

The Impact of Powtoon Learning Media on Students' Critical Thinking Skills in Learning Basic Accounting

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Abstract: An knowledgeable and skilled human resource who can build a mindset capable of contending against all the obstacles and issues that come in its environment is something that education plays a significant part in producing. The goal of this study is to ascertain how students' critical thinking abilities are impacted by their use of instructional media. This study employed a descriptive qualitative methodology. The information required to describe the Powtoon application is gathered using qualitative methodologies. SMK N 1 Kalianda in the South Lampung District served as the study's data gathering site. Creating learning media is another option that teachers have to help students meet their learning objectives. Audiovisual media is one of the most effective educational tools. One of the animation-based video presentation software that can be used for producing learning videos is Pouton. As a result of this study, it was found that pouton media can be applied to help students understand and improve their expressive skills.

Keywords: Powtoon Media; Critical Thinking; Accounting Learning; Learning Media.

Introduction

One of the most important factors in a nation's development is education. Education is crucial in developing knowledgeable, skilled people resources who can sharpen their wits to compete in solving all the issues and difficulties that arise in their environment. Education must be implemented in accordance with national education goals that foster students' potential to become people who believe in and fear God Almighty, have noble character, are knowledgeable, creative, independent, and create citizens who are responsible and democratic in accordance with Law No. 20 of 2003. The learning activities conducted in schools are integral to the achievement of national education goals.

An important part of attaining a decent education and implementing learning that strives to develop pupils with logical, critical, creative, and analytical thinking skills is what schools do as educational institutions. One of the secondary

educational institutions, Vocational High School seeks to provide students with a variety of abilities and expertise as well as the development of a professional attitude in line with 21st century skills. replaced with a learning strategy that shifts focus from teacher- to student-centered. Suwarno (Suwarno, 2017) discussed how education is crucial to ensuring that pupils have the ability to learn and innovate, to use media and information technology, and to work and survive by applying life skills. The Ministry of Education and Culture (2017) states that the 4Cs—critical thinking, cooperation, communication, and creativity—are the abilities that students should be able to master in the twenty-first century. The ability to communicate, be creative, and think critically are among the talents required for the 21st century, according to Hosman (2014: 87), who also cited the Ministry of Education and Culture. Accordingly, critical thinking is a crucial skill that kids in the twenty-first century must possess. In line with studies, this (Perdana et al., 2017) which explains

that education in the 21st century does not only require students to master the material but directs students to critical thinking skills.

The Program of International Student Assessment can be used to determine the critical thinking abilities of Indonesian pupils (PISA). The OECD runs an evaluation program called PISA (The Organization for Economic Co-operation Development). The assessments administered cover literacy, arithmetic, and science knowledge. According to the PISA study findings from 2000 to 2018, Indonesia is one of the nations with a score of 379 that is placed 10th or lower out of many others, while the average is 489 (Wahyu Purnomo & Fatwa Sari, 2021). Indonesia is placed 44th out of 49 participating countries, mirroring its performance in the TIMSS or Trends in International Mathematics and Science Study in 2015 (Karim et al, 2021: 110). Because the questions in PISA and TIMSS have characters in the form of high order thinking skills in the form of solving problems, presenting arguments, and communicating where students are used to doing some of these things in learning, it can be inferred from the results that students' thinking skills in Indonesia are still relatively low and not optimal compared to other participating countries. Questions that have high order thinking skill criteria are expected to be able to form high-level thinking skills, one of which is critical thinking skills that can be used in solving problems, being able to provide conclusions, being able to find solutions to the opinions given and being able to analyze properly (Hobri et al., 2018). Several studies showing the results of students' critical thinking skills are still relatively low in learning, including research (Ploysangwal, 2018) di Thailand, Manshaee, et al. (2014) di Iran, serta Massa (2014) di Itali. As is the case with research conducted in Indonesia which explains the low critical thinking skills of students in schools, namely research (Rahmawati et al., 2018) in Surabaya, (Nugraha et al., 2020), as well (Prasetyono & Hariyono, 2020) in Brebes.

The learning process for class X accounting with a KKM of 75 and students who score below the KKM are 50 students out of 75 existent students, according to field data. This means that 65% of students with KKM have not been met and 35% of

students have attained KKM in accordance with the criteria. Based on the findings of these preliminary observations, it is evident that a significant number of students have not yet achieved the desired completeness criteria. It is possible that this is because the students' comprehension of the given questions is not optimal, making it difficult for them to analyze and resolve the problems. To find out the ability to think critically is not only seen from the assessment obtained, but can be known and trained by giving a question to students which can build students' cognitive abilities during learning. According to this assertion, it is important to create problem-based questions that can later be packaged by creating questions with cognitive domains C4, C5, and C6, which are used to assess high order thinking abilities (Wiliawanto et al., 2019). The use of questions in this cognitive structure is anticipated to help students develop their critical thinking skills in terms of analyzing, coming up with solutions, and assessing the information they have learned in order to get the best answer. According to observations made at SMK N 1 Kalianda, cognitive domains C1 through C3 (knowing, understanding, and applying) continue to dominate the questions that are asked, making it difficult for pupils to answer questions with a high cognitive domain.

Powtoon is one tool that can aid in the learning process. An application in the style of a video scribe, PowerPoint Learning Media has several animations and capabilities (Ridha Yoni Astika et al., 2020). A tool that functions similarly to power point is powtoon learning media. With the help of the free presentation tool Powtoon, you can add narration to a movie and then submit it to YouTube, where anybody may watch it whenever they want (Forbes, 2014). You can use a variety of animations from Powtoon, including handwritten animations, animated cartoons, and animations with live transition effects. Teachers can easily access Powtoon's features for creating materials, and since students can access the materials whenever they want, this makes it easier for them to comprehend what is being explained. Teachers and students can use Powtoon, a cloud-based information tool, to see animated presentations.

(Wu et al., 2018). (Bower et al., 2017) in addition There are many other video formats available on Powtoon Media, including explainer videos, video ads, infographic videos, and video marketing. According to results of a different study (Günaydin & Karamete, 2016), videos on Powtoon have the advantage of being straightforward and simple to comprehend, and the attractive and lovely images don't make you tired of watching them. Students can access Powtoon online to obtain content so they do not encounter problems if there is content that is challenging to understand. Due to the fact that it can only be accessible online, Powtoon has a drawback in that it needs a reliable internet connection in order to make the necessary video with a high capacity (Fitriyani, 2019). Teachers can aid students' learning by using the Powtoon learning platform. Teachers can help students develop their learning patterns by using the Powtoon learning resources since they allow for independent and group study for the purpose of solving the teacher's set of challenges.

Based on the findings of interviews with instructors and students from SMK N 1 Kalianda's class X accounting, it was discovered that the teacher used book learning material in the classroom to facilitate learning. Additionally, teachers encounter difficulties when posing questions in the form of real-world issues. This is because pupils are not accustomed to asking questions that require analysis because the teacher is used to asking questions with a low cognitive domain rather than ones with a high cognitive domain. Because teachers are accustomed to utilizing multiple choice questions with limited cognitive domains and without providing descriptive questions that necessitate the application of critical thinking abilities, it might be challenging for teachers to get students used to responding questions in the form of analysis. Students who have not developed strong critical thinking skills through learning will just be able to memorize the offered information. This is in line with Lailaturrahmah et al. (2020: 2), who believe that learning by memorization will lead to learning that is meaningless because the material that has been presented will be quickly forgotten by students, even though the memorization process is

not something that will last in the long term. As a result, when solving issues, students merely rely on recollection and fail to comprehend the information that has been provided.

There are still discrepancies between this research and earlier research, according to this study. Previous studies on Powtoon learning medium still identified a research gap that contained discrepancies between researchers' findings, or, to put it another way, there continued to be inconsistencies between study findings and their use in educational settings. The researcher is interested in a more thorough investigation of Powtoon media, critical thinking, student motivation, and learning styles as described in the study named "The Impact of Powtoon Learning Media on Students' Critical Thinking Skills in Learning Basic Accounting".

Literature Review

Constructivism Theory

Constructivism is a theory that grants freedom to those who wish to learn or meet a need by enabling them to do it with the assistance of others. The constructivism hypothesis is a method of learning that holds that people actively develop or create their own knowledge, with reality being established by the individual's own experience, as stated by Abimanyu (2008). A method of teaching and learning based on constructivism philosophy is cognition as the consequence of mental construction. According to Muslich (2011), the constructivism theory of learning places an emphasis on active, creative, and useful self-understanding based on learning experiences.

Accounting Learning

The learning process is primarily underpinned by the behavioristic, cognitive, constructivist, and humanistic theories of learning (Saputro & Pakpahan, 2021). Although the four theories have diverse perspectives from one another, they were indirectly influenced by one another during their development. According to Putra (2013, 18), the learning goals for students are to: 1) aim to impart knowledge to students; 2) impart culture to the younger generation through schools; 3) create comfortable learning environments for students; 4)

mold students' character; and 5) prepare students for facing challenges. Based on some of the aforementioned viewpoints, it can be deduced that learning is a process of interaction between teachers and students with the goal of supplying students with knowledge information so that the process of learning takes place during the learning process.

Accounting is a type of information system that collects, stores, and makes available to interested users of information information about economic events from organizations (Kieso, Weygandt, & Kimmel, 2009). In order to develop the ability to create financial reports, accounting learning essentially involves more than just memorization of formulas and accounts. Teachers and students work together to study and comprehend the accounting learning cycle.

Critical Thinking Ability

Critical thinking is a cognitive and intellectual skill that is necessary to successfully identify, analyze, and evaluate problems in order to gain information and insight for problem resolution and take judgments and conclusions taken into consideration, according to Bassham et al. (2010: 1). A teacher must be able to train pupils to employ cognitive abilities, including the capacity for critical thought, in order to develop their critical thinking abilities. Appropriate learning methodologies, models, and media are essential for this (Gul, et al., 2014).

According to the opinion (Barta et al., 2022) that learning at school can develop students' critical thinking skills by getting used to students learning to think logically and providing problem-based questions so that students can finish well, the learning process can help students develop their critical thinking skills. Being able to solve problems logically as well as methodically is a key component of critical thinking. Hurley (2013, 250) asserts that critical thinking abilities can be used in a structured manner to engage students and give them the chance to develop their problem-solving, information-evaluation, and problem-analysis skills.

Powtoon Learning Media

In order to help kids become used to autonomous studying and break their fixation on the teacher, technology-based learning materials are an alternative to traditional learning methods used in schools and at home. Computer-based media, often known as learning multimedia, is one of the learning media that can be employed in the learning process. Because learning multimedia uses sound, image, and video technologies to communicate content, it can draw students into the learning process and encourage them to learn with greater fervor than they might have otherwise (Rohinah, 2015:82). According to the theory that animation-based learning media can boost student motivation for studying and let students easily absorb the material supplied, animation-based learning media can also help students cope with what they are learning in class (Amalia & Pujiastuti, 2016).

A online tool called Powtoon makes it simple for instructors and students to quickly construct basic animated displays (Wu et al., 2018). This media essentially serves the same purpose as other presentation media, with the exception that it shows presentations in animated form. Powtoon is one of the learning media that is appropriate for use in the learning process, according to Yoni et al (2019: 87), because it can be accessed by students and teachers both online and off.

Materials and Methods

The descriptive qualitative method was employed in this study. Qualitative methods are utilized to gather the information required to explain the Powtoon application in accordance with the context of the difficulties that have been previously discussed. Next, go on to the descriptive analysis, which is utilized to explain and give a general summary of the use of the Powtoon application as a way to improve students' critical thinking. As a result, while describing the data that has been gathered as a result of a study, researchers employ a qualitative method. The researcher will receive the data as a whole and be able to clearly describe it by using a qualitative descriptive method. The

research location which was used as the place for collecting research data was SMK N 1 Kalianda, South Lampung district. The research was carried out in the 2022/2023 academic year.

Results and Discussion

Creating learning media is another option that teachers have to help students meet their learning objectives. As a result, educators should be more inventive and creative when creating learning materials, particularly those that are digital in nature. Anything utilized in educational activities to pique students' interests, feelings, and thoughts is referred to as a learning medium since it can affect how they learn. Teachers and students can communicate in a productive and efficient way through educational communication (Fitriyani, 2019).

Audiovisual media is one of the most effective educational tools. When providing messages or information, audiovisual media can concurrently display the elements of visuals and sounds. In the educational process, especially in teaching and learning, audiovisual media are crucial. Learning media can be utilized to get around a lesson's delivery problems (Puspitarini et al., 2018). Powtoon is one such animation-based video presentation program that may be used to produce educational videos (Bakri et al., 2020).

Powtoon is a web-based program that allows users to create videos for use in presentations and educational materials. Pautoon learning materials are built on audio-visual content. Powtoon provides cartoon elements, making it an extremely entertaining and amusing animation, presentation, and video program (Basriyah & Sulisworo, 2018). Creating audiovisual content for Powtoon has a number of benefits: 1) Practical and easily available through the www.powtoon.com website without the need to download any software. 2) The worksheet can be utilized as teaching materials by simply inserting images, text, music, and video thanks to the diversity of background templates available. There are options for animated content, typefaces, and transition effects. 4) A captivating, dynamic, and interactive appearance. 5) Save the

file in an MPEG, MP4, or AVI format, or share it straight on YouTube. 6) The outcome is an instructional video that blends audio, video, and image (Fitriyani, 2019).

Apart from its benefits, Powtoon has some drawbacks as well: 1) The application is online and needs an internet connection to run. 2) Strictly Contained. 3. Because the final product requires a lot of memory, you'll need a reliable internet connection to save it. 4) Only a file that needs an internet connection to open can be exported by free Pouton users. 5) Users of the free version of Powtoon can only export their files to YouTube; if they wish to keep them, they must download them from YouTube (Bakri et al., 2020).

The nano-learning idea will be used in this project to dramatically cut down on the length of training films. After 30 minutes, learning capacity declined. He advised the teacher to take a brief break (Hamiyah & Jauha, 2014). The student's concentration increased for the first 15-20 minutes, then declined for the next 15-20 minutes before increasing and decreasing once more. With increased learning time comes a propensity for attention span to shorten (Setyani & Ismah, 2018). I believe that the notion of nanolearning can result in a more effective and joyful learning effect after today's review. The community-based learning model and the nano learning technique both improve user collaboration through knowledge sharing and co-design. Learning activities can further boost student engagement and inspire them to be more active and creative by incorporating the nanolearning concept (Khlaif & Salha, 2021). The researchers merged existing notions with a scientific methodology appropriate for accounting research because the subject matter of the topic under discussion in this study was accounting.

The use of Powtoon media can improve student attention and learning outcomes in fundamental abilities to characterize economic players in the Indonesian economic system, according to findings from a prior study by Rio Arianto, Sri Kantun, and Sukidi (Ariyanto et al., 2018). The usage of animated media has significantly improved student learning and critical thinking skills (Wahyuni et al., 2018). According to a research by Syaiful Arif and Amalia Nur Muthoharoh,

Powtoon media proved useful for facilitating understanding and improving students' expressive abilities. Powtoon-assisted learning films can be used as an engaging learning tool, according to research validated by oleh Bakri et al., (2020).

Conclusions

Anything utilized in educational activities to stimulate students' interests, feelings, and mental processes is a learning medium. Teachers and students can connect in a productive and efficient manner through educational communication.

Audiovisual media is among the most useful educational tools. When communicating ideas or information, audiovisual media can display both visual and aural components at the same time. In the educational process, particularly in teaching and learning, audiovisual media are crucial. Powtoon is one of the animation-based video presentation tools that can be used to create educational videos. According to the study's findings, Powtoon media can be used to assist children learn and develop their expressive abilities.

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