Designing a Creative and Innovative Learning to Create Accelerated Learning in Accountancy Class: A Merging Application between Ingenuity Learning Model and TANDUR Acronym

Se Tin, Lidya Agustina

Maranatha Christian University, Indonesia

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Abstract

The purpose of this paper is to give understanding of the importanceof the accelerated learning approach and explain how the content of an accountancy subject can be designed by accelerated learning model. Accelerated learning model in this paper focuses on the emotional aspect of the learning, which is the merging between ingenuity learning model and TANDUR acronym. TANDUR acronym per se represents the realization of accelerated learning. TANDUR stands for "*Tumbuhkan* (To grow), *Alami* (To experience), *Namai* (To name), *Demonstrasikan* (To demonstrate), *Ulangi* (To repeat), and *Rayakan* (To celebrate)".

Keywords: accelerated learning, TANDUR acronym, ingenuity learning model

INTRODUCTION

Every learning process has always three important components which are related to one another. The three components are curriculum (the courses which are being taught), process (how the courses are delivered), and product (the output from the learning process). Nowadays most lecturers focus on the curriculum and the product and they forget that a process is indispensable to bridging between curriculum and product.

What happens these days in Indonesia is when lecturers teach students, they believe that all students will definitely study by themselves after the lecture finishes; however, most students do not. The fact shows that most of undergraduate students in Indonesia do not display all attributes which should have been attached to individuals who call themselves scholars (Suwardjono, 2003).

The burden on most undergraduate students is that it is difficult for them to stay focused 2.5 hours listening to a lecturer. They hope that the lecture ends very soon, they are not asked any questions by the lecturer, the number of attended classes is enough, and they can pass exams.

Learning is considered as a social need to make their parents happy and not as a social need for self-development and maturity (Suwardjono, 2003). Therefore, they feel learning as a burden and suffering.

This misperception will result in learning spirits and attitudes which will be far below our expectation. Moreover, this situation will be worsened by attitudes and perception of lecturers whose perception is that their responsibilities are only teaching in class during a given slot of time. Lecturers' expectation is that students pay attention to the lecturer, listen carefully to what the lecturer says, and ask questions during lessons; consequently, all the students will pass exams. The expectation to achieve a successful learning is getting more difficult as the subject is more difficult to understand.

In most undergraduate students' opinion, accountancy study which is based on a lot of concepts and standards is difficult to understand and study; moreover, it is even more difficult to apply into the real world.

Therefore, the purpose of this research is to guide accountancy lecturers through learning model designs so that the lecturers can maximize students' learning styles, utilize students' intelligence, improve students' motivation, foster creative ideas and invent innovative solutions in solving problems. This process will eventually increase the effectiveness of accountancy learning process in a classroom. The accountancy learning design in this paper will be based on the accelerated learning concept with TANDUR acronym and ingenuity learning model.

The remainder of the paper is organized as follows. Section 1 explains the accelerated learning concept. Section 2 discusses the modified accelerated learning concept (accelerated learning with TANDUR acronym) and ingenuity learning model and section 3 shows how to design an accelerated learning model on accountancy learning process.

LITERATURE STUDY

1. ACCELERATED LEARNING CONCEPT

Meier (2000) in his book "The accelerated learning handbook" defined that accelerated learning is the result achieved not the methods used. Accelerated learning focuses on result and NOT on the methods used, such as games, music, color, and activities. If the method used can accelerate and maintain learning process, the method can be said as an accelerated learning; on the contrary, if the method used can not create and maintain accelerated learning, although it is creative and fun, the method cannot be said as an accelerated learning method.

Madden (2002) stated that accelerated learning method is a learning method utilizing learning styles which matches with the way a brain is functioning; therefore, the method produces better understanding and better information absorption which, in the end, learning process becomes faster than before. The relation between the way a brain is functioning and learning styles has been explained by researchers and they have come to the conclusion: ***if there is no emotional involvement, there will be no***

learning (Bobbi DePorter, 1999). This emotional aspect will be emphasized in accelerated learning model in this paper.

Accelerated learning method is a system designed with united efficient coherence which involves students, lecturers, learning process, and learning environment. In *accelerated learning*, we put students as the center of learning process; they are the education subjects and not the education objects. The best learning process given to students is the learning process which is started by discovering and understanding students' needs. After that, lecturers should help students develop to their full potential through the correct learning methods.

In practice, these methods are known with various names such as accelerated learning, quantum learning, quantum teaching, superlearning, efficient and effective learning, and so on. The main goal of these methods is the same, which is how to make a learning process efficient, effective, and enjoyable. If we delve into the source of these methods, we will find one name, Dr. Georgi Lozanov, a Bulgarian who developed this method for the first time. He is the father of accelerated learning.

Accelerated learning models which will be discussed in this paper is an ingenuity learning model developed by Ed Sobey (2006) and TANDUR acronym (Se Tin, 2008). The ingenuity learning model is formed by merging design learning model developed by Bobbi DePorter, Mark and Nourie Reardon, and Sarah Singer (1999) with Genius Learning model developed by Adi W Gunawan (2003). We have included and considered Indonesia's culture diversity, social economy condition, and national education system; specifically, we also embrace one of the goals of national education, which is to educate Indonesians now and in the future.

When we examine a learning process in a class, we will see that old-fashioned and conventional methods we have been using for all these days are the methods which less appreciate our dignity as human beings. The point is that we often treat students as empty containers which we as lecturers will fill them with a lot of knowledge and information. We seldom find lecturers who genuinely focus on the emotional aspects of their students and their physical and mental readiness to teach. What happens frequently is that a lecturer comes in a classroom, students sit passively, and then the

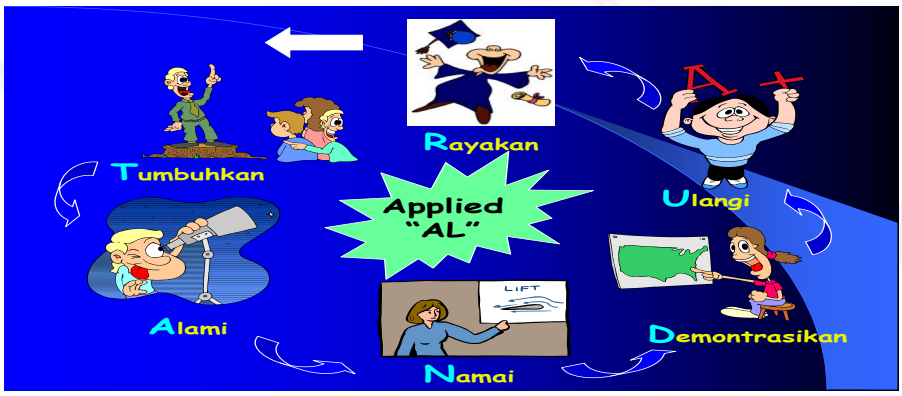
lecturer begins to teach. We need to consider that a human being consists of body and soul (feelings, thoughts, memories, and awareness); therefore, in order that a learning process is maximally optimized, we should be able to accommodate these two aspects, which are body and soul.

In order to implement accelerated learning, we need to start from one belief and hope that if every student is motivated appropriately and taught correctly, that is their uniqueness are appreciated, the students will achieve maximum learning outcomes.

2. ACCELERATED LEARNING WITH TANDUR ACRONYM & INGENUITY LEARNING MODEL

Accelerated learning model described in this paper is an ingenuity learning model developed by Ed Sobey (2006) and TANDUR model acronym (Se Tin, 2008). Regarding the opinion that "*if there is no emotional involvement, there will be no learning*" (Bobbi DePorter, 1999), the aspect of the accelerated learning model discussed in this paper will be focused on the emotional aspects of the students.

Accelerated learning model in this paper uses TANDUR (*Tumbuhkan* (to grow), *Alami* (to experience), *Namai* (to name), *Demonstrasikan* (to demonstrate), *Ulangi* (to repeat), and *Rayakan* (to celebrate)) acronym to explain elements needed when designing an accelerated learning method. The following will discuss an accelerated learning model and elements inside TANDUR acronym.



Step 1 TUMBUHKAN (To Grow)
Create a conducive atmosphere, connect teaching materials with previous knowledge, give a big picture of materials, and explain the goal we would like to achieve

Lecturers often have a lot of problems about student learning in a classroom, even after they have been teaching for more than ten years. Lecturers feel they have prepared well; however, students can not absorp the delivered teaching materials. Students look bored and sleepy in class. Students have a passive attitude and do not understand what the lecturers teach in class; consequently, all these boring conditions make lecturers even more frustrated when they face with the problem that they have to deliver so many materials in a very limited time. Dealing with learning problems which looks like tangled threads makes lecturers ask "Why?"

The initial step which is very important and we often ignore is how we prepare a conducive learning atmosphere.

1. Conducive Atmosphere

A well-known American philosopher, William James stated that the deepest desire inside a human's heart is the desire to receive appreciation. A conducive atmosphere will be established if students feel safe, lovable, and being valued during a semester. Gunawan (2003) utilized PARTIS method to explain what conducive atmosphere is. PARTIS stands for:

- ***P****erasaan diterima* (Feeling accepted)
- ***A****spirasi* (Aspiration)
- ***R****asa aman* (Feeling safe)
- **T**antangan (Challenges)
- **I**dentitas (Identity)
- **S**ukses (Success)

Perasaan diterima **(Feeling accepted)**

Feeling accepted can be seen as a feeling of approved and appreciated by lecturers or other students. Students who feel accepted will consider themselves as a part of a community, which is important for themselves, and they will receive acknowledgement from lecturers and other students.

***Aspirasi* (Aspiration)**

During learning process, it is very important for students to believe that what they learn will be beneficial to their lives, and the most important thing is that students understand the outcome of the learning (what skills students are expected to have after finishing the learning). Students who have aspiration will determine realistic and attainable learning goals. They will have a responsibility to study hard; therefore, their attitudes towards learning will not become bored and passive during semester.

***Rasa Aman* (Safety feeling)**

Safety feeling in learning context is a comfortable (physical and mental) feeling students experience when they are in a classroom. Students who have this safety feeling will demonstrate positive attitude towards learning process, lecturers, and other students. They will not challenge lecturers' authority and will become much more independent than before they have the feeling.

***Tantangan* (Challenges)**

It is important that students believe that they have the capacity to succeed in their study. Building students' self-concepts that they have the ability and this will not be easy if the students are still in their *comfort zone*. The *comfort zone* in this context is when they already feel satisfied, and comfortable with their conditions. In order to create a successful learning process, students are requested to develop their learning capabilities, and their learning capabilities are related to how wide their comfort zones are.

Therefore, it is important for lecturers to understand this concept and to always give positive challenges to their students; hopefully, the challenges can enlarge their comfort zones. Several tips for lecturers to help students cope with challenges are: giving tests, comparing students' grade in the first test with the one in the second test, informing the result obtained by the students, each time giving students different responsibility and roles.

Giving challenges can make students better and greater. Giving positive challenges will build better self-concept and, eventually, will improve students' learning ability.

***Identitas* (Identities)**

Students need reinforcement of their self-identities, which means that *students have to know exactly what their strengths and weaknesses are, and know the values and beliefs they have*. Students who have strong identities will have strong mental resilience; therefore, they will be able to survive from negative effect of an action, for example, possible failures and courage to critize. They will regard failures as feedback.

One of the methods which can be implemented by lecturers to help students develop their self-identities is to know students better (not just know their names), give praises and rewards, assure that students have hopes and beliefs to reach their goals and finish their studies

***Sukses* (Success)**

Most students have their own successful experiences and these experiences will be effective for them to repeat their next successes. The presence of successes inside themselves will be marked by satisfaction on their achievements and self-confidence which is shown when the students give their opinions. At this point, it is important that lecturers give positive affirmation whether the success is big or small. Lecturers should consider students as smart students and explain that to achieve success takes a lot of effort; moreover, lecturers should be able to help students determine measurable goals and give opportunities to them for telling their own success stories. Hopefully, the students' self-confidence will increase significantly later on.

- ***P****erasaan diterima* (Feeling accepted)
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PARTIS (the abbreviation for Perasaan diterima, Aspirasi, Rasa aman, Tantangan, Identitas, Sukses) can be adopted by lecturers during one semester.

The purpose of creating condusive environment is to make students learn and understand lessons quickly and easily.

2. Connect the Lessons with the Previous Knowledge

Before starting the lesson in class, lecturers need to make a connection between what will be learned and what has been learned by students from their past studies or experiences.

Why? Most lecturers always think that students are ready to study when they are in a classroom.

Most lecturers seldom or never think about students' thoughts at that time. Therefore, to draw students' attention, lecturers need to connect the lesson which will be learned in classroom with the previous knowledge students have so the students have readiness inside themselves.

Then how can we make student ready? Begin every learning process with the certainty that what will be learned today is always connected with what has been known by students through their experiences or past learning process, and connect what will be learned today with what the students will encounter in the future. The more personal the relationship can be created, the better the result will be. The easiest way is to ask questions. When students think to answer a question, their memory will be filled with new information and the information which is not related will be taken out. Moreover, students need to understand the applications of what they have studied.

The connecting process will be very effective and have a strong influence if it involves emotion. Therefore, try to have activities which involve students physically, mentally, and emotionally. This stage can be supported with playing instrumental music. The purpose of playing music is to relax brains so the brains are ready to carry information into the memory.

The purpose of the connecting stage is to amplify the understanding about today's lesson which will be learned dan remove memory which has no connection to the today's lesson.

Referring to the seven stages of ingenuity learning model, lecturers can start with 3 (three) first stages, which are *challenge, build and play/test*. In challenge stage, lecturers can ask questions or challenges. In **Challenge** stage, lecturers start by asking questions or challenges. Challenge and questions make us think. Challenges make students do, move, and think. In **Build** stage, process of building will raise many questions that will not arise as quickly in a design process. Students work best when they can start manipulating the materials instead of trying to sketch a design. They design by building it. In **Play/Test** stage is the stage where you earn your paycheck. Your great question will get them to think and learn. Don't let them escape your questions.

3. Class Material Overview

Before lecturers begin the learning process, they have to give a big picture of the today's lesson so *the big picture can help students' mind be prepared in absorping the class material*. Giving a big picture functions as giving commands to mind which creates a folder which will be filled with class material.

The work principle of the big picture is similar to the function of picture in a puzzle game. We can image that we have to solve a puzzle which consists of 1000 pieces without being given a big picture.

4. Determining the Objectives

In this stage the learning process has just begun. The final objectives which we would like to achieve should be mentioned so the students can learn and understand the material faster and easier. We can show the objectives of the learning process with big and clear letters. It will be better if the objectives are displayed and readable by students during the lesson.

This stage is also a goal setting stage for students. Lecturers give the details of the objectives and the how-to achieve those detailed objectives to students

Step 2 ALAMI (To Experience)
Give learning experience, develop needs to discover

Most lecturers begin teaching by explaining theories and concepts which contain unfamiliar standard terminologies for students. It seems certain that students will feel learning as a huge burden, confusing, and exhausting. So how can we make learning an enjoyable experience for students? Lecturers should consider that all students have knowledge from previous studies and past experiences. When students learn anything from real life, they have had initial experience. When they encounter a new experience in front of them, they will gather information to understand the new experience. They will create "learning moment" for themselves, and convert abstract information into concrete one.

The purpose of this part corresponds to stage 4 in ingenuity learning model, which is **improve** stage. In this stage, effective teams will do many test/rebuilds. Each iteration of the build, test, improve cycle should generate new understanding.

Example:

A lecturer tells students the objectives of today's lecture; students will study about "cost allocation". The lecturer starts explaining the concept by firstly giving a simulation to students. This is the simulation!

> You are going to a pizza restaurant together with your group (students have been divided into several groups). Everyone may order food which one like. Having finished eating, it is paying time. Assume that everybody has to pay one's food. How much money does everybody need to pay? Give reasons to every method which is used!

The lecturer gives learning through "a back door"; the learning takes the students' knowledge, experience, and curiosity. Learning from experience will create a lot of questions for students, for example: Why? How? What?

Experience will build up students' curiosity and ... BUM. The lecturer ***names*** *what has been learned.*

Step 3 NAMAI (To Name)
Give "Information" right at the moment curiosity peaks.

After students gain experience over the given class material, lecturers can answer all questions and curiosity from what they have experienced. Lecturers guide students until students find the NAME of what they have experienced.
The NAME in this context is the name of all information which is explained and becomes the class material. The naming process will be fun and exciting for students because the process is built over students' knowledge and curiosity at that moment.

Example:
Cost Allocation simulation
After students explain how they determine the amount money which every member of each group needs to pay, they also need to explain the reasons behind the method. Next, lecturers explain how cost allocation concept has been learned from the simulation. Some questions may arise:

- Assumption: If the amount of money in the bill is divided equally, is it fair for everyone?
- Why is the method fair?
- Lecturers explain the fairest method of allocation techniques, such as: direct allocation, driver allocation, and, last but not least, allocation itself. Lecturers guide students to find a keyword to name cost allocation technique which is "DAD" keyword (taken from the first letters of the three methods)

This stage aims to help students build a structure called knowledge through experiences they gained.

Involve Learning Styles at the NAMING Stage
Lecturers hope that information delivered at the NAMING stage will be remembered for a long time. This will happen if the entering information into memory process is done with fun and relaxed. In order to deliver information in a fun way, lecturers need to consider that every student has various learning styles; therefore, lecturers should accommodate the three learning styles, such as: auditory (through hearing sense), visual (through seeing sense), and kinesthetic (through motion and emotion).

Lecturers should also determine what level (cognitive, affective, and psychomotor competency according to Bloom's taxonomy) the students will be asked to think. For example, at cognitive competency, does a student only need to think at knowledge, comprehension, application, analysis, synthesis, or evaluation level? Bloom's taxonomy is not discussed in this paper.

Step 4 DEMONSTRASIKAN (To Demonstrate)
Connect past experiences with new information to improve appreciation and make it as a personal experience.

The purpose of this step is corresponding to stage 5 and 6 in ingenuity learning model, which are the ***share and reflect*** stages. Share make teams pride in their model and are anxious to show them off dan pada tahap **Reflect,** Talk about how the model worked, and the science behind them.

In this stage, lecturers give opportunities to students to demonstrate / prove that they understand the class material or they have completed the course objectives.

Example:

Lecturers test cost allocation concepts which have been taught by giving a small case study about cost allocation. Lecturers ask students to allocate cost and explain how the logic behind their decision is.

> A department pays an electricity bill as much as 30,000,000 per month. The bill consists of three costs which are for three divisions as follows: production, marketing, and finance divisions. The report shows that production division has used 4,000 Kwh, marketing division is 400 Kwh, and the finance department is the rest. 1 Kwh = Rp500,-.
>
> If you are the head of this department, what methods will you used to allocate the costs (how to allocate each cost to each department). Which one is the fairest method and why?

Step 5 ULANGI (To Repeat)
Stick the big picture into the mind to foster "I know that I understand this!"
Exercises make understanding permanent

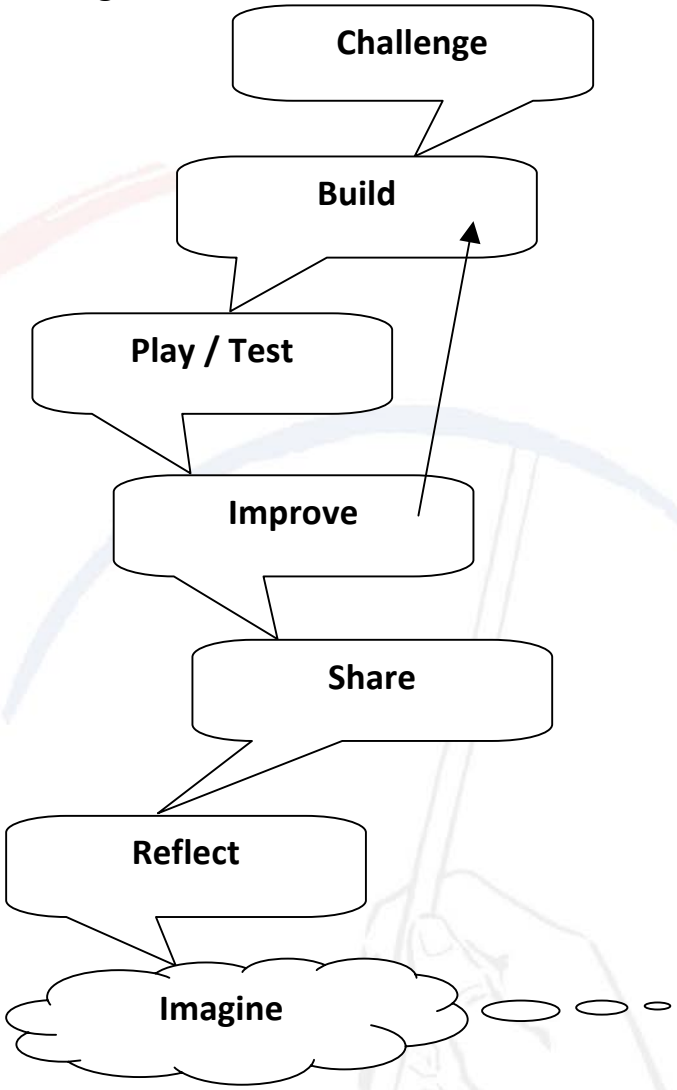
In this stage lecturers give opportunities to students to do repetition and anchoring at the end of class session. Students also make summaries about what has been learned. The purpose of this step is to help students memorize and grow "*I know that I understand this!*" feeling so they are sure that they have mastered the material.

Step 6 RAYAKAN (To Celebrate)
If it is worth learning, it is also worth celebrating

After learning process which takes a lot of effort, concentration, and persistence is done, students need to get appreciation or recognition over what they have done. This appreciation or recognition will amplify the success of the state in which they understand the material. This final stage will also be assets for lecturers to get acceptance from students in the next session because the condusive environment in classroom has been established.

Students need reinforcement in their study, so celebrate!
This final stage from ingenuity learning model is the ***imagine*** step. Spark their imagination by suggesting that they can continue learning suggesting how they could do it. Encourage them to get more interest and curiosity, and then back to where we started: challenge.

Ingenuity Learning Model



3. DESIGNING ACCELERATED LEARNING MODEL IN ACCOUNTANCY LEARNING

To help lecturers design accelerated learning model in accountancy learning, authors make an example of accelerated learning application for the first session in Introduction to Accountancy 1 class. The example given covers learning scenarios (enclosed).

CLOSING REMARK

Enthusiasm, learning styles, and students' attitudes towards learning are determined by awareness about clear individual and educational institutions' objectives. The harmony between these two goals will transform learning process in classroom into fun and exciting activities. How can this happen? Only by designing a learning model in which lecturers can build partnership with students so lecturers can build a bridge to students' world and bring them into the learning process.

We highly hope what has been delivered in this paper will help lecturers design a dynamic and attractive learning process.

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