

The Development in Teaching Materials of Introduction to Business Using Business Planning: The Study to the Students at University of Muhammadiyah Sumatera Utara

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Article History

Received: 03.04.2018

Accepted: 15.04.2018

Published: 30.09.2018

DOI:

10.36347/sjebm.2018.v05i09.003



Abstract: One of the objectives of business planning is to provide information to the parties in need that will be used to make comparison, to assess the ability of a company, as well as to be a guide for decision making. In order to meet the above objectives, Business information data must be comparable. These comparisons can be done in two ways, namely horizontal and vertical. The horizontal comparison is the comparison of a business planning report of a company with another company for the same period, which in its concept can easily be used in the preparation using the existing software. This study aims to develop the learning model on the introduction to business by using a business planning program as a teaching material on lectures in university. To achieve this objective, this study uses descriptive analysis to identify the problems that exist in introduction of business learning in university at University of Muhammadiyah Sumatera Utara (UMSU) in Medan city that has been running for this time. The results show that the problems that occur in the introduction to business learning, are, the students do not understand in using business planning programs that previously have been issued in long time, and they are not motivated to study the program due to lack of guidance in implementing the practice which is done. To find the factors that become obstacles in understanding the use of the program. With the identification of these factors, furthermore it can be compiled a teaching materials to motivate students to be desired to like the teaching materials and the goal of educating the children of the nation can be achieved.

Keywords: Teaching Materials, Introduction to Business, Business Planning.

INTRODUCTION

The rapid development of science and technology today influences all dimensions of life, including in learning and teaching activities that need to be applied to a university, which of course will be able to develop and foster student's way of thinking to be more critical and creative in applying theory and concepts which are obtained on lecture activities.

Classroom action research is one type of action research which is conducted by educator practitioners in the classroom learning process. According to Raka Joni *et al.*, [1] defines classroom action research as a reflective study form of action by actors, which is done to enhance the rational stability of their actions in performing their tasks, to deepen their understanding of the actions which are performed, and to improve the conditions under which the learning practices are conducted. Classroom action research solves classroom learning problems that will improve

ability and skills and will improve the quality of their professionalism.

Advances in information technology bring a lot of positive impact to the progress of education today, it must be realized that the development of information technology has entered the various joints of life, including the world of education. In terms of learning that is currently required to be able to produce qualified graduates, of course, it should look at future demands that are not only competitive but also closely related to various advances in technology and information then the quality of the learning system which is developed must be able to appropriately correct the existed various weaknesses. One way that can be developed is to change the conventional learning system with the more effective and efficient learning system with the support of adequate facilities and infrastructure. Learning by utilizing the means of information technology through internet network is one

of the right alternatives and can overcome various learning problems.

'Business' comes from English from the word 'busy' which means busy in the context of individuals, communities, or societies in doing profitable activities and jobs. In economics, 'business' is an organization that sells goods or services to consumers or other businesses for profit.

Etymologically, business means the circumstance in which a person or group of people is busy doing profitable work. The word "business" itself has three uses, it depends on the scope. The singular use of the word "business" can refer to a business entity, ie a juridical (legal), technical, and economic unit which aims to find profit or benefit. Broader use may refer to specific market sectors, such as "television business". The most widespread use refers to all activities that are performed by the provider of goods and services. However, the precise definition of "business" is still discussed today.

This study refers to the students at the Faculty of Economics in Management Studies Program who participate in the Introduction to Business courses, with the previous observations and evaluation, the researcher has identified the problems of the students as the participants in learning. Learning which is followed by classical approaches, such as lectures, discussions, frequently asked questions, exercises and tasks are considered monotonous. It seems that most of the students consider the introduction to business lesson is difficult so that students are less motivated. It is also seen from the results of the learning evaluation through the test whether it is done in the middle of the semester or at the end of semester, the scores which are obtained by students are low. The result of the research states that student's difficulties and failures are caused by internal and external factors include students, facilities, curriculum, learning resources and lecturers' ability to teach students [2].

To overcome this, researchers are motivated to conduct research development on the introduction to business teaching materials with business planning program as an amplifier on introduction to business learning by utilizing information technology as a learning medium which is used by students for the lectures to be effective, each course material which is given to their students will compare and relate the theories that are discussed to the practice through the use of information technology. It is due to adults love practical and problem-centered learning, they love learning that integrates new information with their experiences and they like learning that shows individual attention [3]. Information technology-based learning approach is expected to help lecturers and students become more interested to run and to

participate the courses which are given and it is expected to increase students' insight that are generated later.

Based on the description, it is necessary to do research to find the model of teaching materials development comprehensively for the purpose of adding insight and mastery of technology can be achieved optimally. Because of that, this study focuses on the development of teaching materials by using business planning. The problem formulations in this study are:

- Can it improve the quality of student learning by applying learning through Business Planning?
- Is Business Planning able to motivate students in learning?
- Can Taxation textbook by using Business Planning motivate students in terms of the learning importance?

LITERATURE REVIEW

The Understanding of Teaching Materials

Teaching material is a set of material/substance of learning (teaching material) which is systematically arranged, displaying a complete figure of the competencies to be mastered by students in learning activities. Learning that is done conventionally and monotonically with just reading, listening and too simple which of course will make the students become not creative and they will be left behind in the science competition. The low quality of education is a description on the implementation of teaching and learning process that is not fully conveyed or acceptable, because in this learning activity the transformation of various concepts, theories, values and materials are integrated.

At the time of teaching process by using technology which is one way to facilitate the understanding to achieve the desired results by lecturers maximally, it is expected to help in solving the problems as it is seen so far. Lecturers are required to always be professional, able to position themselves as communicators, mediators, facilitators who must be able to convey material properly and easily accepted or understood by learners by creating and using innovative learning media.

Associated with technological advances, they usually bring positive and negative progress on other things. As a facilitator and educator, lecturers are required to be able to provide understanding to the students in utilizing the technology on the positive things that may be accepted and accessed, to provide the signs, motivation and utilization of browsing on issues that support the subject materials which are taught for they are to be attractive and to reduce the saturation during the learning process. It is like the opinion of Sukardjo and Ukim [4], the spirit of

education and appreciation can be obtained through educational games, internet browsing together in the classroom, exchanging information from the results of browsing, thus making the class "active learning".

According to Sudjana and Rivai [5] the benefits of teaching media in the learning process are:

- Teaching will be more attractive to students so that it grows the motivation to learn,
- Teaching materials will be clearer in meaning so that it can be more understood,
- Teaching methods will be more varied, they are not merely verbal communication through words, so that students do not get bored,
- Students do more learning activities, because they do not only hear but also observe, perform, demonstrate and others.

The quality of learnings, one of them can be done with the information technology approach which is used in teaching and learning activities, the use of information technology and the availability of wifi as one of the effective learning resources in financial accounting courses make students can directly access the topic that is being taught on the state of current business company which is always discussed in the introduction of business course, if there is the limitations of internet facilities of course it makes the students do not easily do the searching, the references that are owned by students are still lacking, the students are less creative in the implementation of lectures that are still following the conventional culture so that the situation needs to be changed for the students are interested and can quickly understand the lecture material if it uses information technology.

Basically, learning is a planned activity which is conditioned to stimulate someone to learn well to fit the learning objectives [6]. Therefore, learning activities will lead to two main activities, namely first how people conduct behavior change behavior through learning activities, second how people perform the delivery action of science through teaching activities. This of course involves both parties in the learning process, lecturers as teachers and students as learners.

Education is the process of changing the attitude and behavior of a person or group of people in an effort to mature human beings through the efforts of teaching and training, processes, deeds, ways of educating (*Kamus Besar Bahasa Indonesia/Indonesian Big Dictionary*) [7]. The development of methods and models of learning has actually shown progress and is very diverse. It is just still not followed by practice in the field to be more effective. Implementation of teaching and learning activities are still conventional, teachers do many lectures (telling method) and less help the development of learning participants activities. Teachers who are oriented towards achievement of

results through performance (satisfactory score and proven ability) conduct research which is a good scientific action for a teacher to develop themselves [8].

Learning according to Syaiful Sagala [9] has two characteristics, first, in the learning process involves the process of thinking. Second, in learning process builds a dialogical atmosphere and continuous asked-questioning process that is directed to improve and develop students' thinking ability, which in turn the thinking ability can help the students to gain knowledge that they constructed. Lecturers as motivators and facilitators must find the appropriate learning model in accordance with the characteristics of the students whom they face then from the observations of researchers to students, on average they have information communication tools that can directly access the internet through their gadgets. Their initiative is permitted to directly use the technology to increase the curiosity of the theory which is being taught, so that the learning and teaching atmosphere is more active than previous conventional approaches.

Quality of Learning

The quality of learning process is one of the benchmarks that can determine the success or failure of the learning process. The terms of learning process is the effectiveness of the learning process in achieving the learning objectives. According to Bramley [10] what is meant by the effectiveness of learning is the level of achievement on learning objectives in the form of increasing knowledge and skills and the development of attitude through learning process. Aspects of learning effectiveness can be put forward as follows: a) Knowledge improvement; b) Skill improvement; c) Changes in attitude; d) Behavior; e) Adaptability; f) Integration improvement; g) Participation improvement; and h) Cultural interaction improvement.

Lecturers as facilitators should be able to motivate and change the way of students' view that they have been studying conventionally leads to information technology-based learning to actualize the ability that exist in themselves so that the learning outcomes are qualified.

Many factors can determine the quality of university graduates, starting from reputation, facilities, resources, to the ease of university graduates to get jobs. The role of faculty and study program to support the learning activities is very necessary in accordance with the times, the learning model must change, the technology must be developed, and the study program should be more creative and innovative in determining the application of learning so that later the graduates who are produced are competent and qualified.

Qualified universities can be seen through the competent and qualified lecturers, the education curriculum according to the times, the adequate facilities and infrastructure, the students and graduates who are created able to compete in the global world. They prepare for the challenge of free market (globalization), which is a tight competition in the quality of graduates.

Model of Contextual Learning

Supinah [11] argues that the new paradigm of education emphasizes that the formal education process of school system must have characteristics: education emphasizes more on the learning process rather than teaching, education is organized in flexible structure, education treats the learners as individuals with special and independent characteristics and education is continuous processes and constantly interacts with the environment. Furthermore it is said that in student-centered learning, teachers are expected to act as facilitators who will facilitate students in learning, and students must effectively learn from various sources of learning. For that, teacher needs to find the best way to convey the various concepts which are taught in the subjects that they teach, so that all students can use and can memorize the concept longer and how each individual is understood as an interconnected part and form a complete understanding. How teachers can communicate effectively with their students who are always wondering about the reasons of something, the meaning of something, and the relationship of what they learn, and how teachers can open diverse insights of students' thinking, so that they can learn various concepts and able to relate it to real life. Effective learning means according to students' ability, students can construct maximally new knowledge which is developed in learning. Effective learning is characterized by effective empowerment of students. Effective learning will train and instill democratic attitudes in students. In addition, effective learning also emphasizes on how to make students able to learn, how to learn (learning to learn).

In the learning process, it is known as the term of learning method. Learning method is a way which is used by teachers in conveying learning messages to learners in achieving learning objectives. The better the method is, the more effective the achievement of learning goals will be [12]. In order for the learning objectives to be achieved, teacher must use appropriate methods that are tailored to the material to be conveyed. One method of learning is not necessarily appropriate to be used to convey different materials, thus requiring the teacher to select and use the learning methods to be used and to be adapted to the material that will be provided and to the characteristics of the learners.

Contextual Learning Strategy is a holistic educational process and aims to motivate students to understand the meaning of the subject material which they learn by linking it to the context of their daily life (personal, social and cultural context) so that they have knowledge/skills that can be flexibly applied (transferred) from one company/context to another. Contextual Approach (Contextual Teaching and Learning) is a learning concept that helps teachers connect between material which is taught and the real-world situations of students and encourages students to make connections between their knowledge and application in their lives as family members and the community. With that concept, learning outcomes are expected to be more meaningful for students. The learning process takes place scientifically in the form of activities on students to work and to experience, rather than transferring knowledge from teacher to student. Learning strategy is more important than results. According to Nur [13] contextual teaching enables students to strengthen, extend, and apply their academic knowledge and skills in a variety of settings within and beyond the school so that they can solve real-world or simulated problems. One of the learning strategies that are developed with the aim that the learning runs productively and meaningfully for the students is contextual learning strategy teaching (Contextual Teaching and Learning), hereinafter referred to as CTL. The CTL strategy focuses on students as active learners, and provides a broad range of learning opportunities for those who use their academic skills to solve complex real-life problems [11].

CTL is a learning system based on the philosophy that students are able to absorb lessons when they capture meaning in the academic material that they receive and capture meaning when linking new information with the knowledge and experience that they have already possessed. In the contextual classroom, the teacher's job is to reach students in their goals. Teachers deal more with strategies than informing. The teacher's job is to manage the class as a team that work together to find something new for class members (students). Something new comes from finding yourself not from what the teacher says. That is the role of teachers in a classroom which is managed with a contextual approach. Contextual Teaching and Learning is a learning concept that helps teachers relate between the materials that they teach to the students' real-world situations and encourages students to make connections between their knowledge and application in their daily lives.

The seven main components of contextual learning are: constructivism, questioning, finding (inquiry), learning community, modeling, and authentic assessment.

The results show that this approach makes the value of learning achievement significantly different, further, be explained that CTL shows positive results in terms of learning completeness and learning activities that are centered from students, such as asking questions, discussing between students and teachers and work group.

Thus one of the gaps that occur in learning with practice in the world can use the CTL method. The CTL method is allegedly relevant to apply to introduction to business courses from entrepreneurial-based ones. This model will make the student as a subject because they will directly study the introduction to business from existing entrepreneurs, and construct the understanding on the introduction to small and medium business. The lecturer's role is merely as a facilitator.

The components in contextual learning according [11] are:

- Making meaningful connections is to make the relation between the subject with meaningful experience and the meaning will give the reason what is learned. Connecting between learning and real-life students so that the results will be meaningful. This will make students feel that learning is important for their future.
- Doing work on significant activities (doing significant work) is able to do the job or task accordingly.
- Self-regulated learning is to build students' individual interest to learn for themselves or groups in order to achieve meaningful goals by linking between teaching materials and the context of everyday life.
- Collaborating is a learning process involving students in a group, helping students to understand how to communicate or interact with others and what impact they may have.
- Critical and creative thinking, students are required to utilize their critical and creative thinking in collecting, analyzing and synthesizing data, understanding an issue or fact and solving problems.
- Mentoring or individual is to maintain or sustain individual progress. It involves learning that can motivate, support, encourage, and create student's passion. Teachers should give a good stimulus to student learning motivation in the school environment. Teachers are expected to be able to give good influence the student learning environment both teachers and parents have the same role in influencing the ability of students. The achievement of student development depends on the school environment as well as on the concerns that students receive on learning. This relationship is important and gives meaning to the

student experience later in the group and work world.

- Achieving high standards (reaching high standards) is to prepare students independently, productively and quickly respond to or to follow technological developments and the time, it is thus required mastery of knowledge and skills as a form of assurance to be responsible, wise decision-making and satisfactory employees.
- The real assessment (authentic assessment), aims at the motivation of students to excel in the technological era, this goal-centered assessment actually involves high-level of hands-on skills, application, and cooperation and high-level thinking. The assessment aims to enable students to demonstrate real mastery and expertise and into thinking of understanding, comprehension, reason, wisdom and agreement.

Program of Business Planning

Business Planning is software where the computer as a technology to run applications which are used in processing accounting transactions and simultaneously to produce financial statements within a company. There are several types of applications which are used for data processing in the introduction of business, among others: Of the many applications, Business Planning is one of the most common and popular software that is used in Indonesia. This software is also usually used for students of Business and Introduction to Business.

Steps to create a business plan:

- Opening: Opening on plan/business plan. Explain who wrote, when, and for what purpose.
- Summary: Provide a grid of your plan/business plan. Write this at last after all parts are created.
- Strategic Overview: Write what the main objectives and the main activities of the business plan are. What the long-term goals, key of strategies and ultimate goals are.
- Current Status: A summary of what has been achieved, performance of financial, sales and technical up to this date. Introduce anyone who is involved in this business.
- Products or Services Offer: Briefly describe what makes your product different from others. What makes it special?
- Market Target: Show who the target market is that will be targeted. Provide profiles of customers, segments, trends and also competition at this business.
- Marketing Strategy and Sales Business: How will you sell this product? How will compete with competitors in the same field? How much does it cost? And so on
- Technology: Provide all matters which relate to technology and research in your company.

- Operations: How operational will be handled, how to run it, how much the cost and resources are needed.
- Financial Projection: Provide a simple table of financial projections.
- Funding Needs: How much additional funding that you need.
- Implementation: Give the timeline of the work, and the action which is required for the plan to proceed
- Conclusion: Give reasons why this business will be successful, and why it needs to be supported.

Business plan has many important elements. Quoting from Business Incubator Center - University of Gunadarma, the elements and their explanations are as follows:

- Executive Summary: It is the entrance to our business plan. The summary should only outline and emphasize the main points only.
- Goals: Set our goals, eg market share, sales and profits. Believe that the purpose is concrete, and measurable. Goals should show the level of sales or profits, percentage of gross margin, growth rate or market share to be achieved. Avoid using vague goals, eg "being the best" or fast growth, we should set at least 3 goals.
- Mission statement: Mission statement expresses the highest goals of our company, eg providing services to a particular industry, spreading new technology, or improving education. If our company has a mission, state it simply in one or two sentences.
- Company: Create a company summary by clearly explaining what is sold, through what distribution channels, and sold to whom/where.
- Company Ownership: Describe the ownership form of our company. Is it a partnership, sole proprietorship, or corporation? Is it public or individual?
- Company history: Mention when the company was founded, by whom, and with what purpose. How is the company developing after that? Where do we relocate offices, develop product lines or other significant changes? Remember to include information about sales, goods or services, and the markets that are served and how they have changed or evolved over time. If our company is new, state why we decide to start doing business.
- Company Location and Facilities: Briefly describe the office and company location, nature and function, area, status of rental, and information on other facilities.
- Products/Services: This paragraph is a summary of goods and services that are offered. Our summary should be point only. And explain our goods and services. Describe how goods/services

complement each other or are sold simultaneously, if any.

- Description of Goods and Services: Create a list of goods and services individually and explain how the goods/services are useful for customers.
- Competitive Characteristics and Comparison of Goods/Services: Describe the main competitive characteristics of our goods/services. Why do people buy our goods/services over others? Do we offer better for the characteristics, price, quality, or service? Describe typical sales traits that provide competitiveness.
- Consumer Service/ Service Follow-up: Describe how we offer services to the goods/services that we sell. If our company only offers services, change the title above with follow-up services and explain how we provide customer support. Also include hours of operation or warranty policy.

The benefits that can be derived from the preparation of a good business plan are as follows:

- Assist in seeking capital and loans to financial institutions of lenders.
- Assist in deciding whether to continue or quit the business
- Assist in developing business ideas
- Assist in identifying the factors that hinder business success
- Provide clear objectives for the company's internal and external environment
- Provide clear picture of potential customers, suppliers, and potential investors

RESEARCH METHODS

This study aims to develop teaching materials for introduction to business courses by using business planning which is one of several methods that can be used in the management of business introduction. This study uses primary and secondary data. Primary data is in the form of students' perceptions at University of Muhammadiyah Sumatera Utara in Faculty of Economics which are related in this issue, obtained through the distribution of questionnaires and interviews. Secondary data is in the form of financial statement samples which are presented by companies both manufacturing and services that are obtained by opening the related company sites.

This study uses Research and Development method because this research is planned gradually, in the first step (year I) it is done problem development (Developing Problem) that finds problems in general then segment the problem specifically by spreading the questionnaire. Next (year II) it will be piloted and evaluated, and the preparation on introduction to business textbooks with business planning program. This study uses descriptive-explorative method. It is to identify the various symptoms and the root of the

problem in participating Introduction to Business courses.

This study is conducted to the students at at University of Muhammadiyah Sumatera Utara who participate the introduction to business course at 2nd semester in 2016 academic year. The samples in this study are 90 people, because of the number of existing questionnaires that return only 90. Based on the data on questionnaires that have been disseminated by the researchers to 90 respondents, it is obtained the data on general description of research respondents. The number and percentage of respondents' general description can be seen in the following table-1:

**RESEARCH RESULT AND DISCUSSION
DATA DESCRIPTION**

Observation Results, Interviews Regarding Introduction to Business MATERIALS Characteristics of Respondents

Table-1:

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	22	24.4	24.4	24.4
	Female	68	75.6	75.6	100.0
	Total	90	100.0	100.0	

In table-1 above, it can be concluded that in this study the number of female respondents are more that they are 68 people or 75.6%, if it is compared to male respondents that they are 22 people or 24.4%.

This indicates that the average respondents at at University of Muhammadiyah Sumatera Utara are female.

Table-2: Age Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18 Years	9	10.0	10.0	10.0
	19 Years	30	33.3	33.3	43.3
	20 Years	34	37.8	37.8	81.1
	21 Years	17	18.9	18.9	100.0
	Total	90	100.0	100.0	

Source: Primary data that is processed, 2017

In table-2 above, it can be concluded that this study based on the age of respondents at 18 years are 9 respondents (10%), 19 years are 30 respondents (33.3%), 20 years are 34 respondents (37.8%), and 21 years are 17 respondents (18.9%). In terms of age, age

of 20 years is the most dominant. This shows that the average respondents at the University of Muhammadiyah Sumatera Utara are dominantly 20 years old.

Table-3: Study Based

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMA	65	72.2	72.2	72.2
	SMK	25	27.8	27.8	100.0
	Total	90	100.0	100.0	

Source: Primary data that is processed, 2017

In table-3 above, it can be concluded that this study based on the origin of general high school/SMA respondents are 65 respondents (72.2%), Vocational high school/SMK are 25 respondents (27.8%). In terms of school origin, SMA is the most dominant. This shows that the average respondents in the University of Muhammadiyah Sumatera Utara are dominant SMA.

Analysis of Research Variables

Research Variables are Divided into 2 Variables They are The Introduction to Business (X1), Business Plan (X2). The description Of Each Statement Will Show Answer Responses Every Response to Each Item Statements that is Given from Author To Respondent, with the following criteria: Strongly Agree (SA), Agree (A), Doubtful (DF), Disagree (DA), Strongly Disagree (SDA)

Table of Introduction to Business Material Variables:

Table-4: Learning Motivation

Statement	SA		A		DF		DA		SDA		Mean Score	Note
	Σ	%	Σ	%	Σ	%	Σ	%	Σ	%		
The lecturers provide the learning material clearly	12	13.3	27	30.0	17	18.9	2	2.2	32	35.6	2,83	quite good
This learning material is very interesting	6	6.7	26	28.9	10	11.1	14	15.6	34	37.8	2,51	Bad
The lecturers provide stories, drawings or examples that show how the benefits of this learning material for students	3	3.3	39	43.3	10	11.1	32	35.6	6	6.7	2,67	quite good
This learning is so abstract that it is difficult for me to keep students' attention	29	32.2	19	21.1	15	16.7	18	20.0	9	10.0	3,45	Good
The lecturers provide information about learning materials	33	36.7	12	13.3	32	35.6	5	5.6	8	8.9	3,63	Good
At the beginning of the lesson, the lecturers provide something that is interested to the students	5	5.6	20	22.2	26	28.9	9	10.0	30	33.3	2,56	Bad

Source: Primary data that is processed, 2017

From the above table, it can be concluded that the statement about the lecturer provides the learning material clearly is 2.83, which means that the category is quite good. The learning material is very interesting is 2.51, which means it is not in good category. The lecturers provide stories, drawings or examples that show how the benefit of this learning material for students is 2.67, which means that the category is quite good. This learning is so abstract that it is difficult for

me to keep the student's attention is 3.45, it is in good category. For the question the lecturers provide information about the learning material is 3.63, it is in good category. While at the beginning of the learning, the lecturer gives something which attracts students is 2.56, it is in bad category. So it can be concluded that the motives of student learning on the subject of Introduction to Business still varies, this matter because the method of learning is still monotonous.

Table-5: Learning Activities

Statement	SA		A		DF		DA		SDA		Mean Score	Note
	Σ	%	Σ	%	Σ	%	Σ	%	Σ	%		
Lecturers' teaching have been maximum	8	8.9	7	7.8	15	16.7	60	66.7	0	0	2,58	Bad
The lecturers always provide replacement duties if they are absent	12	13.3	42	46.7	19	21.1	17	18.9	0	0	3,54	Good
The quality of lecturers' teaching can be rated from the teaching pattern	1	1.1	5	5.6	58	64.4	25	27.8	1	1,1	2,76	good enough
During this time, the aspects of lecturer's assessment to the students are measurable	6	6.7	9	10.0	19	21.1	54	60.0	2	2.2	2,58	Bad
During this time, the aspects of lecturer's assessment to the students are measurable	11	12.2	41	45.6	24	26.7	9	10.0	5	5.6	3,48	Good

Source: Primary data that is processed, 2017

From the results of the table above, it can be concluded that the statement lecturers' teaching have been maximum is 2.58, which means is not in good category. The lecturers always provide replacement duties if they are absent 3.54, in the good category. The quality of lecturers' teaching can be rated from the teaching pattern is 2.76, in good enough category. The lecturers provide the test according to the subject

which is given in the lecture is 2.58, the category is not good. During this time, the aspects of lecturer's assessment to the students are measureable is 3.48, then it is good. So from the above, it can be concluded in the learning activities have been maximum conducted by lecturers but students do not focus on the material which is provided. While in the assignment from the lecturers, they are in accordance with what

the students want that the lecturers provide tasks based

on the material that has been described previously.

Table-6: Learning Outcomes

Pernyataan	SA		A		DF		DA		SDA		Mean Score	Note
	Σ	%	Σ	%	Σ	%	Σ	%	Σ	%		
Evaluation of the lecturer influences the monotonous teaching pattern	8	8.9	7	7.8	15	16.7	60	66.7	0	0	2,58	Bad
Learning assessment influences the increase in achievement	3	3.3	7	7.8	51	56.7	28	31.1	1	1,1	2,81	good enough
The results of good score also influence the increase in learning	10	11,1	18	20,0	45	50,0	17	18,9	0	0	3,23	good enough
Lecturers' Assessment is based on real results	18	20	39	43,3	20	22,2	8	8,9	5	5.6	3,63	Good
<i>Killer</i> ' Lecturer	4	4,4	10	11,1	15	16,7	31	34,4	30	33,3	2,18	Bad

Source: Primary data that is processed, 2017

From the above table, it can be concluded that the statement on Evaluation of the lecturers influence the monotonous teaching pattern is 2.58, in the bad category this means the lecturers who teach introduction to business course are less creative. Learning assessment influences the increase in achievement is 2.81, in quite good category. The results of good score also influence the increase in learning is 3.23, in quite good category. Lecturer's assessment is based on the real result is 3.63, in good category, while the *'killer'* lecturer is 2.18, in not good category. With the appraisers of the above students, it is necessary and required the teaching methods from creative lecturers.

DISCUSSION

INTRODUCTION TO BUSINESS MATERIALS

Motivation to learn

If it is viewed from the results of questionnaires data that have been obtained on the indicators of motivation to learn for introduction to business courses with the category which is not good, there are 2 items statement that they are on "learning material is very interesting" and "lecturers provide something interesting for students". That means that learning materials in introduction to business course is less attractive to students. This is because the material which is provided is only monotonous and provides learning material which is based on book language. The motivation in the learning which is given by lecturers should be in the form of efforts that can cause a certain person or group to move to do desired thing to achieve the desired goal, because the motivation in learning contains value that is determining the level of success or failure of the student's learning, because learning without motivation is difficult to succeed. Motivated teaching is the teaching which is tailored to the needs, drives, motives, and interests that exist in the students. Therefore it is needed motivating teaching, creativity and imagination in the lecturer is one of the relevant ways to generate student motivation.

While the results of questionnaires data to see the motivation to learn in students with good category, there are also 2 items statement that is "This learning is so abstract, it is difficult for me to keep students' attention" and "Lecturers provide information about learning materials". Motivation to learn will not be formed if the students have no desire, ideals or realize the benefits of learning for them. Therefore, as a lecturer, it requires better conditioning or teaching methods by providing better material for the spirit of learning and student motivation is increasing.

Learning Activities

If it is viewed from the results of questionnaires data that have been obtained on the indicator of learning activities for introduction to business course with not good category, there are 2 items statement that is on "Lecturers' teaching have been maximum" and "Lecturers provide assessment in accordance with the subject which is given in the lecture". In learning activities, students need strengthening/enrichment and some require remedial. Strengthening/enrichment activities are conducted to strengthen and to enrich the understanding of learners who have reached or exceeded the achievement of minimal competence. Enrichment can take the form of project tasks that take place out of school hours. On the other hand, the activities are carried out to facilitate and to assist learners who have not reached the prescribed minimum competency. This makes students more active in learning activities.

While from the results of the questionnaire data to see the learning activities in the students with good category, there are also 2 items statement that is on "Lecturers always provide replacement duties if they are absent" and "During this time, the aspects of lecturer's assessment to students are measurable". If it is viewed from the 2 items statement, it is good but there are some things in the learning activities that must be more improved in terms of preparing the

syllabus as a reference in the development of lecture design that contains the identity of the course or course theme, making learning implementation plan/*rencana pelaksanaan pembelajaran* (RPP) which is translated from the syllabus to direct the student's learning activities in an effort to achieve basic competence. In learning implementation plan (RPP), it has components that are the identity of the course, competency standard, basic competence, competency achievement indicator, learning objectives, teaching materials, time allocation, learning methods, learning activities, assessment of learning outcomes and learning resources.

Learning outcomes

If it is viewed from the results of questionnaires data that have been obtained on the indicator of learning outcomes for introduction to business course with not good category, there are 2 items statement that is on "Evaluation of the lecturer influences the monotonous teaching pattern" and "killer lecturer". Learning is a problem for every human being, because by learning human being acquires skills, abilities so as to form attitudes and to increase science. So, learning outcomes are the real results that are achieved by students in the effort to master the physical and spiritual skills in the lectures which are realized in the form of semester card results in each semester. To know the results' development that someone has been achieved in learning, it must be evaluated. To determine the progress which is achieved then there must be a criterion (benchmark) that refers to the objectives that have been determined so that it can be known how much the influence of teaching and learning strategies to the success of student learning. The result of student learning is the success which is achieved by the student. It is student achievement in realizing his desire.

While from the results of the questionnaire data to see the learning outcomes of students in good category, there is an item statement that is on "Lecturers' assessment is based on real results". From this statement item, it can be seen that to see student's learning outcome, lecturer can see three factors namely internal factors include intelligence, attitude, talent, interest, motivation and personality. These psychological factors are also powerful factors of learning outcomes, intelligence can indeed be developed, but attitudes, interests, motivations and personality, external factors include friends, lecturers, family and society, and learning approach factors include home, school, equipment, nature (weather).

Business Plan

Business plan is a document that expresses a belief in a business' ability to sell goods or services by generating satisfactory benefits and being attractive to funders. Business plan is a written document that

describes the plan of the company or employer to take advantage of business opportunities that exist within the company's external environment, explains the competitive advantage of the business, and explains the various steps that must be done to make the business opportunity become a real form of business.

The benefits that are derived from the preparation of a good business plan are:

- Assist in seeking capital and loans to financial institutions of lenders. Business plan can describe the readiness of Entrepreneur candidates who jump directly in the business world. How deep the Entrepreneur candidate knows the business that is being designed. It can be seen from how complex and detailed the business plan that is arranged.
- Assist in deciding whether to continue or quit business. Through the business plan, it will be known the process of business expenses that are being undertaken. Are there any of these revenue and expenditure items which are strange or are there any inefficiency of such revenue and expenditure items.
- Assist in developing business ideas. Through the standard approaches of business plan, it will be known who the market or potential customers are, how the marketing process is, and how the operational process of the business which is being undertaken is.
- Assist in identifying the factors that hinder business success.
- Provide clear objectives for the company's internal and external environment. Business plans provide a clear picture and direction of business management. In addition, for potential investors, the business plan will provide clear objectives and business feasibility. This is of course very important to attract investors in investing funds as it is described in the previous section.
- Provide a clear picture of potential customers, suppliers, and future investors. In operational planning, it will be defined who are directly involved in business operational activities. Who the suppliers who will be strategic business partners are. Of course, the existence of suppliers is very important because it determines the smoothness of the company's business.

From the above, it can be seen that in Introduction to Business course is very much needed Business Planning (Business Plan) because with every small and big business now requires people who are able to make a plan for the progress of a business.

CONCLUSION AND RECOMMENDATION

CONCLUSION

- In general, the introduction to business learning condition is good, but it needs development in terms of learning model.

- The appropriate method which should be used is contextual method
- The components of introduction to business learning curriculum should be tailored to the needs of the business world
- Textbook which is as guidance in learning needs to be adjusted to business needs

Suggestion

- Lecturers need an understanding of students' characteristics who are taught, so as to make learning innovations
- Lecturer's need an understanding of contextual methods so as to be able to teach effectively and to achieve learning objectives
- Textbooks need to be uniformed with the lecturers of the same courses so they achieve the same competencies.

ACKNOWLEDGMENTS

Acknowledgments to the Muhammadiyah University of North Sumatra on *Dana Hibah Internal/Internal Grant Funds* through Institute of Research and Community Service/*Lembaga Penelitian dan Pengabdian Kepada Masyarakat (LP2M)* based on the APB of University of Muhammadiyah Sumatra Utara in accordance with the Agreement Letter of Appointment in the Implementation of Fundamental Research/*Program Surat Perjanjian Penugasan Dalam Rangka Pelaksanaan Program Penelitian Fundamental* of APB UMSU Fund of Fiscal Year 2016.

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