analysis. Human behavior in organizations is shaped by motivation and environmental factors: individual background, personality factors, organizational culture, and leadership factors. Changes in organizational culture lead to individual and group resistance. Employees rejected changes due to uncertainty, negative perceptions, structural changes that led to changes in existing positions, development / improvement of skills. Performance management in the organization requires the role of human resources that are able to adapt to changes, flexible, involvement in HR systems, and innovative. In addition, leadership roles become the dominant variable in the improvement of competitive human resources performance.

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THE DEVELOPMENT OF ACCOUNTING UNO CARD GAME AS AN ACCOUNTING LEARNING MEDIA

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Abstract

This research was Research and Development (R&D). The research aimed at developing Accounting Uno Card Game as an Accounting Learning Media in basic competence of adjustment entries and knowing the feasibility of Accounting Uno Card Game as an Accounting Learning Media in in basic competence of adjustment entries. Questionnaires used for data collection and were analyzed using qualitative quantitative method. Research results: (1) five stages of developing Accounting Uno Card Game were Analysis, Design, Development, Implementation, Evaluation, (2) the assessment score by material expert was 4.92 classified as Strongly Feasible, (3) the assessment score by media expert was 4.38 classified as Strongly Feasible, (4) the assessment score by teacher was 4.26 classified as Strongly Feasible, (5) students' responses obtained in small group tryout was 4.21 classified as Strongly Feasible, while in field tryout was 4.10 classified as Feasible, and the increase from pre-test to post-test was 57,5% classified as Moderate.

Keywords: Accounting Uno Card Game, Accounting Learning Media

INTRODUCTION

Lifelong learning is an obligation in human life because learning process occurs during a person is lived and the learning process runs throughout their life. Learning is an effort that was done purposely by educators to convey knowledge, organize and create an environment system with a variety of methods so that students can undertake learning activities effectively and efficiently with optimal results (Sugihartono, et al., 2012: 81). Vocational High School as known as SMK is a formal institution that serves to prepare the students in order to be able to wok based on the skill and knowledge that participants have after graduating. Therefore, the learning process is organized in Vocational High School needs to look at the important components such as learning strategies, learning resources, media, learning and teaching model that are used. One of the applications of learning strategies is the use of teaching media in presenting the material to the students.

Fun learning can help students to understand the material presented by the teacher. One way to be able to create a learning atmosphere that is fun, interesting, and memorable is to involve the creative and innovative learning by utilizing learning media. According to Rossi and Briedle (1996) as cited in Sanjaya (2013: 163) learning media is all the tools and materials that can be used to achieve the goal of education. One of the learning media card is uno card. The uno card game is pretty easy and it can be used to play at the age of seven years. Uno card first created in 1971 in Reading, Ohio by Merle Robbins. (Hidayati & Hakim, 2014: 2). The rules of uno card game are each player initially gets seven cards. At the beginning of the game, a single card is drawn from the pile card and this card acted as deal card. In order to be able to play this card, a player in turn should equate the number or the color of the card, if there is no match with the card then the player must take one card as punishment.

J. Briggs as cited in Susilana & Riyana (2008: 66) suggests that the media as a tool to give stimulus for learners or students so that learning occurs. An effective learning process happens with teacher who seek one important aspect in learning, i.e. students should be active both physically, mentally, and emotionally. The uno card game can be used as a learning media by engaging students play an active role in physical, mental, or emotional, such as expressed by Daniel (2015), some educational benefits of uno card are fine motoric skills, social interaction, and strategic thinking. It is suitable with statement of Kumar & Lightner (2007) and Wilson et al., (2009) as cited in Spandler (2016: 108) that educational games can focus on students' attention, can enhance positive peer relationships, and can lead to a deeper understanding of material and more advanced problem-solving skills.

Based on the results of observation on November 26th 2016 in class X AK 3 SMK Negeri 7 Yogyakarta in the accounting service company subject, it can be noted that the use of learning media in that subject is already done, but in practice still has not impacted optimally. This is because teacher used lecture method with power point media to explain the material so that the learning activities became teacher centered and it will not involve students as a whole. There are 8 students of 28 students or equivalent to 28.6% of students are actively involved to respond the questions from the teacher during the learning process. While the rest of them looks quiet, sleepy, and does not respond to teacher's question. In addition, teacher also use a sheet of exercise continuously to test the students' understanding. This monotonous learning process with less comfortable condition makes students get quickly bored during the learning process. When students feel bored then it will tend not to pay attention to the explanations from the teacher so that the goal of the learning process is not achieved.

The position of the media in the learning process is very important because it can serve as an intermediary which will help in covering up the deficiency and obscurity of the materials submitted by teachers. Learning media can clarify the presentation of messages and information so it can facilitate and improve the processes and outcomes of learning. (Kustandi & Sutjipto, 2013: 23). One of the learning media that can be developed is Accounting Uno Card Game media that will be modified from uno card game in general. Accounting Uno Card Game will consist of several material cards and question cards of adjustment entries basic competence to help the students understanding the material during learning the material because the adjustment entries is categorized into material that is difficult and it also requires a logic understanding. Based on the background above, researcher encouraged to conduct the research entitled "The Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017".

Research objectives of this research were developing Accounting Uno Card Game as an Accounting Learning Media in in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta, and knowing the feasibility of Accounting Uno Card Game as an Accounting Learning Media in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta.

RESEARCH METHOD

This research belonged to Research and Development (R&D). This research procedure applied the ADDIE model of development by Dick and Carry, which consists of Analysis, Design, Development, Implementation and Evaluation. This research was conducted in SMK Negeri 7 Yogyakarta that is located at Jalan Gowongan Kidul JT III/416. This research was conducted from November 2016 until April 2017.

The subjects of this research were one material expert, one media expert, one accounting subject practitioner, and Accounting Students of class X in SMK Negeri 7 Yogyakarta which consisted of eight students of class X AK 2 for a small group tryout and thirty one students of class X AK 3 for field tryout to implement the Accounting Uno Card Game as an accounting learning media. Object in this research was the feasibility of Accounting Uno Card Game as an accounting learning media by the validator as seen from learning aspect, material aspect, language aspect and display aspect.

The data that were collected in this research consisted of two data, there were qualitative and quantitative data. Qualitative data is data about the development of the learning media that took the form of criticism and suggestion from media expert, material expert, accounting teacher and students. Quantitative data were obtained from the assessment of learning media by media expert, material expert, accounting subject practitioner, and students.

The data collection techniques in this research used questionnaire. Data collection instruments that was used in this research was questionnaires. There were two kinds of questionnaires that would be used, namely validation questionnaire and students' response questionnaire.

Table 1. Score Conversion to Five-Scale

Score	Interval Score	Range	Category
5	$X > \overline{X}i + 1.8\ Sbi$	4.21 – 5.00	Strongly Feasible
4	$X + 0.6\ SBi < \overline{X} \leq Xi + 1.8$	3.41 – 4.20	Feasible
3	$Xi - 0.6\ SBi < \overline{X} \leq Xi + 0.6$	2.61 – 3.40	Enough
2	$Xi - 1.8\ SBi < \overline{X} \leq Xi - 0.6$	1.81 – 2.60	Unfeasible
1	$\overline{X} \leq Xi - Sbi$	0 – 1.80	Strongly Unfeasible

Source : Sukardjo (2005: 53)

Qualitative data in the form of suggestion and feedback were given by the lecturers as a media expert and material expert, teacher as an accounting subject practitioner and the students were analyzed with qualitative descriptive analysis. Quantitative descriptive analysis was used to process the data obtained through questionnaires in the form of a score. The steps were changing the qualitative assessment to be a quantitative, calculating average score for each indicator, the average of the results obtained in the form of quantitative data is converted back into a qualitative data regarding the feasibility of the media based on ideal conversion guidelines (See Table 1).

Beside that, Calculating the average gain score toward students of class X AK 3 after using media with formula:

$$< \text{gain} >= \frac{\text{post test score} - \text{pre test}}{\text{maximum score} - \text{pre test}} \text{ (Meltzer, 2002: 1260)}$$

Determine the criteria for the acquisition of gain score can be seen in Table 2.

Table 2. Category of Earnings Gain Score

Range	Category
$g \geq 0{,}7$	High
$0{,}3 \leq g < 0{,}7$	Moderate
$g < 0{,}3$	Low

RESEACH RESULT AND DISCUSSION

The Development of Accounting Uno Card Game

1. Analysis Stage

   At this stage of the analysis, there were several stages that was done to find out the information used as the basis for the development of Accounting Uno Card Game learning media. The activities consisted of determine the purpose of the product development, analysis of the core competence and basic competence that contains in the learning media, and analyze the indicator of basic competence that will be included in learning media.
2. Design Stage

   At the design stage, the activities were preparation of adjustment entries material, making product's design that consisted of walk cards, special cards, material cards, question cards, answer cards, point note, game instruction, and box of Accounting Uno Card. The last activities was arrange the assessment instruments of learning media.
3. Development Stage

   At this stage consisted of several activities including: (1) product making, (2) validation stage I by material expert and media expert, (3) revision stage I from material expert and media expert related to material aspect and communication visual aspect, (4) validation stage II by accounting teacher.
4. Implementation Stage

   At this stage, the activities were: (1) small group tryout on 8 students of class X AK 2 SMK Negeri 7 Yogyakarta, (2) revision stage II based on suggestion from students in small group tryout related to answer card number 8, and (3) field tryout on 31 students of Class X AK 3 SMK Negeri 7 Yogyakarta. The students were divided into four groups.

Table 3. Data of Field Tryout Result

Group	Game Duration	Oportunity to Answe The Question	Material Card Read	Total Point
1	42 minutes	All players answer question	All cards read	125
2	45 minutes	All players answer question	2 Unread cards	107
3	40 minutes	All players answer question	All cards read	100
4	43 minutes	All players answer question	1 Unread card	103

5. Evaluation Stage

   The last stage in the development of Accounting Uno Card Game is the evaluation stage. This stage measured the achievement of product development.

The Feasibility of Accounting Uno Card Game

1. Material expert

   Validation of material expert was conducted by Mrs. Adeng Pustikaningsih, M.Si (Lecturer of Accounting Education). Validation was done related to the feasibility of material aspect, language aspect, and learning aspect of Accounting Uno Card Game. The validation results of material expert in summary can be seen in the following table:

Table 4. Recapitulation of Validation Result by Material Expert

No.	Aspect	Score
1.	Material Aspect	4.75
2.	Language Aspect	5.00
3.	Learning Aspect	5.00
Average Score		**4.92**
Category		**Strongly Feasible**

   In table 4, it is known that the validation result of the material expert as a whole obtained the average score of 4.92. Based on table 1 of score conversion into a five-scale score, the validation result of the material expert is in the range of $4.21\ X \leq 5.00$ in the category of **"Strongly Feasible"**. Therefore, Accounting Uno Card Game deserves to be tested according to the comments and suggestions from the material expert and can be used as a learning media viewed from material aspect, language aspect, and learning aspect.

2. Media Expert

Validation by media expert was conducted by Mr. Rizqi Ilyasa Aghni, M.Pd (Lecturer of Accounting Education). Validation was done related to the feasibility of media engineering aspect and visual communication aspect of Accounting Uno Card Game.

Table 5. Recapitulation of Validation Result by Media Expert

No.	**Aspect**	**Score**
1.	Media Engineering Aspect	4.46
2.	Visual Communication Aspect	4.29
Average Score		**4.38**
Category		**Strongly Feasible**

The result of validation by media expert as a whole presented in table 5 obtained the average score of 4.38. Based on table 1 of score conversion into the five scale scores, the validation result by media expert is in the range of $4.21\ X \leq 5.00$ in the category of **"Strongly Feasible"**. In conclusion, Accounting Uno Card Game deserve to be tested according to suggestion from media expert and can be used as a learning media viewed from media engineering aspect and visual communication aspect.

3. Accounting Teacher

Validation by accounting teacher conducted by Mrs. Lembah Srigati, S.Pd. Validation conducted by accounting teacher related to material aspect, language aspect, learning aspect, and visual communication aspect.

Table 6. Recapitulation of Validation Result by Accounting Teacher

No.	**Aspect**	**Score**
1.	Material Aspect	4.00
2.	Language Aspect	4.00
3.	Learning Aspect	4.60
4.	Visual Communication Aspect	4.44
Average Score		**4.26**
Category		**Strongly Feasible**

Based on the assessment from accounting teacher, it is known that Accounting Uno Card Game got the average score of 4.26. In accordance with table 1 on score conversion into a five-scale, the validation result by expert is located in the range of $4.21\ X \leq 5.20$ in the category of **"Strongly Feasible"**. In conclusion, Accounting Uno Card Game Media deserves to be tested and can be used as a learning media in terms of media engineering aspect and visual communication aspect.

Students' Response of Accounting Uno Card Game

1. Small Group Tryout

Small group tryout was conducted in Class X AK 2. At the end of small group tryout, the researcher distributed a students' response questionnaire to find out the opinions of students about learning media that have been developed viewed from material aspect, learning aspect, language aspect, and visual communication aspect. Here are the results of student responses in small group tryout:

Table 7. Recapitulation of Students' Response Result in Small Group Tryout

No.	**Aspect**	**Total Score**	**Average Score**
1	Material Aspect	93	3.88
2	Language Aspect	93	3.88
3	Learning Aspect	174	4.35
4	Visual Communication Aspect	341	4.74
Average			**4.21**

The result of students' responses indicate that the learning media in the form of Accounting Uno Card Game considered feasible to be tested with the average score of 4.21 which is located in the range of $X \geq 4.20$ in the category of Strongly Feasible.

2. Field Tryout

Field tryout was conducted in Class X AK 3. Based on the result of questionnaires on field tryout obtained the following recapitulation:

Table 8. Recapitulation of Students' Response Result in Field Tryout

No.	**Aspect**	**Total Score**	**Average Score**
1	Material Aspect	385	4.27
2	Language Aspect	359	3.86
3	Learning Aspect	627	4.05
4	Visual Communication Aspect	1193	4.28
Average Score			**4.10**

Learning media in the form of Accounting Uno Card Game viewed from the material aspect, language aspect, learning aspect, and visual communication aspect of the students when the field tryout obtained the overall average (X) that is 4.10 that located in the range of $3.41 X \leq 4.20$ with feasible category. In conclusion, Accounting Uno Card Game include in **"Feasible"** category.

Table 9. Data of Pre-test and Post-test of Class X AK 3

Data	**Pre-test**	**Post-test**
The Number of Students	31	31
Average Score's Class	8.87	9.52
High Score	10	10
Low Score	5	7.5
Ideal Score	10	10

The Increase of Pre-test ad Post-test after Students Using Accounting Uno Card Game

Here are the results of pre-test and post-test in Class X AK 3 which is used as data to calculate gain score (see Table 9). In order to know the average of an increase of pre-test and post-test result in Class X AK 3, then analyzed the data using gain score. The calculation of the average gain score of Class X AK 3 as follows:

$$< g > = \frac{9.52 - 8.87}{10 - 8.87}$$

$$= \frac{0.65}{1.13} = 0.575 \text{ or } 57.5\%$$

Based on the calculation result obtained an increase in the average score of pre-test and post-test in class X AK 3 after using the Accounting Uno Card Game learning media with gain score obtained was 0.575 or 57.50% that is located in the range 0.3 ≤ g 0.7 and belongs to **"Moderate"** category.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of the development research and discussion, it can be concluded that:

1. The development of Accounting Uno Card Game learning media through five stages based on the ADDIE model, i.e. analysis stage, design stage, development stage, implementation stage, evaluation stage.
2. The feasibility assessment by material experts obtained an average score of 4.92 which is include in "Strongly Feasible" category. The feasibility assessment by media experts obtained an average score of 4.38 which is include in "Strongly Feasible" category. The feasibility assessment by accounting teacher obtained an average score of 4.26 which is include in "Strongly Feasible" category.
3. Students' response of Class X AK 2 and X AK 3 with the implementation of Accounting Uno Card Game on small group tryout is 4.21 which is include in "Strongly Feasible" category while for field tryout is 4.10 which is included in "Feasible" category.
4. Accounting Uno Card Game learning media can improve the proficiency students in learning with an increase in the result of pre-test and post-test that can be seen from overall average i.e 57.5% which is included in "Moderate" category.

Suggestion

Some suggestions for further product development are as follows:

1. School is expected to help improve knowledge of educators through sustainable training of learning media development so that educators can develop more varied learning media.

2. Teachers are expected to develop a varied accounting learning media and can engaging students thoroughly so that it is expected to improve students' understanding and student learning motivation can be improved.
3. Teacher should not only use one type of learning media so that students do not feel bored during accounting learning process.
4. A further development research is necessary to be done so that the material contained in Accounting Uno Card Game learning media not only limited in adjustment entries and also the questions should be added to support student learning.

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DEVELOPING ACCOUNTING GAME FOR VOCATIONAL SCHOOL

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Abstract

The field of information technology (IT) is growing in harmony with the demands of education and business global market. To respon IT roles in education this study was aimed to develop accounting game based on RPG Maker for vocational school accounting students and to investigate its feasibility. Research and Development (R & D) model based on 4D Models was adopted. Questionnaires were distributed to media expert, material expert, practitioner, and accounting students in a vocational school in Purbalingga. A descriptive analysis technique was employed to analize data and to look for answers for the research questions. An attractive game have finally succesfully been developed and in general it can be concluded that the media was feasible. The findings and limitations are discussed and recommendations are also provided.

Keywords: *Accounting Game, Vocational School*

INTRODUCTION

Data released by the United Nations Educational, Scientific and Cultural Organization (UNESCO) Indonesia Education Development Index (EDI) in 2011 is 0.947. This value puts Indonesia in the 57th position of 115 countries in the world. There are many factors that can affect the low quality and education rank in Indonesia. The low quality of educators is one of the factors that give a considerable impact on the learning process, because the task to plan and implement the learning process is an educator itself. Based on the Law of the Republic of Indonesia Number 20 Year 2003 on the National Education System mentioned that an educator has an obligation to create a meaningful educational atmosphere, fun, creative, dynamic and dialogical to improve the quality of education. Besides, school management, learning resources utilization, strategies and learning models, teacher performance, are also among other important components affecting the quality of learning process (Rusman: 2008).

The rapid development of IT nowadays may not be avoided, in education as well as in business institutions. Utilization of IT may be employed by teachers to create a more meaningful educational atmosphere and effectively to achieve efficiently and effectively learning outcomes. Adopting IT correctly in education may facilitate learning strategy and learning media to be more interesting. Therefore, teachers may be equiped with IT to develop a suitable learning media in accordance with their topics they deliver.

Result of interview with a number of tachers and students at SMKN 1 Purbalingga Regency explained that the process of teaching and learning of accounting in SMKN 1 Purbalingga was still using lecturing methods and less facilitated by good learning media. It was also found that students were less motivated in learning accounting material in the class in general. While interviewing a number of students and teachers found that games motivated better for junior high and high school students, in fact implementation of IT in learning process has not been utilized optimally in SMKN 1 Purbalingga Regency. These issues encouraged researchers to develop a feasible accounting game as media of learning for teachers as well as students at SMKN 1 Purbalingga Regency.

METHODS

Among 36 students of class X Accounting SMKN 1 Purbalingga Regency and 3 experts (in media, material, and practitioner) were participated during data collection and validation process. Research and development by using 4D model that developed by Tiagarajan and Semmel was employed in this research to develop the accounting game. Four stages in the 4D model are define, design, development, and disseminnate (Sugiyono, 2015: 297). Activities are conducted to elaborate each stage as follows.

The first (define) stage aims to define the requirements and needs of the learning process. It is conducted also to know learning objectives and to find constraints of media development. Further development of learner behaviour and learning situation and condition. There are five activities during this stage (1) front end analysis (needs), (2) student analysis, (3) task analysis, (4) concept analysis, and (5) specification of learning objectives.

The design stage aims to design prototype of instructional media. This stage consists of 3 steps, namely (1) preparation of tests, (2) selection of media, (3) selection of format, and (4) initial design. Thirdly development stage consists of two phases, namely expert assessment and development test. Finally, at disseminate stage the accounting education game will go through two stages, namely test validation and disesemination. Students were participated in validation process and dissemination was conducted in two vocational schools in Kulonprogo Regency.

Data we collected using questionnaires. Before distribution, the questionnaire had been validated by three material experts, three media experts, three lecturers from a higher education institution. It was also invloved a class of students in Accounting Education Department in Faculy of Economics, Yogyakarta State University. The data then were analyzed and classified based on the following criteria.

Table 1. Feasibility Categorization Guideline

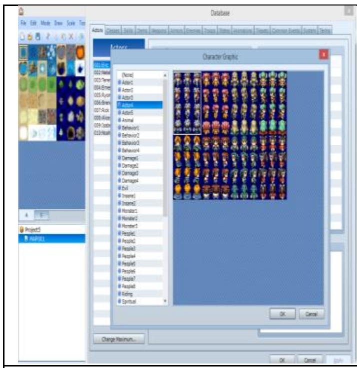
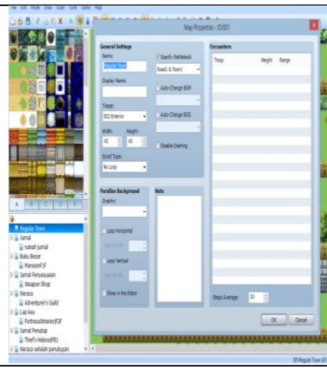
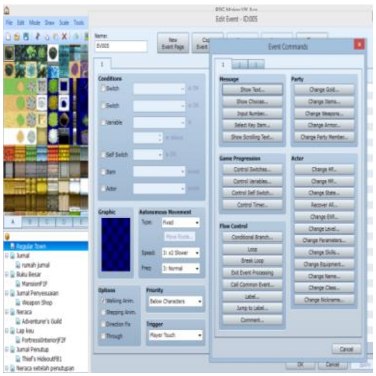
Interval score	**Category**	**Range**
Strongly feasible	X >$\bar{X}$ + 1,80 Sbi	X> 4,20
Feasible	$\bar{X}$+ 0,60 SBi < X ≤ $\bar{X}$+ 0,60 Sbi	3,40 < X ≤ 4,20
Enough	$\bar{X} -$ 0,60 Sbi < X ≤ $\bar{X} +$ 0,60 SBi	2,60< X ≤ 3,40
Low	$\bar{X} -$ 1,80 Sbi < X ≤ $\bar{X} -$ 0,60 SBi	1,80< X ≤ 2,60
Strongly low	X ≤ $\bar{X} -$ 1,80 Sbi	X≤1,80

Source: Widoyoko (2011: 236)

RESULTS AND DISCUSSION

During defining stages analysis, it was concluded that students urgenty needed a learning media and as they had used to able to use a computer in finishing their tasks though still in Excel, PPT, or Word. Subject syllabus was also explored in determining model and content of learning media. Step to the second stage, in the design stage, RPG Maker was chosen to develop accounting game (Seno, 2013). Accounting game in this research contains accounting material for service companies. Started from preparing story board then the following steps were executed.

Table 2. Design Phases

		
Characters	Maps	Songs
		
Filling story		

In the developing stage, media was proposed to be validated by experts. Experts judgments will be used to conclude whether the media was already feasible or it still needs to be revised. Result of this validations are presented in the following tables:

Table 3. Material Expert Validation

No.	Aspect	Total Score	Average	Category
1	Material	49	4,5	Strongly Feasible
2	Design Learning	23	4,6	Strongly Feasible
3	Language	17	4,25	Strongly Feasible
Total		89	4,5	Strongly Feasible

Table 4. Media Expert Validation

No.	Aspect	Total Score	Average	Category
1	Software Engineering	38	4,75	Feasible
2	Visual Communication	50	4,17	Feasible
Total		88	4,45	Feasible

Table 5. Practicioner Validation

No	Aspect	Total Score	Average	Category
1	Material	41	4,56	Strongly Feasible
2	Learning Design	22	4,4	Strongly Feasible
3	Language	9	4,5	Strongly Feasible
4	Software Engineering	26	4,33	Strongly Feasible
5	Visual Communication	32	4	Feasible
	Average		4.36	

Before the accounting game was disseminated, an empirical test has also been conducted by inviting students in SMKN 1 Purbalingga Regency to evaluate the media. Below is the result of student evaluation on the media.

Table 6. Student Evaluation

No	Aspect	Total Score	Average	Category
1	Learning	191	4,34	Strongly Feasible
2	Software Engineering	140	4,24	Feasible
3	Language	48	4,36	Strongly Feasible
4	Visual Communication	328	4,26	Strongly Feasible
Average		707	4,3	Strongly Feasible

Finally, in disseminating stage, students from two vocational schools in Kulonprogo Regency (SMKN 1 Jogonalan and SMK Ma'arif 1 Temon) were participated. Below table depicts the result of evaluation during the dissemination stage.

Table 7. Validation Test Result

No	Aspect	Total Score	Average	Category
1	Learning	655	4.42	Strongly Feasible
2	Software Engineering	486	4.54	Feasible
3	Language	153	4.58	Strongly Feasible
4	Visual Communication	1.110	4.40	Strongly Feasible
Average			4.49	Strongly Feasible

CONCLUSION AND RECOMMENDATION

Based on the data analysis it can be concluded that developing an accounting game with Four-D model can result a feasible media based on the students, teachers and experts. Further the results show the average of feasibility score among experts, teachers, and students are more than 4 meaning that the media can be categorized in feasible level and it implies that the media may be used by students or teachers to learn service company materials in accounting class.

It is recomended for the teachers and reseachers to develop not only using other better applications but also for the different materials related to accounting classes in vocational school. Finally, to measure the level of effectiveness in developing a new learning media for the future researchers is also motivated.

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THE INFLUENCE OF EMOTIONAL INTELEGENCE, AND PERCEPTION OF LEADERSHIP EFFECTIVENESS TOWARD PERCEPTION TEAM PERFORMANCE

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Abstract

This study examines about the influence of emotional Intelligence and leadership effectiveness toward works performance. Quantitative method was used in this research. Survey is used to collect the data by distributing questionnaires. Data analysis was carried out using multiple regression analysis. The results of this study shows that emotional intelligence and perception of leadership effectiveness have a positive effect on team performance. The Theoretical and empirical implication and the direction of future studies are discussed.

Keyword: Team performance, emotional Intelligence, Leadership effectiveness

INTRODUCTION

Team performance is a central construct in industrial / organizational psychology (Austin and Villanova 1992; Campbell 1990; Murphy and Cleveland 1995; Schmidt and Hunter 1992). Much of personnel selection is predicated on the premise of selecting from a pool of applicants those who are likely to perform better on the job. The construct validity of performance measures is critical. For academics, it is central to hypothesis test validity and theory construction, whereas practitioners are interested in accurately assessing employee performance to utilize scarce resources. However, Team performance are percepted vary among workers. It is likely to have a relationship on real achievement and their satisfaction on their team. George (2000) lists four aspects of emotional intelligence that provide leaders with the ability to motivate and transform team members. These four aspects are as follows: 1) the ability to appraise others' emotions accurately as well as portray personal emotion effectively; 2) the ability to predict emotional reactions in various scenarios; 3) the ability to recognise that emotions are useful in the influence of behaviour; and 4) cognition of others and the ability to manage emotions. However scholars have various finding on the perception of team performance antecedent. They believed that perceptions of team performance are depended on emotion to create charismatic of leader and over team members that will make enthusiasm (George and Lewis, 2000) argue that the positive emotions of a team leader with a high level of emotional intelligence can elevate the team's emotional state and inspire members to invest themselves in the team and perform with more enthusiasm. This establishment of affective commitment has been shown to increase the motivation of team members (Ashforth & Humphrey, 1995). Thus the perception of team performance need to be investigated in deeper perspectives. Previous study suggested that perceptions of team performance seem to be related to personal emotion and leadership behaviors. Emotionally intelligent individuals who are self-motivated feel more secure to face situations with confidence. Personal efficiency is also necessary to attract and motivate team members. Intellectual stimulation is a behaviour characteristic of both the transformational leader and the emotionally intelligent leader. Both are believed to be able to stimulate team members intellectually and to stimulate their professional development (Barling, 2000).The display of these behaviours by the team leader creates an atmosphere of empowerment in the team (Barling, 2000).

Leader with high Emotional Intelligence (EI) are believed to have better working relationships with others and they reflect higher integrity (Rosete & Ciarrochi, 2005). It because they can foster better and positive interactions which thereby lead to better performance (Wong & Law, 2002; Dhani & Sharma, 2016). The leader with high EI are better at team work, punctual, accurate, and more competent as compared to the ones who score low on EI. In accordance with theoretical predictions, EI along with all its components; Emotional Perception, Emotional Appraisal and Emotional Regulation was significantly correlated to all indicators of Job performance, including: Punctuality, competence, accuracy and team work. There are few studies explored the higher level of analysis on leader EI and group performance. Many of the benefits associated with team work are dependent on good interpersonal relationships and are specifically influenced by the level of each individual team member's commitment to the team and trust in both the leader and her or his co-worker or team member (Bishop & Scott, 1997; Bishop, Scott & Casino, 1997; Katzenbach & Smith, 1993). The present study contributes to a growing body of literature seeking to find the relationship between EI and Team Performance, suggesting EI is one of the best known predictors of job performance. Emotional intelligence theory highlights the importance of desirable employee behaviours resulting from emotional intelligence, such as job satisfaction (Syet al., 2006), as well as the moderating role of emotional intelligence (McFarland et al., 2016). Emotional Intelligence also can afford important insight at the individual level. The first is about the measure of stress in individuals with varying level on the emotional intelligence continuum might reveal positive effects with regard to employee welfare, such as better employee health and conflict management abilities (Prati and Douglas 2003). Emotional Intelligence at the leadership level may have different form to behaved. It plays on the group level of leader emotion.Then with the models developed by Salovey and Mayer (1990), Mayer and Salovey (1997) and Goleman (1995, 1998) as a basis, Barling *et al*. (2000) propose that, consistent with the conceptualisation of idealized influence, leaders able to understand and manage their own emotions and to display self-control are role models for their followers. This enhances their followers' trust and respect for them. This ability to control emotions experienced at work is integral to effective leadership (Gardner & Stough, 2002). The other resercher postulate that emotional intelligence provides a leader with the ability to maintain a positive appearance with subordinates, which instils feelings of security, trust and satisfaction and maintains an effective team. Prati (2003) find that emotionally intelligent leaders facilitate team-member interactions better, which results in greater levels of interpersonal trust. Similarly, George (2000) finds that emotionally intelligent leaders, through constructively resolving conflicts, establish relationships characterized by cooperation and trust.

Leadership effectiveness is believed to have important effect on perception of team performance. It is become more related to interpersonal (Goleman, 1998a). Where leaders were once seen to control, plan and inspect the overall running of an organization, in today's more service-oriented industries, leadership roles are also to motivate and inspire others, to foster positive attitudes at work, and to create a sense of contribution an d importance wit h and among employees (Hoganet al., 1994). These contemporary leadership requirements have placed new demands on leadership training programs to develop these skills in evolving leaders and on organizations involved in leadership selection to identify them in potential candidates (Fulmer, 1997). Accordingly it is plausible that worker perception on leaders' intelligent emotion and leadership effectiveness are significantly have an effect on perception of team performance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Perception of Team Performance

Teams are an outgrowth of the quality management process, and go beyond the quality circles and empowerment trends that achieved popularity in the 1980s (Dess and Miller, 1993). When used effectively and provided with proper training (Stout et al., 1997; Tannenbaum et al., 1991), teams could lead to increased production, morale, creativity and innovation (Dess and Miller, 1993; Modrick, 1986). Team performance is perceived as in the team literature as a generalized framework that includes inputs (i.e. resources), processes (i.e.collective effort) and outcomes (i.e. specific performance indicators) (Guzzo and Shea, 1992; Hackman, 1992)

Characterizing team performance as a process-oriented construct is not a new phenomenon in the team performance literature (Glickman et al. , 1987; Klimoski and Mohammed, 1994; Salas et al. , 1992). Team process-based performance may include, among others, levels of collective effort expended or the quality of interpersonal relationships (Klimoski and Mohammed, 1994), which is similar to what Glickman et al. (1987) refer to as a "teamwork" focus on performance as opposed to a "taskwork" focus. Representing team performance as a teamwork process construct enables theoretical linkages related to interpersonally based processes that are likely present in all teams, such as communication, conflict management and cohesion. team performance is represented to be the quality of interpersonal relationships, or in other words, it is represented as a teamwork process-based construct.

Teams are an outgrowth of the quality management process, and go beyond the quality circles and empowerment trends that achieved popularity in the 1980s (Dess and Miller, 1993). When used effectively and provided with proper training (Stout et al., 1997; Tannenbaum et al., 1991), teams could lead to increased production, morale, creativity and innovation (Dess and Miller, 1993; Modrick, 1986). The team is an even more restrictive community with regard to emotional regulation. Sosik and Megraian (1999) have proposed four characteristic or behaviors of transformational leader, which overlap considerably with behaviors of individuals considered to have high levels of emotional intelligence.

Scholar found that team performance will be good enough if the emotional intelligence and leadership emotion is high. Emotional intelligence provides team members with the ability to set team goals as priorities (Abraham (1999). The leader with high emotion intelligent will get a strong relationship and a solid system. Baric (1998) found emotional management, a component of emotional intelligence, to be characteristic ability of cohesive, viable work teams. They found that ability to manage emotion was conducive to team cohesion.

Emotional Intelligence

Salovey and Mayer (1990) defined emotional intelligence as the subset of social intelligence that involves the ability to monitor one's own and other's feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions (p. 189). Ash forth and Humphrey (1995) argued that emotion IS inseparable from the organizational work setting. However, the organization favors the more rational approach to interaction Social rules or norms of rationality are established to dictate the allowable levels of emotional display, and any emotional display that goes beyond the determined of social norms is unacceptable. Leaders who possess aspects of EQ are likely to exhibit transformational behaviors for several reasons. First, to the extent that a leader is self-aware, he or she may demonstrate determination, farsightedness, and strong convictions in his or her beliefs (Bennis, 1989). A leader who possesses the emotional management aspect of EQ considers the needs of others over his or her personal needs (Goleman, 1995). A leader who possesses the emotional management aspect of EQ uses emotionally expressive language and non-verbal cues associated with transformational/charismatic leaders (Salovey et al., 1993). By providing followers with purpose and meaning, delivered in an emotionally expressive manner, leaders may inspirationally motivate followers to perform beyond expectations (Shamir, 1991).

The indicator of Emotional intelligence are pushing feedback in social situation, leader-awareness and leader -regulation and all abilities fundamental to the leader emotional construct. Social identification and feedback mean individual adept in the activity of leader-monitoring. Miller And Leary (1992) provided an example of the monitoring activity in their discussing of embarrassment. leader-awareness allows individual to set priorities of concern such That inconsequential problem and set aside more pressing or deeper issues are addressed (Abraham, 1999, George 2000) And This is most applicable to the interaction processes of teams. And the last indicator is leader regulation. leader regulation of emotion provides that individuals understand social expectation of their action, and exercise discretion in the manifestation of emotion.

Sosil and Megerian (1999) say that the emotional intelligence has an influence on leader motivation and if someone has emotional intelligence will feel more secure in the ability control and influence life events. Accordingly, emotional intelligence leader, with a great personal efficacy, are more motivated to face situations with confidence. The concept of emotional intelligence at work is believed to have a significant effect on various outcomes. Abraham (1999) proposed that emotional intelligence is directly related to performance and this is especially so in the case of work performance

Emotionally intelligence team and team processed provide a great deal of supporting information to demonstrate effect of emotional intelligence on team performance through role identification, work team, trust, craftily, decision-making ability and reduce social identification. Positive effect is also proposed as a predictor of performance. Spreitzeral. (1999) attributed better productivity of the work team to contentment of team member. And so Ash forth and Humphrey (1999) agreed too. Starting that the effectiveness bond between work team members is known to aid team effectiveness.

Hypothesis 1: Emotional intelligence have a positive effect on team performance significantly.

Perception of Leadership Effectiveness

Leadership effectiveness is believed to have important effect on perception of team performance. It is become more related to interpersonal (Goleman, 1998a). Where leaders were once seen to control, plan and inspect the overall running of an organization, in today's more service-oriented industries, leadership roles are also to motivate and inspire others, to foster positive attitudes at work, and to create a sense of contribution an d importance wit h and among employees (Hoganet al., 1994).

Leadership perceptions are seen to form a number of hierarchically organized cognitive categories, each of which is represented by a prototype. The prototypes are formed through exposure to interpersonal interactions and social events. An observer's prior knowledge and understanding about human behavior and underlying traits comprise her or his implicit leadership theory, which is used to make a connection between the observed leader's characteristics and the prototypes of a leader in the observer's mind (recognition based processing) (Lord, Foti & DeVader, 1984). Leader effectiveness has always been difficult to measure as objective criteria ari often absent (Murensky, 2000). Some have argued that emphasize must be made on shareholders return on investment (Bass and Avolio, 1990), while others Ade advocated for a more balanced approach which also incorporates non-financial measures (Kaplan and Norton, 1996).

The concept of perspective of leadership effectiveness is believed to have a significant effect on various outcomes. Goleman, Boyatizz and Mckee (2002) have argued that component of leadership effectiveness is emotional intelligence, particularly as leader deal with teams. Leader motivated team members to work together toward team goals. Leader also serve as a transformational influence over team members. In this manner, leader challenge the members of the team to work toward increasing team effectiveness and performance, facilitate team member interaction dynamic, build interpersonal trust and inspire team member to implement the articulated vision. While faculty and staff perceptions about leadership effectiveness can be a valuable, efficient, and cost-effective source of information, it can be difficult to obtain valid and reliable information and to formulate all of this into unit level indicators of these leadership processes.

Research by Lord and colleagues indicates that informative about team performance influences followers' perceptions of the leader (Lord et al., 1978; Phillips & Lord, 1981; Rush, Thomas, & Lord, 1977). People seem to infer the presence of "good" or "bad" leadership from performance information. Elaborating on this, Meindl and colleagues (Meindl & Ehrlich, 1987; Meindl et al., 1985) developed the "romance of leadership" concept to explain Way followers often attribute performance information directly to the leader. They argue that people have a romanticized, heroic view of leadership in which leaders are accorded Moore influence Dover events than would be justified. This leads to attributions of organizational performance to the leader. Thus, both organizational success and organizational failure are often attributed to the leader, and leaders associated with failure risk losing followers' endorsement.

Hypothesis 2: The Perception of leadership effectiveness have a positive effect on team performance significantly.

Goleman (1998) and Lewis (2000) found that a leader's lack emotional control was related to leader ineffectiveness. This effectiveness of the leader might cause emotional contagion of team members to their leader's emotional state. When leader have a less or high emotional can make an influence to team performance. Leader with high emotional will do the best and control their team with good performance and it will make his or she followers will good performance too, then the team will performance of team will good too.

Hypothesis 3: Emotional intelligent and the Perception of leadership effectiveness have a positive effect on perception of team performance significantly

METHOD

This research use quantitative explanative method that aim to know the relationship between independent variable and dependent variable. This study using purposive random sampling method. It is employed 101 respondents as well as permanent employees of the organization.

Measurement

Emotional Intelligence. The MSCEIT V2.0 (Mayer et al., 2002) was used to assess Emotional Intelligence. The MSCEIT is an ability measure of EI as it has participants complete a set of Task associated with either perceiving emotion, using emotion, understanding emotional information or managing emotions.

Perspective Leadership Effectiveness is rated on a five point scale (1-5) by the participants' direct manager. The rating are included Exceptional – Performance, Superior – Achievement, Fully Effective, Borderline performance, and unsatisfactory – Continued.

Team Performance is was measured using the Project Performance (PP) questionnaire developed by Hirst and Bain (Hirst, 1999). Three scales measuring different aspects of performance were used. Specifically, team effectiveness, team viability, and members' satisfaction with performance were measured.

The method of data analysis in this research are used statistics that use SPSS. Descriptive analysis used to obtain an estimation of the in-depth and objective about the object of research. Validity test used to test the accuracy of the items the question of the questionnaire in measuring variable of the research. Reliability test used to test the reliability of a questionnaire in measuring variables of the research. Anova test used to identify and find a correlation between two variables.

RESULT

The result of this study shows that Emotional Intelligence has significant effect on team performance. Perception Of Leadership Effectiveness is related to team performance. Finally Perception of Leadership Effectiveness and Emotional Intelligence are found related to team performance. Anova value of F equal to 59.395 with probability 0.000 and the value of adjusted R^2value is 0.824.

Emotional intelligence and perspective leadership effectiveness is have a positive significantly toward Team performance. The effective of work team is cohesion, communicative, innovative and supportive of its members. emotional intelligent individual make a easily to increase team qualities. it is proposed that emotional intelligence in particular is essential to effective team interaction and productivity.

Individuals are self-aware in that their emotional expressions and are sensitive to the feedback other provide with regard to social acceptance of those expressions. so, EI individuals effectively regulate the intensity of their emotional displays to be sure the displays do no exceed the bound set by team standards. Team member with high emotional intelligence will contribute emotional of the team. The emotional intelligence of team leader is important to effective functioning of the team. the leader serves as motivator toward action and facilities supportive relationships among team members.

LIMITATION AND SUGESTION

Some limitations in this study include emotional Intelligence data used in the same year as well as shown as a static behavior. The limitations need to be addressed in future research. It will be interesting to evaluate the link between EI, leadership and The team performance in larger samples, and across different industries. It will also be important for research to evaluate the ability of EI to predict future performance. EI leads to better executive performance and the executive with good emotion will make a good team performance. However, it is possible that good executive performance leads to higher EI. One way to resolve this problem is to conduct a longitudinal study that involves measuring EI before newly hired executives start the job. This would allow one to establish if EI skills were likely to be antecedents to managerial success. A individual’s in lack of emotional understanding had determined effect toward team interaction. In future research could uncover many insight such as this the study of team who have so many members. Emotional intelligence also can afford important insight at the individual level. In conclusion, EI and Leadership Effectiveness shows much promise in the organizational domain and is worthy of further investigation.

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THE EFFECT OF WORK ENVIRONMMENT AND JOB STRESS ON JOB PERFORMANCE PT FEDERAL INTERNATIONAL FINANCE SLEMAN

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Abstract

This study aims to examine and analyze the effect of work environment and job stress on the performance of employee. Data collection was done through questionnaires distributed and implemented on 30 employees of PT Federal International Finance (FIF) Sleman Data analysis in this study using the help of SPSS. Data testing techniques used in this study Sample technique that includes validity and reliability. Multiple regression is used to test hypothesis of study. Analysis results show that Work environment positively affect employee performance and job stress negatively affect job performance.

Keywords: Work environment, Job Stress, and Job performance.

INTRODUCTION

Human resource management is a process of dealing with various issues on the scope of employees, laborers, managers and other workers to be able to support the activities of the organization or company to achieve the goals that have been determined. In the organization, human is one of the most important elements in an organization. Without a human role even though the various factors required are readily available, the organization will not run. Humans are the success factors of an organization. Therefore, the organization should give positive direction for the achievement of organizational goals. One of the factors that influence the success rate of an organization is the performance of its employees. Employee performance is an action performed by employees in carrying out the work given the company (Handoko, 2001). Every company always expects employees to have achievement, because by having employees who excel will provide an optimal contribution for the company. In addition, by having employees who excel the company can improve the performance of his company. Accordingly, the efforts of the improving employee performance have to pay attention on the work environment (Nitisemito, 2000).

According to Parlinda (1993) working conditions is a situation where a good workplace covers the physical environment and non-physical environment that can give the impression of fun, safe, peace, and so forth. If good working conditions then it can spur the emergence of a sense of satisfaction in the employee who can ultimately give a positive influence on employee performance, rather than the bad working conditions provokes employee un-satisfaction at work. Condition of a comfortable working environment will affect employees to work harder and concentration to complete tasks on schedule. The success of performance improvement requires the agency to know its performance goals. If the performance goal is grown from the employees them-selves, it will create strength of self and support the achievement of performance easier (Mangkunegara, 2005).

According to Moekijat (2002), good and comfortable workplace provides motivation for employees to improve their performance. It reduces burnout and fatigue, so it is expected to improve employee performance. The effort of improving employees' performance is related to job stress. Stress is a condition of a person's state of tension. Stress can have a negative impact on the psychological and biological state for employees. According Robbin (2002), stress is a dynamic condition where an individual is faced with opportunities, limitations, or demands heading to the expectations of the results he/she wants to achieve. Nurdyansyah (2009) found a significant influence between the work environments on employee performance. Kusani (2008) showed that work environment has a significant effect on employee performance. Whereas Randall Schuller found that stress may decrease of job performance, increase work absenteeism and the tendency of an accident.

LITERATURE REVIEW

Job / Work Performance

Performance comes from the word job performance or actual performance i.e., the actual performance or achievement that a person achieves. Understanding performance (work performance) is the result of work in quality and quantity achieved by an employee in performing its functions according to their responsibility. Scholars initiate various description of job performance. Performance is the result or output of a process (Nurlaila, 2010). According to behavioral approaches in management, performance is the quantity or quality of the resulting product or service provided By someone doing the work (Luthans, 2005). Performance is an achievement of work, namely the comparison between the work With established standards (Dessler, 2000). Performance is the result of good work In quality and quantity achieved by a person within Perform tasks according to the responsibilities given (Mangkunagara,2002). Performance is the result or success rate of a person Overall over a certain period in performing the task compared With a variety of possibilities, such as standards of work, targets or targets Or pre-determined criteria have been mutually agreed upon (Rivai and Basri, 2005). While Mathis and Jackson (2006) stated that performance on Essentially what employees do or do not do. Management Performance is the overall activity undertaken to improve performance Company or organization, including the performance of each individual and Working group in the company.

Work Environment

Working environment can be divided into two components namely physical and behavioral components .The physical environment consists of elements that relate to the office occupiers‟ ability to physically connect with their office environment. The behavioral environment consists of components that relate to how well the office occupiers connect with each other, and the impact the office environment can have on the behavior of the individual. According to Haynes (2008), the physical environment with the productivity of its occupants falls into two main categories office layout (open-plan verses cellular offices) and office comfort (matching the office environment to the work processes), and the behavioral environment represents the two main components namely interaction and distraction.

Performance is the work of behavior (Armstrong, 1999).This sense of performance links between work with behavior. As Behavior, performance is a human activity directed at The implementation of the assigned organizational duties. These components can further be divided in major attributes and operationalized in the form of different independent variables. These variables will be used for analysis of their impact on dependant variable. It is generally understood that the physical design of offices and the environmental conditions at work places are important factors in organizational performance. The empirical research by Stall has also shown that when human needs are considered in office design, employees work more efficiently. One survey conducted by Brill in particular has suggested that improvements in the physical design of office buildings may result in a 5-10 percent increase in productivity and eventually increase performance. Other studies have examined the effect of physical work environment on workers‟ job satisfaction, performance, and health. For example Scott (2000) reported that working conditions associates with employees‟ job involvement and job satisfaction. Strong et al (1999) in a study observed that social, organizational and physical context serve as the impetus for tasks and activities, and considerably influence workers‟ performance. Researches on quality of work life have also established the importance of safe and healthy working conditions in determining employees‟ job performance. The influence of working environment, which is mostly composed of physical, social and psychological factors, has been extensively examined in past two decades. In a number of studies, employees‟ motivation, job satisfaction, job involvement, job performance, and health have been found to be markedly influenced by psycho-social environment of work organization .According to Franco performance relies on internal motivation but presence of internal factors such as necessary skills, intellectual capacity and resources to do the job clearly have an impact. As a consequence employers are supposed to provide appropriate working conditions in order to make sure the performance of employees meet the required standards. Performance of an employee at his/her workplace is a point of concern for all the organizations irrespective of all the factors and conditions. Consequently the employees are considered to be very important asset for their organizations (Qureshi & Ramay, 2006). A good performance of the employees of an organization leads towards a good organizational performance thus ultimately making an organization more successful and effective and the vice versa (Armstrong & Baron, 1998). These moderators were further investigated and strong correlations between organizational commitment and work behavior were found against self reported and for supervisory report of performance. The problems arise for the organizations when they start perceiving that their organizations are already performing at their level best and with great efficiency furthermore, there is no need for further improvement in their organizations (Summers & Hyman, 2005). Hence keeping in view these barriers must be tackled and addressed as they result in

underdeveloped competencies and more over lead towards, finally the organizational ineffectiveness. Ultimate success or failure of an organization is determined majorly by the performance of their employees. (Bartlett &Ghoshal, 1995)
Hyphotheses 1 : work environtment have a positive effect on job performance significantly

Job stress
Stress is an unwanted reaction people have to severe pressures or other types of demands placed upon them. A huge and multi fields literature points a lot of key factors such as work environment, management support, work load etc., in determining the stressful the work can be and its effect on employee physical and mental health (Ganster & Loghan, 2005). According to Anderson (2002) work to family conflicts is also a predecessor which creates stress in employees of an organization. Job related stress can create an difference between demands on families and the ability of families to provide material security for them (McCubbin & Figley, 1983). While there is a significant body of research which deals with work and family there is relatively little research (e.g., Jacobson, 1987) which deals specifically with perceived job insecurity (i.e., concerns or fears about job loss) and marriage and family life (e.g., Buss &Redburn, 1983). Stress condition which happens when one realizes the pressures on them, or the requirements of a situation, are wider than the irrecognition that they can handle, if these requirements are huge and continue for a longer period of time without any interval, mental, physical or behavior problems may occur (Health & Safety Executive UK). Stress exists in every organization either big or small the work places and organizations have become so much complex due to which it exists, work place stress has significant effects over the employees job performance, and the organizations in Uk are trying to cope with this scenario, (Anderson, 2003). Eleven forces are used as an antecedents of stress by researches (Overload, Role vagueness, Role conflict, Responsibility for people, Participation, Lack of feedback, Keeping up with quick technological change, Being in an innovative role, Career growth, Organizational structure and environment, and Recent episodic events.,) Overload :excessive work or work that is outside one's capability. Ivancevich & Donnelly (1975) studied the link between anxiety stress with satisfaction and performance of employees, that lower anxiety stress improves performance of employee‟s which he studied in different managerial level of an organization. (Beehr, Jex, Stacy & Murray, 2000) found the relationship between occupational stressors an the performance of employees of an organization as well as it can affect the employees psychologically. (Jamal, 1984) studied a association between job stress and job performance between managers and blue - collar employees. Stress on job can be stated as the outcome of an individual due to the working environment from which he feels unsecured. Different relationships are projected between job stress and performance: U-shaped and curvilinear, positive linear, negative linear and no relationship between the stress and performance. A random sample of 305 blue - collar and 325 managerial workers in Canadian firm are surveyed through structured questionnaire. Variables used for this study were job stress, job performance, and organizational

commitment. A negative linear relationship between job stress and job performance was found. Very limited evidence is seen for curvilinear or no association. (Coleman, 1976).The stress it-self will be affected by number of stressors. Nevertheless, Beehr and Newman (1978) had defined stress as a situation which will force a person to deviate from normal functioning due to the change (i.e. disrupt or enhance) in his/her psychological and/or physiological condition, such that the person is forced to deviate from normal functioning. From the definition that has been identified by researchers, we can conclude that it is truly important for an individual to recognize the stresses that are facing by them in their career. Some demographic factor may influence the way a university academic staff act in their workplace.

Hyphotheses 2 : Job stress have a negative effect on job performance significantly

Job stress has been also viewed as dysfunctional for organizations and their members (Kahn, Wolfe, Quinn, Snoek, & Rosenthal, 1964). Although stress has been variously viewed as an environmental stimulus to an individual (Kahn et al., 1964) Selye, 1956 defined stress as an individual's reaction to an environmental force that effect an individual performance. Job related stress can be mostly immobilizing because of its possible threats to family functioning and individual performance.

Hyphotheses 3 : work environment and Job stress have impact to Job performance

METHOD

This research uses quantitative method. The Data Collection Tool is a tool used for collecting data. This study employed 66.7% male and average 20-30 years old (76.6%), 60% have high school education, 90% work for 1-10 years. Validity and Reliability test is used to make sure that the instruments are usable. The value of cronbach's alpha of all variables tested value is already above than 0.60, it can be concluded that all the variables in this study ie work environment, work stress and employee performance pass in reliability test and declared reliable.

The result of regression analysis found that the effect of work environment on job performance is significant (β=0.617), and work stress found negatively related to job performance (β=-0.004).

LIMITATION AND SUGGESTION

This study test the employees working at PT Federal International Finance in Sleman Yogyakarta Region regarding the effect of working environment and job stress on performance work (job performance). However the limitations could be considered as an opportunity for future research on the effect of work environment and job stress on performance work in different units. It may also include both public and private sectors.

The study explored only the effect of the work environment and job stress on work performance (Job Performance) at PT Federal International Finance Sleman. Therefore, other reports should conduct study in other companies or institutions are located up country.

Also further study should aim to improve Work performance / job performance through work environments and minimize job stress.

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THE IMPACT OF PSYCHOLOGY OF COLOR ON THE EFFECT OF THE PACKAGING ON CHILDREN'S BUYING BEHAVIOR

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Abstract

Purpose of this study is to explore the impact of psychology of color on the effect of the packaging design on children's buying behavior. The paper has attempted to find out the psychology of colors are included color preferences by gender, color coordination and conversion, and coloring (Pures, tints, shade, toner, the meaning of its colors, simplicity, and contrast) in packaging design is seem to strengthened by those effects in attracting children. In this research, the children's buying behavior, the factors influencing and the relevance of color element have been carefully examined. Result indicated that children's buying behavior is greatly effected by color and packaging. The final section gives suggestions on the increase of attracting children with regard to the functional nature of each product and its appropriate color.

Keywords: psychology of color, packaging design, children's buying behavior

INTRODUCTION

Marketing to children has come a long way since the days when "secret decoder rings" were sold on cereal boxes. A growing awareness was developed during the 1990s that children had enormous market potential (McNeal and Yeh, 1997). Now day consumer behavior especially children is a disputatious and challenging issue and involves the individuals and whatever the buy, why and how they buy, marketing mixed and market (Johan, Michiel; 2010). At the age of four or five, many children begin to make purchases on their own. By the time they are ten, they make more than 250 purchase visits to stores each year. Children today have their own gadget and social media id (Internet networks), magazines, tv channel, product clubs, banks, bookstores, and clothing shops. Changes in the family have also served to force children into the marketplace sooner. Working parents rely on their children to do more household chores, including shoppin. (McNeal, J.U. 1992).

Children's buying behavior is a very interesting field to study. Since it is children who buy goods and services, they still in stage to develop their mind. However they can use their daily experience in order to perceive the concepts and theories of this field. Perceiving children as consumer behavior and evaluation of the performance is of particular importance considering cultural differences in different societies. (Johan, Michiel; 2010).

Buying behaviors are the decision processes and acts of people involved in buying and using products. For understanding children's buying behavior, we need to understand why children make the purchases that they make, what factors control children purchases, and the altering factors in our society. A firm needs to examine buying behavior because buyer's reactions to a firm marketing strategy which satisfies customers and therefore need to evaluate that what, where, when and how consumers buy, (Seher, Arshad, Ellahi, and

Shahid ; 2012) has a great impact on the firm's accomplishment. Smart manufacturers and retailers recognize the children's market as a potential gold mine. (McNeal, J.U. 1992).

According to Brown in 1950 majority of buyers were mostly influenced by a number of factors, including prestige, advertising, and satisfactory familiarity in use, but in most occasions the authentic liking for a fastidious chief brand seemed pathetic. However, one significant factor is the psychological impact on consumer's mind of a particular product. (Brown ,1950). In market segments a lot of people were observed, having different intentions to purchase similar product. Color is one of the basic things, which have a psychological impact on consumers mind and in result on his buying behavior. (Milad, Mahnas,Alireza : 2015). The product's color may play a significant role in the purchasing decisions for certain products (Ogden et al., 2010 ; Akcay et al., 2011).

Human being has continuously been affected by colors either physically or psychologically. Human brain receives the color as signal thought eyes faster than others. Palmeri and et al explained that the visual appearance of objects first moves to neural activity within diverse brain areas and helps in the product acknowledgment and detection. By using different methods, we can increase the quality of visuals used in ads and packaging. (Palmeri et al.,2002). However humans are affected by colors has obviously a psychological nature which indirectly influences norms, reactions and individual behavior. (Elm, 2012). Color affects the mood in adults and more so in children, for children, they react to colors not-mostly on a physical level but each varies affects children differently. (Neil K, 2017). Color can help connect the neuropathways in the brain In an investigation of children's emotional associations with colors, Boyatzis and Varghese (1994) found that light colors (e.g., yellow, blue) are associated with positive emotions (e.g., happy, strong) and dark colors (e.g., black, gray) with negative emotions (e.g., sad, angry).

To attract children, color is considered to be a crucial factor. Being acquainted with psychological impact of colors and its different combinations would be of great help to Marketer. They could pick out a particular color based on the nature of the product (Rouland, 1999). In packaging design color strongly influences the product. Many companies in the world hire color consultants to help identify the best color for their product, one which would appeal to their potential buyers. 62-90% of a product purchase decision is based on the color of the product and the decision is made within minutes of seeing it (Singh, 2006; online, pcimag.com, 2002). Mention by Colm Tuite (2014), user experience designer, breaks down color into Pures, tints, shade and toner, the meaning of color, Simplicity , and contrast. There is a clear science to picking colors that work together. There is a definite element of subjectivity involved (culture, generational perspectives, and personal preferences), but there is also a set of best practices that psychologists and designers will stick to (Niel and Ritika, 2014). As research shows, it's likely because elements such as a personal preference, experience, upbringing, cultural differences, context, often muddy the effect individual colors have. To check accurate color effects and perception of consumers is difficult as there are many parameters such as culture, gender, age, socio-economic class, and religion etc. Importantly, cultures differ in their artistic expressions as colors represent different meanings and aesthetic appeals in different cultures.

The key color factor are : color preferences by gender, color coordination and conversion, and color theory (Pures, tints, shade and toner ; the meaning of color ; Simplicity ; and contrast). Accordingly this study investigate the impact of psychology of color on the effect of the packaging design on children‘s buying behavior.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Children's buying behavior

Blackwell, Miniard and Engel define consumer behavior as ―activities people undertake when obtaining, consuming, and disposing of products and services‖ During the long history of marketing, consumer behavior has always been an attractive field for marketers who are market-oriented rather than product-oriented, since it is the study of why people buy. With the insights gained about the reasons people buy specific products/ services or brands, marketers can then develop strategies to influence purchasing behavior of consumers. (Blackwell, Miniard , Engel ,2006)

A consumer's buying behavior is influenced by cultural, social, personal and psychological factors. Most of these factors are uncontrollable and beyond the hands of marketers but they have to be considered while trying to understand the complex behavior of the consumers. Consumer is the study "of the processes involved when individuals or groups select, purchase, use, or dispose of products, services, ideas, or experiences to satisfy needs and desires" (Solomon 1995, 7). In 1986 Engel, et al. define consumer behaviour as "those acts of individuals directly involved in obtaining, using, and disposing of economic goods and services, including the decision processes that precede and determine these acts". Simple observation provides limited insight into the complex nature of consumer choice and researchers have increasingly sought the more sophisticated concepts and methods of investigation provided by behavioural sciences in order to understand, predict, and possibly control consumer behaviour more effectively. Psychology, social psychology, and sociology are the disciplines most widely employed in this endeavour which has become a substantial academic industry in its own right. Children are in the step that more independent and physically active than they were before. While children may progress at different rates and have diverse interests. They also are more involved with their decision to buy things and are learning to think in more complex ways.

Psychology of color

Color is a part of the electromagnetic spectrum. It is an energy having wavelength and frequency. Color originates in sunlight and is perceived through subtractive color theory. The various wavelengths of light shine on an object and the surface absorbs or subtracts all the colored light rays except for the ones reflected from the object. This color is reflected received through the cells of retinal wall of the eye (Morton, 1995).

The Standard Color-Wheel theory (Morton, 1995) is based on a conventional color wheel. Red, yellow, and blue are primary colors meaning that they cannot be mixed by the combination of other colors. Secondary colors are formed by mixing the primary colors and tertiary colors emerge from mixing the secondary colors. Color can be distinguished in hue, brightness and saturation (Valdez & Mehrabian, 1994). Based on hue, colors are broadly divided into cool and warm colors. (Engelbrecht, 2003). Cool colors are also known as colors with short wavelengths (i.e. violet and blue). Warm colors are also known as colors with long wavelengths (i.e. red and orange). There exists a hierarchy in color from violet, blue and green (short-wavelength colors) to yellow, orange and red (long-wavelength colors) (Crowley, 1993). A study by Styne (1990) showed that Fast food restaurants use warm bright colors to stimulate appetite and the perception of noise. As a result, sales increase due to the fast turnover.

Brightness and saturation also play an important role in the perception of color. Brightness determines the lightness or darkness of a color. Much light reflection indicates a light color, low light reflection indicates a dark color. Saturation points to the purity of a color: high saturation represents a pure color and low saturation a pale, greyish color. Colors are seen as more pleasant by an increase of both characteristics (Camgöz, Yener & Güvenç, 2002; Crozier, 1996). Hemphill proved that bright colors are associated with positive feelings such as happiness, joy and hope. Grandjean also suggested that brighter colors are judged as being friendlier, more cultured, pleasant and beautiful. In contrast, dark colors can evoke negative feelings, such as boredom and sadness (Camgöz et al., 2002).

Color is a powerful design element that produces profound psychological and physiological reactions. Responses to color are both scientific (physiological) and emotional (psychological). Studies (Engelbrecht, 2003; Morton, 1998) related to physiological effects have shown changes in blood pressure, eye strain, and brain development. Psychological responses to color include changes in mood and attention (Engelbrecht 2003; Shabha, 2006). Color affects the mood in adults and more so in children. But some color responses are temporary and others may last for a long period of time. Many reactions are immediate (Morton, 1998).

Color psychology is a well-known, yet less explored branch of the study of how our brain perceives what it visualizes. As far as scientific research goes, there is not much to work with. However, the impact that colors have on our brains is used to manipulate our decision making by multiple facets of society. Elliot and Maier found that color may evoke associations and reactions. According to the researchers, the meaning of color is bipartite. First, the meaning of colors can be a result of learned associations, for example red, orange and green colors on traffic lights. Second, the meaning of colors can be determined by nature (i.e. associations between black and death). (Elliot , Maier ,2007) Tofle, Schwartz, Yoon and Max-Royale also argued that emotional reactions evoked by color are results of learned associations based on culture and characteristics of an individual. (Tofle, et al ,2004)

Wexner examined the associations between color and mood. Participants were faced with colored cards and asked to indicate associations with different moods. Cool colors were associated with calm, serene and comfortable moods. In contrast, warm colors were associated with stressful and exciting moods. However, the participants in the study were only exposed to colored cards and not actually located in a colored environment. According to Wexner there is a relationship between wavelength and level of arousal.(Wexner,1954).

These findings were later confirmed by Valdez and Mehrabian who found that long-wavelength colors were more arousing than short-wavelength colors(Valdez & Mehrabian, 1994).

Colors have the ability to attract attention, this is called the approach orientation of color (Bellizzi, Crowley and Hasty, 1983). For retailers, shopping is the art of persuasion. Though there are many factors that influence how and what consumers buy. However, a great deal is decided by visual cues, the strongest and most persuasive being color. When marketing new products it is crucial to consider that consumers place visual appearance and color above other factors such as sound, smell and texture. Retailers can use this to elicit approach behavior. Research of Bellizzi and Hite showed that in a blue shopping environment, compared to a red one, people were more willing to look around and buy products. In a less distracting blue environment also less purchasing decisions are postponed and more money was spent. (Bellizzi , Hite ,1992) Bellizzi, Crowley and Hasty examined approach behavior and attractiveness of different colors in an experimental study. The study measured the distance and angle at which participants were sitting down relative to a colored wall. (Bellizzi, Crowley and Hasty, 1983)

How color is able influence children’s decisions may be explained most fully from a biological as well as a psychological perspective. Because our perception of colors is actually based on photons of light and energy, they may induce biological changes. On a broader level, this energy can serve as stimuli and incite certain biological functions and responses in the human body. The induction of physiological changes is a partial reason for behavioral changes, as the brain and human physiology governs our decisions. Society has also implicitly established strong meanings and associations behind certain colors. Pink, for example, may be regarded as a more feminine color than blue in a Western society. Thus, analyzing the properties and effects of color from both disciplines can lead to valuable implications for the potential uses of color in marketing.

A review of color studies done by Eysenck in early 1940's notes the following results to the relationship between gender and color. Dorcus (1926) found yellow had a higher affective value for the men than women and St. George (1938) maintained that blue for men stands out far more than for women. An even earlier study by Jastrow (1897) found men preferred blue to red and women red to blue. Eysenck's study, however, found only one gender difference with yellow being preferred to orange by women and orange to yellow by men. This finding was reinforced later by Birren (1952) who found men preferred orange to yellow; while women placed orange at the bottom of the list.

Guilford and Smith (1959) found men were generally more tolerant toward achromatic colors than women. In children, Research conducted on the topic of gender and colors shows that there is no evidence asserting the fact that girls actually prefer pink and boys actually like blue over other colors.Thus, Guilford and Smith proposed that women might be more color-conscious and their color tastes more flexible and diverse. Likewise, McInnis and Shearer (1964) found that blue green was more favored among women than men, and women preferred tints more than shades. They also found 56% of men and 76% of women preferred cool colors, and 51% men and 45% women chose bright colors. In a similar study, Plater (1967) found men had a tendency to prefer stronger chromas than women.

A group study conducted on subjects in the age range of 7 months up to 5 years, (both boys and girls), had the subjects pick objects of different colors. It was noted that only girls above the age of 2 years picked pink objects while boys over 2.5 years avoided the pink ones. It is evident from this study that: only through everyday observation are children more prone to becoming aware of ‘gender and colors’ stereotyping of this sort.

Color has a powerful psychological influence on the human brain. Color specification and conversion is a suprisingly difficult subject. Verghese (2001) discusses the process of visual search and attention in regard to signal detection theory. This theory states that the human mind continuously strives to organize visual information. Too much color, motion, or pattern functions as distracters making visual search more difficult. For a particular situation, getting more red just means increasing some number. But to accurately try to take a given color that shows up on one computer monitor screen, write down the color specification numbers and the illumination, and then figure out the corresponding color specification numbers in a different color system on a different device (a printer, a television) with a different illumination is actually an extraordinary art.

In order to utilize color in marketing activities, marketers ought to understand which emotions and also the needs behind that each color can trigger from the target customers. The meanings associated with colors vary from culture to culture; there are no absolutely universal meanings applied for any color. Nowadays, the most widely known researches about what feelings that colors represent and trigger are from North America. With the global spread of North American culture, the interpretation of color meanings by people around the world has been alternated and gradually shares some common points. The North American set of color meanings presented below is also rather similar to the Western world and it is the most closely applicable to the Finnish culture. (Scott-Kemmis 2013). Tints and shades can help influence the feelings that color conveys. For instance, a darker shade of blue would convey more security and integrity. Lighter shades of blue would convey more tranquility and peace. Some colors have developed a particular meaning over time due to use from certain organizations (i.e. a branding effective). For instance, the Catholic Church uses deep shades of purple and red, giving the colors a spiritual meaning. Pink has also become associated with femininity. Countries have also adopted certain colors as their own (for instance, Ireland and green)

Proposition 1: Psychology of color have a positive effect on children‘s buying behavior.

Packaging design

According to varying marketing environments packaging is not just to helps identify product to the consumers but being used as an instrument for increasing sales, attracting customers and product communication to its consumersIn general packaging design are planning and fashioning the complete form and structure of a product’s package. In creating a new design or revamping an existing design, the following aspects of a product’s package are usually reviewed: size and shape, color, closure, outside appearance, protection and economy, convenience, labeling, and the packaging material's effect on the environment.

The discipline of package design focuses on producing a container that will get noticed. By skillfully teaming colorful graphics, a unique shape, or any other eye-arresting method, the package designer is a key player in any company's marketing effort. No matter how beneficial the product inside the container may be, unless a consumer decides to pick it up, that product will never get tested. . In 2007 wells Farley & Amerstrong said that packaging is use for marketing communication purposes and they are the important element which influences the buying behavior of the individual (Shah, Ahmad & Ahmad ,2013).

Due to increasing self-service and changing consumers' lifestyle the interest in package as a tool of sales promotion and stimulator of impulsive buying behavior is growing increasingly. So packaging has an important role in marketing communications, especially from the point of sales and could be treated as one of the most important factors influencing Consumer's purchase decision (Shah, Ahmad & Ahmad 2013)

Silayoi and Speece (2004) carried out focus groups with adults and found that both visual and informational elements influenced purchase decisions. Although the study was not on children, there are other studies that argue that due to children's lower abilities to process information, they are likely to assess products and their packaging mainly on a visual level, in addition to informational elements. Marketers therefore constantly use attractive visual imagery, recognisable characters, colour and design to ensure their product stands out to children. This concept of children's ability to process mainly on a visual level is supported by Dammle and Middelmann- Motz (2002) who asked readers to picture themselves in a foreign country where they could not read the language. In these circumstances, judgements about products would be made purely on a visual level in the same way that children judge all products and look for information that they can make sense of, e.g. are cognizable character.

Gelperowic and Beharrell (1994) were able to identify that children were definitely attracted by ‘‘nice looking” packaging. Hill and Tilley (2002) carried out an in-depth qualitative study with children to determine whether packaging was an important issue in child preferences and their related decision making process. Through focus groups they identified that all children had a justifiable preference in terms of cereal and could identify the character on the front of their favourite cereal box as well as others. This emphasises the strength of the use of characters in communication with children. They concluded that packaging played a significant part in the child decision making process with children having a preference for different characters. Marshall et al. (2006) also found that colour was an important element in food choice. Products marketed towards children are brightly coloured in order to attract their eye and make them seem fun and exciting; this is in line with Roberts (2005) concept of ‘‘eatertainment”.

Proposition 2: Packaging design have a positive effect on children‘s buying behavior.

In a study by Choungourian it was found that variations in color preferences indicate individual differences. Choungourian's subjects were from four diverse national backgrounds—the United States, Lebanon, Iran, and Kuwait. There were 160 subjects, with an equal representation of males and females for each nationality. Some marked variations in color preferences were noticed among the subjects from the different countries. Americans had the highest preference for red and blue, but these were not preferred by subjects from the other countries. "Blue-green, which is least preferred in the United States, takes as its preference value the first position in Iran and Kuwait"Choungourian's findings indicate definite cultural differences in color preferences.

Color can make a package stand out from other products on a shelf. It can grab a customer's attention even if they are too far away to see or read what the product is. Colors on packaging –if done effectively –have the potential to create a positive emotional response in consumers. For these reasons, knowledge of color psychology is essential in packaging communication. Consumer product companies study the affects of color on their target markets to decide how to design their product. Aslam (2006) states the importance of color in products and their packaging, as color reveals product attributes and influences customer perceptions of price, quality, and flavor of food. Color can also function as an association cue for consumers. Color also has symbolic meaning customers can relate to. Interestingly, the effect of color on consumers changes for different age groups. For example, in an article about color preferences in children, Lowenberg (1934) stated that preschool children usually preferred yellow and orange colored food (as cited in Walsh, Toma, Tuveson, & Sondhi, 1990, p.646). On the other hand, adults often will choose a package with a darker, simpler design.

Proposition 3: Psychology of color and Packaging design have a positive effect on children's buying behavior.

DISCUSSION

Relationship between phychology of colors and children's buying behavior is very profound. Product's packaging and color have direct and first impact on children psyche. Therefore, it is important to do research on this topic to distinguish which colors mostly impact positively and which impact negatively on children's choice and consequently on buying behavior. The conclusion of Brody et al. (1981) research shows that television advertisements have great impact on children consumerism. So the children do not know about the substantial components or quality of a product. They are only fascinated towards the colors of the product. Therefore, if an advertisement has good color scheme it will attract a lot of children and consequently buyers for the company. The good commercials attract children's attention and hence motivate their parents for buying the product (Brody et al., 1981).

Earlier studies show that roughly 80% of the hiring decisions are based on exterior factors, and that 65% of that involves clothing color. Brown and green seem to arouse confidence, and some designers use this information for intake interviews. In addition, black and deep blue colors imply authority. All this shows the importance of colors in human perception and hence decisions.

It is undeniable that color can help attracting childrens' attention since by nature we humans can quickly spot colorful items and on general level, color tends to grab the attention more than monochrome. The reason is that our pre-attentive system of the brain has been designed and evolved to easily detect color from the external environment, and more importantly this system has the immediate function of selecting items for subsequent attentional processing. However, in the world, color never stays alone and it is impossible to be perceived on its own but in the symphony with other adjacent colors; thus using color to capture consumers' attention can face some obstacles of depending largely on the surroundings in which the item with target color(s) is placed and indeed different colors possess unique attention values. (Evans ym. 2006, 33; Jansson-Boyd 2010, 50.)

LIMITATION, AND SUGGESTION

Today, companies have realized the miraculous effect of colors. Colors can arouse the interest and thus increase the desire to purchase the product. The results of Bellizzi's study (1983) and his colleagues also confirm this issue. Colors in marketing directly affect the consumer behavior and the effects of colors determine the behavior of many consumers. The results of this study indicate that colors can stimulate the interest and increase the desire to purchase the product and the results of Elliot's study (2004) and his colleagues confirm this issue. Colors improve the business in increasing the advertising effectiveness to eliminate the ambiguities of brands and even creating the new income. Consumers consider some colors as associated with specific products which make the understanding of how people react to colors much more difficult. Each color must be used in a suitable product according to its psychological characteristics and the results of Scott-Kemmis's study (2013) confirm this issue. Manufacturing companies that intend to produce a product which boosts energy, sense of exhilaration, and excitement in people must use warm colors like red, yellow and orange such as the production of energy drinks, sport cars and chocolates that the lovers give to each other on Valentine's Day. On the contrary, when the companies intend to induce the tranquility, peace and comfort to their customers, they must use cool colors like blue and green in their products such as comfortable furnishings, bottles of mineral water, bed clothes, and so on. A study by Wexner (1954) confirms these results. The inappropriate use of colors in products not only attracts the customers but also may prevent them from buying the product. Today, due to the development of self-service stores and the fewer roles of sellers, the colors psychology has become more important in the production and packaging of products, so that it greatly guarantees the preservation of manufacturing companies. The use of attractive and eye-catching packaging makes our products to show off more among thousands of items in stores' shelves and encourage customers to buy. The results of this study show that colors can have different connotations in different cultures and ethnicities. Cultural differences play an important role in the interest or hatred towards various colors that are consistent with the results of Choungourian's study (1972). Colors in products for children play a significant role to attract them and the results of Brodly's study (1981) and his colleagues also confirm this issue. Manufacturing companies must consider the demographic characteristics of the target society such as gender and age in producing each product.

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THE EFFECT OF WORK ENVIRONTMENT AND ORGANIZATIONAL CULTURE ON MANAGER'S TRANSFORMATIONAL LEADERSHIP STYLE WITHIN THE CHANGE OF COLLECTIVISM TO INDIVIDUALISM CULTURE

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Abstract

This study aims to explore the effect of work environment and organizational culture on manager's transformational leadership style. It is suggested that the transformational leadership style is more important than the other styles. Recently, it is believed that transformational leadership have a broader effect on organization outcomes such as managerial performance, individual creativity, team knowledge Sharing, employee well-being and safety performance, R & D performance, proactive employee's career satisfaction, subordinate affective organizational commitment , suit diverse national and cultural contexts, and so on. Various antecedents are expected to have significant effect on transformational leadership style such as leader's qualities (e.g., self-efficacy, values, traits, emotional intelligence); organizational features (e.g., organization fairness); and the leader's colleagues' characteristics (e.g., follower's initial developmental level), birocratization, centralization, pro-social motivation, professionalization, work environment and organizational culture. However, scholars argue that work environment and organizational culture have more significant effects on transformational leadership. Different collectivism and Individualism culture may have a different phenomenon on culture. Accordingly, it plausible to investigate the contribution of work environment and organizational culture on transformational leadership within the change of collectivism to Individualism culture.

Keywords: Work Environment, Organizational Culture, Manager, Transformational Leadership Style, Collectivism-Individualism Culture

INTRODUCTION

Transformational leadership has rapidly become the approach of choice for much of the research and application of leadership theory. In many ways, transformational leadership has captured the imagination of scholars, of noted practitioners, and of students of leadership. Research on transformational leadership and related charismatic approaches has grown exponentially (Bass, 2006). A leader has very important role, because the success of an organization is determined by leadership style. Piccolo and Coquitt (2006) argued that transformational leadership has been two decades emerged as one approach to understanding the effectiveness of leads. Transformational leadership generates subordinate to a higher level of achievements (Burn, 1978; Bass, 1985; Lamidi, 2008; Şahin, Şahin, Gürbüz, Gürbüz, Şeşen, & Şeşen, 2017).

Transformational leadership represents a more appealing view of leadership compared to transactional leadership. Transformational leadership provides a better fit for leading today's complex work groups and organizations, where followers not only seek an inspirational leader to help guide them through an uncertain environment but where followers also want to be challenged and to feel empowered, if they are to be loyal high performers (Bass, 2006). The collective action of transformation leadership generates empowering process to their sub ordinates by creating hope, optimism, and energy. This leadership style facilitates the redefinition of a people's mission and vision, makes a renewal of commitment, and restructures the systems for goal accomplishment (Roberts, 1985). On the one hand, transformational leadership is investigated within a comprehensive process model of leadership that incorporates its antecedents as well as its consequences. A series of models have been developed recently, which commonly assume that individual characteristics of the leader such as dispositions, influence leadership behavior, that in turn effect to the performance criteria. So far, the empirical evaluation of these models has not yet received sufficient attention (Krüger, 2012)

The work environment is generally defined as the social climate of an organization that may include physical environmental. A considerable number of researchers have argued that there is a constant interplay between organizational culture and leadership (Bass and Avolio, 1993; Schein, 1992; Trice and Beyer, 1993; Waldman and Yammarino, 1999). There are limited empirical studies examining the relation between leadership and culture as well as their joint effect on important organizational outcomes. Triandis (1995) characterized the individualist–collectivist constructs not as pure dichotomies, but rather as consisting of four attributes i.e.: definition of self, personal versus communal goals, importance of attitudes and norms as determinants of social behavior, and emphasis on transactional exchange versus relationships. In individualist cultures, the definition of self is independent from in-group membership, whereas in collectivist cultures, it is interdependent (Triandis & Gelfand, 1998). Hence, interaction of work environment and culture is plausible to promote transformation style of leadership.

LITERATURE REVIEW

Transformational Leadership

Transformational leaders can be described as leaders [who] broaden and elevate the interests of their followers, generate awareness and commitment of individuals to the purpose and mission of the group, and enable subordinates to transcend their own self-interests for the betterment of the group (Seltzer et al. 1989). According to Burns (1978), transformational leadership can be seen when "leaders and followers make each other to advance to a higher level of moral and motivation." Through the strength of their vision and personality, transformational leaders are able to inspire followers to change expectations, perceptions, and motivations to work towards common goals. Later, researcher Bernard M. Bass expanded upon Burns' original ideas to develop what is today referred to as Bass' Transformational Leadership Theory. According to Bass, transformational leadership can be defined based on the impact that it has on followers. Transformational leaders, Bass suggested, garner trust, respect, and admiration from their followers.

According to Bass (1999), transformational leadership reflects a kind of leadership in which leaders move their followers beyond immediate self-interest through idealized influence (charisma), inspiration, intellectual stimulation, or individualized consideration. Transformational leadership raises followers' maturity-level and ideals plus concerns for achievement, self-actualization, and the well-being of others, the organization, and society (Bass, 1999).

Work Environment

According to Render & Heizer (2001), the work environment is a physical environment where employees work that affect the performance, safety, and quality of their work lives. According Sedarmayanti (2009) physical work environment is all that is around the workplace that can affect employees either directly or indirectly. Physical work environment can be divided into two categories, Environment directly related to employees (Such as: work center, chairs, tables and so on) and an intermediary environment or general environment may also be called a work environment affecting the human condition, such as temperature, humidity, air circulation, lighting, noise, mechanical vibration, odor, color, etc. Whereas the non-physical work environment is all the circumstances that occur related to employment relationships, either with superiors or with colleagues or relationships with subordinates.

Organizational Culture

According to Schein (1992), organizational culture is a basic pattern received by the organization to act and solve problems, form the staff who are able to adapt to the environment and to unite the members of the organization. Functions of Organizational Culture describe by Kreitner and Kinicki (2003) are included identify the organization, facilitate a collective commitment, increase the stability of the social system so that it reflects that perceived positive work environment and be strengthened, conflicts and changes can be manage effectively, and establish behavior by helping members realize the above environment. They also suggest the types of organizational culture are normative beliefs, and constructive culture.

Individualism-Collectivism

The organizational literature on cultures has often characterized individualism as a tendency or preference for working alone, whereas collectivism has been depicted as preferences for working in groups (Baba et al., 1996; Eby & Dobbins, 1997; Tan et al., 1998). The emphasis in individualist cultures is on personal needs, while in collectivist cultures, it is on obligations. Individualist cultures view attitudes as more important than norms, whereas in collectivist cultures, norms are more important than attitudes (Triandis, 1995). Hence, this study proposes:

Proposition 1: Work Environments contribute to the transformational leadership as a set of interconnection, determine, influence, and guide growth and action (Roget, 1962)

Proposition 2: Organizational Cultures promote transformational leadership. Progressive culture of organization is able to build the congruence actions of transformational leaders which able to their organizations accomplishment, intellectual stimulation, and individual consideration.

Proposition 3: The work environment and organizational culture create higher energy on transformational leadership.

DISCUSSION

The purpose of this study is to examine the relationships and the impact between work environment and organizational culture on transformational leadership style. This study promotes three propositions. Consistent with previous research it is suggested a positive relationship between work environment and organizational culture on transformational leadership. However the degree of the effect may found vary. The change of collectivism to individualism culture may enrich the finding of outcomes.

LIMITATION

In the present study, one of the most obvious limitations of this study is that this study is based solely on the opinions of researchers. The method used is still not feasible because it does not use empirical data at all. Since all three propositions still weak, because there was no empirical data to determine whether work environment and/or organizational culture have an effect on transformational leadership on the regard with collectivism to individualism culture. Various respondents' background may reach different findings.

FUTURE RESEARCH

It suggested that scholars have to investigate the experimental and various empirical study of the effect of work environment and organizational culture on transformational leadership style associated with Collectivism to Individualism. These propositions could be tested in future studies.

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