

Intisari

Penjurnalan merupakan tugas kompleks bagi pemelajar awal akuntansi karena melibatkan serangkaian langkah termasuk analisis transaksi terbatas maupun diperluas. Tugas kompleks berpotensi membebani memori kerja dengan muatan intrinsik, ekstrani dan germane. Penelitian ini menguji desain pembelajaran penjurnalan menggunakan perancah persamaan akuntansi (standar dan berbasis aljabar) sesuai *Cognitive Load Theory* (CLT) yang dapat meningkatkan pemahaman penjurnalan. Data diperoleh menggunakan metoda eksperimen laboratorium, dengan bantuan *Learning Management System* (LMS). Partisipan dibagi dalam 4 kelas dan menjalani protokol eksperimen masing-masing. Uji randomisasi menggunakan ANOVA dan uji hipotesis menggunakan uji beda rata-rata independen t. Simpulan dari analisis hasil uji hipotesis menunjukkan bahwa kinerja pemelajar yang menggunakan perancah persamaan akuntansi berbasis aljabar tidak berbeda dengan kinerja pemelajar yang menggunakan perancah persamaan akuntansi standar dalam penjurnalan transaksi bisnis, baik transaksi terbatas maupun diperluas. Dengan demikian baik persamaan akuntansi standar maupun persamaan akuntansi berbasis aljabar dapat digunakan sebagai perancah dalam pembelajaran penjurnalan.

Kata Kunci: Penjurnalan, Persamaan akuntansi berbasis aljabar, *Cognitive Load Theory*, Perancah, eksperimen laboratorium

Abstract

Journalizing is a complex task for some novice learner of accounting in university, because it involves a series of steps including both restricted and expanded transaction analysis. Complex tasks can potentially overload working memory with intrinsic, extraneous, and germane loads. This study examines the journalizing learning design using accounting equation scaffolding (standard and algebraic-based) according to Cognitive Load Theory (CLT) which can improve journalizing understanding. The data were obtain using a laboratory experiment, with the help of a Learning Management System (LMS). Participants were divided into 4 classes and underwent their respective experimental protocols. Randomization test using ANOVA and hypothesis testing using t test independent mean difference. The conclusion from the analysis of the results of hypothesis testing shows that the performance of students who use algebraic-based accounting equation scaffold is not different from the performance of students who use a standard accounting equation scaffold in journalizing business transactions, both in restricted and expanded transaction. Thus both the standard accounting equation or the algebraic-based accounting equation can be used as a scaffold in journalizing learning.

Keywords: Journalizing, algebraic-based accounting equation, Cognitive Load Theory, Scaffolding, Laboratory experiment