

THE ROLE OF ANIMATED MEDIA IN IMPROVING STUDENTS' COMPREHENSION OF BASIC ACCOUNTING CONCEPTS

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ABSTRACT

This study aims to explore the role of animated media in enhancing the understanding of basic accounting concepts in the Economics subject for eleventh-grade students at MA Alfatah Maos, Cilacap. Based on interviews with the economics teacher, it was found that students experienced difficulties in comprehending the material due to monotonous teaching methods and the lack of variety in learning media. Therefore, animated media was employed as an audiovisual and interactive learning tool to increase students' motivation and comprehension of the subject matter. This research adopts a descriptive qualitative approach, utilizing secondary data collected from various journals and related articles. Several scholars have asserted that instructional media significantly influence students' attention, enabling them to remain more focused and to grasp the material presented by teachers more effectively. Similarly, the use of animated media greatly assists students in understanding fundamental accounting concepts. This medium is capable of presenting the material in a more interactive and engaging manner, thereby helping students to comprehend the interrelationships among financial reporting components. The use of animated media is expected to be effective in addressing students' boredom with conventional teaching approaches, as well as in fostering their willingness to participate actively in the learning process.

Keywords: *Animated Media, Accounting, Student Comprehension.*

INTRODUCTION

Education is a tool for enhancing and developing the quality of human resources. It is a deliberate effort aimed at achieving specific goals or targets. Human resources must be improved through education, particularly through formal learning processes in schools. Therefore, education must be organized systematically and structurally in order to achieve measurable educational objectives and the ideal educational aspirations. As Koe Yao Thung stated, "The success of a nation's education is one of the benchmarks of a government's

success" (Masnuah et al., 2022). In the context of education, an effective learning process is also necessary.

Based on an unstructured interview conducted with an Economics teacher at MA Alfatah Maos Cilacap, it was revealed that there are notable challenges in the learning process. One of the primary issues identified is the lack of variation in instructional methods, leading to minimal student engagement during lessons. This condition negatively impacts students' interest and motivation to learn. Therefore, this study aims to encourage teachers to adopt the media developed by the researcher as an alternative instructional tool that promotes more dynamic and engaging teaching methods.

This effort aligns with Firmadani's (2020) perspective, which defines learning as an interaction between students and learning resources, either through direct or remote communication. Without sufficient and effective sources of information, students may find it difficult to achieve their learning goals. As such, the implementation of instructional strategies that incorporate educational media is crucial. Teachers are encouraged to explore and utilize various types of learning media—especially those that are innovative—to ensure that educational content is delivered more effectively and meaningfully.

With the rapid advancement of technology, educators must develop diverse teaching media. One such development is the rise of computer-based technology, which can be utilized in creating educational media. By leveraging this technological progress, educators can design innovative learning processes, including multimedia-based instructional tools.

The use of animated media in teaching Economics is particularly important, especially in delivering the basic concepts of accounting at MA Alfatah Maos Cilacap. Information gathered suggests that students often struggle to understand these fundamental concepts. This issue is exacerbated when the material is delivered solely through conventional teaching methods. To enhance students' motivation and conceptual understanding during the learning process, the integration of audiovisual media is necessary.

Moreover, animated media has the potential to present complex concepts in an enjoyable and non-monotonous manner. Through its interactive visual design, it offers students a new and engaging learning experience that helps prevent boredom. Such media can also illustrate how financial transactions are ultimately reflected in financial statements, thereby assisting students in understanding the interconnections between financial components.

METHODS

This study employs a descriptive qualitative approach. As stated by Rusandi and Muhammad Rusli (2021), this approach is intended to describe and understand social phenomena within their natural contexts. In this method, the researcher acts as the primary instrument for both data collection and analysis. Unlike quantitative research, it does not rely on variables or hypothesis testing, but rather emphasizes a deep and comprehensive explanation of the phenomena being examined.

To support the analysis, the researcher interprets relevant reference sources to explain the findings. The data used in this study are categorized as secondary data, which means they were obtained from indirect sources rather than from direct field observation (Wulandari et al., 2022). These secondary sources provide foundational insights that guide the interpretation of the issues discussed.

The data collection technique used in this study involves several stages, starting with the identification and review of various relevant references from journals and academic articles. This is followed by data analysis aligned with the focus of the study. The purpose of employing this method is to obtain relevant data sources and descriptive insights that support the discussion on the role of technology in education, particularly in enhancing the quality of the learning process.

RESULTS AND DISCUSSION

The findings indicate that the use of animation media in learning has a significant positive impact on students' motivation, participation, and comprehension. Learning media is one of the essential components that influence the quality of education, as the proper selection and use of media supports a more effective and engaging teaching and learning process.

As stated by Wahidin & Syaefuddin (2018), media functions not only to deliver messages but also to stimulate students' thoughts, feelings, and interests, thereby encouraging them to learn independently. Without the use of appropriate media, the delivery of material often feels monotonous and difficult for students to understand. Therefore, media serves as an intermediary that helps teachers convey information more clearly.

Learning media can be classified into three types: auditory (sound-based), visual (image-based), and audiovisual (a combination of sound and images) (Saleh et al., 2023). Among these, audiovisual media is considered the most effective because it stimulates multiple

senses simultaneously. The combination of sound, images, and movement enables students to remain more focused, active, and engaged in understanding the material. One of the most relevant forms of audiovisual media for accounting education is animation. Animation can display moving colored images, text, and sound, making the learning process more interesting, interactive, and less monotonous.

In the context of accounting instruction, animation has been proven to help students understand the process of recording transactions, transferring them into the general journal, posting to the ledger, and eventually compiling a trial balance. Material that is usually abstract becomes more concrete and easier to grasp when visualized through structured animated sequences. Animation also captures students' attention, increases motivation, supports visual and kinesthetic learning styles, and fosters interaction and active participation. As a result, students are not merely passive recipients of teachers' explanations but are encouraged to ask questions, engage in discussions, and independently practice accounting procedures.

Another strength of animation media is its ability to simplify complex accounting concepts into more comprehensible forms. Its interactive visual displays provide students with new learning experiences that prevent boredom and stimulate learning interest. However, the effectiveness of animation is highly dependent on teachers' readiness and the availability of facilities. Teachers are required to possess technological skills to create and operate animations effectively, while schools must provide supporting resources such as computers, projectors, and internet access. Without such support, the implementation of animation in learning may not be optimal.

Overall, this study demonstrates that animation media is an effective learning strategy for improving the quality of accounting education. Animation not only clarifies the material and enhances students' understanding but also creates a more dynamic, interactive, and enjoyable classroom environment. With teachers' creativity in utilizing animations and sufficient institutional support, this medium has the potential to make the learning process more meaningful while simultaneously fostering students' confidence and active participation in classroom activities.

CONCLUSION

The development of educational technology has brought significant changes to the learning process, including in accounting subjects. The findings of this study indicate that the

use of animation media plays an important role in enhancing students' motivation, participation, and understanding of accounting material.

As an audiovisual medium, animation is able to present abstract material in a more concrete, engaging, and interactive way. Through moving visual displays combined with teachers' explanations, students can remain more focused, avoid boredom, and more easily comprehend the accounting cycle—from transactions, the general journal, and the ledger to the trial balance. Moreover, animation effectively supports both visual and kinesthetic learning styles, enabling students not only to listen to explanations but also to directly observe illustrations of the concepts being applied.

Thus, animation media has been proven to overcome the limitations of conventional teaching methods, which are often monotonous. Its presence not only improves conceptual understanding but also fosters students' confidence, activeness, and interest in participating in the learning process. Therefore, teachers are encouraged to be more creative in utilizing animation as an innovative instructional strategy, particularly in teaching basic accounting within Economics subjects.

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